



**TYPE:** Regular Board Meeting

**DATE:** 6/15/2023 **TIME:** 6:00 PM **CODE:**

**LOCATION:** Assembly Hall 1935 Bohemian Highway, Occidental, CA 95465

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.

### **1.0 Call to Order**

### **2.0 Pledge of Allegiance**

### **3.0 Approval of the Agenda**

### **4.0 Public Comment**

- 4.1 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 choose 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. Info

### **5.0 Closed Session**

- 5.1 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 Info/Action
- 5.2 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 Info/Action
- 5.3 With respect to every item of business to be discussed in closed session Gov. Code Section 54957.6 - Personnel Info

### **6.0 Reconvene to Open Session**

- 6.1 Report out on any action taken during closed session Info

### **7.0 Communication**

- A) Public Comment

- 7.1 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 choose 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.

- 7.2 The public will have the opportunity to comment on Harmony Union School District Board's plan to adopt the Local Control Assessment Plans (LCAP) and budget, including Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves, for 2023-24. The LCAP and the budget are to be presented at the June 16, 2023 special meeting for approval. The LCAP for Harmony Union School District is now one document inclusive of Harmony Elementary and Salmon Creek Charter. In addition, the LCAP for Pathways Charter grades K-12.

B) Reports

- 7.3 HUTA Report
- 7.4 shARK Report
- 7.5 Student Report
- 7.6 Board Member Reports
- 7.7 Superintendent/Principal's Report
- 7.8 Pathways Director Report

<b>8.0</b>	<b>Consent Agenda</b>	<b>Action</b>
8.1	Vendor Warrants	Action
8.2	Approve the Consent Agenda	Action
<b>9.0</b>	<b>Information/Correspondence/Discussion</b>	
9.1	Enrollment Report	Info
9.2	First reading of new and updated board policies: CSBA UPDATE CHECKLIST – December 2022 BP 0430 Comprehensive Local Plan for Special AR 0430 Comprehensive Local Plan for Special Education BP 0450 Comprehensive Safety Plan AR 0450 Comprehensive Safety Plan BP 0460 Local Control and Accountability Plan AR 0460 Local Control and Accountability Plan BP 3250 Transportation Fees AR 3250 Transportation Fees AR 3260 Fees and Charges BP 3460 Financial Reports and Accountability AR 3460 Financial Reports and Accountability BP 3515 Campus Security AR 3515 Campus Security AR 3516.2 Bomb Threats BP 3540 Transportation BP 5131.7 Weapons and Dangerous Instrument AR 5131.7 Weapons and Dangerous Instrument AR 5141.3 Health Examinations BP 5142 Safety AR 5142 Safety	Info/Action

AR 5142.2 Safe Routes to School Program BP 5148.2 Before/After School Programs AR 5148.2 Before/After School Programs BP 5148.3 Preschool/Early Childhood Education AR 5148.3 Preschool/Early Childhood Education AR 6164.4 Identification and Evaluation of Individuals for Special Education BB 9220 Governing Board Elections BB 9223 Filling Vacancies BB 9323 Meeting Conduct

A) Board Member Development

## **10.0 Action Items**

- |       |  |             |
|-------|--|-------------|
| 10.1  | Presentation of the Harmony Union School District Budget for the 2023-2024 school year                               | Info/Action |
| 10.2  | Educational Protection Account (EPA)   | Action      |
| 10.3  | Presentation of the Harmony Union School District Local Control Assessment Plan [LCAP] for the 2023-2024 school year | Info/Action |
| 10.4  | Consideration of Memorandum of Understanding Between HUSD and SCOE for the North Coast Teacher Induction Program     | Action      |
| 10.5  | Discussion and possible approval of new curriculum for grades 6-8 ALEKS Mathematics                                  | Action      |
| 10.6  | Contract for Services with Counterpoint Construction Services Inc.   | Action      |
| 10.7  | Consideration of contract for CBO Assistant  | Action      |
| 10.8  | Consideration of salary schedule for CBO Assistant   | Action      |
| 10.9  | Consideration of "Me Too" for Unrepresented Employees (CBO, Office Manager)  | Action      |
| 10.10 | Consideration of updated salary schedule for Unrepresented Employees (CBO and Office Manager)                        | Action      |
| 10.11 | Consideration of AB 1200 report for Unrepresented Employees (Office Manager and CBO)                                 | Action      |
| 10.12 | Consideration of "Me Too" for Classified Employees   | Action      |
| 10.13 | Consideration of updated salary schedule: Classified Employees   | Action      |
| 10.14 | Consideration of AB 1200 report for Classified Employees   | Action      |
| 10.15 | Consideration of Memorandum of Understanding between the District and CSEA for 2023-2024                             | Action      |
| 10.16 | Consideration of Memorandum of Understanding with Special Education and Student Services Consortium                  | Action      |

## **11.0 Next Board Meeting**

## **12.0 Adjournment**

Agendas have been posted at the Harmony School public bulletin board and the Harmony Union School District Website at [www.harmonyusd.org](http://www.harmonyusd.org).



# Harmony Union School District

## AGENDA ITEM

**Meeting Date:** 6/15/2023 - 6:00 PM

**Category:** Public Comment

**Type:** Info

**Subject:**

4.1 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.

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**Strategic Plans:**

**Policy:**

**Enclosure**

**File Attachment:**

**Description:**

**Background  
Information:**

**Fiscal Implications:**

**Recommendation:**

**Approvals:**

Recommended  
By:


Matthew Morgan - Superintendent/Principal





# Harmony Union School District


## AGENDA ITEM

<b>Meeting Date:</b>	6/15/2023 - 6:00 PM
<b>Category:</b>	Closed Session
<b>Type:</b>	Info/Action
<b>Subject:</b>	5.1 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>Strategic Plans:</b>	
<b>Policy:</b>	
<b>Enclosure</b>	
<b>File Attachment:</b>	
<b>Description:</b>	
<b>Background Information:</b>	
<b>Fiscal Implications:</b>	
<b>Recommendation:</b>	-
<b>Approvals:</b>	Recommended By:  Matthew Morgan - Superintendent/Principal



# Harmony Union School District

## AGENDA ITEM

<b>Meeting Date:</b>	6/15/2023 - 6:00 PM
<b>Category:</b>	Closed Session
<b>Type:</b>	Info/Action
<b>Subject:</b>	5.2 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
<b>Strategic Plans:</b>	
<b>Policy:</b>	
<b>Enclosure</b>	
<b>File Attachment:</b>	
<b>Description:</b>	
<b>Background Information:</b>	
<b>Fiscal Implications:</b>	
<b>Recommendation:</b>	-
<b>Approvals:</b>	Recommended By:  Matthew Morgan - Superintendent/Principal



# Harmony Union School District

## AGENDA ITEM

<b>Meeting Date:</b>	6/15/2023 - 6:00 PM
<b>Category:</b>	Closed Session
<b>Type:</b>	Info
<b>Subject:</b>	5.3 With respect to every item of business to be discussed in closed session Gov. Code Section 54957.6 - Personnel
<b>Strategic Plans:</b>	
<b>Policy:</b>	
<b>Enclosure</b>	
<b>File Attachment:</b>	
<b>Description:</b>	
<b>Background Information:</b>	
<b>Fiscal Implications:</b>	
<b>Recommendation:</b>	

**Approvals:**

Recommended  
By:

A handwritten signature in black ink that reads "Matthew Morgan".

Matthew Morgan - Superintendent/Principal



# Harmony Union School District

## AGENDA ITEM

<b>Meeting Date:</b>	6/15/2023 - 6:00 PM
<b>Category:</b>	Reconvene to Open Session
<b>Type:</b>	Info
<b>Subject:</b>	6.1 Report out on any action taken during closed session
<b>Strategic Plans:</b>	
<b>Policy:</b>	
<b>Enclosure</b>	
<b>File Attachment:</b>	
<b>Description:</b>	
<b>Background Information:</b>	
<b>Fiscal Implications:</b>	
<b>Recommendation:</b>	none- information only

**Approvals:**

Recommended  
By:



Matthew Morgan - Superintendent/Principal



# Harmony Union School District

## AGENDA ITEM

**Meeting Date:** 6/15/2023 - 6:00 PM

**Category:** Public Comment

**Type:** Info

**Subject:**

7.1 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.

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**Strategic Plans:**

**Policy:**

**Enclosure**

**File Attachment:**

**Description:**

**Background  
Information:**

**Fiscal Implications:**

**Recommendation:**

**Approvals:**

Recommended  
By:

Matthew Morgan - Superintendent/Principal



# Harmony Union School District

## AGENDA ITEM

**Meeting Date:** 6/15/2023 - 6:00 PM

**Category:** Public Comment

**Type:** Info

**Subject:** 7.2 The public will have the opportunity to comment on Harmony Union School District Board's plan to adopt the Local Control Assessment Plans (LCAP) and budget, including Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves, for 2023-24. The LCAP and the budget are to be presented at the June 16, 2023 special meeting for approval. The LCAP for Harmony Union School District is now one document inclusive of Harmony Elementary and Salmon Creek Charter. In addition, the LCAP for Pathways Charter grades K-12.

**Strategic Plans:**

**Policy:**

**Enclosure**

**File Attachment:**  \_ Public Hearing LCAP 2023.pdf

**Description:**

**Background Information:**

**Fiscal Implications:**

**Recommendation:** -

**Approvals:**

Recommended  
By:



Matthew Morgan - Superintendent/Principal

# **Harmony Union School District**

will hold a

## **Public Hearing**

Pursuant to Education Code 60119 a public hearing is held each year on the topic of the LCAP. The public hearing for Harmony Union School District 2022-2023 LCAP, is scheduled for June 15, 2022 at 7:00 PM.

**Place:**

**HUSD Assembly Hall**  
**1935 Bohemian Hwy**  
**Occidental, Ca 95465**

**Posted: On or before June 1, 2023**

**Postings: HUSD Website: [www.harmonyusd.org](http://www.harmonyusd.org)**

**HUSD Community Bulletin Board**  
**1935 Bohemian Hwy**  
**Occidental Ca 95465**



# Harmony Union School District

## AGENDA ITEM

Meeting Date:	6/15/2023 - 6:00 PM
Category:	Reports
Type:	Info
Subject:	7.3 HUTA Report
Strategic Plans:	
Policy:	
Enclosure	
File Attachment:	
Description:	
Background Information:	
Fiscal Implications:	
Recommendation:	
Approvals:	





# Harmony Union School District

## AGENDA ITEM

Meeting Date:	6/15/2023 - 6:00 PM
Category:	Reports
Type:	Info
Subject:	7.4 shARK Report
Strategic Plans:	
Policy:	
Enclosure	
File Attachment:	
Description:	
Background Information:	
Fiscal Implications:	
Recommendation:	

**Approvals:**

Recommended  
By:

Matthew Morgan - Superintendent/Principal



# Harmony Union School District

## AGENDA ITEM

Meeting Date:	6/15/2023 - 6:00 PM
Category:	Reports
Type:	Info
Subject:	7.5 Student Report
Strategic Plans:	
Policy:	
Enclosure	
File Attachment:	
Description:	
Background Information:	
Fiscal Implications:	
Recommendation:	

**Approvals:**

Recommended  
By:

Matthew Morgan - Superintendent/Principal



# Harmony Union School District

## AGENDA ITEM

<b>Meeting Date:</b>	6/15/2023 - 6:00 PM
<b>Category:</b>	Reports
<b>Type:</b>	Info
<b>Subject:</b>	7.6 Board Member Reports
<b>Strategic Plans:</b>	
<b>Policy:</b>	
<b>Enclosure</b>	
<b>File Attachment:</b>	
<b>Description:</b>	
<b>Background Information:</b>	
<b>Fiscal Implications:</b>	
<b>Recommendation:</b>	

### Approvals:

Recommended  
By:

Matthew Morgan - Superintendent/Principal



# Harmony Union School District

## AGENDA ITEM

Meeting Date:	6/15/2023 - 6:00 PM
Category:	Reports
Type:	Info
Subject:	7.7 Superintendent/Principal’s Report
Strategic Plans:	
Policy:	
Enclosure	
File Attachment:	
Description:	
Background Information:	
Fiscal Implications:	
Recommendation:	

**Approvals:**

Recommended  
By:

Matthew Morgan - Superintendent/Principal



# Harmony Union School District

## AGENDA ITEM

Meeting Date:	6/15/2023 - 6:00 PM
Category:	Reports
Type:	Info
Subject:	7.8 Pathways Director Report
Strategic Plans:	
Policy:	
Enclosure	
File Attachment:	
Description:	
Background Information:	
Fiscal Implications:	
Recommendation:	
Approvals:	



# Harmony Union School District

## AGENDA ITEM

Meeting Date:	6/15/2023 - 6:00 PM
Category:	Consent Agenda
Type:	Action
Subject:	8.1 Vendor Warrants
Strategic Plans:	
Policy:	
Enclosure	
File Attachment:	
Description:	
Background Information:	
Fiscal Implications:	
Recommendation:	Approve through the consent agenda

Approvals:

Recommended  
By:

A handwritten signature in black ink that reads "Matthew Morgan".

Matthew Morgan - Superintendent/Principal



# Harmony Union School District

## AGENDA ITEM

**Meeting Date:** 6/15/2023 - 6:00 PM  
**Category:** Consent Agenda  
**Type:** Action  
**Subject:** 8.2 Approve the Consent Agenda

**Strategic Plans:**

**Policy:**

**Enclosure**

**File Attachment:**

**Description:**

The Consent Agenda, sometimes called the Consent Calendar, is for routine items that require Board action. Board members may request that any consent item be removed for purposes of discussion, and then acted upon as a separate item.

**Background  
Information:**

**Fiscal Implications:**

**Recommendation:** That Board approves the consent agenda as shown.

**Approvals:**

Recommended  
By:

A handwritten signature in black ink, reading "Matthew Morgan".

Matthew Morgan - Superintendent/Principal



# Harmony Union School District

## AGENDA ITEM

<b>Meeting Date:</b>	6/15/2023 - 6:00 PM
<b>Category:</b>	Information/Correspondence/Discussion
<b>Type:</b>	Info
<b>Subject:</b>	9.1 Enrollment Report
<b>Strategic Plans:</b>	
<b>Policy:</b>	
<b>Enclosure</b>	
<b>File Attachment:</b>	
<b>Description:</b>	
<b>Background Information:</b>	
<b>Fiscal Implications:</b>	
<b>Recommendation:</b>	

### Approvals:

Recommended  
By:

A handwritten signature in black ink that reads "Matthew Morgan".


Matthew Morgan - Superintendent/Principal





# Harmony Union School District

## AGENDA ITEM

<b>Meeting Date:</b>	6/15/2023 - 6:00 PM
<b>Category:</b>	Information/Correspondence/Discussion
<b>Type:</b>	Info/Action
<b>Subject:</b>	<p>9.2 First reading of new and updated board policies: CSBA UPDATE CHECKLIST – December 2022</p> <p>BP 0430 Comprehensive Local Plan for Special AR 0430 Comprehensive Local Plan for Special Education BP 0450 Comprehensive Safety Plan</p> <p>AR 0450 Comprehensive Safety Plan BP 0460 Local Control and Accountability Plan AR 0460 Local Control and Accountability Plan BP 3250 Transportation Fees AR 3250 Transportation Fees AR 3260 Fees and Charges BP 3460 Financial Reports and Accountability AR 3460 Financial Reports and Accountability BP 3515 Campus Security AR 3515 Campus Security AR 3516.2 Bomb Threats BP 3540 Transportation BP 5131.7 Weapons and Dangerous Instrument</p> <p>AR 5131.7 Weapons and Dangerous Instrument AR 5141.3 Health Examinations BP 5142 Safety AR 5142 Safety AR 5142.2 Safe Routes to School Program BP 5148.2 Before/After School Programs</p> <p>AR 5148.2 Before/After School Programs</p> <p>BP 5148.3 Preschool/Early Childhood Education AR 5148.3 Preschool/Early Childhood Education AR 6164.4 Identification and Evaluation of Individuals for Special Education BB 9220 Governing Board Elections BB 9223 Filling Vacancies BB 9323 Meeting Conduct</p>
<b>Strategic Plans:</b>	
<b>Policy:</b>	
<b>Enclosure</b>	
<b>File Attachment:</b>	<p> ViewMemberCommAttachment. aspx (9).pdf</p> <p> ViewMemberCommAttachment. aspx (8).pdf</p>
<b>Description:</b>	
<b>Background Information:</b>	

**Fiscal Implications:**

**Recommendation:**

First reading

**Approvals:**

Recommended  
By:

A handwritten signature in black ink, appearing to read "Matthew Morgan". The signature is fluid and cursive, with a long horizontal stroke at the end.

Matthew Morgan - Superintendent/Principal

## **CSBA POLICY GUIDE SHEET**

### **December 2022**

Note: Descriptions below identify revisions made to CSBA's sample board policies, administrative regulations, board bylaws, and/or exhibits. Editorial changes have also been made. Districts and county offices of education should review the sample materials and modify their own policies accordingly.

#### **Board Policy 0430 - Comprehensive Local Plan for Special Education**

Policy updated to reflect **NEW LAW (AB 181, 2022)** requiring the State Superintendent of Public Instruction to make publicly available the special education funding each local educational agency (LEA) generates for their Special Education Local Plan Area (SELPA), and for the SELPA, to report to member LEA's the amount of funding each LEA generates for the SELPA.

#### **Administrative Regulation 0430 - Comprehensive Local Plan for Special Education**

Regulation updated to reflect **NEW LAW (AB 181, 2022)** which extends the timeline for developing an annual assurances support plan to July 1, 2027. A template for the annual assurances support plan will be developed by CDE by July 1, 2026. Additional minor revisions as necessary for clarity.

#### **Board Policy 0450 - Comprehensive Safety Plan**

Policy updated to clarify language related to approval of the tactical response plan and add material regarding the district's requirement to provide data to the California Department of Education pertaining to lockdown or multi-option response drills conducted at district schools.

#### **Administrative Regulation 0450 - Comprehensive Safety Plan**

Regulation updated to reflect **NEW LAW (SB 906, 2022)** which requires, starting with the 2023-24 school year, districts to include in the annual notification to parents/guardians information related to the safe storage of firearms, and for certificated and classified employees of the district, and other school officials such as Governing Board members, whose duties bring the employee or other school official in contact on a regular basis with students in any of grades 6-12, as part of a middle school or high school, who are alerted to or observe any threat or perceived threat of a homicidal act, to immediately report the threat or perceived threat to law enforcement. Regulation also updated to reflect **NEW LAW (AB 1352, 2021)** which authorizes districts to request the Military Department, in consultation with the California Cybersecurity Integration Center (Cal-CSIC), to perform an independent security assessment of the district or an individual district school and **NEW LAW (AB 2355, 2022)** which requires districts that experience a cyberattack, which impacts more than 500 students or personnel, to report the cyberattack to Cal-CSIC. Additionally, regulation updated to include in the optional list of comprehensive safety plan components (1) strategies aimed at preventing potential incidents involving crime and violence on school campuses, (2) provision of safety materials and emergency communications in language(s) understandable to parents/guardians, (3) procedures for the early identification and threat assessment of, and appropriate response to, suspicious and/or threatening digital media content, (4) district policy and/or plan related to pandemics, (5) communication with parents/guardians regarding unification plans and necessity of cooperating with first responders, and (6) continuity of operations procedures to ensure that the district's essential functions are not disrupted during an emergency, to the extent possible.

#### **Board Policy 0460 - Local Control and Accountability Plan**

Policy updated to reflect **NEW LAW (AB 181, 2022)** which states, by January 31, 2025, an Individuals with Disabilities Education Act (IDEA) Addendum adopted by the State Board of Education (SBE) shall be completed by districts which are identified by the California Department of Education (CDE) as needing an improvement plan. Additionally, policy is updated to reflect **NEW LAW (AB 181, 2022)** requiring the LCAP parent advisory committee to include at least a parent/guardian of currently enrolled students with disabilities. Policy also updated to reflect **NEW LAW (SB 997, 2022)** which requires, beginning July 1, 2024, districts serving middle or high school students to include two students as full members of the existing parent advisory committee or establish a student advisory committee to provide advice to the Board and the Superintendent or designee.

**Administrative Regulation 0460 - Local Control and Accountability Plan**

Regulation updated to reflect **NEW LAW (AB 181, 2022)**, which states Beginning July 1, 2025, if the district is identified by State Board of Education (SBE) as needing an improvement plan related to improvements in services for students with disabilities, the Board shall adopt, and update on an annual basis, an Individual with Disabilities Education Act (IDEA) Addendum, based on the template adopted by SBE.

**Board Policy 3250 - Transportation Fees**

Policy updated to reflect **NEW LAW (AB 181, 2022)** which exempts a student classified as unduplicated from paying a fee for transportation. The policy is also updated to include an optional waiver of transportation fees for any group of district students, at the recommendation of the Superintendent. Also, the provision regarding privacy moved from AR to BP.

**Administrative Regulation 3250 - Transportation Fees**

Regulation updated to add that bus passes shall be sold electronically, if available, and removed language related to income eligibility that is no longer relevant. Moved provision regarding privacy to the Board Policy and deleted it from Administrative Regulation.

**Administrative Regulation 3260 - Fees and Charges**

Regulation updated to reflect **NEW LAW (AB 181, 2022)** which prohibits charging the parent of an unduplicated student a fee for transportation, removed policy related to the sale or lease of personal computers or internet appliances because of the increased use of technology in the modern classroom, changed terminology from "homemaking" to "family and consumer sciences," and reflect **NEW LAW (AB 130, 2021)** which requires a district to provide a free breakfast and lunch daily to any student who requests a meal.

**Board Policy 3460 - Financial Reports and Accountability**

Policy updated to reflect the predictors of fiscal distress as identified by FCMAT in its 2019 "Indicators of Risk or Potential Insolvency." Updated policy also revised to reflect the law more clearly with respect to studies, reports, evaluations, and audits, that the County Superintendent of Schools is required or authorized to consider when reviewing a district's budget.

**Administrative Regulation 3460 - Financial Reports and Accountability**

Regulation updated to add a new section - "Lease Accounting," to reflect GASB Statement 87 which, starting June 15, 2021, changed the rules for the financial reporting of governmental entities' leases, including the rules for the recognition, measurement, and disclosure of such leases in financial statements.

**Board Policy 3515 - Campus Security**

Policy updated to include that the district regularly review current guidance regarding cybersecurity and digital media awareness and incorporate recommended practices into the district's processes and procedures related to the protection of the district's network infrastructure and the monitoring and response to suspicious and/or threatening digital media content. Policy also updated to reflect **NEW LAW (SB 906, 2022)** which requires certificated and classified employees of the district, and other school officials such as Governing Board members, whose duties bring the employee or other school official in contact on a regular basis with students in any of grades 6-12, as part of a middle school or high school, who are alerted to or observe any threat or perceived threat of a homicidal act, to immediately report the threat or perceived threat to law enforcement. Additionally, policy also updated to include that anyone who receives or learns of a health or safety threat related to school or a school activity is encouraged to report the threat to a school or district administrator, and that school site council's be included with other stakeholders when identifying appropriate locations for the placement of surveillance cameras.

**Administrative Regulation 3515 - Campus Security**

Regulation updated to reflect **NEW LAW (AB 1352, 2021)** which authorizes districts to request the Military Department, in consultation with the California Cybersecurity Integration Center (Cal-CSIC), to perform an independent security assessment of the district or an individual district school, **NEW LAW (AB 2355, 2022)** which requires districts that experience a cyberattack, which impacts more than 500 students or personnel, to report the cyberattack to Cal-CSIC, and **NEW LAW (SB 906, 2022)** which requires certificated and classified employees of the district, and other school officials such as Governing Board members, whose

duties bring the employee or other school official in contact on a regular basis with students in any of grades 6-12, as part of a middle school or high school, who are alerted to or observe any threat or perceived threat of a homicidal act, to immediately report the threat or perceived threat to law enforcement. Regulation also updated to provide that monitoring suspicious and/or threatening digital media content be part of the campus security plan and included in strategies to detect and intervene with school crime.

#### **Administrative Regulation 3516.2 - Bomb Threats**

Regulation updated to reflect **NEW LAW (P.L. 117-159)** which requires the creation of a Federal Clearinghouse on School Safety Evidence-Based Practices to serve as a federal resource to identify and publish online practices and recommendations to improve school safety, and include that the district regularly review current guidance regarding cybersecurity and digital media awareness and incorporate recommended practices into the district's processes and procedures related to the protection of the district's network infrastructure and the monitoring and response to suspicious and/or threatening digital media content. Regulation also updated to move and amend material regarding staff training, include and align language with information provided by the U.S. Department of Homeland Security, and reflect **NEW LAW (SB 906, 2022)** which requires certificated and classified employees of the district, and other school officials such as Governing Board members, whose duties bring the employee or other school official in contact on a regular basis with students in any of grades 6-12, as part of a middle school or high school, who are alerted to or observe any threat or perceived threat of a homicidal act, to immediately report the threat or perceived threat to law enforcement.

#### **Board Policy 3540 - Transportation**

Policy updated to reflect **NEW LAW (AB 181, 2022)** which authorizes a district to provide transportation services by way of a joint powers agreement, a cooperative student transportation program, or a consortium, and which requires, as a condition of apportionment, a district to adopt a transportation plan that describes the transportation services to be provided to certain student groups, as specified, by April 1, 2023 and update the plan annually by April 1.

#### **Board Policy 5131.7 - Weapons and Dangerous Instruments**

Policy updated to (1) expand the concept of district provided transportation, (2) reflect **NEW LAW (SB 906, 2022)** which requires certificated and classified employees of the district, and other school officials such as Governing Board members, whose duties bring the employee or other school official in contact on a regular basis with students in any of grades 6-12, as part of a middle school or high school, who are alerted to or observe any threat or perceived threat of a homicidal act, to immediately report the threat or perceived threat to law enforcement, (3) move language regarding student suspension and expulsion in order to keep related content together, and (4) add language regarding staff training to align with staff responsibilities to report potential homicidal acts. Regulation also updated to add headings for the Options regarding tear gas or tear gas weapons, and to emphasize that for districts that allow students to bring tear gas or tear gas weapons to school, the student needs to either be accompanied by, or have the written consent, of a parent/guardian.

#### **Administrative Regulation 5131.7 - Weapons and Dangerous Instruments**

Regulation updated to expand the list of prohibited weapons and dangerous instruments to include additional items that are listed in law.

#### **Administrative Regulation 5141.3 - Health Examinations**

Regulation updated to reflect **NEW LAW (AB 2329)** which authorizes districts to enter into a memorandum of understanding with a nonprofit eye examination provider to provide eye examinations and eyeglasses to students at a school site. Regulation also updated to reflect **NEW LAW (SB 97)** which requires that beginning on or after January 1, 2023, districts make Type 1 diabetes materials developed by CDE available to parents/guardians when student is first enrolled in elementary school or as part of certain notifications. The first note was changed to a Cautionary Note and updated to clarify that the obligation to perform specified mandated activities is relieved any year that the Budget Act does not provide reimbursement.

#### **Board Policy 5142 - Safety**

Policy updated to reflect **NEW LAW (P.L. 117-159)** which requires the creation of a Federal Clearinghouse on School Safety Evidence-Based Practices to serve as a federal resource to identify and publish online

practices and recommendations to improve school safety, and include that the district regularly review current guidance regarding cybersecurity and digital media awareness and incorporate recommended practices into the district's processes and procedures related to the protection of the district's network infrastructure and the monitoring and response to suspicious and/or threatening digital media content.

#### **Administrative Regulation 5142 - Safety**

Regulation updated to reflect **NEW LAW (SB 906, 2022)** which requires certificated and classified employees of the district, and other school officials such as Governing Board members, whose duties bring the employee or other school official in contact on a regular basis with students in any of grades 6-12, as part of a middle school or high school, who are alerted to or observe any threat or perceived threat of a homicidal act, to immediately report the threat or perceived threat to law enforcement, and add language regarding staff responsibilities and training to align with requirement to report potential homicidal acts. Regulation also updated to add language that anyone who receives or learns of a health or safety threat related to school or a school activity is encouraged to report the threat to a school or district administrator, reflect **NEW LAW (AB 2028, 2022)** which authorizes the Board of an elementary, intermediate, junior high, or high school to assist local law enforcement, nonprofit associations or organizations such as the Girls Scouts, Boys Scouts, and parent-teacher associations, and public agencies that provide safety instruction related to using electric, motorized, or nonmotorized bicycles and scooters, to provide such safety instruction to district students, and **NEW LAW (AB 1946, 2022)** which requires the Department of the California Highway Patrol to develop, and post on its web site, by September 1, 2023, statewide safety and training programs based on evidence-based practices for users of electric bicycles, including general riding safety, emergency maneuver skills, rules of the road, and laws pertaining to electric bicycles.

#### **Administrative Regulation 5142.2 - Safe Routes to School Program**

Regulation updated to reflect **NEW LAW (AB 2028, 2022)** which authorizes the Governing Board of an elementary, intermediate, junior high, or high school to provide time and facilities to specified agencies that offer bicycle, scooter, electric bicycle, motorized bicycle, or motorized scooter safety instruction, and **NEW LAW (AB 1946, 2022)** which requires the Department of the California Highway Patrol to develop, by September 1, 2023, statewide safety and training programs based on evidence-based practices for the use of electric bicycles, including general riding safety, emergency maneuver skills, rules of the road, and laws pertaining to electric bicycles.

#### **Board Policy 5148.2 - Before/After School Programs**

Policy updated to clarify that it applies to expanded learning opportunities beyond the regular school day, including before-school, after-school, summer, vacation, and/or intersessional programs and to reflect **NEW LAWS (AB 181, 2022 and AB 185, 2022)** which updates the Expanded Learning Opportunities (ELO) program requirements for the 2022-23 school year and forward. Detailed information regarding various program collaboration requirements moved to AR.

#### **Administrative Regulation 5148.2 - Before/After School Programs**

Regulation updated to include definitions of "offer access" and "provide access" in regard to Expanded Learning Opportunities (ELO) programs. Detailed information regarding program collaboration requirements moved to Regulation from BP. Regulation updated to reflect **NEW LAWS (AB 181, 2022 and AB 185, 2022)** which updates the ELO program requirements for the 2022-23 school year and forward, including requirements for the district to offer access to ELO programs based on the district's prior fiscal year local control funding formula unduplicated pupil percentage. Regulation also updated to clarify that district that receive funds for classroom-based instructional programs that serve grades TK-6 cannot opt out of the ELO program funding, pursuant to California Department of Education's "Expanded Learning Opportunities Program FAQs." Regulation also updated to reflect requirement that ELO programs are required to offer a nutritional snack, meal, or both and to reflect California Department of Education guidance that ELO programs do not have an attendance requirement and to reflect **NEW LAW (SB 1380, 2022)** which renumbered The California Prekindergarten Planning and Implementation Grant Program, Education Code 8251.5 to 8322.

**Board Policy 5148.3 - Preschool/Early Childhood Education**

Policy updated to reflect **NEW LAWS (AB 210, 2022, AB 185, 2022 and SB 1047, 2022)** to revise and update requirements for California State Preschool Programs (CSPP), including requirements related to dual language learners, children with exceptional needs, and enrollment data collection and reporting. Policy also updated to reflect CSPP-specific **NEW STATE REGULATIONS (Register 2022, No. 26)**.

**Administrative Regulation 5148.3 - Preschool/Early Childhood Education**

Regulation updated to reflect **NEW LAWS (AB 210, 2022, AB 185, 2022, AB 321, 2022, and SB 1047, 2022)** which revised enrollment criteria, priorities, and requirements for California State Preschool Programs (CSPP). Sections of the regulation affected include "Eligibility and Enrollment Priorities for Part-Day CSPP Programs" and "Eligibility and Enrollment Priorities for Full-Day CSPP Programs," which were reorganized and revised to comply with law. Other updated sections are "Minimum Hours/Days of Operation" and "Staffing." Regulation was also updated to reflect **NEW LAW (AB 2806, 2022)** with new requirements related to expulsion/unenrollment and/or suspension from a CSPP Program based on behavior. Regulation also updated with CSPP-specific **NEW STATE REGULATIONS (Register 2022, No. 26)**.

**Administrative Regulation 6164.4 - Identification and Evaluation of Individuals for Special Education**

Regulation updated to reflect **NEW LAW (SB 188, 2022)**, requiring each district to designate a main point of contact for coordinating and completing the transition of a child and family from Part C (Early Intervention Program for Infants and Toddlers with Disabilities) to Part B (Assistance for Children with Disabilities) of IDEA.

**Board Bylaw 9220 - Governing Board Elections**

Bylaw updated to reflect **NEW LAW (AB 2584, 2022)**, by adding a new section - "Recalling a Board Member." Updated Bylaw also revised "Election Process and Procedure" section to reflect **NEW LAW (SB 1061, 2022)** regarding the requirement that any petition for a special election to fill a Board vacancy include the county election official's estimate of the cost of conducting the special election.

**Board Bylaw 9223 - Filling Vacancies**

Bylaw updated to reflect **NEW LAW (SB 1061, 2022)**, by adding a new note and body paragraph at the end of the "Provisional Appointments" section. Updated Bylaw also reflects **New Attorney-General Opinion** on how a vacancy is to be filled when a district's trustee areas have been revised or election method has changed from "at-large" to "by-trustee area," since the Board member whose term is to be completed was last elected. The Bylaw also updated to rearrange the Items in "Timelines for Filling a Vacancy" and to revise as necessary for clarity.

**Board Bylaw 9323 - Meeting Conduct**

Bylaw Updated to reflect **NEW LAW (SB 1100, 2022)** which authorizes the Board President to remove an individual for disrupting a Board meeting, establishes a procedure for warning the individual prior to their removal, and defines "disrupting" and "true threat of force."

**MINOR REVISION:****Board Policy 3260 - Fees and Charges**

Policy updated to include reference to CDE Fiscal Management Advisory 22-01, Summer School, Third Parties, Tuition Fees, and updates reference to CDE FMA 20-01, Pupil Fees, Deposits, and Other Charges.

## CSBA UPDATE CHECKLIST – December 2022

District Name: \_\_\_\_\_

Contact Name: \_\_\_\_\_ Phone: \_\_\_\_\_ Email: \_\_\_\_\_

POLICY	TITLE	OPTIONS/BLANKS	ADOPT DATE
BP 0430	Comprehensive Local Plan for Special Education	<b>OPTION 1:</b> <input type="checkbox"/> <b>OPTION 2:</b> <input type="checkbox"/> <b>OPTION 3:</b> <input type="checkbox"/>	
AR 0430	Comprehensive Local Plan for Special Education		
BP 0450	Comprehensive Safety Plan	<b>OPTION 1:</b> <input type="checkbox"/> <b>OPTION 2:</b> <input type="checkbox"/>	
AR 0450	Comprehensive Safety Plan		
BP 0460	Local Control and Accountability Plan		
AR 0460	Local Control and Accountability Plan		
BP 3250	Transportation Fees		
AR 3250	Transportation Fees		
AR 3260	Fees and Charges		
BP 3460	Financial Reports and Accountability		
AR 3460	Financial Reports and Accountability		
BP 3515	Campus Security		
AR 3515	Campus Security		
AR 3516.2	Bomb Threats		
BP 3540	Transportation		
BP 5131.7	Weapons and Dangerous Instrument	<b>OPTION 1:</b> <input type="checkbox"/> <b>OPTION 2:</b> <input type="checkbox"/>	
AR 5131.7	Weapons and Dangerous Instrument		



## CSBA UPDATE CHECKLIST – December 2022

District Name: \_\_\_\_\_

POLICY	TITLE	OPTIONS/BLANKS	ADOPT DATE
AR 5141.3	Health Examinations		
BP 5142	Safety		
AR 5142	Safety		
AR 5142.2	Safe Routes to School Program		
BP 5148.2	Before/After School Programs	<b>OPTION 1:</b> <input type="checkbox"/> <b>OPTION 2:</b> <input type="checkbox"/>	
AR 5148.2	Before/After School Programs	<b>OPTION 1:</b> <input type="checkbox"/> <b>OPTION 2:</b> <input type="checkbox"/>	
BP 5148.3	Preschool/Early Childhood Education		
AR 5148.3	Preschool/Early Childhood Education		
AR 6164.4	Identification and Evaluation of Individuals for Special Education	<b>Fill in Blanks</b> <hr/> <hr/> <hr/>	

## CSBA UPDATE CHECKLIST – December 2022




District Name: \_\_\_\_\_

POLICY	TITLE	OPTIONS/BLANKS	ADOPT DATE
BB 9220	Governing Board Elections	<p><b>OPTION 1:</b> <input type="checkbox"/></p> <p><b>OPTION 2:</b> <input type="checkbox"/></p> <p><b>OPTION 3:</b> <input type="checkbox"/></p> <p>AND</p> <p><b>OPTION 1:</b> <input type="checkbox"/></p> <p><b>OPTION 2:</b> <input type="checkbox"/></p> <p>AND</p> <p><b>OPTION 1:</b> <input type="checkbox"/></p> <p><b>OPTION 2:</b> <input type="checkbox"/></p> <p>AND</p> <p><b>OPTION 1:</b> <input type="checkbox"/></p> <p><b>OPTION 2:</b> <input type="checkbox"/></p> <p><b>OPTION 3:</b> <input type="checkbox"/></p>	
BB 9223	Filling Vacancies		
BB 9323	Meeting Conduct		



# Harmony Union School District

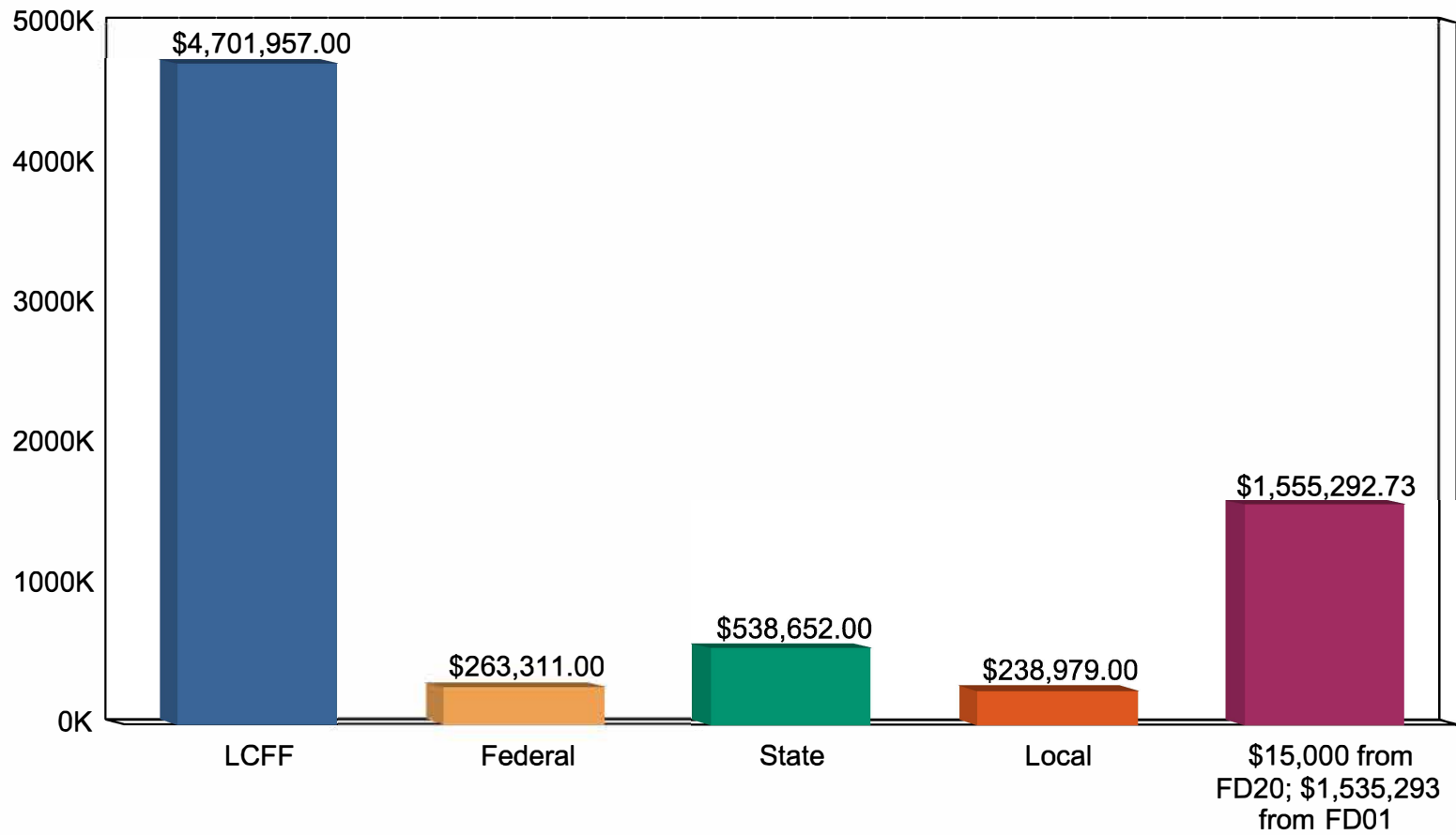
## AGENDA ITEM

<b>Meeting Date:</b>	6/15/2023 - 6:00 PM
<b>Category:</b>	Action Items
<b>Type:</b>	Info/Action
<b>Subject:</b>	10.1 Presentation of the Harmony Union School District Budget for the 2023-2024 school year
<b>Strategic Plans:</b>	
<b>Policy:</b>	
<b>Enclosure</b>	
<b>File Attachment:</b>	 2023-24 Budget Cliff's Notes.pdf   2023-24 Board Packet.pdf
<b>Description:</b>	
<b>Background Information:</b>	
<b>Fiscal Implications:</b>	
<b>Recommendation:</b>	Action on this item will be taken at the special board meeting to be held at 9 am. That the board considers for approval of the Harmony Union School District Budget for the 2023-2024 school year
<b>Approvals:</b>	Recommended By:  Matthew Morgan - Superintendent/Principal

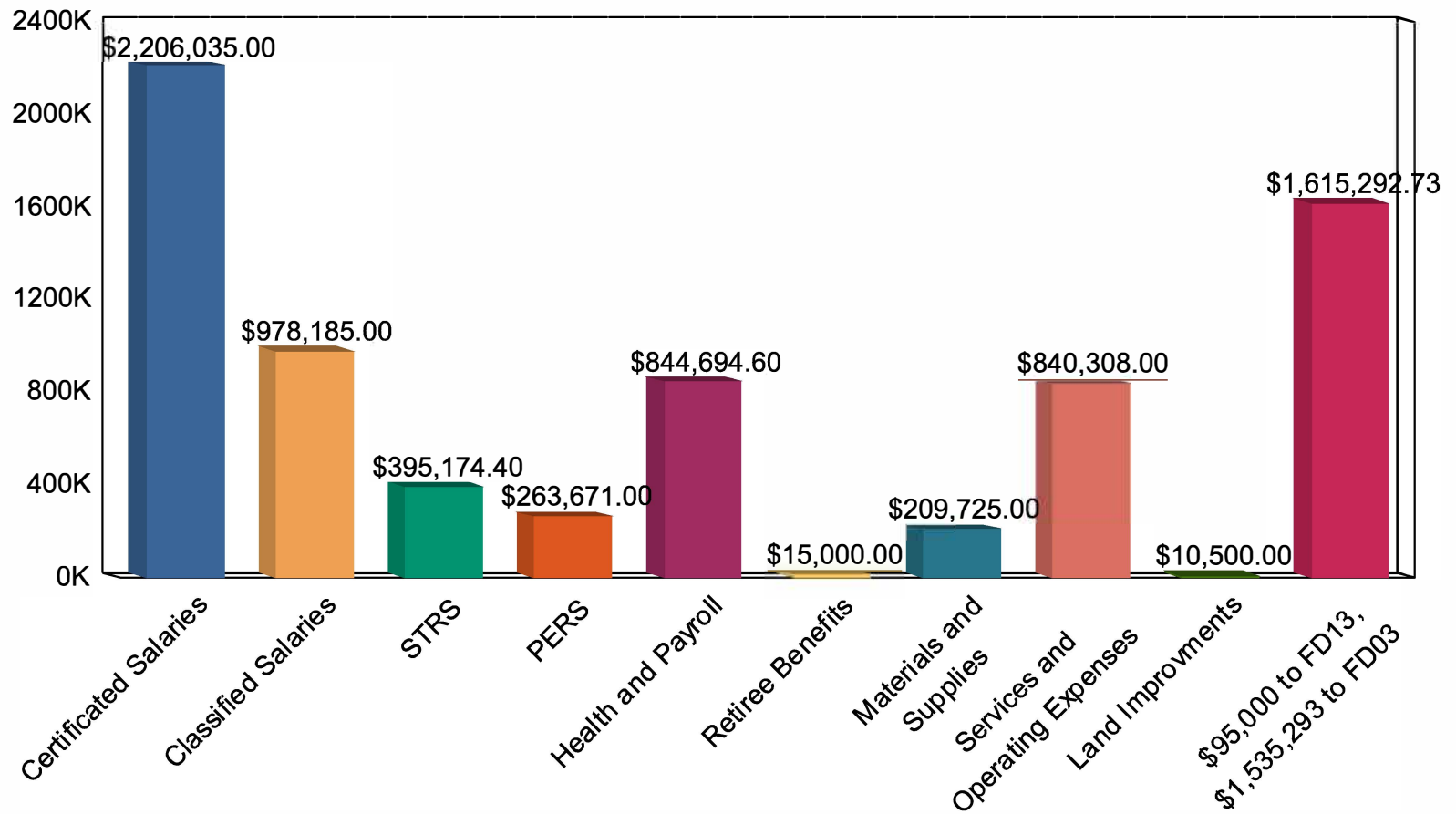
## MULTI-YEAR BUDGETS: ACTUAL AND PROJECTED

2023-24 Budget Development								
	Actuals 2018-19	Actuals 2019-20	Actuals 2020-21	Actuals 2021-22	UAs 2022-23	Budget Dev. 2023-24	Budget 2024-25	Budget 2025-26
Projected Budgeted ADA	236.16	214.7	214.7	185.47	173.05	206.26	208.45	209
COLA (Cost of Living Adj. on the Revenue Limit)	3.00%	3.24%	2.31%	1.70%	6.56%	8.22%	3.94%	3.29%
Funded/Planning COLA	3.00%	3.24%	0.00%	5.07%	6.70%	8.22%	3.94%	3.29%
<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>\$3,333,033</b>	<b>\$3,252,640</b>	<b>\$3,203,149</b>
<b>REVENUE</b>								
LCFF Revenue	\$2,298,483	\$2,118,374	\$2,171,407	\$2,002,103	\$2,202,009	\$2,564,998	\$2,658,177	\$2,731,047
Basic Aid Supplemental	\$1,653,618	\$1,813,215	\$1,886,260	\$1,938,063	\$2,051,716	\$2,113,000	\$2,177,000	\$2,242,000
Special Ed In-Lieu Property Tax	\$24,366	\$34,485	\$34,121	\$22,350	\$25,199	\$23,959	\$24,250	\$24,250
Federal Revenues	\$104,179	\$110,463	\$275,597	\$391,505	\$95,292	\$263,311	\$100,700	\$100,700
State Revenues	\$413,864	\$241,897	\$418,511	\$626,086	\$919,052	\$538,652	\$486,877	\$497,381
Local Revenues	\$221,768	\$292,516	\$224,633	\$240,026	\$285,422	\$238,979	\$258,893	\$261,800
<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>\$5,578,690</b>	<b>\$5,742,899</b>	<b>\$5,705,897</b>	<b>\$5,857,178</b>
<b>EXPENDITURES</b>								
Certificated Salaries	\$1,488,487	\$1,735,646	\$1,635,794	\$1,752,385	\$1,996,659	\$2,206,035	\$2,217,285	\$2,274,086
Classified Salaries	\$638,323	\$683,848	\$807,308	\$1,011,288	\$1,256,161	\$978,185	\$1,003,996	\$1,035,161
Employee Benefits (2% increase 2021-22)	\$1,198,022	\$1,191,387	\$1,256,250	\$1,415,550	\$1,459,911	\$1,518,540	\$1,555,612	\$1,605,069
STRS included in employee benefits	\$469,094	\$491,212	\$452,757	\$504,397	\$359,984	\$402,709	\$414,790	\$427,234
PERS included in employee benefits	\$143,980	\$125,449	\$142,102	\$195,594	\$226,907	\$263,671	\$281,964	\$296,714
Retiree Health Benefits	\$55,824	\$45,405	\$35,170	\$27,130	\$15,000	\$15,000	\$0	\$0
Books, Supplies & Equipment	\$129,591	\$159,394	\$329,679	\$211,593	\$206,136	\$209,725	\$193,211	\$196,779
Services and other Operating Expenses (including transportation)	\$955,466	\$990,764	\$778,932	\$854,704	\$848,531	\$840,308	\$699,783	\$708,151
Capital Outlay and Land Improvements	\$1,380	\$9,613	\$102,359	\$8,080	\$10,500	\$10,500	\$10,500	\$10,500
<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>\$5,777,897</b>	<b>\$5,763,293</b>	<b>\$5,680,387</b>	<b>\$5,829,748</b>
<b>EXCESS (DEFICIT) BEFORE TRANSFERS:</b>	<b>\$305,010</b>	<b>(\$159,701)</b>	<b>\$100,207</b>	<b>(\$33,467)</b>	<b>(\$199,207)</b>	<b>(\$20,394)</b>	<b>\$25,510</b>	<b>\$27,430</b>
Transfer In from Retiree Benefits Fund	\$55,824	\$45,405	\$35,170	\$27,130	\$15,000	\$15,000	\$0	\$0
Transfers In from Fund 17	\$0	\$34,718	\$20,000	\$20,000	\$0	\$0	\$0	\$0
Transfer In to Salmon Creek Charter (from Fund 01)	\$740,000	\$2,340,000	\$2,103,105	\$1,717,549	\$1,752,631	\$1,550,293	\$1,530,000	\$1,530,000
Transfer Out to Salmon Creek Charter	(\$700,000)	(\$2,300,000)	(\$2,148,510)	(\$1,700,000)	(\$1,730,000)	(\$1,535,293)	(\$1,500,000)	(\$1,500,000)
Transfer Out to SC Advisory Board (site council)	(\$40,000)	(\$40,000)	\$0	(\$17,549)	(\$22,631)	(\$15,000)	(\$30,000)	(\$30,000)
Transfer Out to Cafeteria	(\$60,000)	(\$127,000)	(\$90,540)	(\$69,284)	(\$74,387)	(\$75,000)	(\$75,000)	(\$75,000)
<b>EXCESS (DEFICIT) AFTER TRANSFERS:</b>	<b>\$300,834</b>	<b>(\$206,578)</b>	<b>\$19,432</b>	<b>(\$55,621)</b>	<b>(\$258,594)</b>	<b>(\$80,394)</b>	<b>(\$49,490)</b>	<b>(\$47,570)</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>\$3,333,033</b>	<b>\$3,252,640</b>	<b>\$3,203,149</b>	<b>\$3,155,580</b>
Components of Above Ending Balance								
Economic Uncertainties Board Designated 5%	\$220,563	\$238,533	\$245,516	\$262,680	\$288,895	\$288,165	\$269,295	\$271,561
Budget Stabilization	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000
1) Revolving Fund	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500
2) Restricted Ending Balance	\$200,284	\$203,682	\$191,576	\$280,685	\$172,998	\$120,044	\$120,000	\$120,000
3) Assigned Ending Balance (Lottery & EPA)	\$271,109	\$224,996	\$313,446	\$54,043	\$9,350	\$9,500	\$9,500	\$9,500
4) Unassigned Ending Balance	\$741,937	\$560,105	\$496,209	\$593,718	\$461,297	\$434,430	\$403,854	\$354,020

## General Funds Budget Model - OB24-01 Revenues



## General Funds Budget Model - OB24-01 Expenditures



## HARMONY UNION SCHOOL DISTRICT

Board Meeting June 15<sup>th</sup>, 2023

2023-24 Budget Development

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

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

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

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

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

Property taxes per ADA x Charter ADA:

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

The 2023-24 Budget is based on the LCFF calculation that includes supplemental and concentration grants based on the number of English Language Learners pupils; students eligible for free and reduced meal programs; homeless; and foster youth (unduplicated pupils). The number of unduplicated pupils enrolled in each school district as a percentage of total enrollment will constitute the unduplicated count. Each year the District will provide the State the total number of unduplicated pupil counts in these categories, which determines the grant funding the District receives. At the 2023-24 Budget, the District's unduplicated count is 9 and the Supplemental/Concentration Grant percentage for the District is 16.67%. The District does not qualify for concentration grant funding as the unduplicated count percentage would have to exceed 55%.

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

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

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

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

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

In summary:

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

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



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

With the uncertainty of the California State Budget it is highly recommended that the District monitor the budget closely. With an ending balance of \$3,333,032, we are well within the State's "Criteria and Standards" which state that our District should have an ending balance for Economic Uncertainties of 5%. With the District assigning funds in a Budget Stabilization account, in the amount of \$2,400,000, and restricted funds in the amount of \$120,044 the district's unassigned ending balance is \$434,430.

A fluctuation in revenue reflects the changes in ADA:

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

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

ADA used for LCFF calculations are:

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

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

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

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

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

**HARMONY UNION SCHOOL DISTRICT**  
**2023-24 BUDGET COMPARISON to 2022-23 Prior Fiscal Year**  
**FUNDS 01 and 03**  
**Analysis of Changes**

**BEGINNING BALANCE                      \$3,591,626                      \$3,591,626                      \$3,333,032**

<b>REVENUE</b>	<b>2022-23 Budget</b>	<b>2022-23 preUAs</b>	<b>2023-24 Budget</b>	<b>Difference</b>	<b>Comments</b>
<b>LCFF Revenue</b>	\$2,141,335	\$2,202,009	\$2,564,998	\$362,989	Calculations based on 18 year average.
<b>Basic Aid Charter Supplemental</b>	\$1,950,000	\$2,051,716	\$2,113,000	\$61,284	Calculations based on 15 year average.
<b>Sp. Ed. In Lieu Property Tax</b>	\$23,000	\$25,199	\$23,959	(\$1,240)	SpEd Prop (SELPA Est.)
<b>Federal Revenues</b>	\$88,500	\$95,292	\$263,311	\$168,019	2023-24 Comprehensive Support & Improvement Grant of \$165,000
<b>State Revenues</b>	\$766,914	\$919,052	\$538,652	(\$380,401)	Decrease in 2023-24 is primarily due to less Charter Block Grant of \$267,281
<b>Local Revenues</b>	\$179,016	\$285,422	\$238,979	(\$46,443)	Decrease in 2023-24 is due to 22-23 one-time Revenues (shArk \$10,000 & SELPA Grant)
<b>Total Revenue</b>	<b>\$5,148,765</b>	<b>\$5,578,690</b>	<b>\$5,742,899</b>	<b>\$164,208</b>	<b>Increase (Decrease) in Revenue</b>

<b>EXPENDITURES</b>	<b>2021-22 Budget</b>	<b>2021-22 preUAs</b>	<b>2022-23 Budget</b>	<b>Difference</b>	<b>Comments</b>
<b>Certificated Salaries</b>	\$1,690,411	\$1,996,659	\$2,206,035	\$209,376	Increase difference is due to adding 2.0 FTEs in 2023-24 (CSI position and 2 Certificated positions in ACT)
<b>Classified Salaries</b>	\$928,329	\$1,256,161	\$978,185	(\$277,976)	Decrease is due to 13% off in 2022-23 and less the nurse position.
<b>Employee Benefits</b>	\$1,557,140	\$1,459,911	\$1,518,540	\$58,629	2023-24 will have a 8.6% increase to H&W Benefits, and increases to STRS & PERS
<b>Books and Supplies</b>	\$165,460	\$206,136	\$209,725	\$3,589	No significant difference
<b>Services and other Operating Expenditures</b>	\$778,367	\$848,531	\$840,308	(\$8,223)	No significant difference
<b>Capital Outlay</b>	\$10,500	\$10,500	\$10,500	\$0	No significant difference
<b>Transfer to Fund13 less Fund 20 Contribution</b>	\$59,387	\$59,387	\$60,000	\$613	No significant difference
<b>Total Expenditures</b>	<b>\$5,189,594</b>	<b>\$5,837,284</b>	<b>\$5,823,293</b>	<b>(\$13,992)</b>	<b>Increase (Decrease) in Expenses</b>

**Totals for the following Balances:**

**Change**

<b>Excess/Deficit</b>	<b>(\$40,829)</b>	<b>(\$258,594)</b>	<b>(\$80,394)</b>	<b>(\$338,988)</b>
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FUND: 14 Restricted Maintenance		Previous Year	Current Year	Projection Year	Projection Year
Object Codes		2022-23	2023-24	2024-25	2024-25
<b>Revenue</b>					
Transfer from General Fund	8091	\$25,000	\$25,000	\$25,000	\$25,000
Transfer from Fund 40	8919				
Interest	8660	\$1,015	\$1,000	\$1,000	\$1,000
<b>Total Revenue</b>		\$26,015	\$26,000	\$26,000	\$26,000
<b>Expenditures</b>					
Equipment/Maintenance	4400	\$1,571			
Repairs and Maintenance	5630	\$34,381	\$5,000	\$5,000	\$5,000
Professional Services - Prop Mngt/Contracted	5830	\$1,540	\$1,000	\$1,000	\$1,000
Professional Services - Tree work	5830	\$516	\$10,000	\$10,000	\$10,000
Professional Services - Major Alarm (Fire Panel Replacement)					
Building and Site Improvements	6000	\$5,931			
<b>Total Expenditures</b>		\$43,939	\$16,000	\$16,000	\$16,000
<b>Net Increase (Decrease)</b>		(\$17,924)	\$10,000	\$10,000	\$10,000
<b>Fund Balance</b>					
Beginning Balance		\$71,541	\$53,617	\$63,617	\$73,617
Audit Adjustment(s)					
Net Ending Balance		\$53,617	\$63,617	\$73,617	\$83,617

#### 2022-23

The repairs and maintenance completed in 22-23 include replacing a water pump connected to our well \$6,350; and installing new restroom doors on the Falls Building restrooms \$8,976. Building and Site Improvements include phone system repairs, (repairing a cut phone line due to construction), and door lock replacements. HUSD is seeking reimbursement from RESIG re expenses incurred due to extreme weather (\$25,490).

#### 2023-24

FUND: 17 Special Reserve Fund for Instructional Programs		Previous Year	Current Year	Projection Year	Projection Year
Object Codes		2022-23	2023-24	2024-25	2024-25
<b><u>Revenue</u></b>					
Interest	8660	\$7,009	\$7,000	\$7,000	\$7,000
<b>Total Revenue</b>		\$7,009	\$7,000	\$7,000	\$7,000
<b><u>Expenditures</u></b>					
Curriculum	4100	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>		\$0	\$0	\$0	\$0
<b>Net Increase (Decrease)</b>		\$7,009	\$7,000	\$7,000	\$7,000
<b><u>Fund Balance</u></b>					
Beginning Balance		\$489,046	\$496,055	\$503,055	\$510,055
Audit Adjustment(s)					
Net Ending Balance		\$496,055	\$503,055	\$510,055	\$517,055

2023-24

Possible adoption of new math curriculum.

**FUND: 20 Postemployment Benefits Fund**

		Previous Year	Current Year	Projection Year	Projection Year
Object Codes		2022-23	2023-24	2024-25	2025-26
<b><u>Revenue</u></b>					
Interest	8660	\$5,950	\$6,000	\$6,000	\$6,000
<b>Total Revenue</b>		\$5,950	\$6,000	\$6,000	\$6,000
<b><u>Expenditures</u></b>					
2019-20 5-year Settlement	7619	\$15,000	\$15,000	\$0	\$0
HUSD Board Resolution to cover Excess Bond Exp	7619	\$550,000			
<b>Total Expenditures</b>		\$565,000	\$15,000	\$0	\$0
<b>Net Increase (Decrease)</b>		(\$559,050)	(\$9,000)	\$6,000	\$6,000
<b><u>Fund Balance</u></b>					
Beginning Balance		\$818,409	\$259,358	\$250,358	\$256,358
Audit Adjustment(s)					
Net Ending Balance		\$259,358	\$250,358	\$256,358	\$262,358

**FUND: 40 Capital Outlay**

		Previous Year	Current Year	Projection Year	Projection Year
Object Codes		2022-23	2022-23	2023-24	2024-25
<b><u>Revenue</u></b>					
HUSD Board Resolution to cover Bond Exp	8919	\$550,000			
Gold Ridge Grant	8699	\$3,086,000			
Interest	8660	\$2,085	\$250	\$5	\$5
<b>Total Revenue</b>		\$3,638,085	\$250	\$5	\$5
<b><u>Expenditures</u></b>					
Painting the Falls Building	5830	\$11,125			
Bond Expense: Counterpoint Construction	5830	\$151,606			
Bond Expense: FRC	6200	\$3,709,543			
Bond Expense: Architects TLCD/Brelje & Race/Brunsing Assoc	6210	\$8,054			
Bond Expense: Inspector	6290	\$108,811			
<b>Total Expenditures</b>		\$3,989,139	\$0	\$0	\$0
<b>Net Increase (Decrease)</b>		(\$351,054)	\$250	\$5	\$5
<b><u>Fund Balance</u></b>					
Beginning Balance		\$351,054	(\$0)	\$250	\$255
Audit Adjustment(s)					
Net Ending Balance		(\$0)	\$250	\$255	\$260

**HARMONY UNION SCHOOL DISTRICT**  
**BUDGET PROJECTIONS 2022-23 through 2024-25**

**REVENUE**

**LCFF Revenue**

**HUSD**

K - 2 District Property Tax	\$3,080,000	
EPA (Education Protection Account)	\$56,459	
State Aid	\$523,123	LCFF Calc as of 6/1/2023
Basic Aid Charter Supplemental	\$2,113,000	
In-Lieu of Property Tax	(\$2,783,262)	
Transfer out to FD 14 - Deferred Maint	(\$25,000)	
Sp. Ed. In Lieu Property Tax	\$23,959	SELPA Est.

**Salmon Creek**

S. C. Charter in Lieu Property Taxes	\$922,003	
EPA (Education Protection Account)	\$165,134	LCFF Calc as of 6/1/2023
State Aid	\$626,541	
	<b>\$2,564,998</b>	

**Federal Revenues**

Title I RS3010	\$30,000	updated 2/18
Title II RS4035	\$5,700	updated 2/18
Title IV RS4127	\$10,000	no change from 1st Interim
SELPA Mental Health Federal REV	\$2,499	
Sp. Ed. Federal Revenues RS3310	\$25,522	SELPA 4/2023
Comprehensive Support and Improvement Plan (CSI Grant)	\$165,090	updated 5/27/23
REAP Grant (SRSA) RS5810	\$24,500	updated 9/19/2022
	<b>\$263,311</b>	

**State Revenues**

ELOP - RS2600	\$108,000	no change from 1st Interim
Lottery RS1100 - May 2023 Dartboard	\$35,064	updated 5/27/23
Lottery Prop 20 RS6300 - May 2023 Dartboard	\$13,819	updated 5/27/23
Mandated Block Grant HUSD - May 2023 Dartboard	\$1,899	updated 5/27/23
Mandated Block Grant SCC - May 2023 Dartboard	\$3,097	updated 5/27/23
Transportation REV	\$55,500	
CSESAP Program REV	\$50,000	
SELPA Mental Health State REV	\$12,380	SELPA 5/2023
STRS - On-Behalf RS7690	\$183,916	updated 5/2023
Proposition 28 - Arts and Music Funding Guarantee	\$24,976	SCOE BIZ
School Food Best Practices (SFBP) Funds	\$50,000	SSC 5/24
	<b>\$538,652</b>	

**Local Revenues**

ARK Donation RS0242	\$40,000	
Rent/Misc	\$15,500	
RESIG Safety Credit RS9090	\$1,685	RESIG 11/7 email
State Special Education (AB602 REV)	\$156,794	2023-24 AB602 Est REV
Interest Income	\$25,000	
	<b>\$238,979</b>	

**TOTAL REVENUE**

**\$5,742,899**

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

Classroom Teachers, Counselor and Music	\$1,783,985	updated 5/27/23
Substitutes	\$45,000	updated 5/27/23
Teacher Stipends	\$60,000	updated 5/27/23
ELOP Salaries	\$42,500	updated 5/27/23
	<b>\$1,931,485</b>	

**Administrative/Confidential Salaries**

Superintendent/Principal	\$190,550	updated 5/27/23
Chief Business Official	\$119,070	updated 5/27/23
Asst. CBO	\$74,573	updated 5/27/23
Administrative Assistant	\$81,543	updated 5/27/23
School Psychologist (0.3 FTE)	\$62,500	updated 5/27/23
	<b>\$528,236</b>	

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

Homework Club	\$21,500
Classified Salaries Additional Pay / Stipends	\$41,000
CSESAP Match	\$50,000
Custodial and Maintenance	\$138,138
Head of Farm and Garden	\$69,063
Farm and Garden Assistant	\$25,519
Library and Media Services Technician	\$35,887
Paraeducators and Instructional Assistants (5 Para, 2IAs, 1 Bilingual)	\$211,928
Special Education (1:1 & RSP)	\$69,464
ELOP Afterschool	\$47,104
ELOP Summer School	\$14,896
	<b>\$702,999</b>

**Employee Benefits**

Payroll costs (Medicare, FICA, Workers Comp., Unemp Ins.)	\$153,860	
STRS	\$218,793	updated 05/30/23
PERS	\$263,671	
STRS - On-Behalf (RS 7690)	\$183,916	updated 5/2023 SCOE BIZ
Retiree Benefits	\$15,000	
Health Benefits (Medical, Dental, Vision, Cash in Lieu)	\$683,299	updated 05/30/23
	<b>\$1,518,540</b>	

**Books/Materials/Supplies**

Athletics	\$5,750
Basic Order (Paper, etc.)	\$3,000
Books other than textbooks	\$1,725
Computer Software	\$3,000
COVID Materials	\$750
Curriculum/Curriculum Materials	\$17,500
Custodial Supplies (includes RS 8150 Custodial Supplies)	\$16,000
Drama Materials and Supplies	\$3,500
ELOP Summer School materials and supplies	\$3,500
Electronic Curriculum (Lexia/TCI/LCAP/TPT)	\$18,500
Equipment - Front Office and Bsn Office	\$5,000
Equipment - technology (iPads, Chromebooks, etc)	\$26,000
First Aid Supplies (616)	\$2,500
Food for Meetings	\$7,500
Front Office, Bsn Office and Staff Room Supplies	\$10,000
Furniture (Staff room/Sup Desk)	\$15,000
Garden Maintenance Supplies - custodial maintenance of garden (8200)	\$5,500
Garden Supplies	\$2,500
Music (instrument replacements/repair)	\$1,500
Positive Behavior Incentives	\$1,500
Site Council (Grants + annual costs of library and recess equipment)	\$40,000
Spanish Club Materials	\$500
Special Education Classroom Materials	\$1,500
Teacher Classroom Allocations (\$750 x 16 teachers)	\$10,500
Technology Supplies	\$5,000
Textbooks	\$2,000
	<b>\$209,725</b>



**Sub-Agreements**

Technology Contract (SCOE)	\$2,500	
SCOE - Emergency Sub Exp.	\$110	
	<b>\$2,610</b>	

**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	\$10,000	
	<b>\$17,150</b>	

**Dues/Memberships**

Electronic School Board Membership	\$6,500	
School Admin Memberships	\$4,700	
Superintendent Memberships	\$2,700	
Instructional Subscriptions	\$2,975	
	<b>\$16,875</b>	

**Insurance**

Food Service	\$750	
Property and Liability Insurance Premium - HUSD	\$52,939	RESIG 23-24 Est.
Property and Liability Insurance Premium - OCC	\$2,049	
Pupil Insurance	\$2,200	
	<b>\$57,938</b>	

**Utilities**

Water - due to broken well control panel	\$4,000	
Waste Disposal	\$6,250	
Building Security/Fire Alarm Monitoring - Major Alarm	\$500	
Propane	\$24,000	
Electric	\$52,500	
	<b>\$87,250</b>	

**Leases/Rentals**

Other Equipment - rentals	\$3,000	
Routine Repair and Maintenance (including well)	\$14,950	
Repairs - Technology/music instruments	\$2,350	
	<b>\$20,300</b>	

**Services and Operations**

Athletics/Referee Fees	\$500	
Audit	\$10,500	
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	\$2,000	
Frontline	\$4,432	
Legal Services (School & College Legal Services)	\$8,500	
Library Management Fees (Power School)	\$3,090	
Living Roof (LVRF)	\$2,000	
Negotiator Costs (School & College Legal; Paul Boyland)	\$750	
OPEB Actuarial	\$1,750	
Other Service, Instruction	\$5,000	
Other Services, Admin	\$2,500	
Other Services, Operations	\$7,500	
SCOE contract to digitize boxes from storage room	\$500	
Sex Education Class (West County Health) - funding covered by Site Council	\$1,500	
Shredding Costs	\$1,300	
Youth Survey for LCAP	\$5,150	
Water/Well Testing	\$13,275	
Website (Blackboard)	\$4,528	(Year 3 of 5)
	<b>\$100,125</b>	

**Communications**

Telephone (AT&T/PYS Communications)	\$7,700	
Cellular hot spots (10)(Verizon)	\$500	
Internet Access - Schools Connect	\$5,413	SCOE Est 4/2023
Postage	\$250	
	<hr/>	
	<b>\$13,863</b>	

**Repairs/Land Improvements**

Facility/Land Improvements	\$10,500
	<hr/>
	<b>\$10,500</b>

**Transportation Costs**

Home to school transportation (revenue added in LCFF Calc)	\$115,000
SPED Bus Service Cost	\$41,897
ELOP Bussing	\$3,500
Home to school transportation (excess cost NOT included in LCFF Calc)	\$93,500
	<hr/>
	<b>\$253,897</b>

**Special Education - estimated costs and students**

Consortium SDC - 1 student (student ages out 6/24)	\$55,000	
Consortium - OT	\$40,000	
Consortium - Speech	\$37,500	
Consortium - Nurse	\$9,000	
Consortium - Admin/Indirect costs	\$13,000	
Non Public School - 2 students (thru 6/24 and 6/31)	\$115,000	updated 5/27/23
SpEd Conferences	\$500	
SpEd Software	\$300	
	<hr/>	
	<b>\$270,300</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)

# Budget Adoption

## 2023-24

# Certification

ANNUAL BUDGET REPORT:

July 1, 2023 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: www.harmony.usd.org

Date: June 15, 2023

Adoption Date: June 16, 2023

Signed: \_\_\_\_\_

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

Public Hearing:

Place: Harmony USD

Date: June 15, 2023

Time: 7pm

Contact person for additional information on the budget reports:

Name: Stacy Kalember

Title: Chief Business Official

Telephone: 707-874-1205 ext 12

E-mail: skalember@harmony.usd.org

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X	
			X	
			X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
			06/16/2023	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	



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# Budget Adoption

## 2023-24

## Narrative

## HARMONY UNION SCHOOL DISTRICT

Board Meeting June 15<sup>th</sup>, 2023

2023-24 Budget Development

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

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

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

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

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

Property taxes per ADA x Charter ADA:

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

The 2023-24 Budget is based on the LCFF calculation that includes supplemental and concentration grants based on the number of English Language Learners pupils; students eligible for free and reduced meal programs; homeless; and foster youth (unduplicated pupils). The number of unduplicated pupils enrolled in each school district as a percentage of total enrollment will constitute the unduplicated count. Each year the District will provide the State the total number of unduplicated pupil counts in these categories, which determines the grant funding the District receives. At the 2023-24 Budget, the District's unduplicated count is 9 and the Supplemental/Concentration Grant percentage for the District is 16.67%. The District does not qualify for concentration grant funding as the unduplicated count percentage would have to exceed 55%.

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

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

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

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

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

In summary:

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

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



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

With the uncertainty of the California State Budget it is highly recommended that the District monitor the budget closely. With an ending balance of \$3,333,032, we are well within the State's "Criteria and Standards" which state that our District should have an ending balance for Economic Uncertainties of 5%. With the District assigning funds in a Budget Stabilization account, in the amount of \$2,400,000, and restricted funds in the amount of \$120,044 the district's unassigned ending balance is \$434,430.

A fluctuation in revenue reflects the changes in ADA:

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

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

ADA used for LCFF calculations are:

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

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

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

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

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



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# Budget Adoption

## 2023-24

## LCFF Calculator

Harmony Union Elementary (70730) - 2023-24 Budget Development		6/15/2023					
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
<b>SUMMARY OF FUNDING</b>							
<b>General Assumptions</b>							
COLA & Augmentation	13.26%	8.22%	3.94%	3.29%	3.19%	3.16%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
<b>LCFF Entitlement</b>							
Base Grant	\$485,134	\$498,132	\$533,027	\$576,643	\$647,252	\$667,690	
Grade Span Adjustment	49,547	51,827	55,422	59,944	67,323	69,444	
Supplemental Grant	18,917	18,457	18,336	20,715	22,995	23,618	
Concentration Grant	-	-	-	-	-	-	
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	
Add-ons: Home-to-School Transportation	115,000	124,453	129,356	133,612	137,874	142,231	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	
Add-ons: Transitional Kindergarten	19,100	33,974	35,692	46,573	57,670	59,493	
<b>Total LCFF Entitlement Before Adjustments, ERT &amp; Additional State Aid</b>	<b>\$687,698</b>	<b>\$726,843</b>	<b>\$771,833</b>	<b>\$837,487</b>	<b>\$933,114</b>	<b>\$962,476</b>	
Miscellaneous Adjustments	-	-	-	-	-	-	
Economic Recovery Target	-	-	-	-	-	-	
Additional State Aid	179,147	149,477	129,223	94,502	48,927	34,066	
<b>Total LCFF Entitlement</b>	<b>866,845</b>	<b>876,320</b>	<b>901,056</b>	<b>931,989</b>	<b>982,041</b>	<b>996,542</b>	
<b>LCFF Entitlement Per ADA</b>	<b>\$ 16,390</b>	<b>\$ 17,450</b>	<b>\$ 17,429</b>	<b>\$ 17,211</b>	<b>\$ 16,673</b>	<b>\$ 16,919</b>	
<b>Components of LCFF By Object Code</b>							
State Aid (Object Code 8011)	\$ 523,123	\$ 523,123	\$ 523,123	\$ 523,123	\$ 523,123	\$ 523,123	
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 36,132	\$ 56,459	\$ 62,909	\$ 67,641	\$ 71,216	\$ 68,397	
<i>Local Revenue Sources:</i>							
Property Taxes (Object Code 8021 to 8089)	\$ 2,904,631	\$ 3,080,000	\$ 3,220,000	\$ 3,365,000	\$ 3,515,000	\$ 3,672,000	
In-Lieu of Property Taxes (Object Code 8096)	(2,597,041)	(2,783,262)	(2,904,976)	(3,023,775)	(3,127,298)	(3,266,978)	
<i>Property Taxes net of In-Lieu</i>	<i>\$ 307,590</i>	<i>\$ 296,738</i>	<i>\$ 315,024</i>	<i>\$ 341,225</i>	<i>\$ 387,702</i>	<i>\$ 405,022</i>	
<b>TOTAL FUNDING</b>	<b>866,845</b>	<b>876,320</b>	<b>901,056</b>	<b>931,989</b>	<b>982,041</b>	<b>996,542</b>	
Basic Aid Status	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	
Excess Taxes	\$ (36,132)	\$ (56,459)	\$ (62,909)	\$ (67,641)	\$ (71,216)	\$ (68,397)	
EPA in Excess to LCFF Funding	\$ 36,132	\$ 56,459	\$ 62,909	\$ 67,641	\$ 71,216	\$ 68,397	
<b>Total LCFF Entitlement</b>	<b>866,845</b>	<b>876,320</b>	<b>901,056</b>	<b>931,989</b>	<b>982,041</b>	<b>996,542</b>	
<b>SUMMARY OF EPA</b>							
% of Adjusted Revenue Limit - Annual	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	
% of Adjusted Revenue Limit - P-2	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	
EPA (for LCFF Calculation purposes)	\$ 36,132	\$ 56,459	\$ 62,909	\$ 67,641	\$ 71,216	\$ 68,397	
EPA, Current Year (Object Code 8012)	\$ 36,132	\$ 56,459	\$ 62,909	\$ 67,641	\$ 71,216	\$ 68,397	
(P-2 plus Current Year Accrual)							
EPA, Prior Year Adjustment (Object Code 8019)	\$ (8,353.00)	\$ -	\$ -	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)							
Accrual (from Data Entry tab)	-	-	-	-	-	-	

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

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

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



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# **Budget Adoption**

## **2023-24**

# **Multi – Year and Assumptions**

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



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

**REVENUE**

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

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

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

**ENROLLMENT AND UNDUPLICATED COUNTS**

for Harmony Union School District TK - 1

Enrollment  
Unduplicated Counts  
Pupil Percentage

2023-24	2024-25	2025-26
54	55	57
9	9	9
0.17	0.16	0.16

for Salmon Creek Charter 2 - 8

Enrollment  
Unduplicated Counts  
Pupil Percentage

2023-24	2024-25	2025-26
166	165	163
45	45	45
0.27	0.27	0.28

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

District TK - 1

Charter 2 - 8

2023-24	2024-25	2025-26
50.22	51.7	54.15
156.04	156.75	154.85
206.26	208.45	209.00

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

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

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

Enrollment for the District at Budget Development is 54.

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

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

**COLA**

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

**STRS and PERS**

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

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

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

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

**TRANSPORTATION**

In the past, transportation revenue was going straight to the JPA, West County Transportation, however now the dollars are coming directly to the District via state aid.

In 2015-16, West County Transportation provided the State with amounts they received in 2012-13 for each member District which became the basis for funding.

For the District, this amount is considered as a pass-through since the JPA will charge the District the same amount that the District receives in revenue.

The \$115,000 cost is reflected as a "Services and Operating" expense and the revenue is reflected in the LCFF calculator.

Beginning in 2022-23, the state is funding 60% of the previous year's cost. The District's excess transportation costs for the 2022-23 2nd Interim are \$98,731 for Home to School transportation and \$43,831 for Special Education pupil transportation.

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

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

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

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

**NEGOTIATIONS**

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

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

**HEALTH BENEFITS**

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

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

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

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

**SALARY PROJECTIONS**

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

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

**RETIREEES**

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

The District signed a 5 year contract agreeing to pay \$15,000 to an HUSD Retiree through 2024. This \$15,000 has been added to the cost of retirees.

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

**TRANSFERS**

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

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

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

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

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

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

**ECONOMIC UNCERTAINTIES**

The 5% required level for Economic Uncertainties reserves is reflected in the 2023-24 3-year Budget. The State establishes the minimum recommended reserve based on the district's average daily attendance (ADA) . Per EC Section 42127, districts are required to hold a public hearing for the 2023-24 Budget Adoption to provide public review and discussion of the reserve. SB 858, the education budget trailer bill, includes reserve caps or limits if certain State revenue conditions are met. A statement of reasons that substantiate the need for the combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year are identified in the 2023-24 3-year budget.

**BUDGET STABILIZATION**

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



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# Budget Adoption

## 2023-24

# Enrollment Projections

**@Budget Development**  
**Class Configurations 2023-24**

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

220

**Enrollment**

HUSD	54
SC	166

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

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

**Total HUSD ADA Cal: 206.26**  
**Class Configurations 2023-24**

**Class Configurations 2024-25**

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

220

**Enrollment**

HUSD	55
SC	165

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

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

**Total HUSD ADA Calc 208.45**  
**Class Configurations 2024-25**

**Class Configurations 2025-26**

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

220

**Enrollment**

HUSD	57
SC	163

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

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

**Total HUSD ADA Cal: 209**  
**Class Configurations 2025-26**

**Class Configurations 2026-27**

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

220

**Enrollment**

HUSD	62
SC	158

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

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

**Total HUSD ADA Cal: 209**  
**Class Configurations 2026-27**

**Class Configurations 2027-28**

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

220

**Enrollment**

HUSD	62
SC	158

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

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

**Total HUSD ADA Cal: 209**  
**Class Configurations 2027-28**

**LCFF CALCULATOR ADA**

Class Configurations 2023-24	
Grade Level	
TK-1st	50.22
2-3	43.24
4-6	70.50
7&8	42.30

HUSD	50.22
SSC	156.04

**Total ADA 206.26**

Class Configurations 2024-25	
Grade Level	
TK-1st	51.7
2-3	39.90
4-6	74.10
7&8	42.75

HUSD	51.70
SSC	156.75

**Total ADA 208.45**

Class Configurations 2025-26	
Grade Level	
TK-1st	54.15
2-3	42.75
4-6	64.60
7&8	47.50

HUSD	54.15
SSC	154.85

**Total ADA 209.00**

Class Configurations 2026-27	
Grade Level	
TK-1st	58.9
2-3	42.75
4-6	64.60
7&8	42.75

HUSD	58.90
SSC	150.10

**Total ADA 209.00**

Class Configurations 2026-27	
Grade Level	
TK-1st	58.9
2-3	42.75
4-6	64.60
7&8	42.75

HUSD	58.90
SSC	150.10

**Total ADA 209.00**



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# **Budget Adoption**

## **2023-24**

## **FORM A**

# **Average Daily Attendance**

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	39.74	39.74	39.74	50.22	50.22	50.22
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	39.74	39.74	39.74	50.22	50.22	50.22
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	39.74	39.74	39.74	50.22	50.22	50.22
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<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>	133.85	133.85	133.85	156.04	156.04	156.04
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<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	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<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	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	133.85	133.85	133.85	156.04	156.04	156.04
<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>						
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<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	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	133.85	133.85	133.85	156.04	156.04	156.04



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# **Budget Adoption**

## **2023-24**

## **FORM 01 CS**

### **Criteria and Standards Review**



Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).  
Deviations from the standards must be explained and may affect the approval of the budget.

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	206.26	
<b>District's ADA Standard Percentage Level:</b>	<b>3.0%</b>	

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

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

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

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

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

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

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

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

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

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

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

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

Enrollment

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

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

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

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

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

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

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

3. **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	58	617	
Charter School	157	0	
<b>Total ADA/Enrollment</b>	<b>215</b>	<b>617</b>	<b>34.8%</b>
Second Prior Year (2021-22)			
District Regular	40	548	
Charter School	126		
<b>Total ADA/Enrollment</b>	<b>167</b>	<b>548</b>	<b>30.4%</b>
First Prior Year (2022-23)			
District Regular	40	497	
Charter School	134		
<b>Total ADA/Enrollment</b>	<b>174</b>	<b>497</b>	<b>34.9%</b>
Historical Average Ratio:			33.4%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>33.9%</b>

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2023-24)				
District Regular	50	54		
Charter School	156	166		
<b>Total ADA/Enrollment</b>	<b>206</b>	<b>220</b>	<b>93.8%</b>	<b>Not Met</b>
1st Subsequent Year (2024-25)				
District Regular	52	55		
Charter School	157	165		
<b>Total ADA/Enrollment</b>	<b>208</b>	<b>220</b>	<b>94.8%</b>	<b>Not Met</b>
2nd Subsequent Year (2025-26)				
District Regular	54	57		
Charter School	155	163		
<b>Total ADA/Enrollment</b>	<b>209</b>	<b>220</b>	<b>95.0%</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 is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

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

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

4. **CRITERION: LCFF Revenue**

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

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

**4A. District's LCFF Revenue Standard**

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

**4A1. Calculating the District's LCFF Revenue Standard**

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

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

**Projected LCFF Revenue**

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

**4A2. Alternate LCFF Revenue Standard - Basic Aid**

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

**Basic Aid District Projected LCFF Revenue**

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	2,904,631.00	3,080,000.00	3,220,000.00	3,365,000.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

**4A3. Alternate LCFF Revenue Standard - Necessary Small School**

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

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

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

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

**4C. Comparison of District LCFF Revenue to the Standard**

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

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

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

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

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2020-21)	3,122,355.77	3,789,546.64	82.4%
Second Prior Year (2021-22)	3,213,663.28	3,846,056.15	83.6%
First Prior Year (2022-23)	3,674,574.69	4,286,224.46	85.7%
Historical Average Ratio:			83.9%
	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	5.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	78.9% to 88.9%	78.9% to 88.9%	78.9% to 88.9%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	(Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2023-24)	3,749,945.95	4,408,590.08	85.1%	Met
1st Subsequent Year (2024-25)	3,905,705.12	4,395,502.12	88.9%	Met
2nd Subsequent Year (2025-26)	4,016,992.12	4,506,564.12	89.1%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

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

FY2024-25 has unknowns connected to restricted funding, so costs are assumed to be covered by unrestricted funds.

6. **CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: All data are extracted or calculated.

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

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2022-23)	95,292.00		
Budget Year (2023-24)	263,311.00	176.32%	Yes
1st Subsequent Year (2024-25)	100,700.00	(61.76%)	Yes
2nd Subsequent Year (2025-26)	100,700.00	0.00%	No

**Explanation:**

(required if Yes)

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

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

First Prior Year (2022-23)	919,051.52		
Budget Year (2023-24)	538,652.00	(41.39%)	Yes
1st Subsequent Year (2024-25)	486,877.00	(9.61%)	Yes
2nd Subsequent Year (2025-26)	497,381.00	2.16%	No

**Explanation:**

(required if Yes)

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

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

First Prior Year (2022-23)	285,422.00		
Budget Year (2023-24)	238,979.00	(16.27%)	Yes
1st Subsequent Year (2024-25)	258,893.00	8.33%	No
2nd Subsequent Year (2025-26)	261,800.00	1.12%	No

**Explanation:**

(required if Yes)

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



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

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

**Explanation:**

(required if Yes)

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

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

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

**Explanation:**

(required if Yes)

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

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

**Total Federal, Other State, and Other Local Revenue (Criterion 6B)**

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

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

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

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6B  
if NOT met)

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

**Explanation:**

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

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

**Explanation:**

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

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

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

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

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

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

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

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

Yes

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)

7,194,669.73

b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

3% Required  
Minimum Contribution  
(Line 2c times 3%)

Budgeted Contribution<sup>1</sup>  
to the Ongoing and Major  
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

7,194,669.73

215,840.09

36,000.00

Not Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

- ☐ Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)  
☒ Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])  
☐ 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 two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	2,400,000.00	2,400,000.00	2,400,000.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	262,680.00	288,895.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,035,599.77	636,005.86	461,297.83
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	3,435,599.77	3,298,685.86	3,150,192.83
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	7,153,831.75	7,149,661.64	7,605,528.88
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	7,153,831.75	7,149,661.64	7,605,528.88
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	48.0%	46.1%	41.4%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>16.0%</b>	<b>15.4%</b>	<b>13.8%</b>

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

<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.

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	(79,175.76)	6,033,056.64	1.3%	Met
Second Prior Year (2021-22)	(145,512.97)	5,632,888.92	2.6%	Met
First Prior Year (2022-23)	(152,006.46)	6,113,855.76	2.5%	Met
Budget Year (2023-24) (Information only)	(35,556.50)	6,023,882.81		

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

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

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

--

9. **CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2020-21)	3,307,394.01	3,530,386.88	N/A		Met
Second Prior Year (2021-22)	3,125,684.00	3,455,671.12	N/A		Met
First Prior Year (2022-23)	3,063,302.82	3,310,158.15	N/A		Met
Budget Year (2023-24) (Information only )	3,158,151.69				

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

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

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

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

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

10. **CRITERION: Reserves**

STANDARD: Available reserves<sup>1</sup> for any of the budget 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: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA
5% or \$80,000 (greater of)	0 to 300
4% or \$80,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and over

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	206	208	209
<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 MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

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

1.	Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	<input type="text" value="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						
b.	Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	<table> <tr> <th>Budget Year (2023-24)</th> <th>1st Subsequent Year (2024-25)</th> <th>2nd Subsequent Year (2025-26)</th> </tr> <tr> <td>0.00</td> <td>0.00</td> <td>0.00</td> </tr> </table>	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)	0.00	0.00	0.00
Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)						
0.00	0.00	0.00						

**10B. Calculating the District's Reserve Standard**

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

All other data are extracted or calculated.

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

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

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	2,400,000.00	2,400,000.00	2,400,000.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	288,165.00	269,295.00	271,561.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	434,430.19	463,475.07	473,191.95
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	(59,740.00)	(121,272.00)
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	3,122,595.19	3,073,030.07	3,023,480.95
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	42.32%	42.18%	40.67%
<b>District's Reserve Standard (Section 10B, Line 7):</b>		<b>368,929.29</b>	<b>364,269.25</b>	<b>371,737.35</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 - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

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



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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

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

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

No

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

**S3. Use of Ongoing Revenues for One-time Expenditures**

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

No

- 1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

-10.0% to +10.0% or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2022-23)	(461,665.00)			
Budget Year (2023-24)	(496,001.00)	34,336.00	7.4%	Met
1st Subsequent Year (2024-25)	(510,000.00)	13,999.00	2.8%	Met
2nd Subsequent Year (2025-26)	(535,000.00)	25,000.00	4.9%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2022-23)	1,768,245.30			
Budget Year (2023-24)	1,555,292.73	(212,952.57)	(12.0%)	Not Met
1st Subsequent Year (2024-25)	1,530,000.00	(25,292.73)	(1.6%)	Met
2nd Subsequent Year (2025-26)	1,530,000.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2022-23)	1,827,631.30			
Budget Year (2023-24)	1,615,292.73	(212,338.57)	(11.6%)	Not Met
1st Subsequent Year (2024-25)	1,605,000.00	(10,292.73)	(.6%)	Met
2nd Subsequent Year (2025-26)	1,605,000.00	0.00	0.0%	Met

**1d. Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

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

**Explanation:**

(required if NOT met)

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

**Explanation:**

(required if NOT met)

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

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

**Explanation:**

(required if NOT met)

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

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

**Project Information:**

(required if YES)

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

1. Does your district have long-term (multiyear) commitments?

(If No, skip item 2 and Sections S6B and S6C)

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	29	General Obligation BOND	Fund 51	8,820,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				8,820,000

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

---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

---

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

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

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

No

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

Yes

- 2 For the district's OPEB:

- a. Are they lifetime benefits?

No

- b. Do benefits continue past age 65?

No

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

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

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

Actuarial

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

Self-Insurance Fund Governmental Fund

0

0

- 4 OPEB Liabilities

- a. Total OPEB liability

257,871.00

- b. OPEB plan(s) fiduciary net position (if applicable)

15,000.00

- c. Total/Net OPEB liability (Line 4a minus Line 4b)

242,871.00

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

Actuarial

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

6/30/2022

- 5 OPEB Contributions

Budget Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

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

Method

0.00

0.00

0.00

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

15,000.00

0.00

0.00

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

0.00

0.00

0.00

- d. Number of retirees receiving OPEB benefits

1.00

0.00

0.00

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

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

1

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

No

2

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

3.

Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4.

Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs

b. Amount contributed (funded) for self-insurance programs

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

**S8. Status of Labor Agreements**

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

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

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

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

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

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

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

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

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

Yes

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

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

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

Negotiations Settled

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

Jun 05, 2023

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 05, 2023

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

Jul 01, 2022

End Date:

Jun 30, 2024

5. Salary settlement:

Budget Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

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

Yes

Yes

Yes

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

343622

96615

34622

6%

5%

S&C only



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

--

Negotiations Not Settled

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

--

Budget Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

7. Amount included for any tentative salary schedule increases

--	--	--

Budget Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

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

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

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

**Certificated (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget?

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

If Yes, explain the nature of the new costs:

No		

--

Budget Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

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

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

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

Budget Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

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

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

No	No	Yes
No	No	Yes

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

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

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


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

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

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

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

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

Yes

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

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

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

Negotiations Settled

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

Jun 15, 2023

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

No

If Yes, date of Superintendent and CBO certification:

Jun 15, 2023

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

No

If Yes, date of budget revision board adoption:

Jun 15, 2023

4. Period covered by the agreement:

Begin Date:

Jul 01, 2022

End Date:

Jun 30, 2024

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

Yes

Yes

Yes

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

\$164,656

\$44,120

\$16,345

6% on and 13% off

5% on

S&C only

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

General Fund

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

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

**Classified (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget?

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

If Yes, explain the nature of the new costs:

No		

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

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

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

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

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

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

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

No	No	No
No	No	No

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

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


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

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

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

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

Budget Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

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

Total cost of salary settlement

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

Yes	Yes	Yes
\$34,892	\$13,631	\$4,760
6% on and 13% off	5% on	S&C only

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

--	--	--

**Management/Supervisor/Confidential**

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

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

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

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

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

**Management/Supervisor/Confidential**

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

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

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

**S9. Local Control and Accountability Plan (LCAP)**

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

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

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

Yes

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

Jun 16, 2023

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

**ADDITIONAL FISCAL INDICATORS**

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

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

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

**Comments:**  
(optional)

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**End of School District Budget Criteria and Standards Review**



Harmony  
Union School District

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# Budget Adoption

## 2023-24

# CASHFLOW



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

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

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

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



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# **Budget Adoption**

## **2023-24**

## **FORM 01**

## **General Fund Summary**

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

			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	4,167,995.00	25,199.00	4,193,194.00	4,677,998.00	23,959.00	4,701,957.00	12.1%
2) Federal Revenue		8100-8299	0.00	95,292.00	95,292.00	0.00	263,311.00	263,311.00	176.3%
3) Other State Revenue		8300-8599	303,544.00	615,507.52	919,051.52	170,536.58	368,115.42	538,652.00	-41.4%
4) Other Local Revenue		8600-8799	88,000.00	187,422.00	275,422.00	80,500.00	158,479.00	238,979.00	-13.2%
5) TOTAL, REVENUES			4,559,539.00	923,420.52	5,482,959.52	4,929,034.58	813,864.42	5,742,899.00	4.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,300,869.53	437,124.97	1,737,994.50	1,836,919.09	369,115.91	2,206,035.00	26.9%
2) Classified Salaries		2000-2999	834,132.97	190,747.05	1,024,880.02	748,234.03	229,950.97	978,185.00	-4.6%
3) Employee Benefits		3000-3999	1,156,358.94	376,400.35	1,532,759.29	1,164,792.83	353,747.17	1,518,540.00	-0.9%
4) Books and Supplies		4000-4999	139,065.49	67,070.03	206,135.52	163,215.85	46,509.15	209,725.00	1.7%
5) Services and Other Operating Expenditures		5000-5999	472,734.28	375,796.72	848,531.00	493,203.28	347,104.72	840,308.00	-1.0%
6) Capital Outlay		6000-6999	0.00	44,500.00	44,500.00	2,375.00	8,125.00	10,500.00	-76.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(150.00)	150.00	0.00	(150.00)	150.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,903,011.21	1,491,789.12	5,394,800.33	4,408,590.08	1,354,702.92	5,763,293.00	6.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			656,527.79	(568,368.60)	88,159.19	520,444.50	(540,838.50)	(20,394.00)	-123.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,768,245.30	0.00	1,768,245.30	1,555,292.73	0.00	1,555,292.73	-12.0%
b) Transfers Out		7600-7629	1,827,631.30	0.00	1,827,631.30	1,615,292.73	0.00	1,615,292.73	-11.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(431,000.00)	431,000.00	0.00	(496,001.00)	496,001.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(490,386.00)	431,000.00	(59,386.00)	(556,001.00)	496,001.00	(60,000.00)	1.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			166,141.79	(137,368.60)	28,773.19	(35,556.50)	(44,837.50)	(80,394.00)	-379.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,310,158.15	281,467.57	3,591,625.72	3,476,299.94	144,098.97	3,620,398.91	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			3,310,158.15	281,467.57	3,591,625.72	3,476,299.94	144,098.97	3,620,398.91	0.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,310,158.15	281,467.57	3,591,625.72	3,476,299.94	144,098.97	3,620,398.91	0.8%
2) Ending Balance, June 30 (E + F1e)			3,476,299.94	144,098.97	3,620,398.91	3,440,743.44	99,261.47	3,540,004.91	-2.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	500.00	0.00	500.00	500.00	0.00	500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	7,458.86	0.00	7,458.86	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	144,098.97	144,098.97	0.00	99,261.47	99,261.47	-31.1%
c) Committed									
Stabilization Arrangements		9750	2,400,000.00	0.00	2,400,000.00	2,400,000.00	0.00	2,400,000.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	9,350.00	0.00	9,350.00	0.00	0.00	0.00	-100.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	286,628.00	0.00	286,628.00	288,203.00	0.00	288,203.00	0.5%
Unassigned/Unappropriated Amount		9790	772,363.08	0.00	772,363.08	752,040.44	0.00	752,040.44	-2.6%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	2,132,381.11	330,184.00	2,462,565.11				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	500.00	0.00	500.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	2,964.23	0.00	2,964.23				
4) Due from Grantor Government		9290	107,629.89	56,010.26	163,640.15				
5) Due from Other Funds		9310	100,000.00	16,842.65	116,842.65				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	7,458.86	0.00	7,458.86				
8) Other Current Assets		9340	0.00	0.00	0.00				

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

			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			2,350,934.09	403,036.91	2,753,971.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	135,740.17	5,445.68	141,185.85				
2) Due to Grantor Governments		9590	120,499.00	5,562.73	126,061.73				
3) Due to Other Funds		9610	(1,450,000.00)	16,842.65	(1,433,157.35)				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			(1,193,760.83)	27,851.06	(1,165,909.77)				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			3,544,694.92	375,185.85	3,919,880.77				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	3,070,523.00	0.00	3,070,523.00	3,262,664.00	0.00	3,262,664.00	6.3%
Education Protection Account State Aid - Current Year		8012	76,740.00	0.00	76,740.00	221,593.00	0.00	221,593.00	188.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	13,881.00	0.00	13,881.00	13,881.00	0.00	13,881.00	0.0%
Timber Yield Tax		8022	3,600.00	0.00	3,600.00	3,600.00	0.00	3,600.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	2,800,230.00	0.00	2,800,230.00	2,975,599.00	0.00	2,975,599.00	6.3%
Unsecured Roll Taxes		8042	86,920.00	0.00	86,920.00	86,920.00	0.00	86,920.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			6,051,894.00	0.00	6,051,894.00	6,564,257.00	0.00	6,564,257.00	8.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(25,000.00)		(25,000.00)	(25,000.00)		(25,000.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,858,899.00)	0.00	(1,858,899.00)	(1,861,259.00)	0.00	(1,861,259.00)	0.1%
Property Taxes Transfers		8097	0.00	25,199.00	25,199.00	0.00	23,959.00	23,959.00	-4.9%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,167,995.00	25,199.00	4,193,194.00	4,677,998.00	23,959.00	4,701,957.00	12.1%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	20,691.00	20,691.00	0.00	25,522.00	25,522.00	23.3%
Special Education Discretionary Grants		8182	0.00	5,264.00	5,264.00	0.00	2,499.00	2,499.00	-52.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		29,591.00	29,591.00		30,000.00	30,000.00	1.4%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		5,625.00	5,625.00		5,700.00	5,700.00	1.3%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

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

Description			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		10,000.00	10,000.00		175,090.00	175,090.00	1,650.9%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	24,121.00	24,121.00	0.00	24,500.00	24,500.00	1.6%
TOTAL, FEDERAL REVENUE			0.00	95,292.00	95,292.00	0.00	263,311.00	263,311.00	176.3%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,834.00	0.00	3,834.00	4,996.39	0.00	4,996.39	30.3%
Lottery - Unrestricted and Instructional Materials		8560	29,419.00	11,595.00	41,014.00	35,064.20	13,819.42	48,883.62	19.2%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	270,291.00	603,912.52	874,203.52	130,475.99	354,296.00	484,771.99	-44.5%
TOTAL, OTHER STATE REVENUE			303,544.00	615,507.52	919,051.52	170,536.58	368,115.42	538,652.00	-41.4%
<b>OTHER LOCAL REVENUE</b>									

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non- LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	35,000.00	0.00	35,000.00	25,000.00	0.00	25,000.00	-28.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	53,000.00	1,644.00	54,644.00	55,500.00	1,685.00	57,185.00	4.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		185,778.00	185,778.00		156,794.00	156,794.00	-15.6%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			88,000.00	187,422.00	275,422.00	80,500.00	158,479.00	238,979.00	-13.2%
TOTAL, REVENUES			4,559,539.00	923,420.52	5,482,959.52	4,929,034.58	813,864.42	5,742,899.00	4.7%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	1,081,845.33	354,831.15	1,436,676.48	1,646,369.09	306,615.91	1,952,985.00	35.9%
Certificated Pupil Support Salaries		1200	39,024.20	82,293.82	121,318.02	0.00	62,500.00	62,500.00	-48.5%
Certificated Supervisors' and Administrators' Salaries		1300	180,000.00	0.00	180,000.00	190,550.00	0.00	190,550.00	5.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,300,869.53	437,124.97	1,737,994.50	1,836,919.09	369,115.91	2,206,035.00	26.9%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	409,224.25	189,247.05	598,471.30	334,910.03	229,950.97	564,861.00	-5.6%
Classified Support Salaries		2200	129,522.04	0.00	129,522.04	138,138.00	0.00	138,138.00	6.7%
Classified Supervisors' and Administrators' Salaries		2300	105,596.09	1,500.00	107,096.09	119,070.00	0.00	119,070.00	11.2%
Clerical, Technical and Office Salaries		2400	159,790.59	0.00	159,790.59	156,116.00	0.00	156,116.00	-2.3%
Other Classified Salaries		2900	30,000.00	0.00	30,000.00	0.00	0.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			834,132.97	190,747.05	1,024,880.02	748,234.03	229,950.97	978,185.00	-4.6%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	279,658.00	261,381.34	541,039.34	160,911.37	234,263.03	395,174.40	-27.0%
PERS		3201-3202	196,467.20	17,596.14	214,063.34	246,074.86	17,596.14	263,671.00	23.2%
OASDI/Medicare/Alternative		3301-3302	94,757.59	15,042.56	109,800.15	97,374.01	11,708.10	109,082.11	-0.7%

Budget, July 1  
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Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	522,895.77	76,470.50	599,366.27	594,498.05	85,926.40	680,424.45	13.5%
Unemployment Insurance		3501-3502	14,291.89	2,107.42	16,399.31	13,874.44	1,515.95	15,390.39	-6.2%
Workers' Compensation		3601-3602	24,624.41	3,802.39	28,426.80	23,908.02	2,737.55	26,645.57	-6.3%
OPEB, Allocated		3701-3702	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	8,664.08	0.00	8,664.08	13,152.08	0.00	13,152.08	51.8%
TOTAL, EMPLOYEE BENEFITS			1,156,358.94	376,400.35	1,532,759.29	1,164,792.83	353,747.17	1,518,540.00	-0.9%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	1,000.00	26,625.00	27,625.00	1,000.00	18,259.17	19,259.17	-30.3%
Books and Other Reference Materials		4200	18,573.50	0.00	18,573.50	20,438.65	0.00	20,438.65	10.0%
Materials and Supplies		4300	75,915.00	19,117.08	95,032.08	90,384.88	19,924.98	110,309.86	16.1%
Noncapitalized Equipment		4400	43,576.99	16,327.95	59,904.94	51,392.32	3,325.00	54,717.32	-8.7%
Food		4700	0.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			139,065.49	67,070.03	206,135.52	163,215.85	46,509.15	209,725.00	1.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	206,840.94	152,304.00	359,144.94	210,400.00	199,872.00	410,272.00	14.2%
Travel and Conferences		5200	15,680.00	1,347.50	17,027.50	20,680.00	497.50	21,177.50	24.4%
Dues and Memberships		5300	16,875.00	0.00	16,875.00	16,875.00	0.00	16,875.00	0.0%
Insurance		5400 - 5450	51,699.11	0.00	51,699.11	51,699.11	0.00	51,699.11	0.0%
Operations and Housekeeping Services		5500	67,515.62	4,000.00	71,515.62	77,175.56	4,000.00	81,175.56	13.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,350.00	14,950.00	20,300.00	7,600.00	7,275.00	14,875.00	-26.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	94,592.33	203,195.22	297,787.55	94,592.33	135,460.22	230,052.55	-22.7%
Communications		5900	14,181.28	0.00	14,181.28	14,181.28	0.00	14,181.28	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			472,734.28	375,796.72	848,531.00	493,203.28	347,104.72	840,308.00	-1.0%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	39,500.00	39,500.00	2,375.00	3,125.00	5,500.00	-86.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	44,500.00	44,500.00	2,375.00	8,125.00	10,500.00	-76.4%
<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	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs		7310	(150.00)	150.00	0.00	(150.00)	150.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(150.00)	150.00	0.00	(150.00)	150.00	0.00	0.0%
TOTAL, EXPENDITURES			3,903,011.21	1,491,789.12	5,394,800.33	4,408,590.08	1,354,702.92	5,763,293.00	6.8%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,768,245.30	0.00	1,768,245.30	1,555,292.73	0.00	1,555,292.73	-12.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,768,245.30	0.00	1,768,245.30	1,555,292.73	0.00	1,555,292.73	-12.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,752,631.30	0.00	1,752,631.30	1,540,292.73	0.00	1,540,292.73	-12.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,827,631.30	0.00	1,827,631.30	1,615,292.73	0.00	1,615,292.73	-11.6%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									

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

Description Resource Codes Object Codes			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(431,000.00)	431,000.00	0.00	(496,001.00)	496,001.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(431,000.00)	431,000.00	0.00	(496,001.00)	496,001.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a- b + c - d + e)</b>			(490,386.00)	431,000.00	(59,386.00)	(556,001.00)	496,001.00	(60,000.00)	1.0%





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Union School District

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# **Budget Adoption**

## **2023-24**

## **FORM 8**

## **Student Body Account**

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

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



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# **Budget Adoption**

## **2023-24**

## **FORM 13**

## **Cafeteria Special Revenue Fund**

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

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



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# **Budget Adoption**

## **2023-24**

## **FORM 14**

## **Deferred Maintenance Fund**

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



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			53,363.93		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			53,363.93		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	25,000.00	25,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			25,000.00	25,000.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			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	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	925.00	925.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			925.00	925.00	0.0%
TOTAL, REVENUES			25,925.00	25,925.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%



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# **Budget Adoption**

## **2023-24**

## **FORM 17**

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,950.00	7,000.00	17.6%
5) TOTAL, REVENUES			5,950.00	7,000.00	17.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,950.00	7,000.00	17.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,950.00	7,000.00	17.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	489,045.90	494,995.90	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			489,045.90	494,995.90	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			489,045.90	494,995.90	1.2%
2) Ending Balance, June 30 (E + F1e)			494,995.90	501,995.90	1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	494,995.90	501,995.90	1.4%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	494,302.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

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



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# **Budget Adoption**

## **2023-24**

## **FORM 20**

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

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

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



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# **Budget Adoption**

## **2023-24**

## **FORM 21**

## **Building Fund**



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

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



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# **Budget Adoption**

## **2023-24**

## **FORM 25**

# **Capital Facilities Fund**

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			187,637.41		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			187,637.41		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,350.00	1,500.00	-36.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,790.00	5,000.00	31.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,140.00	6,500.00	5.9%
TOTAL, REVENUES			6,140.00	6,500.00	5.9%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%



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# **Budget Adoption**

## **2023-24**

## **FORM 40**

**Special Reserve Fund  
For  
Capital Outlay Projects**

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

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





# Harmony Union School District

## AGENDA ITEM

<b>Meeting Date:</b>	6/15/2023 - 6:00 PM
<b>Category:</b>	Action Items
<b>Type:</b>	Action
<b>Subject:</b>	10.2 Educational Protection Account (EPA)
<b>Strategic Plans:</b>	
<b>Policy:</b>	
<b>Enclosure</b>	

**File Attachment:**  2023-24 EPA Accounting Requirements.pdf

### Description:

### Background Information:

School districts and charter schools (LEAs) receive funds from the Education Protection Account (EPA) based on their proportionate share for the statewide revenue limit amount and general purpose block grant funding. A corresponding reduction is made to an LEA's LCFF-state aid equal to the amount of their EPA entitlement. There is a minimum funding of \$200 per ADA and LEAs receive their EPA entitlements quarterly.

### Fiscal Implications:

### Recommendation:

For the to Board consider approval of the Education Protection Account, which authorizes the district to determine spending of the Educational Protection Account funds.

### Approvals:

Recommended  
By:

A handwritten signature in black ink, appearing to read "Matthew Morgan".

Matthew Morgan - Superintendent/Principal

Expenditures through: June 30, 2023

For Fund 01, Resource 1400 Education Protection Account

Est. Actuals  
2022-23Est. Entitlement  
2023-24

Description	Object Codes	Amount	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>			
Adjusted Beginning Fund Balance	9791-9795	0.00	0.00
Revenue Limit Sources	8010-8099	36,132.00	56,459.00
Federal Revenue	8100-8299	0.00	0.00
Other State Revenue	8300-8599	0.00	0.00
Other Local Revenue	8600-8799	0.00	0.00
All Other Financing Sources and Contributions	8900-8999	0.00	0.00
Deferred Revenue	9650	0.00	0.00
TOTAL AVAILABLE		36,132.00	56,459.00
<b>EXPENDITURES AND OTHER FINANCING USES</b>			
<b>(Objects 1000-7999)</b>			
Instruction	1000-1999	36,132.00	56,459.00
Instruction-Related Services			
Instructional Supervision and Administration	2100-2150	0.00	0.00
AU of a Multidistrict SELPA	2200	0.00	0.00
Instructional Library, Media, and Technology	2420	0.00	0.00
Other Instructional Resources	2490-2495	0.00	0.00
School Administration	2700	0.00	0.00
Pupil Services			
Guidance and Counseling Services	3110	0.00	0.00
Psychological Services	3120	0.00	0.00
Attendance and Social Work Services	3130	0.00	0.00
Health Services	3140	0.00	0.00
Speech Pathology and Audiology Services	3150	0.00	0.00
Pupil Testing Services	3160	0.00	0.00
Pupil Transportation	3600	0.00	0.00
Food Services	3700	0.00	0.00
Other Pupil Services	3900	0.00	0.00
Ancillary Services	4000-4999	0.00	0.00
Community Services	5000-5999	0.00	0.00
Enterprise	6000-6999	0.00	0.00
General Administration	7000-7999	0.00	0.00
Plant Services	8000-8999	0.00	0.00
Other Outgo	9000-9999	0.00	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		36,132.00	56,459.00
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		0.00	0.00

**Note to user:**

Specific cells in column C have been protected so that you can't enter data. The "Amount" column is protected for the following revenues: Federal Revenue, Other State Revenue, Other Local Revenue, and All Other Financing Sources and Contributions.

The "Amount" column is protected for the following expenditure functions: 2100-2150, 2200, 2700, 6000-6999, and 7000-7999.

2020-21 Education Protection Account  
Program by Resource Report  
Expenditures by Function - Detail

Salmon Creek Charter - Fund 03

**Expenditures through: June 30, 2023**

**For Fund 03, Resource 1400 Education Protection Account**

Est. Actuals  
2022-23

Est. Entitlement  
2023-24

Description	Object Codes	Amount	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>			
Adjusted Beginning Fund Balance	9791-9795	0.00	0.00
Revenue Limit Sources	8010-8099	83,280.00	165,134.00
Federal Revenue	8100-8299	0.00	0.00
Other State Revenue	8300-8599	0.00	0.00
Other Local Revenue	8600-8799	0.00	0.00
All Other Financing Sources and Contributions	8900-8999	0.00	0.00
Deferred Revenue	9650	0.00	0.00
TOTAL AVAILABLE		83,280.00	165,134.00
<b>EXPENDITURES AND OTHER FINANCING USES</b>			
<b>(Objects 1000-7999)</b>			
Instruction	1000-1999	83,280.00	165,134.00
Instruction-Related Services			
Instructional Supervision and Administration	2100-2150	0.00	0.00
AU of a Multidistrict SELPA	2200	0.00	0.00
Instructional Library, Media, and Technology	2420	0.00	0.00
Other Instructional Resources	2490-2495	0.00	0.00
School Administration	2700	0.00	0.00
Pupil Services			
Guidance and Counseling Services	3110	0.00	0.00
Psychological Services	3120	0.00	0.00
Attendance and Social Work Services	3130	0.00	0.00
Health Services	3140	0.00	0.00
Speech Pathology and Audiology Services	3150	0.00	0.00
Pupil Testing Services	3160	0.00	0.00
Pupil Transportation	3600	0.00	0.00
Food Services	3700	0.00	0.00
Other Pupil Services	3900	0.00	0.00
Ancillary Services	4000-4999	0.00	0.00
Community Services	5000-5999	0.00	0.00
Enterprise	6000-6999	0.00	0.00
General Administration	7000-7999	0.00	0.00
Plant Services	8000-8999	0.00	0.00
Other Outgo	9000-9999	0.00	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		83,280.00	165,134.00
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		0.00	0.00



# Harmony Union School District

## AGENDA ITEM

**Meeting Date:** 6/15/2023 - 6:00 PM

**Category:** Action Items

**Type:** Info/Action


**Subject:** 10.3 Presentation of the Harmony Union School District Local Control Assessment Plan [LCAP] for the 2023-2024 school year

**Strategic Plans:**

**Policy:**

**Enclosure**

**File Attachment:**

 2023-2024 LCAP Harmony Union School District.pdf

 LCAP HUSD 2023-2024.pdf

**Description:**

**Background Information:**

**Fiscal Implications:**

**Recommendation:**

Information only- the Board will consider for approval the Harmony Union School District Local Control Assessment Plan for the 2023-2024 school year at the meeting to be held on June at 9 am

**Approvals:**

Recommended  
By:



Matthew Morgan - Superintendent/Principal

# 2023-24 LCFF Budget Overview for Parents Data Input Sheet

<b>Local Educational Agency (LEA) Name:</b>	Harmony Union School District & Salmon Creek Charter School
<b>CDS Code:</b>	49707300000000
<b>LEA Contact Information:</b>	Name: Matthew Morgan Position: Superintendent/Principal Email: mmorgan@harmonyusd.org Phone: 707-874-1205
<b>Coming School Year:</b>	2023-24
<b>Current School Year:</b>	2022-23

\*NOTE: The "High Needs Students" referred to in the tables below are Unduplicated Students for LCFF funding purposes.

<b>Projected General Fund Revenue for the 2023-24 School Year</b>	<b>Amount</b>
<b>Total LCFF Funds</b>	\$4,701,957.00
<b>LCFF Supplemental &amp; Concentration Grants</b>	\$110,225.00
<b>All Other State Funds</b>	\$538,652.00
<b>All Local Funds</b>	\$238,979.00
<b>All federal funds</b>	\$263,311.00
<b>Total Projected Revenue</b>	\$5,742,899

<b>Total Budgeted Expenditures for the 2023-24 School Year</b>	<b>Amount</b>
<b>Total Budgeted General Fund Expenditures</b>	\$5,763,293.00
<b>Total Budgeted Expenditures in the LCAP</b>	\$3,524,700.00
<b>Total Budgeted Expenditures for High Needs Students in the LCAP</b>	\$408,000.00
<b>Expenditures not in the LCAP</b>	\$2,238,593

<b>Expenditures for High Needs Students in the 2022-23 School Year</b>	<b>Amount</b>
<b>Total Budgeted Expenditures for High Needs Students in the LCAP</b>	\$182,150.00
<b>Actual Expenditures for High Needs Students in LCAP</b>	\$212,177.50

<b>Funds for High Needs Students</b>	<b>Amount</b>
<b>2023-24 Difference in Projected Funds and Budgeted Expenditures</b>	\$297,775
<b>2022-23 Difference in Budgeted and Actual Expenditures</b>	\$30,027.5

<b>Required Prompts(s)</b>	<b>Response(s)</b>
<b>Briefly describe any of the General Fund Budget Expenditures for the school year not included in the Local Control and Accountability Plan (LCAP).</b>	Salary and benefits for the base educational program, utilities, operational expenses, and land improvements.



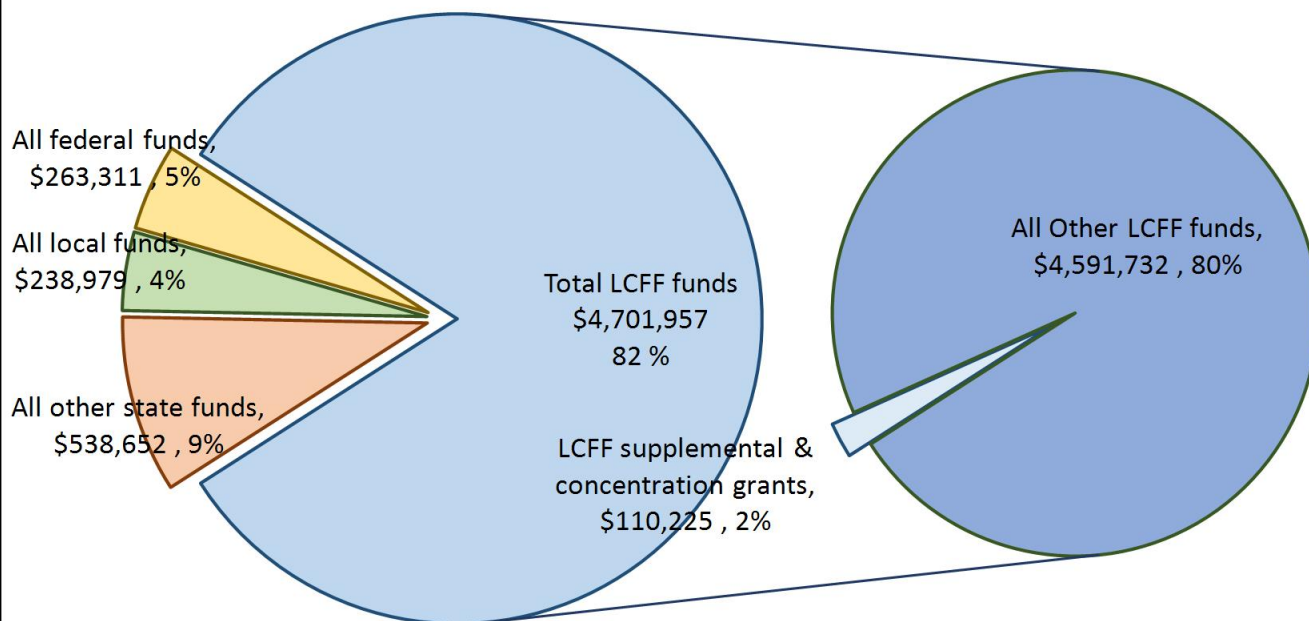
## LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Harmony Union School District & Salmon Creek Charter School  
CDS Code: 49707300000000  
School Year: 2023-24  
LEA contact information:  
Matthew Morgan  
Superintendent/Principal  
mmorgan@harmonyusd.org  
707-874-1205

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

### Budget Overview for the 2023-24 School Year

#### Projected Revenue by Fund Source

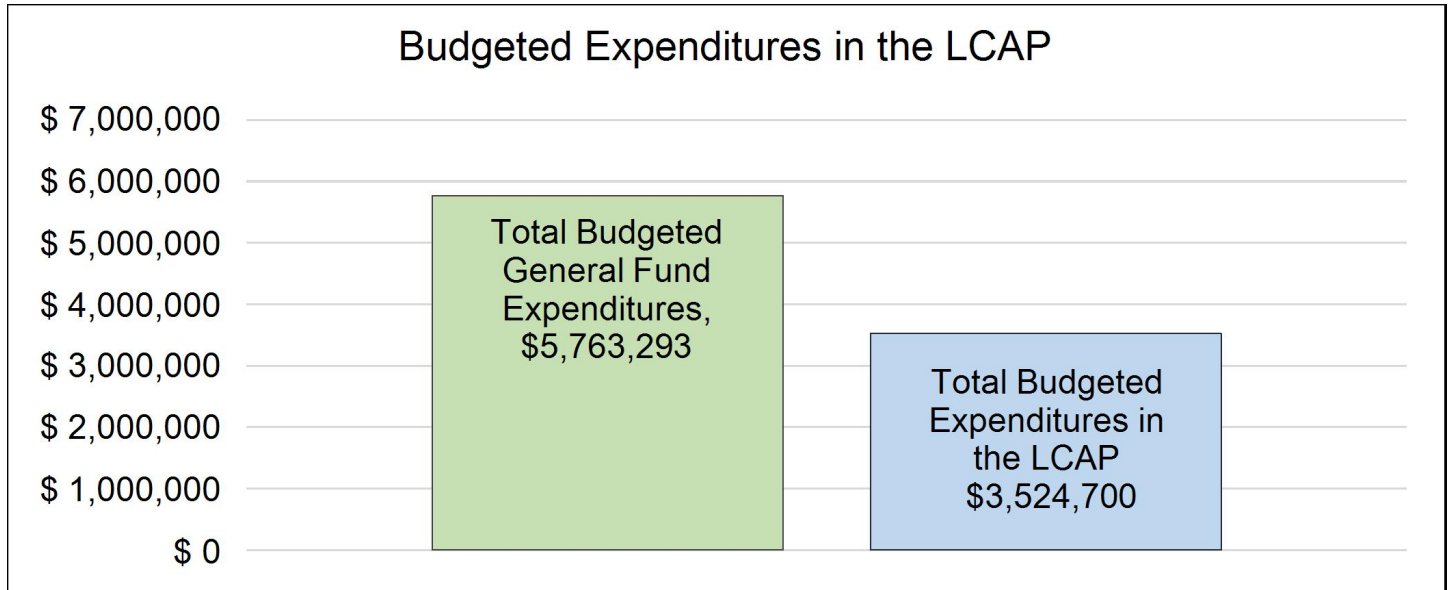


This chart shows the total general purpose revenue Harmony Union School District & Salmon Creek Charter School expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Harmony Union School District & Salmon Creek Charter School is \$5,742,899, of which \$4,701,957.00 is Local Control Funding Formula (LCFF), \$538,652.00 is other state funds, \$238,979.00 is local funds, and \$263,311.00 is federal funds. Of the \$4,701,957.00 in LCFF Funds, \$110,225.00 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

# LCFF Budget Overview for Parents

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Harmony Union School District & Salmon Creek Charter School plans to spend for 2023-24. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: Harmony Union School District & Salmon Creek Charter School plans to spend \$5,763,293.00 for the 2023-24 school year. Of that amount, \$3,524,700.00 is tied to actions/services in the LCAP and \$2,238,593 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

Salary and benefits for the base educational program, utilities, operational expenses, and land improvements.

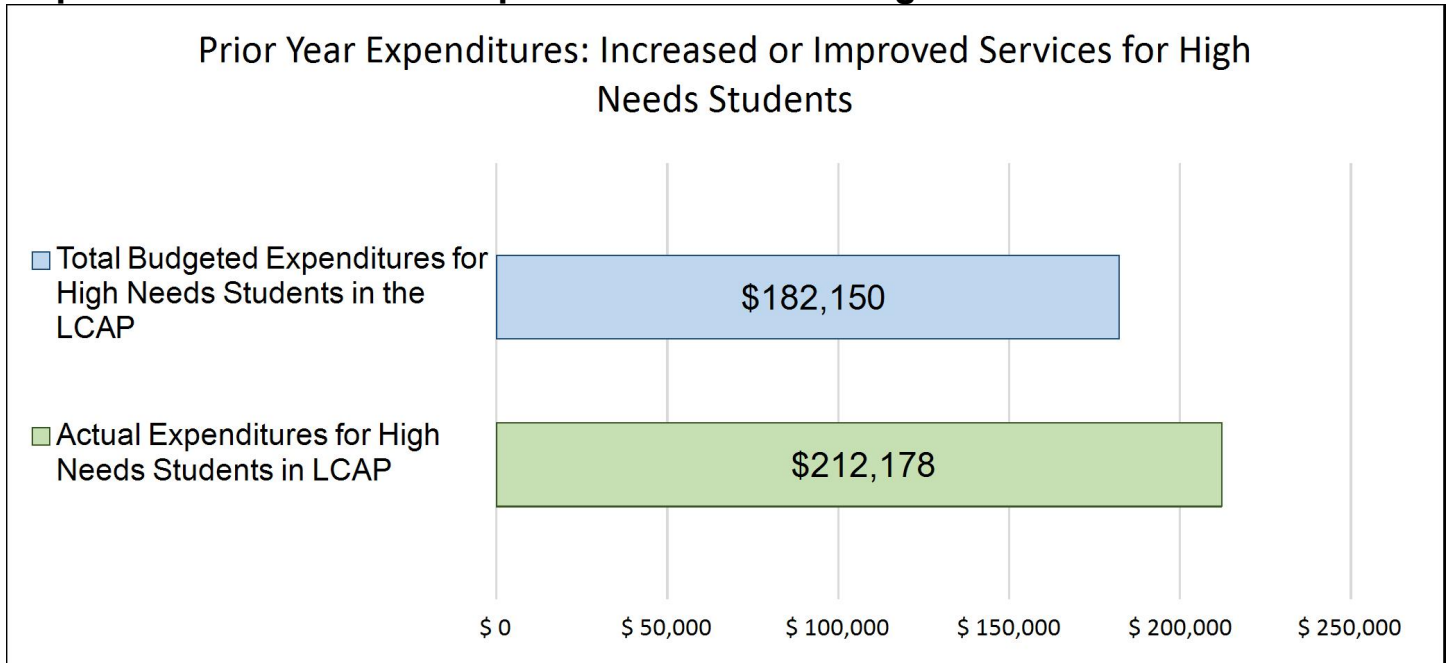
## Increased or Improved Services for High Needs Students in the LCAP for the 2023-24 School Year

In 2023-24, Harmony Union School District & Salmon Creek Charter School is projecting it will receive \$110,225.00 based on the enrollment of foster youth, English learner, and low-income students. Harmony Union School District & Salmon Creek Charter School must describe how it intends to increase or improve services for high needs students in the LCAP. Harmony Union School District & Salmon Creek Charter School plans to spend \$408,000.00 towards meeting this requirement, as described in the LCAP.



# LCFF Budget Overview for Parents

## Update on Increased or Improved Services for High Needs Students in 2022-23



This chart compares what Harmony Union School District & Salmon Creek Charter School budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Harmony Union School District & Salmon Creek Charter School estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2022-23, Harmony Union School District & Salmon Creek Charter School's LCAP budgeted \$182,150.00 for planned actions to increase or improve services for high needs students. Harmony Union School District & Salmon Creek Charter School actually spent \$212,177.50 for actions to increase or improve services for high needs students in 2022-23.



## LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Harmony Union School District & Salmon Creek Charter School

CDS Code: 49707300000000

School Year: 2023-24

LEA contact information:

Matthew Morgan

Superintendent/Principal

[mmorgan@harmonyusd.org](mailto:mmorgan@harmonyusd.org)

707-874-1205

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

# 2023-24 LCFF Budget Overview for Parents Data Input Sheet

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<b>CDS Code:</b>	49707300000000
<b>LEA Contact Information:</b>	Name: Matthew Morgan Position: Superintendent/Principal Email: mmorgan@harmonyusd.org Phone: 707-874-1205
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\*NOTE: The "High Needs Students" referred to in the tables below are Unduplicated Students for LCFF funding purposes.

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<b>Total Projected Revenue</b>	\$5,742,899

<b>Total Budgeted Expenditures for the 2023-24 School Year</b>	<b>Amount</b>
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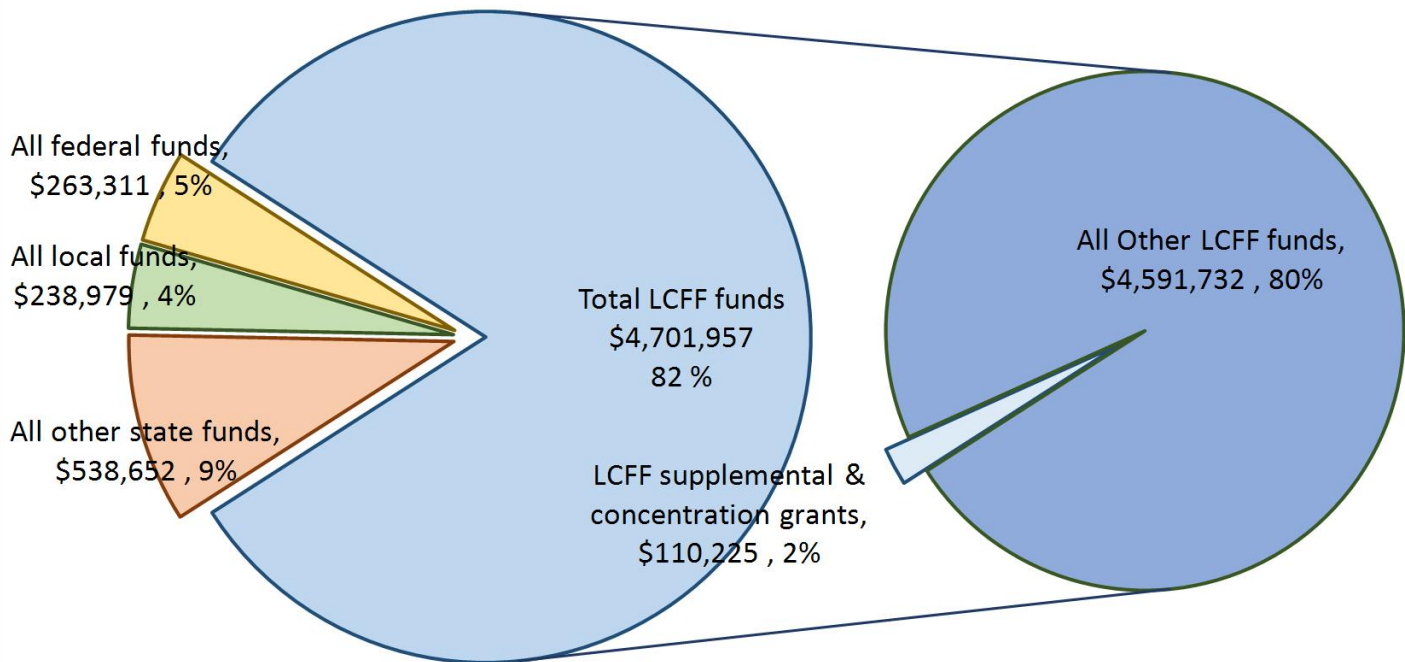
<b>Expenditures for High Needs Students in the 2022-23 School Year</b>	<b>Amount</b>
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<b>Funds for High Needs Students</b>	<b>Amount</b>
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<b>Required Prompts(s)</b>	<b>Response(s)</b>
<b>Briefly describe any of the General Fund Budget Expenditures for the school year not included in the Local Control and Accountability Plan (LCAP).</b>	Salary and benefits for the base educational program, utilities, operational expenses, and land improvements.

# Budget Overview for the 2023-24 School Year

## Projected Revenue by Fund Source

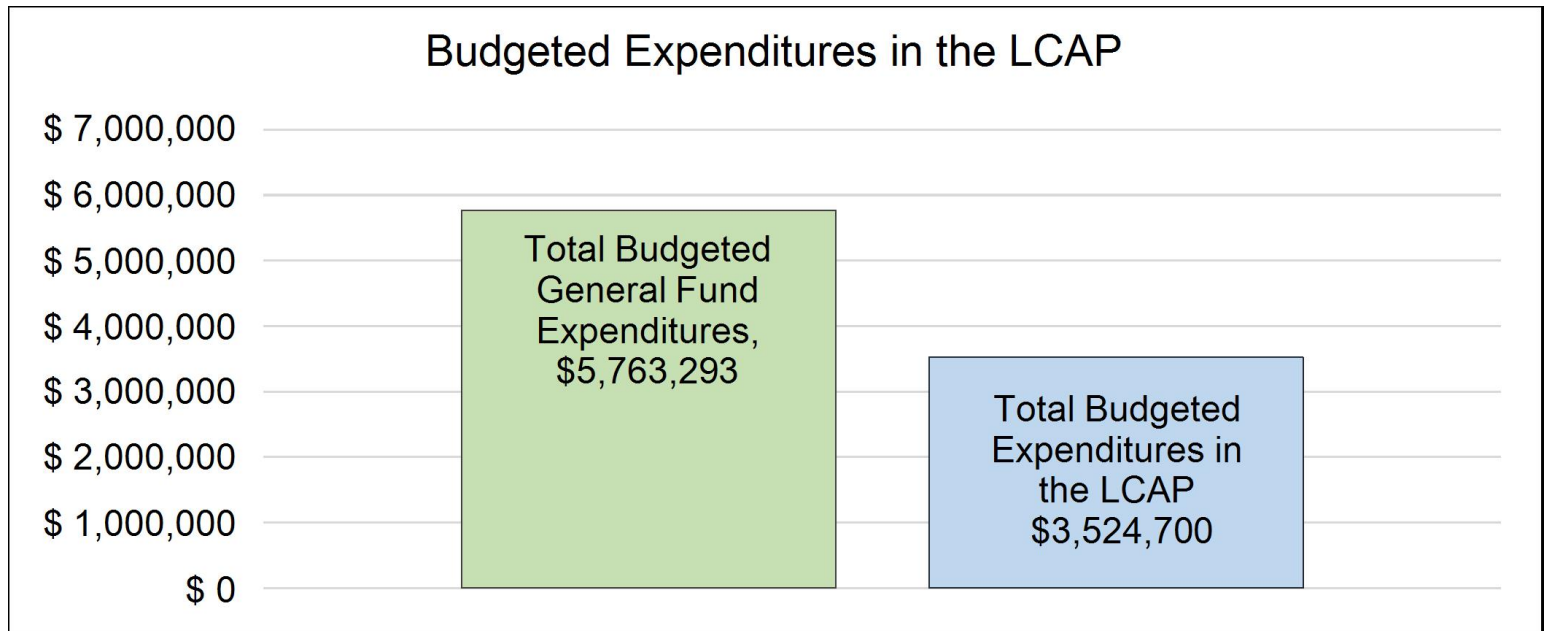


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## LCFF Budget Overview for Parents

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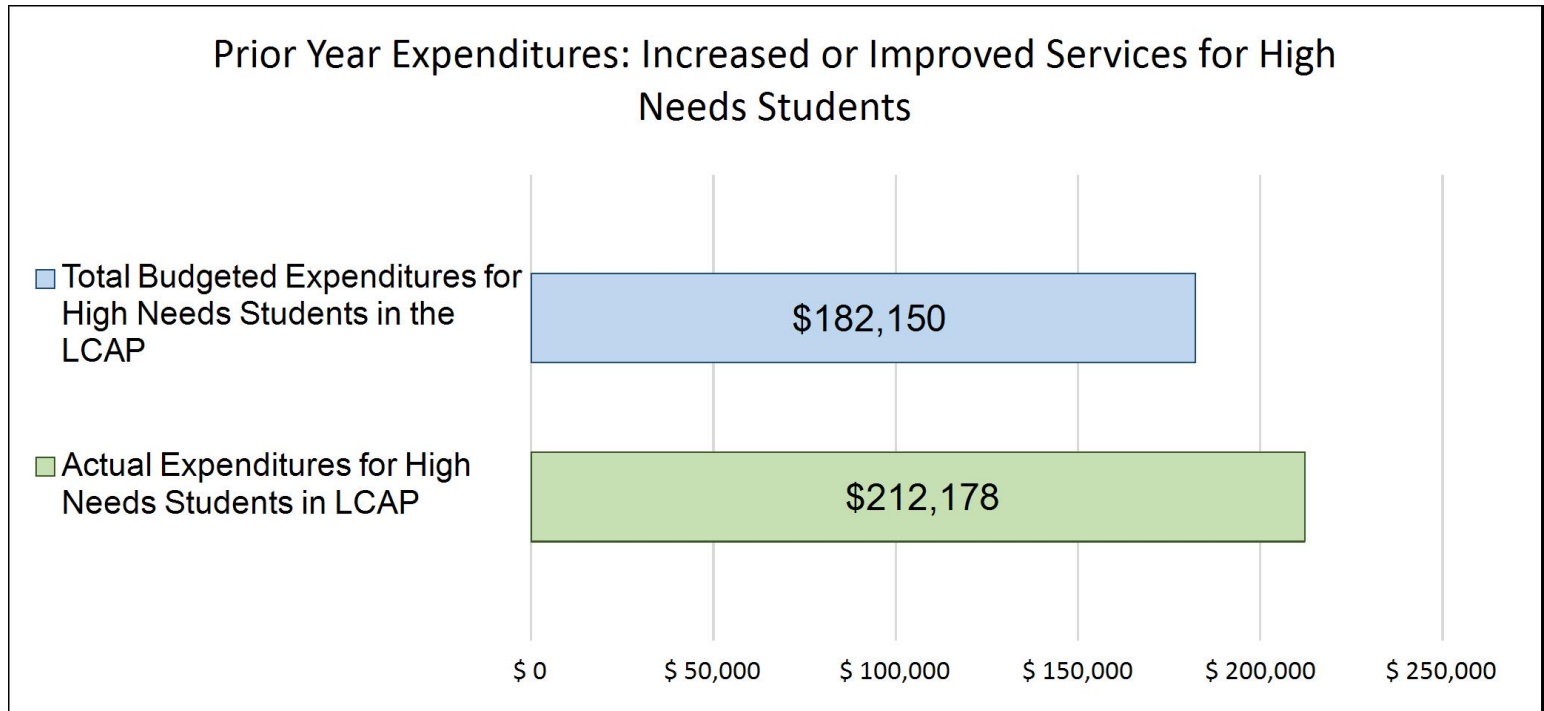
Salary and benefits for the base educational program, utilities, operational expenses, and land improvements.

### Increased or Improved Services for High Needs Students in the LCAP for the 2023-24 School Year

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## LCFF Budget Overview for Parents

### Update on Increased or Improved Services for High Needs Students in 2022-23



This chart compares what Harmony Union School District & Salmon Creek Charter School budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Harmony Union School District & Salmon Creek Charter School estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

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## Local Control and Accountability Plan

The instructions for completing the Local Control and Accountability Plan (LCAP) follow the template.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Harmony Union School District & Salmon Creek Charter School	Matthew Morgan Superintendent/Principal	mmorgan@harmonyusd.org 707-874-1205

## Plan Summary [2023-24]

### General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA.

The Harmony Union School District serves a large portion of rural Sonoma County west of the town of Sebastopol. The area is notable for its ecological diversity, redwood forests, coastal ridges and valleys, and small village communities. The primary industries are tourism and agriculture. In recent decades, the region has experienced an economic/demographic shift that reduced the number of families with school age children residing in the district. This resulted in a decline of enrollment from a peak above 500 in the late 90's to 200 students in 2022-2023. Though down from the heights at the turn of the millennia, the enrollment is increasing off the low during the pandemic of 180 with a projected enrollment for 2023-2024 of 220 students.

In the 1980's Harmony was a consolidated K-8 program in downtown Occidental. With the increase in student population in the late 80's, and its existing site too small to accommodate an expansion, the district purchased a 55 acre site south of Occidental to build a middle school, thus splitting the campuses into a K-5 elementary (Harmony Elementary) that remained at the original site and a 6-8 middle school (Salmon Creek) at the new property a few miles south near Freestone.

However, a rapid reversal of enrollment in the late 90's presented significant budget challenges ultimately leading the district to close and sell the aged downtown Harmony elementary site and consolidating all grades (Kinder through 8th) on the new Salmon Creek campus in 2005.

The reconsolidated school site underwent several stages of expansion to accommodate the elementary program. Today the unified campus houses both Harmony Elementary School for grades TK-1 and the Salmon Creek Charter School for grades 2-8. Current enrollment sustains



a grade configuration of one class per grade, though combination classes are occasionally experienced due to fluctuations in enrollment. Though the school consists of two distinct grade range programs, the campus functions as a common school with seamless matriculation from Harmony Elementary's primary TK-1 grades to the district managed dependent charter Salmon Creek for grades 2-8.

Given that staffing, curriculum, academic support programs, policies, parent initiatives, SEL and cultural events are fully integrated between the programs, Harmony Union School District files a consolidated LCAP for both programs as permitted by the Sonoma County Office of Education.

The district's student population is characterized by broad economic diversity, approximately 22.5% of the population is FRP eligible/socioeconomically disadvantaged. The demographic profile includes 12% Hispanic or Latino, 74% White, 13% Multi-racial, 0.5% Asian/Pacific Islander. Additionally, approximately 10.5% of students have IEPs, 3% have 504 plans, and 2% of students are active ELL. 75% of students have a parent with a college degree or higher. The small size of the school population relative to the level of basic aid community funding is reflected in elevated revenue per pupil, affording the district the ability to provide a supportive program for students.

The unique elements of the school site, with 40 acres of upland redwood forest, a wetland, active spawning creek, waterfall and 1.5-acre farm garden, supports Harmony Union School District's emphasis on Place Based Learning as the thematic and interdisciplinary foundation for much of the instruction and extension opportunities for students. The farm garden provides organic produce to the full site produced food service program as well as culinary classes for students. The natural history of the region is explored in social studies and language arts classes, science and math include a large component of field study and research. Student well-being is centermost, with articulated social emotional learning curriculum, embedded restorative practices, and active community engagement.

At the close of the 2022-2023 school year HUSD completed its 2018 \$9 million bond project modernizing a portion of the facilities, including new roofing, HVAC, ADA accessibility, and a collaborative project with the Fish and Wildlife department constructing a 540,000 gallon rainwater catchment system to provide year round irrigation to a new natural turf field and drought tolerant landscaping. The district has identified the need for further improvements to convert the remaining HVAC systems to efficient electric heat pumps, install a comprehensive emergency power supply to keep the school open during frequent regional power outages, strengthen the facility security, and modernize/replace remaining aging roofs, siding, and interiors for the portion of the campus facilities not served by the previous bond.

## Reflections: Successes

A description of successes and/or progress based on a review of the California School Dashboard (Dashboard) and local data.

Harmony Elementary (Tk-1) and Salmon Creek (2-8) have separate dashboards described below. 2022 Dashboard updates did not use the previous color scale due to interruption in valid data during the pandemic. The levels for 2022 use the following scale: Very High, High, Medium, Low, and Very Low

The Harmony Elementary 2022 dashboard indicated the following:



Chronic Absenteeism: Very High (2019 Orange)  
Suspension Rate: Medium\* (2019 Blue)

The Salmon Creek Charter 2022 dashboard indicated the following:

Chronic Absenteeism: Very High (2019 Yellow)  
Suspension Rate: Low (2019 Green)  
English Language Arts: High\*\* (2019 Blue)  
Math: High\*\* (2019 Green)  
Local Standards (Met and Not Met\*\*\*)

\* a very small enrollment of 49 students, 1 day of student suspension for the full year resulted in a medium rating

\*\*Note that much of Harmony's demographic subgroups are so small ( $n < 30$  in most cases) there are not indicators provided for subgroups including ELL.

\*\*\*Most other standards were reported as met, however, the “local climate survey” and “access to broad course of study” were not posted using the CDE terminal but were instead posted on the district’s site and have thus been listed as not met.

The Harmony Union School District consolidated 2022 dashboard indicated the following:

Chronic Absenteeism: Very High  
Suspension Rate: Very Low  
English No Performance Level  
Math: No performance Level

In the Shadow of COVID 2020-2022

In 2020-2021 Harmony demonstrated success in limiting the negative impacts of distance learning. Learning loss, though present, was not as significant as worst estimates. Teachers were able to improve distance learning as the year progressed, with students demonstrating growth and development and comparable levels of proficiency through the ingenuity and dedication of teaching and support staff. Additional 1 on 1 supports via zoom sessions with teachers and paraeducators appeared to stave off a good portion of learning loss. One major development of the COVID closures was the development of a comprehensive Student Resource Team that built wrap around services for students and families in need. The Student Support Team was a highlight from the closure year that was maintained after reopening at the close of 2021 and throughout the following 2 years. The team remains actively engaged in weekly monitoring and provision of interventions for all identified students (at risk students include low socio-economic, ELD, Foster, Special Education, and chronically disengaged students). The weekly caseload includes over 20% of the student population.

In 2021-2022 HUSD opened in full session with a normal bell schedule for all students. The population decline due to the pandemic abated, with some student returning from other Independent Study options. COVID continued to have impacts through 2021-2022, but hope returned. The return to full, in-person instruction at the end of the 2021 summer was psychologically transformative for our students and families, who for the prior year, had experienced a great deal of isolation and loss of community.

Harmony pursued a science-based approach to COVID management, taking the path of greater risk mitigation than some other schools in the area. Harmony pursued mandatory indoor masking policy from August 2021 through March 2022. At that time mandatory masking was lifted while the county's COVID infection rate was below 20 new cases / 100,000 residents in the county per week. Due to the 2nd Omicron wave in May, county numbers rapidly surpassed 20/100k, and the school (Harmony & Salmon Creek) returned to mandatory indoor masking for the remainder of May and June in 2022. Overall, Harmony fared better than neighboring districts at avoiding class and school closures. There were occasions when staffing was so severely strained by absences that closure was a possibility, but due to our mitigation strategies, Harmony did not experience any school based outbreaks during the 1st Omicron wave. Unfortunately, during the spring wave in May, due to the temporary lifting of mandatory indoor masking, one outbreak did occur. Chronic absenteeism was a problem throughout the year, with the extended quarantine times in the Fall significantly impacting school attendance for some students. Even with shortening of quarantine requirements in the spring, several families experienced multiple rounds of COVID infections, which directly impacted attendance and access to academic services.

#### Return to Full Program 2023-2024

For Fall of 2022-2023 Harmony returned to its full program along with additional services supported through ELOP funding. A rejuvenated and packed community events calendar, full extra-curricular athletics, student council, field trips, new after school program, summer boost academies and additional support services characterized the renewed vigor of the school and community.

For reading instruction, the Academic Coaching Team (ACT) program (first implements in 2021-2022) expanded its reach to include grades 1 through 4, providing targeted reading instruction in a small workshop model for all students in the included grades. The program continues to demonstrate above average gains for students, moving a larger share of students in academic proficiency at earlier stages. Regular assessment using the Fountas and Pinnel reading system demonstrated above target median reading levels for grades 1 and 2 at end of the school year. Most notable about the program is the democratization of targeted supports ensuring students across the proficiency spectrum are receiving beneficial instruction facilitates their personal actualization of academic growth.

Mathematics in the upper grades was the focus of a pilot during 2022-2023 with a trial of a new computer adaptive mathematics program. Given the need for significant differentiation exacerbated by the pandemic closures, staff wanted a program that provided greater capacity to reach all levels of math proficiency within the class. After the successful pilot, the program gained staff endorsement and will be moving forward for formal adoption for the 2023-2024 school year. In addition, the ACT program piloted intervention supports for math in grade 4. HUSD is now interested in expanding the program into mathematics to provide universal access and comprehensive differentiation for all students.

Families expressed broad appreciation for initiatives to repair learning loss experienced during the pandemic. The return of a full community calendar was instrumental in a tangible deepening of the sense of community for HUSD. A significant headwind for the year was presented by the construction projects however, which restricted access to many portions of the campus that were under construction for much of the school year. With the completion of the projects in May, the school community was able to get a glimpse of the school year to come in 2023-2024 with greatly improved facilities.

## Reflections: Identified Need

A description of any areas that need significant improvement based on a review of Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

Chronic absenteeism continued to haunt the district. Extended quarantines continued through much of the school year, exacerbating absences. In addition, the return of families from home-school/independent study programs demonstrated some cultural differences in expectations around daily attendance. Though attendance rates were significantly below target, the rates were due to an outsized impact from a smaller subset of the student population. In light of the high levels of absenteeism, the school has entered CSI supports for 2023-2024 and this will be a significant focus school wide to return the school attendance rate to pre-pandemic levels or higher. Indeed, even pre-pandemic, the school's attendance rate was below average for the county which reflects a cultural approach to school attendance for subsets of the demographic that will require greater levels of parent engagement and staff stewardship to improve.

Harmony's socio-economically disadvantaged students continue to underperform peers. Math was also lower in proficiency compared to ELA which is common for the state and for Harmony. On the upside however was a general improvement in math proficiency overall. In the climate survey student connectedness dropped from the 2021-2022 school year. In interpreting the drop, it was considered that it may have been due to artificially higher levels of perceived connectedness experiences by students in 2021-2022 relative to the previous closure year of 2020-2021. However, it should also be noted that 2022-2023 was marked by exceedingly high levels of behavioral challenges by some students that impacted social relationships. This is considered a very high level of need for 2023-2024 and will also be an area of focus for the CSI funding for the year as student connectedness plays a role in attendance and academic performance. A large portion of CSI funding is proposed to provide behavioral/emotional supports for students to improve the overall school climate and sense of student safety and well being.

In parent surveys the aftercare program was repeatedly praised and is now a community expectation. The challenge facing the school is the end of ELOP funding that subsidized the program and thus the district is re-examining its fee structure to ensure continuance of the program for 2023-2024. 25% of the families in the district used the after school program.

A challenge suggested in previous surveys about the lack of community events during the pandemic was extinguished with the very full calendar of community engagement events presented in 2022-2023 however 2 areas of need were identified by parents and faculty including more parent education opportunities addressing issues of child development and parenting along with the strong desire for a comprehensive PBIS program including student recognition, student leadership and cohesive behavioral support strategies. Again the CSI

funding will play a role in establishing improvements in these areas as they impact attendance, but the district is concerned about the continuation of elevated services here in light of the nature of the one time funding.

The reversal of the trend of declining enrollment may provide some promise for increased funding, but conversely it means there is an increase in students needing services. In particular 2022-2023 was marked by a significant increase in child find activities that reflect the impacts of the temporary flight of students from the public school system during the pandemic, and then their reintroduction to typical public school instruction in 2022-2023. It appears that this return to instruction created a wave of deferred child find. Salmon Creek, as a charter school of choice, has been a primary recipient of students leaving surrounding schools and a disproportionate portion of out of district enrollments are arriving with un-identified qualifying students. Harmony experienced greatly increased SpEd services and costs for the 2022-2023 school year in light of these conditions and anticipates the trend to intensify for 2023-2024. This will impact general fund significantly which will create a challenging environment for budget stability.

## LCAP Highlights

A brief overview of the LCAP, including any key features that should be emphasized.

The revised consolidated LCAP for Harmony Elementary and Salmon Creek Charter is structured into 4 major goals.

### Goal 1

#### EQUITY IN OPPORTUNITY AND ACCESS

Provide an exceptional education for our students through a highly skilled faculty and staff, rich curriculum, exemplary facilities, and active community stakeholder engagement.

(Maintenance Goal)

### Goal 2

#### ACADEMIC PROFICIENCY FOR ALL STUDENTS

Provide cohesive, responsive and effective supports for students to reach proficiency in reading, writing, math and other foundational disciplines.

(Focus Goal)

### Goal 3

#### EXPANSIVE LIBERAL ARTS EDUCATION

Provide a diverse, practical, inspiring, and balanced educational experience for lifelong personal fulfillment, curiosity, empowerment and leadership in their community

(Broad Goal)

#### Goal 4

#### WELL-BEING OF STUDENTS AND COMMUNITY

Provide a safe, welcoming, healthy, and vibrant environment for students, staff and families that supports and sustains their personal growth, collaboration and contribution.

(Focus Goal)

These goals and their requisite actions served the district well in outlining the core of its mission and attention. In particular, Goal 1 is notable for the 2023-2024 school year given our concentration on improving student attendance and managing increased special education demands. Additionally 2 and Goal 4 require elevated attention as we rebound from the pandemic and experience higher level of emotional/behavioral challenges experienced in 2021-2022 . The actions therein constitute the lion share innovation and extra labour by staff to build better systems for thriving student well being and achievement.

## Comprehensive Support and Improvement

An LEA with a school or schools eligible for comprehensive support and improvement must respond to the following prompts.

### ***Schools Identified***

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

Harmony Union Elementary

### ***Support for Identified Schools***

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

Harmony stakeholders engaged in dialogue and plan development throughout the spring of 2023. Through several targeted visioning discussions with staff the needs to provide supplementary staff to case manage truancy and behavioral support needs was identified. The proposal for 2023-2024 includes the development of a student success coordinator that will be charged with monitoring and intervening with families of students with poor attendance as well as development cohesive student success plans for students demonstrating school engagement challenges. The coordinator will be responsible for collaborating with staff and families to improve the attendance rate above 95% school wide and reduce the extra-classroom behavioral intervention rates that averaged above 5 per day during 2022-2023 to below 2 per day for 2023-2024. Parent education was also identified as an area of need for families in supporting improved attendance rates and student social development. .

### ***Monitoring and Evaluating Effectiveness***

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

HUSD will use its SIS to track extra-classroom interventions and attendance relative to the 2022-2023 school year. Targets listed above will be monitored throughout the year with reports provided to the board and community at the close of each trimester of the year.



# Engaging Educational Partners

A summary of the process used to engage educational partners and how this engagement was considered before finalizing the LCAP.

Harmony Union implemented multiple engagement opportunities with stakeholders during the 2022-2023 school year. Not noted below, but instrumental to the LCAP development is the numerous COVID response forums and parent support sessions held weekly that facilitated extensive exchange of information for staff and families regarding needs. In addition, the ongoing regular meetings were held for a variety of staff and parent stakeholder groups as noted below:

## Weekly

Student Resource Team: RSP Teacher, Intervention Teacher, Assistant Principal, Counselor, Principal Superintendent, Family Counselor and Restorative Practices Mentor August 16, 2022-June 8, 2023, 35 Sessions

Faculty Meeting: All School/District staff, August 18, 2022-June 1, 2023, 35 Sessions

Leadership Circle: 3 certificated staff, 3 classified staff, 4 admin staff, August 15, 2021-May 29, 2022, 35 Sessions

## Monthly

Board of Education meetings; (improved attendance with zoom...5-10 community/staff participants)

PBL Committee: Certificated, Classified and Parent

Curriculum Committee: Certificated, Classified and Admin Staff

Wellness/Farm to Cafeteria Committee: Certificated and Classified Staff including food service and garden staff

School Culture Committee: Certificated, Classified and Admin Staff

Community Connection Committee: Certificated, Classified and Admin Staff

## Quarterly

Budget Committee: 2 certificated staff, 2 classified staff, 2 admin staff, January 13, April 14, May 31, June 20

Site Council: faculty, staff and parent representative

Student Council Consultation: May 18, 2023

SELPA Consultation Guide reviewed May/June 2023

LCAP Parent Forum: June 7, 2023

Site Council Meeting: May 31, 2023

A summary of the feedback provided by specific educational partners.

Faculty, Staff and Admin made multiple recommendations including:

Develop Student Success Coordinator to target attendance and behavior intervention supports

Improvements to SEL/PBIS supports school wide

Improving Math differentiation

Enhancing Middle School Enrichment program  
Pursue emergency power supply solution  
Improve campus security

Parents and Board shared interest in the following:

Improve social environment for students (behavior supports)  
SEL program additions including more content on Equity, Diversity, and Inclusion  
Parent education and support  
Continuing after school care  
inclusion of foreign language opportunities  
Power supply to prevent closures  
Improving school security  
Stable budget and planning for long term supports when one time funding ends

Students shared interest in the following:

Improved enrichment program  
Enhanced field trips  
Improvements to recess activities  
More spirit days and student recognition

SELPA Consultation Guide outlined specific targeted areas including:

Students with Disabilities access to credentialed staff, aligned materials and appropriate facilities  
Standards based instruction and access to standards including learning foundations and ELD standards  
Providing appropriate interventions  
Encouraging parents of students with disabilities engagement in campus advisement and LCAP development  
Addressing absenteeism, school engagement and sense of connection and belonging in school  
Proactive, ongoing SEL development for all students to build safe learning environments for students with special needs.

A description of the aspects of the LCAP that were influenced by specific input from educational partners.

Goal 1 includes specific actions to support parent education activities to improve engagement and support school to home collaboration.  
Facilities improvements including security improvements and engineering investigation for emergency backup power.

Goal 2 incorporated expansion of ACT program with certificated staff, professional development for workshop instructional models and student behavior support, adoption of computer adaptive Math curriculum in middle grades. Improvement of articulation for after school care and homework club.



Goal 3 incorporated actions including FTE for middle school enrichment including Drama, Music, Robotics, Garden, Culinary arts, CTE and Art.

Goal 4 incorporated recommendations CSI Student Success Coordinator, SEL/PBIS program enhancement, school culture activities

# Goals and Actions

## Goal

Goal #	Description
1	EQUITY IN OPPORTUNITY AND ACCESS Provide an exceptional education for our students through a highly skilled faculty and staff, rich curriculum, exemplary facilities, and active community stakeholder engagement. [Maintenance Goal]

An explanation of why the LEA has developed this goal.

This is a maintenance goal that sustains the foundational commitment to educational equity via a high quality instructional program, materials, facilities and stakeholder collaborative planning. Without all of these components, obstacles are introduced in the system that can exacerbate obstacles already present for some students. Ensuring there is universal access to quality foundations is essential for student well being and academic success.

Goal 1 is a Maintenance Goal Addressing Priority 1: Basic Services, Priority 2 Implementation of State Standards, Priority 3 Parent Involvement

Priority 1 Basic services is addressed through action 1.2,1.3 and 1.4 and monitored through Williams act, library, Fit survey and Tech metrics

Priority 2 Implementation of State standards is addressed through action 1.1 Highly qualified staff and monitored through metric Average years of experience and percentage of credentialed teachers teaching in assigned content area.

Priority 3 Parent Involvement is addressed through action 1.5 Parent and stakeholder engagement and is monitored through metric for Youth Truth Survey

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Average years of experience for certificated teaching staff [Priority 2]	13.33 Years	14.33	14		>13 years

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Implementation of State Standards]					
Williams inventory report [Priority 1 Student Access to Instructional Materials]	100% Compliant	100% Compliant	100% Compliant		100% Compliant
Technology Work ticket completion rate/latency [Priority 1 Student Access to Instructional Materials]	Median 1 week	3 days	3 days		Median 3 Days
Library Hours of Operation record [Priority 1 Student Access to Instructional Materials]	6.5 hours	6.5 hours	6.5 Hours		6.5 hours
Library volume inventory report [Priority 1 Student Access to Instructional Materials]	8,612 Titles, 10,117 Volumes	8,825 Titles, 10,339 Volumes	8,853 Titles, 10,421 Volumes		>10,000 Titles, 11,000 Volumes, digital access
Annual FIT Survey [Priority 1 Student Access to Instructional Materials]	100% met	100% met	100% met		100% met
Average score for YouthTruth Survey Family Engagement Question: Describing the degree to which families are engaged in their school and empowered to	3.91	3.72	3.87		>3.75

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
influence decision making including families of students with exceptional needs and families of unduplicated students [Priority 3 Parent Involvement]					
Percentage of properly credentialed teachers [Priority 2 Implementation of State Standards]	93%	93%	100%		>95%
Implementation of academic content standards including EL access to CA standards including ELD standards	100%. All students have access to CCSS including ELD standards	100%. All students have access to CCSS including ELD standards	100%. All students have access to CCSS including ELD standards		(Maintain). 100% of students will have access to CCSS including EL access to ELD standards

## Actions

Action #	Title	Description	Total Funds	Contributing
1.1	Highly Qualified Staff	Hire and support the professional development and collaboration of experienced, skilled and properly assigned staff	\$2,250,700.00	No
1.2	Universal and ready access to equipment and materials	Provide quality, CCSS articulated curriculum materials, seamless technology integration and appropriate equipment/materials for staff/students	\$50,000.00	No
1.3	Library Access	Provide ready access to well equipped and staffed school Library	\$55,000.00	No

Action #	Title	Description	Total Funds	Contributing
<b>1.4</b>	School Facility Maintenance and Improvements	Maintain facility at high level of function, invest funding for facilities improvements with specific emphasis on preserving and expanding accessibility for all community members	\$160,000.00	No
<b>1.5</b>	Parent and Stakeholder Engagement	Facilitate remote access to important community meetings for parents/community member unable to attend in person, provision of teleconference software and equipment, implement advanced notification system/website/school app	\$11,000.00	Yes

## Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

Action 1.1: Additional substitute time was required for provision of additional school business leave for assessment and monitoring of student progress, increase on expense

Action 1.2. Pilot for Math in middle school was implemented early and ACT math intervention was implemented in 4th grade in spring, no net impact on expense.

Action 1.3 Library was impacted by construction which absorbed students displaced by construction areas. Though this led to increased student presence in the library it came at a cost of library use during recess. Expenses consistent.

Action 1.4. Action expanded on scope of work including additional playground improvements for ADA accessible surface, swing and pathways around K-2 exterior, replacement of deck. Expenses increased, additional costs funded through bond.

Action 1.5 Remote access continued, Some additional costs incurred from Assembly room remodel, additional expenses funded through bond.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

As noted above, Action 1.1 incurred increased costs to provide business leave to credentialed staff, costs allocated to general fund.

Action 1.4 and 1.5 increased costs were absorbed by bond expenditures.

An explanation of how effective the specific actions were in making progress toward the goal.

Action 1.1 Admin time spent improving substitute pool contributed to a reduction in lost admin time and improved ability of credentialed staff to attend to duties often under attended. Improved monitoring and reporting of student progress resulted.

Action 1.2 Curriculum pilot and adoption for revised adaptive math curriculum for middle school was successful. Students demonstrated improvement in Math longitudinally for the grades targeted with the pilot.

Action 1.3 Library use was greatly expanded during the 2022-2023 school year due to reduction in COVID mitigations and the offset from construction closure of some exterior areas, however this came at the cost of Library function during recess, which likely impacted its primary activity (reading, reference, academic support).

Action 1.4 Extensive improvements in ADA accessibility was frequently remarked upon by faculty and families alike. Heightened satisfaction, safety (reduction in injury) and campus cohesion resulted. Significant benefit.

Action 1.5 Continued growth in sense of parent engagement and impact of involvement in decisions. COVID mitigation discussion during community forum that utilized in person and virtual attendance was very successful at navigating challenging policy decisions for the community.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

Library protocols will be revised for 2023-2024 but the completion of exterior facilities improvements and opening of field will likely have largest impact. Due to implementation of adaptive math text for 2023-2024 the focus of this goal will be in implementation for grades 7-8 and expansion down into grade 6 as well as inclusion of the program in the summer boost program. The ADA improvements gained through goal 1.4 suggest further opportunities when examine there remaining portions of the site not targeted through the prior bond. The district will be considering a new bond for 2024 that will target such improvements, including a backup power supply for the school. Given the improved sense of parent engagement, the district is excited to roll out an expanded parent education program for 2023-2024 to further activate community engagement and school to home collaboration.

**A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.**

# Goals and Actions

## Goal

Goal #	Description
2	ACADEMIC PROFICIENCY FOR ALL STUDENTS Provide cohesive, responsive and effective supports for students to reach proficiency in reading, writing, math and other foundational disciplines. [Focus Goal]

An explanation of why the LEA has developed this goal.

Though Harmony has demonstrated strong CAASSP results, there is room for growth. Our socio-economically disadvantaged students underperform peers. Math too, languishes compared to ELA performance. Important to the community is increasing the granularity of instruction in the classroom environment, thus a workshop model with additional academic coaching staff (intervention teacher and paraprofessional) are believed to be able to provide improvements in academic growth for students. In addition, refinement of vertical grade level articulation is believed to also improve instructional cohesion year over year, ensuring that gaps do not develop instructionally as students move from teacher to teacher. Finally, the great success experiencing during the pandemic with the MTSS team having been reformed into a wrap around Student Resources Team, leads HUSD to believe maintaining this structure even after the pandemic could yield similar results in improved student performance and support.

Goal 2 is a Focus Goal Addressing Priority 4: Student Achievement and Priority 8 Student Outcomes

Priority 4: Student Achievement is addressed through all actions 2.1, 2.2, 2.3, 2.4, 2.5 and monitored through Metrics: "Youth Truth academic challenge and resources measure", "CAASPP performance data in ELA & Math" and "F&P Longitudinal Reading Proficiency Data"

Priority 8 Student Outcomes is addressed through all actions 2.1, 2.2, 2.3, 2.4, 2.5 and monitored through all Goal 2 metrics.

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
YouthTruth Student Academic Challenge Summary Measure	3.52 (grades 6-8)	3.50 (grades 6-8) 2.58 (Grades 3-5 - 1st year of survey)	3.73 (grades 6-8) 2.27 (Grades 3-5 - 1st year of survey)		>3.9



Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
YouthTruth Family Resources Summary Measures	4.15 (grades 6-8 family)	3.83 (grades (6-8 family) 4.09 (grades 3-5 families 1st year of survey)	3.95 (grades (6-8 family) 4.01(grades 3-5 families 1st year of survey)		>4.25
F&P Longitudinal Proficiency Data, Percent of students at grade level	75% at grade level	78% at grade level (grades 1-3)	82% at grade level (grades 1-3)		90% at grade level
CAASPP performance in ELA	Blue Performance, 40 pts above standard	Results from 2020-2021 was Blue Performance, 40 pts above standard	Results for 2022-2023 was "High" 40.2 pts above standard (Color performance designation temporarily suspended due to pandemic)		All groups in blue
CAASPP performance in Math	Green Performance, 1.5 pts above standard, 30 pts below for low socio-economic	Results form 2020-2021 was Green Performance, 1.5 pts above standard, 30 pts below for low socio-economic,	Results for 2022-2023 was "High" 4.8 pts above standard, only 6.7 pts below for low socio-economic (significant change)- (Color performance designation temporarily suspended due to pandemic)		Eliminate gap between subgroups, all groups in blue
Suspension and Expulsion Rate	~0% Expulsion Rate, 10% Suspension Rate	~0% Expulsion Rate, 10% Suspension Rate	~0% Expulsion Rate, 0.7% Suspension Rate (significant improvement)		0% suspension, 0% expulsion
% of English learners making progress	Based on 2018-2019 data: 100% of	Measurable data not significant N=1	Measurable data not significant N=1		(maintain) 0% middle school drop out rate

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
towards English proficiency	students made progress as measured by ELPAC testing				
Reclassification rate	33% (2018-2019) N/A% (2020-2021)	None (21-22) N=1	50% (22-23) N=2		At least 33% of students per year.
% of Students A-G	NA	NA	NA		NA
% of Students in CTE Completion	NA	NA	NA		NA
% of Students either A-G or CTE Completion	NA	NA	NA		NA
% of Students demonstrating college preparedness	NA	NA	NA		NA
% of Students passed an AP exam	NA	NA	NA		NA
High School Graduation Rate	NA	NA	NA		NA
High School Dropout Rate	NA	NA	NA		NA
Middle School Dropout Rate	0%	0%	NA		NA

## Actions

Action #	Title	Description	Total Funds	Contributing
2.1	Curriculum Articulation	Facilitate collaboration time for teachers to review curriculum implementations for ELA, Math, Science, Social Science, PBL, Music, and PE. Publish articulation guides at completion.	\$80,000.00	No
2.2	Tier 1.5 Workshops	Implement in-class push in supports via workshop model, additional paraprofessional staff, curriculum materials, training, and master schedule articulation.	\$153,000.00	Yes
2.3	Intervention Tier 2	Intervention Teacher and Paraprofessional team supporting 1:1 and small group pull outs to supplement push in supports in tier 1.5 for ELA/Math	\$52,000.00	Yes
2.4	Study Hall Tutoring	Provide 1-1.5 hours daily of study hall for upper grades students. Additional staffing to support increased group sizes	\$21,000.00	Yes
2.5	MTSS Resource Team	Staff time dedicated to constant identification, monitoring and provision of wrap around services to ensure all students experiencing academic, social/emotional or personal struggle are provided support. Staff include Counselor, Admin, Intervention Team, CSI Support is integrated in the MTSS resource team.	\$155,000.00	Yes

## Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

Action 2.1 Facilitate collaboration time for teachers to review curriculum implementations for ELA, Math, Science, Social Science, PBL, Music, and PE. Publish articulation guides at completion. For 2022-2023 Staff participated in curriculum review in late summer 2022. Articulation guide was not completed by year end but will continue into 2023-2024. Release time and per diem buy back days for staff was fulfilled by several staff to expand work on articulation in 2022-2023.

Action 2.2 Implement in-class push in supports via workshop model, additional paraprofessional staff, curriculum materials, training, and master schedule articulation. For 2022-2023 ACT was expanded to include grade 4 which demonstrated success. This expansion also piloted a math support for the 3rd trimester with results mixed.

Action 2.3 Intervention Teacher and Paraprofessional team supporting 1:1 and small group pull outs to supplement push in supports in tier 1.5 for ELA/Math. Program was implemented as designed for 2022-2023. No substantive difference.

Action 2.4 Provide 1-1.5 hours daily of study hall for upper grades students. Additional staffing to support increased group sizes: For 2022-2023 the study hall was expanded with the creation of the aftercare program. Whereas in previous years homework club (Study hall) served 10-12 students daily, with the aftercare program over 40 students received study hall support daily. This came at increased cost however it was partially absorbed by ELOP funds.

Action 2.5 Staff time dedicated to constant identification, monitoring and provision of wrap around services to ensure all students experiencing academic, social/emotional or personal struggle are provided support. Staff include Counselor, Admin, Intervention Team, For 2022-2023 the Student Resource Team continued its work. Access to additional supplementary therapeutic supports ended due to lack of additional regional grant funds.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

Action 2.1. No material differences from budget to actuals

Action 2.2 No materials differences from budget to actuals

Action 2.3 No material difference from budget to actuals

Action 2.4 Material difference due to expansion of study hall into aftercare program. Increased costs assigned to one time ELOP funds. Challenge to address the loss of ELOP funding for 2023-2024 will be a focus for the school year in adopting a revised funding scheme for the program.

Action 2.5 No material differences from budget to actuals

An explanation of how effective the specific actions were in making progress toward the goal.

YouthTruth Student Academic Challenge Summary Measure showed a slight increase over the baseline for upper grades students, but a lower than baseline measure for lower grades.

YouthTruth Family Resources Summary did not indicate a trend for the 2023-2024 school year.

F&P Longitudinal Proficiency Data, Percent of students at grade level showed mild increase.

CAASPP performance in ELA Showed marginal improvement.

CAASPP performance in Math showed decent growth

Suspension and Expulsion Rate showed a decline in suspensions.

% of English learners making progress towards English proficiency showed an improvement however the small n value (n=2 demonstrates the metric is not statistically valid.

Reclassification rate was 50% but again, the data set is so small statistical significance

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

Action 2.1. Facilitate collaboration time for teachers to review curriculum implementations for ELA, Math, Science, Social Science, PBL, Music, and PE. Publish articulation guides at completion. For 2023-2024 more time assignment for the completion of the articulation guide will be required. Parent education is also targeted for 2023-2024 to address additional desire for community awareness on curriculum frameworks for different grades.

Action 2.2. Implement in-class push in supports via workshop model, additional paraprofessional staff, curriculum materials, training, and master schedule articulation. For 2023-2024 an additional certificated teacher will be assigned to the ACT with the previous paraeducator being shifted into a new role.

Action 2.3 Intervention Teacher and Paraprofessional team supporting 1:1 and small group pull outs to supplement push in supports in tier 1.5 for ELA/Math. Program will continue with a shift in focus for 1:1 pullout toward mathematics. Such a shift in focus appears to be possible due to the general success in reading instruction delivery in the tier 1-1.5 setting.

Action 2.4 Provide 1-1.5 hours daily of study hall for upper grades students. Additional staffing to support increased group sizes. Aftercare program will continue to offer expanded services for after school study hall. HUSD will be re-articulating the target population for both the homework club program and aftercare program to ensure better delivery of services to students in need.

Action 2.5 Staff time dedicated to constant identification, monitoring and provision of wrap around services to ensure all students experiencing academic, social/emotional or personal struggle are provided support. Staff include Counselor, Admin, Intervention Team, No changes are expected in staffing, however, a subset of staff will attending several county sponsored trainings to deepen understanding of adverse student behavior and develop more successful interventions to improve student success.

**A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.**

# Goals and Actions

## Goal

Goal #	Description
3	EXPANSIVE LIBERAL ARTS EDUCATION Provide a diverse, practical, inspiring, and balanced educational experience for lifelong personal fulfillment, curiosity, empowerment and leadership in their community [Broad Goal]

An explanation of why the LEA has developed this goal.

Harmony Union School District is committed to an expanded curriculum that ensures students have access to high quality enrichment instruction in Agro-ecology, environmental science, music, arts and drama. Improvement to student engagement, fulfillment, connection to school, and success in core subjects are observed benefits of broad liberal arts programs.

Goal 3 is a Broad Goal Addressing Priority 7: Access to a Broad Course of Study

Priority 7: Access to a Broad Course of Study is addressed through all actions 3.1 & 3.2 and monitored through Metrics: "Youth Truth Survey", "Percent IEP with enrichment schedules" and "Concert and drama productions per grade"

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Master Schedule	Music >1 session per week 1-8, Art = 0 sessions	Music Session 2+ per week for grades 3-8, Art increased to ~1 per grade for 21-22.	Music Session expanded to 2+ per week for grades K-8, Art discontinued for 22-23 as stand alone class, activities now embedded in self contained coursework		Music >2 sessions per week 1-8 Art >1 session per week K-5
Youth Truth Student Engagement	3.34 (grades 6-8)	3.32 (grades 6-8) 2.82 (grades 3-5 1st year of survey)	3.57 (grades 6-8) 2.74 (grades 3-5 2nd year)		>3.75

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Summary Measure Median			of survey) (3.29 average)		
Percent of IEP students schedules that include general education enrichment courses	100%	100%	100%		100%
Concert and Drama production performances per grade per year (average for each grade)	<1	4 drama performances, 3 music productions 21/22	6 drama performances, 2 music productions 22/23		>2
Students, including students with exceptional needs and unduplicated students will have access to and are enrolled in a broad course of study	100%. All students, including students with exceptional needs and unduplicated students have access to and are enrolled in a broad course of student	100%. All students, including students with exceptional needs and unduplicated students have access to and are enrolled in a broad course of student	100%. All students, including students with exceptional needs and unduplicated students have access to and are enrolled in a broad course of student		(Maintain) 100%. All students, including students with exceptional needs and unduplicated students will have access to and are enrolled in a broad course of student

## Actions

Action #	Title	Description	Total Funds	Contributing
3.1	Middle School PBL Garden Program	Provide specialized PBL program for middle school students including garden production, environmental stewardship and community service. Modified for 23-24 Middle school enrichment wheel.	\$12,000.00	No



Action #	Title	Description	Total Funds	Contributing
3.2	Music & Arts Program	Provision of comprehensive music education for all students K-8. Art resource room for grades K-8 with explicit Art instruction for grades 1-3. Instruments, equipment & Materials	\$103,000.00	No

## Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

Action 3.1 As noted in 21-22 the PBL program was discontinued due to staff and schedule availability. The goal has been modified to target middle school enrichment generally. Middle school enrichment included an elective wheel in 2022-2023 at cost reduction over 21-22

Action 3.2 Change for 2022-2023 was returning art curriculum into self contained classes as per request by certificated staff who observed the loss of interdisciplinary integration between core academics and art. Music was, in turn, expanded to include grades K-2 and PE was similar expanded to K-2. IN addition a new PBL yoga and nature program was introduced for grades K-2. Overall slight cost reduction

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

Action 3.1. Cost reduction due to removal of PBL FTE from schedule. Though some reductions were offset by increases to other staff schedules.

Action 3.2. Cost reduction due to removal of PBL FTE from schedule. Though some reductions were offset by increases to other staff schedules.

An explanation of how effective the specific actions were in making progress toward the goal.

In observing measurable goals, Master schedule showed a loss of art sections, but a commiserate increase in other enrichment sections including music, yoga, PE and middle school elective wheel.

Youth Truth engagement survey showed modest increase to student engagement in middle which may be a reflection of improved middle school programming. Lower grades demonstrated slight decline in engagement perhaps reflecting changes in art program but is perhaps related to the increase in behavioral disregulation experienced in 2022-2023

Percent IEPs accessing broad general ed program continues at 100%. The academic coaching team program has assisted in keeping IEP student interventions aligned with concurrent academic coursework for their general education classrooms, sparing these students the potential loss of enrichment activities to receive IEP minutes for service delivery.

Performances were expanded for 2022-2023 including 2 significant concerts, a performance showcase, and 3 seasonal events. The middle school play was a 4 show success in the spring. These performances could have contributed to the general increase in school engagement noted in youth truth parent surveys.

Broad course of study was maintained successfully for all students, however the composition of coursework changed due to the discontinuation of the middle school PBL program and the Art specialist teacher position.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

The 2022-2023 school year demonstrated the success of lower grade engagement in the music program. The PE program for lower grades experienced growing pains to adapt to a younger age population. The yoga program was a sleeper success that is being continued for 2023-2024 as it provided much needed movement coursework for students.

Metrics will remain the same for 2023-2024

**A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.**

# Goals and Actions

## Goal

Goal #	Description
4	WELL-BEING OF STUDENTS AND COMMUNITY Provide a safe, welcoming, healthy, and vibrant environment for students, staff and families that supports and sustains their personal growth, collaboration and contribution. [Focus Goal]

An explanation of why the LEA has developed this goal.

Positive and healthy school culture has extensive benefits for students. Learning is severely impacted when students do not feel safe or accepted at school. Vibrant school culture that supports each student's emotional well being, affirming their unique identity, and integrating them in healthy social relationships is a major protective factor for students and families and greatly improves student outcomes both academic and social-emotional. Such an environment is an essential proactive component of mental health and suicide prevention goals. Building understanding for school norms, expectations for positive behavior and interactions. A healthy food service program is essential to the development of long term beneficial habits for students.

Goal 4 is a Broad Goal Addressing Priority 4: Pupil Engagement and Priority 3: Parent Engagement

Priority 4: Pupil Engagement is addressed through all actions 4.1, 4.2, 4.3 and 4.4 and monitored through Metrics: "Youth Truth Survey STUDENT", "Food Service Menus", "Suspension/Expulsion Data", "MTSS Data", "Student Attendance Data", and "Chronic Absenteeism Data"

Priority 4: Parent Engagement is addressed through all actions 4.1, 4.2, 4.3 and 4.4 and monitored through Metrics: "Youth Truth Survey FAMILY", "Food Service Menus", "Suspension/Expulsion Data", "MTSS Data", "Student Attendance Data", and "Chronic Absenteeism Data"

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Youth Truth Survey Student Engagement Summary Measure (median score)	3.34 (Grades 6-8)	3.32 (Grades 6-8) 2.82 (Grades 3-5 1st year of survey)	3.57 (grades 6-8) 2.74 (grades 3-5 2nd year of survey) (3.29 average)		>3.5

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Youth Truth Survey Student Culture Summary Measure (median score)	3.58 (Grades 6-8)	3.27 (Grades 6-8) 2.36 (Grades 3-5 1st year of survey)	3.62 (Grades 6-8) 2.37 (Grades 3-5 2nd year of survey)		>3.75
Youth Truth Survey Student Belonging and Peer Collaboration Summary Measure (median score)	3.91 (Grades 6-8)	3.56 (Grades 6-8) 2.67 (Grades 3-5 1st year of survey)	3.74 (Grades 6-8) 2.44 (Grades 3-5 2nd year of survey)		>3.95
Youth Truth Survey Student Relationships Summary Measure (median score)	3.68 (Grades 6-8)	3.49 (Grades 6-8) 2.72 (Grades 3-5 1st year of survey)	3.82 (Grades 6-8) 2.50 (Grades 3-5 2nd year of survey)		>3.75
Food Service Menus	50% of produce is from garden., >75% of menu items are locally produced in facility	50% of produce is from garden., >75% of menu items are locally produced in facility	50% of produce is from garden., >75% of menu items are locally produced in facility		50% of produce is provided from garden, >75% of menu items are locally produced in facility
Suspension/Expulsion rate data	3% Suspension rate, 0.5% expulsion rate	1.5% Suspension rate, 0% expulsion rate	0.7% Suspension rate, 0% expulsion rate		0% suspension rate, 0% expulsion rate
MTSS Data	10% of student population in need of MTSS Tier 2 support	8% of student population in need of MTSS Tier 2 support	7.5% of student population in need of MTSS Tier 2 support		5% of student population in need of SEL Tier 2 support
Youth Truth Survey Family Engagement Summary Measure (median score)	3.91	3.68 (Grades 6-8) 3.88 (Grades 3-5 1st year of survey)	3.88 (Grades 6-8) 3.85 (Grades 3-5)		>4.15
Youth Truth Survey Family Relationships	4.48	4.34 (Grades 6-8) 4.53 (Grades 3-5 1st year of survey)	4.5 (Grades 6-8) 4.5 (Grades 3-5)		>4.52

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Summary Measure (median score)					
Youth Truth Survey Family Culture Summary Measure (median score)	4.45	4.18 (Grades 6-8) 4.43 (Grades 3-5 1st year of survey)	4.40 (Grades 6-8) 4.34 (Grades 3-5)		>4.5
Youth Truth Survey Family Communications Summary Measure (median score)	4.19	3.76 (Grades 6-8) 4.11 (Grades 3-5 1st year of survey)	3.98 (Grades 6-8) 3.94 (Grades 3-5)		>4.25
Youth Truth Survey Family School Safety Summary Measure (median score)	4.14	3.73 (Grades 6-8) 4.14 (Grades 3-5 1st year of survey)	3.98 (Grades 6-8) 4.03 (Grades 3-5)		>4.25
Student Attendance Data	94% Attendance Rate	91.5% Attendance Rate	91% Attendance Rate		97%
Chronic Absenteeism Data	3%	3%	3.5%		1%

## Actions

Action #	Title	Description	Total Funds	Contributing
4.1	Schoolwide SEL Program	Provide comprehensive SEL program including components for self regulation, executive function, conflict resolution, restorative practices and anti-bullying. Instruction by teachers and counselors in class. Paraprofessional/Admin support for program during supervision. Schoolwide PBIS elements including assemblies and honor program. CSI program targets attendance and student well-being.	\$200,000.00	Yes

Action #	Title	Description	Total Funds	Contributing
4.2	Extracurricular Activities	Extracurricular and student leadership Activities provided at lunch or after school including Spanish club, orchestra, drama, and competitive league play athletics	\$22,000.00	Yes
4.3	Community Engagement Program	Curate a cohesive, articulated, multi-event community engagement program including major community gathering events throughout the seasonal calendar. Parent education opportunities to support families in the home.	\$20,000.00	Yes
4.4	Farm to Kitchen Program	Provide locally sourced and produced healthy food service program for students	\$180,000.00	No

## Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

Action 4.1 Provide comprehensive SEL program including components for self regulation, executive function, conflict resolution, restorative practices and anti-bullying. Instruction by teachers and counselors in class. Paraprofessional/Admin support for program during supervision. Schoolwide PBIS elements including assemblies and honor program: For the 2022-2023 school year the school counselor was assigned to provide SEL instruction to classrooms in lower and upper grades (through advisory). Schoolwide PBIS implementation was not completed, assemblies were held, but the honor program required more time for development by staff. Implementation of PBIS recognition program will commence in 2023-2024.

Action 4.2 Extracurricular and student leadership activities provided at lunch or after school including Spanish club, orchestra, drama, and competitive league play athletics: Music, league athletics and drama were all implemented. Spanish club was not offered during 2022-2023 due to lack of staffing. HUSD intends to implement Spanish club for 2023-2024. Additional activities for the 2022-2023 school year included after school cheer and the aftercare program.

Action 4.3 Curate a cohesive, articulated, multi-event community engagement program including major community gathering events throughout the seasonal calendar. Parent education opportunities to support families in the home: For the 2022-2023 school year the events calendar returned with a series of school wide extracurricular events including Fall, Winter and Spring festivals, welcome back dinner,

parenting classes, games and community engagement events in local towns including marching band and choir. Deviation from expectations included the delay in implementation of a series of parent education evenings featuring current topics in child development.

Action 4.4 Provide locally sourced and produced healthy food service program for students. No substantive differences.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

Action 4.1. No Material difference, slight increase in staffing costs with a slight reduction in materials cost

Action 4.2 Increased expenses due to implementation and expansion of the Aftercare program staffing (drawn from ELOP funding). Slight reduction in costs for lack of Spanish club program. Overall increase.

Action 4.3 No Material difference

Action 4.4 Food costs/inflationary impacts were above projection. Not significant.

An explanation of how effective the specific actions were in making progress toward the goal.

Action 4.1 Though the SEL program was thoroughly implemented in lower grades, the middle school advisory component did not cohere. Student council and extracurricular activities were likely attributable for the improvement in student engagement, but the SEL program was likely not the driver. The inter-class buddy program and assemblies likely contributed to student benefit. Though the full PBIS student recognition program was not ready for implementation in 2022-2023, the core philosophy of the program benefited from the additional development time with staff.

Action 4.2 Student leadership had significant impact on student life on campus, from spirit activities to after school events, cheer, marching band and athletics, the sense of school identity and collectivism increased palpably. The upper grades appear to show the benefit through the increased measures in all of the targeted Youth truth survey components, however lower grades showed a slight drop off in some areas which may be hard to draw conclusions from. The continued poor attendance in the lower grades, coupled with a more pronounced school avoidance of some students that appeared to have developed during COVID may be contributing factors. It is unknown how the impacts of COVID closures impacted the social emotional of students different based upon the age at which they experienced the extended school closure. Interestingly, family youth truth results mirrored that of the student survey, with younger grade parents reporting lower levels relative to upper grade parents.

Action 4.3 The expanded community events and activities during 2022-2023 likely drove some of the upper grades metric increases, particularly as many of those activities were specifically for upper grades. Lower grades activity improvements did not appear to move the metrics. The lack of longitudinal analysis at the individual student level, challenges the assessment of actual improvement or response to the action.

Action 4.4 The food serve program continued to effectively support student well being at the school. The inclusion of upper grades in the culinary arts program hosted in the school kitchen, as well as the regular weekly produce stand at the garden, enlivened student and community engagement in the food service program.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

Action 4.1 Given the availability of additional funding through the CSI initiatives, the SEL program will be redesigned in 2023-2024 to include an additional student success coordinator that will assist in case management for students at risk, connecting them to on and off campus supports to improve social engagement, sense of school connectedness and improved attendance. The PBIS student recognition development is complete and the program will be implemented for 2023-2024

Action 4.2 The Student Leadership representative will begin attending school board meetings for the 2023-2024 school year. The Homework club will be re-articulated in light of the aftercare study hall occurring at the same time to leverage the skills of staff in both programs.

Action 4.3 The community engagement program will expand its offering of parent education opportunities and fully implement the series on child development for 2023-2024

Action 4.4 No changes intended, though the program is experiencing a staffing change.

**A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.**



# Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2023-24]

Projected LCFF Supplemental and/or Concentration Grants	Projected Additional LCFF Concentration Grant (15 percent)
\$110,225	0

## Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
5.64%	0.00%	\$0.00	5.64%

The Budgeted Expenditures for Actions identified as Contributing may be found in the Contributing Actions Table.

## Required Descriptions

For each action being provided to an entire school, or across the entire school district or county office of education (COE), an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.

Given the needs observed in our unduplicated student population, particularly during the pandemic, it is clear that in home student support differentials pose an obstacle to learning for unduplicated students. Major cases of under performance include access to technology, targeted academic support time, and mental health support. As such, developing integrated intervention support services in class and extended tutorial support programs will help provide the supplemental supports necessary for ELD and low income students. The actions that support this work include the MTSS Resource Team that is tasked with identifying all students struggling for academic or SEL needs. This team is equipped with data to assist in monitoring unduplicated students and provided resources to build wrap around services for students identified. The tier 1.5 workshop model provides in class academic support in small groups that keep unduplicated students in the typical class setting, while leveraging group and partner activities to further academic intervention. Other supports include strategies to increase student connection to school through the enrichment program, extracurricular activities and community engagement. Student connection to school is a protective factor, particularly for low income families.

Many of these actions are provide LEA wide because they require the participation of unduplicated students to support the activity (workshop model instruction, community engagement program, etc). The MTSS team will provide ongoing weekly monitoring to provide supplemental targeted supports for unduplicated students as needed.

PRINCIPALLY DIRECTED TO SERVE FOSTER YOUTH, ENGLISH LEARNERS AND LOW INCOME STUDENTS:

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#### NEEDS CONDITIONS AND CIRCUMSTANCES

Demographics of Harmony include 30% low income

Dashboard Indicates discrepancies for Low Income students from the general population in ELA/Math

Low Income students are disproportionately impacted by housing scarcity, COVID and economic upheaval

Low Income students require additional assistance in tutoring support, food services and wrap around services (SEL/Counseling).

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#### ACTIONS

These actions and services listed are expected to both increase and improve services to our low income and EL students. The increased services are present in the following goals and actions:

##### Goal 1

#### EQUITY IN OPPORTUNITY AND ACCESS

Provide an exceptional education for our students through a highly skilled faculty and staff, rich curriculum, exemplary facilities, and active community stakeholder engagement.

##### Action 5

#### Stakeholder Engagement

Facilitate remote access to important community meetings for parents/community member unable to attend in person, provision of teleconference software and equipment, implement advanced notification system/website/school app

\$11,000

## Goal 2 ACADEMIC PROFICIENCY FOR ALL STUDENTS

Provide cohesive, responsive and effective supports for students to reach proficiency in reading, writing, math and other foundational disciplines.

### Action 2

#### Tier 1.5 Workshops

Implement in-class push in supports via workshop model, additional paraprofessional staff, curriculum materials, training, and master schedule articulation. The program will see 2 certificated teachers in the program for 2023-2024

\$153,000.00

### Action 3

#### Intervention Tier 2

Intervention Teacher and Paraprofessional team supporting 1:1 and small group pull outs to supplement push in supports in tier 1.5 for ELA/Math

\$52,000.00

### Action 4

#### Study Hall Tutoring

Provide 1-1.5 hours daily of study hall for upper grades students. Additional staffing to support increased group sizes and inclusion of study hall as a component of the after school care program

\$21,000.00

### Action 5

#### MTSS Resource Team

Staff time dedicated to constant identification, monitoring and provision of wrap around services to ensure all students experiencing academic, social/emotional or personal struggle are provided support. Staff include Counselor, Admin, Intervention Team, CSI student success coordinator case management.

\$155,000.00

Goal 4

WELL-BEING OF STUDENTS AND COMMUNITY

Provide a safe, welcoming, healthy, and vibrant environment for students, staff and families that supports and sustains their personal growth, collaboration and contribution.

Action 1

Schoolwide SEL Program

Provide comprehensive SEL program including components for self regulation, executive function, conflict resolution, restorative practices and anti-bullying. Instruction by teachers and counselors in class. Paraprofessional/Admin support for program during supervision. Schoolwide PBIS elements including assemblies and honor program. This action is also instrumental to the CSI student success coordinator position that will be targeting supports to improve attendance and student emotional well being at school.

\$200,000

Action 2

Extracurricular Activities

Extracurricular and student leadership Activities provided at lunch or after school including Spanish club, orchestra, drama, and competitive league play athletics

\$22,000

Action 3

Community Engagement Program

Curate a cohesive, articulated, multi-event community engagement program including major community gathering events throughout the seasonal calendar. Parent education opportunities to support families in the home.

\$20,000

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EXPECTED OUTCOMES

We expect these goals and actions to result in closing of achievement gap for our unduplicated students as they disproportionately provide additional services that are targeted to address obstacles unique to low income, ELD, Foster youth populations.

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A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.

Harmony Union School District is required to increase or improve services for EL, Foster Youth, and Low income students by 2.64% and 5.66% for Harmony Elementary and Salmon Creek respectively which is equal to \$18,457 + \$91,768 (Harmony/Salmon Creek) with a combined percent increase for improved services at 5.10%. The increased percentage is met by actions and services included in the Local Control and Accountability Plan. The following actions described below are increased improved and meet and/or exceed the totality of the required percentage increase as compared to services to all students.

In the plan you will see the following actions marked as contributing which are included as part of the increased Percent:

- Goal 1 Action 5 Addressing Parental Involvement
- Goal 2 Actions, 1, 2, 3, 4 and 5 Addressing Student outcomes
- Goal 4 Actions 1, 2, 3 Addressing School Culture, safety and student/family engagement

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

<b>Staff-to-student ratios by type of school and concentration of unduplicated students</b>	Schools with a student concentration of 55 percent or less	Schools with a student concentration of greater than 55 percent
Staff-to-student ratio of classified staff providing direct services to students	NA	NA
Staff-to-student ratio of certificated staff providing direct services to students	NA	NA

## 2023-24 Total Expenditures Table

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$3,171,000.00	\$134,000.00	\$9,000.00	\$210,700.00	\$3,524,700.00	\$3,411,200.00	\$113,500.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1.1	Highly Qualified Staff	All	\$2,170,000.00	\$35,000.00		\$45,700.00	\$2,250,700.00
1	1.2	Universal and ready access to equipment and materials	All	\$40,000.00	\$10,000.00			\$50,000.00
1	1.3	Library Access	All	\$50,000.00		\$5,000.00		\$55,000.00
1	1.4	School Facility Maintenance and Improvements	Students with Disabilities	\$160,000.00				\$160,000.00
1	1.5	Parent and Stakeholder Engagement	English Learners Foster Youth Low Income	\$11,000.00				\$11,000.00
2	2.1	Curriculum Articulation	All	\$80,000.00				\$80,000.00
2	2.2	Tier 1.5 Workshops	English Learners Foster Youth Low Income	\$109,000.00	\$44,000.00			\$153,000.00
2	2.3	Intervention Tier 2	English Learners Foster Youth Low Income	\$52,000.00				\$52,000.00
2	2.4	Study Hall Tutoring	English Learners Foster Youth Low Income	\$6,000.00	\$15,000.00			\$21,000.00
2	2.5	MTSS Resource Team	English Learners Foster Youth Low Income	\$155,000.00				\$155,000.00
3	3.1	Middle School PBL Garden Program	All	\$12,000.00				\$12,000.00
3	3.2	Music & Arts Program	All	\$76,000.00	\$25,000.00	\$2,000.00		\$103,000.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
4	4.1	Schoolwide SEL Program	English Learners Foster Youth Low Income	\$35,000.00			\$165,000.00	\$200,000.00
4	4.2	Extracurricular Activities	English Learners Foster Youth Low Income	\$20,000.00		\$2,000.00		\$22,000.00
4	4.3	Community Engagement Program	English Learners Foster Youth Low Income	\$20,000.00				\$20,000.00
4	4.4	Farm to Kitchen Program	All	\$175,000.00	\$5,000.00			\$180,000.00



## 2023-24 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
\$1,954,700.00	\$110,225	5.64%	0.00%	5.64%	\$408,000.00	0.00%	20.87 %	<b>Total:</b>	\$408,000.00
								<b>LEA-wide Total:</b>	\$408,000.00
								<b>Limited Total:</b>	\$0.00
								<b>Schoolwide Total:</b>	\$408,000.00

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.5	Parent and Stakeholder Engagement	Yes	LEA-wide Schoolwide	English Learners Foster Youth Low Income	All Schools	\$11,000.00	
2	2.2	Tier 1.5 Workshops	Yes	LEA-wide Schoolwide	English Learners Foster Youth Low Income	All Schools	\$109,000.00	
2	2.3	Intervention Tier 2	Yes	LEA-wide Schoolwide	English Learners Foster Youth Low Income	All Schools	\$52,000.00	
2	2.4	Study Hall Tutoring	Yes	LEA-wide Schoolwide	English Learners Foster Youth Low Income	All Schools	\$6,000.00	
2	2.5	MTSS Resource Team	Yes	LEA-wide Schoolwide	English Learners Foster Youth Low Income	All Schools	\$155,000.00	
4	4.1	Schoolwide SEL Program	Yes	LEA-wide Schoolwide	English Learners Foster Youth Low Income	All Schools	\$35,000.00	

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
4	4.2	Extracurricular Activities	Yes	LEA-wide Schoolwide	English Learners Foster Youth Low Income	All Schools	\$20,000.00	
4	4.3	Community Engagement Program	Yes	LEA-wide Schoolwide	English Learners Foster Youth Low Income	All Schools	\$20,000.00	

## 2022-23 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	\$2,368,350.00	\$2,574,095.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.1	Highly Qualified Staff	No	\$1,486,000.00	\$1,575,160.00
1	1.2	Universal and ready access to equipment and materials	No	\$47,000.00	\$66,934.00
1	1.3	Library Access	No	\$55,000.00	\$47,600.00
1	1.4	School Facility Maintenance and Improvements	No	\$160,000.00	\$218,735.00
1	1.5	Parent and Stakeholder Engagement	Yes	\$11,000.00	\$12,400.00
2	2.1	Curriculum Articulation	No	\$5,200.00	\$5,512.00
2	2.2	Tier 1.5 Workshops	Yes	\$85,000.00	\$90,100.00
2	2.3	Intervention Tier 2	Yes	\$65,500.00	\$69,430.00
2	2.4	Study Hall Tutoring	Yes	\$10,100.00	\$21,500
2	2.5	MTSS Resource Team	Yes	\$60,550.00	\$64,183.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
3	3.1	Middle School PBL Garden Program	No	\$11,000.00	\$11,660.00
3	3.2	Music & Arts Program	No	\$99,000.00	\$92,410.00
4	4.1	Schoolwide SEL Program	Yes	\$35,000.00	\$37,100.00
4	4.2	Extracurricular Activities	Yes	\$5,000.00	\$13,500.00
4	4.3	Community Engagement Program	Yes	\$13,000.00	\$14,671.00
4	4.4	Farm to Kitchen Program	No	\$220,000.00	\$233,200.00

## 2022-23 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
\$92,119.00	\$182,150.00	\$212,177.50	(\$30,027.50)	100.00%	100.00%	0.00%

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.5	Parent and Stakeholder Engagement	Yes	\$11,000.00	\$11,873.50	6	13
2	2.2	Tier 1.5 Workshops	Yes	\$28,000.00	\$29,680.00	15	0.00
2	2.3	Intervention Tier 2	Yes	\$19,500.00	\$20,670	11	0.00
2	2.4	Study Hall Tutoring	Yes	\$10,100.00	\$20,500	6	0.00
2	2.5	MTSS Resource Team	Yes	\$60,550.00	\$64,183.00	33	24
4	4.1	Schoolwide SEL Program	Yes	\$35,000.00	\$37,100.00	19	40
4	4.2	Extracurricular Activities	Yes	\$5,000.00	\$13,500.00	3	7
4	4.3	Community Engagement Program	Yes	\$13,000.00	\$14,671.00	7	16

## 2022-23 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
\$1,769,454	\$92,119.00	0.00%	5.21%	\$212,177.50	100.00%	111.99%	\$0.00	0.00%

# Instructions

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[Engaging Educational Partners](#)

[Goals and Actions](#)

[Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students](#)

*For additional questions or technical assistance related to the completion of the Local Control and Accountability Plan (LCAP) template, please contact the local county office of education (COE), or the California Department of Education's (CDE's) Local Agency Systems Support Office, by phone at 916-319-0809 or by email at [lcff@cde.ca.gov](mailto:lcff@cde.ca.gov).*

## Introduction and Instructions

The Local Control Funding Formula (LCFF) requires local educational agencies (LEAs) to engage their local educational partners in an annual planning process to evaluate their progress within eight state priority areas encompassing all statutory metrics (COEs have 10 state priorities). LEAs document the results of this planning process in the LCAP using the template adopted by the State Board of Education.

The LCAP development process serves three distinct, but related functions:

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning (California *Education Code* [EC] Section 52064[e][1]). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.
- **Meaningful Engagement of Educational Partners:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful engagement (EC Section 52064[e][1]). Local educational partners possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.
- **Accountability and Compliance:** The LCAP serves an important accountability function because aspects of the LCAP template require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:
  - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (EC Section 52064[b][4-6]).
  - Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (EC sections 52064[b][1] and [2]).
  - Annually reviewing and updating the LCAP to reflect progress toward the goals (EC Section 52064[b][7]).

The LCAP template, like each LEA’s final adopted LCAP, is a document, not a process. LEAs must use the template to memorialize the outcome of their LCAP development process, which should: (a) reflect comprehensive strategic planning (b) through meaningful engagement with educational partners that (c) meets legal requirements, as reflected in the final adopted LCAP. The sections included within the LCAP template do not and cannot reflect the full development process, just as the LCAP template itself is not intended as a tool for engaging educational partners.

If a county superintendent of schools has jurisdiction over a single school district, the county board of education and the governing board of the school district may adopt and file for review and approval a single LCAP consistent with the requirements in *EC* sections 52060, 52062, 52066, 52068, and 52070. The LCAP must clearly articulate to which entity’s budget (school district or county superintendent of schools) all budgeted and actual expenditures are aligned.

The revised LCAP template for the 2021–22, 2022–23, and 2023–24 school years reflects statutory changes made through Assembly Bill 1840 (Committee on Budget), Chapter 243, Statutes of 2018. These statutory changes enhance transparency regarding expenditures on actions included in the LCAP, including actions that contribute to meeting the requirement to increase or improve services for foster youth, English learners, and low-income students, and to streamline the information presented within the LCAP to make adopted LCAPs more accessible for educational partners and the public.

At its most basic, the adopted LCAP should attempt to distill not just what the LEA is doing for students in transitional kindergarten through grade twelve (TK–12), but also allow educational partners to understand why, and whether those strategies are leading to improved opportunities and outcomes for students. LEAs are strongly encouraged to use language and a level of detail in their adopted LCAPs intended to be meaningful and accessible for the LEA’s diverse educational partners and the broader public.

In developing and finalizing the LCAP for adoption, LEAs are encouraged to keep the following overarching frame at the forefront of the strategic planning and educational partner engagement functions:

Given present performance across the state priorities and on indicators in the California School Dashboard (Dashboard), how is the LEA using its budgetary resources to respond to TK–12 student and community needs, and address any performance gaps, including by meeting its obligation to increase or improve services for foster youth, English learners, and low-income students?

LEAs are encouraged to focus on a set of metrics and actions that the LEA believes, based on input gathered from educational partners, research, and experience, will have the biggest impact on behalf of its TK–12 students.

These instructions address the requirements for each section of the LCAP, but may include information about effective practices when developing the LCAP and completing the LCAP itself. Additionally, information is included at the beginning of each section emphasizing the purpose that each section serves.

## Plan Summary

### Purpose



A well-developed Plan Summary section provides a meaningful context for the LCAP. This section provides information about an LEA's community as well as relevant information about student needs and performance. In order to provide a meaningful context for the rest of the LCAP, the content of this section should be clearly and meaningfully related to the content included in the subsequent sections of the LCAP.

## Requirements and Instructions

**General Information** – Briefly describe the LEA, its schools, and its students in grades TK–12, as applicable to the LEA. For example, information about an LEA in terms of geography, enrollment, or employment, the number and size of specific schools, recent community challenges, and other such information as an LEA wishes to include can enable a reader to more fully understand an LEA's LCAP.

**Reflections: Successes** – Based on a review of performance on the state indicators and local performance indicators included in the Dashboard, progress toward LCAP goals, local self-assessment tools, input from educational partners, and any other information, what progress is the LEA most proud of and how does the LEA plan to maintain or build upon that success? This may include identifying specific examples of how past increases or improvements in services for foster youth, English learners, and low-income students have led to improved performance for these students.

**Reflections: Identified Need** – Referring to the Dashboard, identify: (a) any state indicator for which overall performance was in the “Red” or “Orange” performance category or any local indicator where the LEA received a “Not Met” or “Not Met for Two or More Years” rating AND (b) any state indicator for which performance for any student group was two or more performance levels below the “all student” performance. What steps is the LEA planning to take to address these areas of low performance and performance gaps? An LEA that is required to include a goal to address one or more consistently low-performing student groups or low-performing schools must identify that it is required to include this goal and must also identify the applicable student group(s) and/or school(s). Other needs may be identified using locally collected data including data collected to inform the self-reflection tools and reporting local indicators on the Dashboard.

**LCAP Highlights** – Identify and briefly summarize the key features of this year's LCAP.

**Comprehensive Support and Improvement** – An LEA with a school or schools identified for comprehensive support and improvement (CSI) under the Every Student Succeeds Act must respond to the following prompts:

- **Schools Identified:** Identify the schools within the LEA that have been identified for CSI.
- **Support for Identified Schools:** Describe how the LEA has or will support the identified schools in developing CSI plans that included a school-level needs assessment, evidence-based interventions, and the identification of any resource inequities to be addressed through the implementation of the CSI plan.
- **Monitoring and Evaluating Effectiveness:** Describe how the LEA will monitor and evaluate the implementation and effectiveness of the CSI plan to support student and school improvement.

## Engaging Educational Partners

## Purpose

Significant and purposeful engagement of parents, students, educators, and other educational partners, including those representing the student groups identified by LCFF, is critical to the development of the LCAP and the budget process. Consistent with statute, such engagement should support comprehensive strategic planning, accountability, and improvement across the state priorities and locally identified priorities (*EC* Section 52064[e][1]). Engagement of educational partners is an ongoing, annual process.

This section is designed to reflect how the engagement of educational partners influenced the decisions reflected in the adopted LCAP. The goal is to allow educational partners that participated in the LCAP development process and the broader public understand how the LEA engaged educational partners and the impact of that engagement. LEAs are encouraged to keep this goal in the forefront when completing this section.

Statute and regulations specify the educational partners that school districts and COEs must consult when developing the LCAP: teachers, principals, administrators, other school personnel, local bargaining units of the LEA, parents, and students. Before adopting the LCAP, school districts and COEs must share it with the Parent Advisory Committee and, if applicable, to its English Learner Parent Advisory Committee. The superintendent is required by statute to respond in writing to the comments received from these committees. School districts and COEs must also consult with the special education local plan area administrator(s) when developing the LCAP.

Statute requires charter schools to consult with teachers, principals, administrators, other school personnel, parents, and students in developing the LCAP. The LCAP should also be shared with, and LEAs should request input from, schoolsite-level advisory groups, as applicable (e.g., schoolsite councils, English Learner Advisory Councils, student advisory groups, etc.), to facilitate alignment between schoolsite and district-level goals and actions.

Information and resources that support effective engagement, define student consultation, and provide the requirements for advisory group composition, can be found under Resources on the following web page of the CDE's website: <https://www.cde.ca.gov/re/lc/>.

## Requirements and Instructions

Below is an excerpt from the 2018–19 *Guide for Annual Audits of K–12 Local Education Agencies and State Compliance Reporting*, which is provided to highlight the legal requirements for engagement of educational partners in the LCAP development process:

### **Local Control and Accountability Plan:**

For county offices of education and school districts only, verify the LEA:

- a) Presented the local control and accountability plan to the parent advisory committee in accordance with Education Code section 52062(a)(1) or 52068(a)(1), as appropriate.
- b) If applicable, presented the local control and accountability plan to the English learner parent advisory committee, in accordance with Education Code section 52062(a)(2) or 52068(a)(2), as appropriate.

- c) Notified members of the public of the opportunity to submit comments regarding specific actions and expenditures proposed to be included in the local control and accountability plan in accordance with Education Code section 52062(a)(3) or 52068(a)(3), as appropriate.
- d) Held at least one public hearing in accordance with Education Code section 52062(b)(1) or 52068(b)(1), as appropriate.
- e) Adopted the local control and accountability plan in a public meeting in accordance with Education Code section 52062(b)(2) or 52068(b)(2), as appropriate.

**Prompt 1:** “A summary of the process used to engage educational partners and how this engagement was considered before finalizing the LCAP.”

Describe the engagement process used by the LEA to involve educational partners in the development of the LCAP, including, at a minimum, describing how the LEA met its obligation to consult with all statutorily required educational partners as applicable to the type of LEA. A sufficient response to this prompt must include general information about the timeline of the process and meetings or other engagement strategies with educational partners. A response may also include information about an LEA’s philosophical approach to engaging its educational partners.

**Prompt 2:** “A summary of the feedback provided by specific educational partners.”

Describe and summarize the feedback provided by specific educational partners. A sufficient response to this prompt will indicate ideas, trends, or inputs that emerged from an analysis of the feedback received from educational partners.

**Prompt 3:** “A description of the aspects of the LCAP that were influenced by specific input from educational partners.”

A sufficient response to this prompt will provide educational partners and the public with clear, specific information about how the engagement process influenced the development of the LCAP. The response must describe aspects of the LCAP that were influenced by or developed in response to the educational partner feedback described in response to Prompt 2. This may include a description of how the LEA prioritized requests of educational partners within the context of the budgetary resources available or otherwise prioritized areas of focus within the LCAP. For the purposes of this prompt, “aspects” of an LCAP that may have been influenced by educational partner input can include, but are not necessarily limited to:

- Inclusion of a goal or decision to pursue a Focus Goal (as described below)
- Inclusion of metrics other than the statutorily required metrics
- Determination of the desired outcome on one or more metrics
- Inclusion of performance by one or more student groups in the Measuring and Reporting Results subsection
- Inclusion of action(s) or a group of actions
- Elimination of action(s) or group of actions
- Changes to the level of proposed expenditures for one or more actions

- Inclusion of action(s) as contributing to increased or improved services for unduplicated services
- Determination of effectiveness of the specific actions to achieve the goal
- Determination of material differences in expenditures
- Determination of changes made to a goal for the ensuing LCAP year based on the annual update process
- Determination of challenges or successes in the implementation of actions

## Goals and Actions

### Purpose

Well-developed goals will clearly communicate to educational partners what the LEA plans to accomplish, what the LEA plans to do in order to accomplish the goal, and how the LEA will know when it has accomplished the goal. A goal statement, associated metrics and expected outcomes, and the actions included in the goal should be in alignment. The explanation for why the LEA included a goal is an opportunity for LEAs to clearly communicate to educational partners and the public why, among the various strengths and areas for improvement highlighted by performance data and strategies and actions that could be pursued, the LEA decided to pursue this goal, and the related metrics, expected outcomes, actions, and expenditures.

A well-developed goal can be focused on the performance relative to a metric or metrics for all students, a specific student group(s), narrowing performance gaps, or implementing programs or strategies expected to impact outcomes. LEAs should assess the performance of their student groups when developing goals and the related actions to achieve such goals.

### Requirements and Instructions

LEAs should prioritize the goals, specific actions, and related expenditures included within the LCAP within one or more state priorities. LEAs should consider performance on the state and local indicators, including their locally collected and reported data for the local indicators that are included in the Dashboard in determining whether and how to prioritize its goals within the LCAP.

In order to support prioritization of goals, the LCAP template provides LEAs with the option of developing three different kinds of goals:

- **Focus Goal:** A Focus Goal is relatively more concentrated in scope and may focus on a fewer number of metrics to measure improvement. A Focus Goal statement will be time bound and make clear how the goal is to be measured.
- **Broad Goal:** A Broad Goal is relatively less concentrated in its scope and may focus on improving performance across a wide range of metrics.
- **Maintenance of Progress Goal:** A Maintenance of Progress Goal includes actions that may be ongoing without significant changes and allows an LEA to track performance on any metrics not addressed in the other goals of the LCAP.

At a minimum, the LCAP must address all LCFF priorities and associated metrics.

### **Focus Goal(s)**

**Goal Description:** The description provided for a Focus Goal must be specific, measurable, and time bound. An LEA develops a Focus Goal to address areas of need that may require or benefit from a more specific and data intensive approach. The Focus Goal can explicitly reference the metric(s) by which achievement of the goal will be measured and the time frame according to which the LEA expects to achieve the goal.

**Explanation of why the LEA has developed this goal:** Explain why the LEA has chosen to prioritize this goal. An explanation must be based on Dashboard data or other locally collected data. LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with educational partners. LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.

### **Broad Goal**

**Goal Description:** Describe what the LEA plans to achieve through the actions included in the goal. The description of a broad goal will be clearly aligned with the expected measurable outcomes included for the goal. The goal description organizes the actions and expected outcomes in a cohesive and consistent manner. A goal description is specific enough to be measurable in either quantitative or qualitative terms. A broad goal is not as specific as a focus goal. While it is specific enough to be measurable, there are many different metrics for measuring progress toward the goal.

**Explanation of why the LEA has developed this goal:** Explain why the LEA developed this goal and how the actions and metrics grouped together will help achieve the goal.

### **Maintenance of Progress Goal**

**Goal Description:** Describe how the LEA intends to maintain the progress made in the LCFF State Priorities not addressed by the other goals in the LCAP. Use this type of goal to address the state priorities and applicable metrics not addressed within the other goals in the LCAP. The state priorities and metrics to be addressed in this section are those for which the LEA, in consultation with educational partners, has determined to maintain actions and monitor progress while focusing implementation efforts on the actions covered by other goals in the LCAP.

**Explanation of why the LEA has developed this goal:** Explain how the actions will sustain the progress exemplified by the related metrics.

### **Required Goals**

In general, LEAs have flexibility in determining what goals to include in the LCAP and what those goals will address; however, beginning with the development of the 2022–23 LCAP, LEAs that meet certain criteria are required to include a specific goal in their LCAP.

**Consistently low-performing student group(s) criteria:** An LEA is eligible for Differentiated Assistance for three or more consecutive years based on the performance of the same student group or groups in the Dashboard. A list of the LEAs required to include a goal in the LCAP based on student group performance, and the student group(s) that lead to identification, may be found on the CDE's Local Control Funding Formula web page at <https://www.cde.ca.gov/fg/aa/lc/>.

- **Consistently low-performing student group(s) goal requirement:** An LEA meeting the consistently low-performing student group(s) criteria must include a goal in its LCAP focused on improving the performance of the student group or groups that led to the LEA's eligibility for Differentiated

Assistance. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, this student group or groups. An LEA required to address multiple student groups is not required to have a goal to address each student group; however, each student group must be specifically addressed in the goal. This requirement may not be met by combining this required goal with another goal.

- **Goal Description:** Describe the outcomes the LEA plans to achieve to address the needs of, and improve outcomes for, the student group or groups that led to the LEA's eligibility for Differentiated Assistance.
- **Explanation of why the LEA has developed this goal:** Explain why the LEA is required to develop this goal, including identifying the student group(s) that lead to the LEA being required to develop this goal, how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the student group(s), and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes identified in the goal description.

**Low-performing school(s) criteria:** The following criteria only applies to a school district or COE with two or more schools; it does not apply to a single-school district. A school district or COE has one or more schools that, for two consecutive years, received the two lowest performance levels on all but one of the state indicators for which the school(s) receive performance levels in the Dashboard and the performance of the "All Students" student group for the LEA is at least one performance level higher in all of those indicators. A list of the LEAs required to include a goal in the LCAP based on school performance, and the school(s) that lead to identification, may be found on the CDE's Local Control Funding Formula web page at <https://www.cde.ca.gov/fg/aa/lc/>.

- **Low-performing school(s) goal requirement:** A school district or COE meeting the low-performing school(s) criteria must include a goal in its LCAP focusing on addressing the disparities in performance between the school(s) and the LEA as a whole. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, the students enrolled at the low-performing school or schools. An LEA required to address multiple schools is not required to have a goal to address each school; however, each school must be specifically addressed in the goal. This requirement may not be met by combining this goal with another goal.
- **Goal Description:** Describe what outcomes the LEA plans to achieve to address the disparities in performance between the students enrolled at the low-performing school(s) and the students enrolled at the LEA as a whole.
- **Explanation of why the LEA has developed this goal:** Explain why the LEA is required to develop this goal, including identifying the schools(s) that lead to the LEA being required to develop this goal; how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the school(s); and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes for students enrolled at the low-performing school or schools identified in the goal description.

### **Measuring and Reporting Results:**

For each LCAP year, identify the metric(s) that the LEA will use to track progress toward the expected outcomes. LEAs are encouraged to identify metrics for specific student groups, as appropriate, including expected outcomes that would reflect narrowing of any existing performance gaps.

Include in the baseline column the most recent data associated with this metric available at the time of adoption of the LCAP for the first year of the three-year plan. LEAs may use data as reported on the 2019 Dashboard for the baseline of a metric only if that data represents the most recent available (e.g., high school graduation rate).

Using the most recent data available may involve reviewing data the LEA is preparing for submission to the California Longitudinal Pupil Achievement Data System (CALPADS) or data that the LEA has recently submitted to CALPADS. Because final 2020–21 outcomes on some metrics may not be computable at the time the 2021–24 LCAP is adopted (e.g., graduation rate, suspension rate), the most recent data available may include a point in time calculation taken each year on the same date for comparability purposes.

The baseline data shall remain unchanged throughout the three-year LCAP.

Complete the table as follows:

- **Metric:** Indicate how progress is being measured using a metric.
- **Baseline:** Enter the baseline when completing the LCAP for 2021–22. As described above, the baseline is the most recent data associated with a metric. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 1 Outcome:** When completing the LCAP for 2022–23, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 2 Outcome:** When completing the LCAP for 2023–24, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 3 Outcome:** When completing the LCAP for 2024–25, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above. The 2024–25 LCAP will be the first year in the next three-year cycle. Completing this column will be part of the Annual Update for that year.
- **Desired Outcome for 2023–24:** When completing the first year of the LCAP, enter the desired outcome for the relevant metric the LEA expects to achieve by the end of the 2023–24 LCAP year.

Timeline for completing the “**Measuring and Reporting Results**” part of the Goal.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for Year 3 (2023–24)
Enter information in this box when completing the LCAP for <b>2021–22</b> .	Enter information in this box when completing the LCAP for <b>2021–22</b> .	Enter information in this box when completing the LCAP for <b>2022–23</b> . Leave blank until then.	Enter information in this box when completing the LCAP for <b>2023–24</b> . Leave blank until then.	Enter information in this box when completing the LCAP for <b>2024–25</b> . Leave blank until then.	Enter information in this box when completing the LCAP for <b>2021–22</b> or when adding a new metric.

The metrics may be quantitative or qualitative; but at minimum, an LEA’s LCAP must include goals that are measured using all of the applicable metrics for the related state priorities, in each LCAP year as applicable to the type of LEA. To the extent a state priority does not specify one or more metrics (e.g., implementation of state academic content and performance standards), the LEA must identify a metric to use within the LCAP. For these state priorities, LEAs are encouraged to use metrics based on or reported through the relevant self-reflection tool for local indicators within the Dashboard.

**Actions:** Enter the action number. Provide a short title for the action. This title will also appear in the action tables. Provide a description of the action. Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the summary tables. Indicate whether the action contributes to meeting the increase or improved services requirement as described in the Increased or Improved Services section using a “Y” for Yes or an “N” for No. (**Note:** for each such action offered on an LEA-wide or schoolwide basis, the LEA will need to provide additional information in the Increased or Improved Summary Section to address the requirements in *California Code of Regulations*, Title 5 [5 CCR] Section 15496(b) in the Increased or Improved Services Section of the LCAP).

**Actions for English Learners:** School districts, COEs, and charter schools that have a numerically significant English learner student subgroup must include specific actions in the LCAP related to, at a minimum, the language acquisition programs, as defined in *EC* Section 306, provided to students and professional development activities specific to English learners.

**Actions for Foster Youth:** School districts, COEs, and charter schools that have a numerically significant Foster Youth student subgroup are encouraged to include specific actions in the LCAP designed to meet needs specific to Foster Youth students.

## Goal Analysis:

Enter the LCAP Year.



Using actual annual measurable outcome data, including data from the Dashboard, analyze whether the planned actions were effective in achieving the goal. Respond to the prompts as instructed.

- Describe the overall implementation of the actions to achieve the articulated goal. Include a discussion of relevant challenges and successes experienced with the implementation process. This must include any instance where the LEA did not implement a planned action or implemented a planned action in a manner that differs substantively from how it was described in the adopted LCAP.
- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures and between the Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services, as applicable. Minor variances in expenditures or percentages do not need to be addressed, and a dollar-for-dollar accounting is not required.
- Describe the effectiveness of the specific actions to achieve the articulated goal as measured by the LEA. In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal. When responding to this prompt, LEAs may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for educational partners. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.
- Describe any changes made to this goal, expected outcomes, metrics, or actions to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard or other local data, as applicable.

## Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students

### Purpose

A well-written Increased or Improved Services section provides educational partners with a comprehensive description, within a single dedicated section, of how an LEA plans to increase or improve services for its unduplicated students in grades TK–12 as compared to all students in grades TK–12, as applicable, and how LEA-wide or schoolwide actions identified for this purpose meet regulatory requirements. Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broader understanding of educational partners to facilitate their ability to provide input. An LEA's description in this section must align with the actions included in the Goals and Actions section as contributing.

### Requirements and Instructions

***Projected LCFF Supplemental and/or Concentration Grants:*** Specify the amount of LCFF supplemental and concentration grant funds the LEA estimates it will receive in the coming year based on the number and concentration of low income, foster youth, and English learner students.

**Projected Additional LCFF Concentration Grant (15 percent):** Specify the amount of additional LCFF concentration grant add-on funding, as described in EC Section 42238.02, that the LEA estimates it will receive in the coming year.

**Projected Percentage to Increase or Improve Services for the Coming School Year:** Specify the estimated percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year as calculated pursuant to 5 CCR Section 15496(a)(7).

**LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).

**LCFF Carryover — Dollar:** Specify the LCFF Carryover — Dollar amount identified in the LCFF Carryover Table. If a carryover amount is not identified in the LCFF Carryover Table, specify an amount of zero (\$0).

**Total Percentage to Increase or Improve Services for the Coming School Year:** Add the Projected Percentage to Increase or Improve Services for the Coming School Year and the Proportional LCFF Required Carryover Percentage and specify the percentage. This is the LEAs percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year, as calculated pursuant to 5 CCR Section 15496(a)(7).

#### **Required Descriptions:**

**For each action being provided to an entire school, or across the entire school district or COE, an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.**

For each action included in the Goals and Actions section as contributing to the increased or improved services requirement for unduplicated pupils and provided on an LEA-wide or schoolwide basis, the LEA must include an explanation consistent with 5 CCR Section 15496(b). For any such actions continued into the 2021–24 LCAP from the 2017–2020 LCAP, the LEA must determine whether or not the action was effective as expected, and this determination must reflect evidence of outcome data or actual implementation to date.

**Principally Directed and Effective:** An LEA demonstrates how an action is principally directed towards and effective in meeting the LEA's goals for unduplicated students when the LEA explains how:

- It considers the needs, conditions, or circumstances of its unduplicated pupils;
- The action, or aspect(s) of the action (including, for example, its design, content, methods, or location), is based on these considerations; and
- The action is intended to help achieve an expected measurable outcome of the associated goal.

As such, the response provided in this section may rely on a needs assessment of unduplicated students.

Conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient. Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increase or improve services standard because enrolling students is not the same as serving students.

For example, if an LEA determines that low-income students have a significantly lower attendance rate than the attendance rate for all students, it might justify LEA-wide or schoolwide actions to address this area of need in the following way:

After assessing the needs, conditions, and circumstances of our low-income students, we learned that the attendance rate of our low-income students is 7 percent lower than the attendance rate for all students. (Needs, Conditions, Circumstances [Principally Directed])

In order to address this condition of our low-income students, we will develop and implement a new attendance program that is designed to address some of the major causes of absenteeism, including lack of reliable transportation and food, as well as a school climate that does not emphasize the importance of attendance. Goal N, Actions X, Y, and Z provide additional transportation and nutritional resources as well as a districtwide educational campaign on the benefits of high attendance rates. (Contributing Action[s])

These actions are being provided on an LEA-wide basis and we expect/hope that all students with less than a 100 percent attendance rate will benefit. However, because of the significantly lower attendance rate of low-income students, and because the actions meet needs most associated with the chronic stresses and experiences of a socio-economically disadvantaged status, we expect that the attendance rate for our low-income students will increase significantly more than the average attendance rate of all other students. (Measurable Outcomes [Effective In])

**COEs and Charter Schools:** Describe how actions included as contributing to meeting the increased or improved services requirement on an LEA-wide basis are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above. In the case of COEs and charter schools, schoolwide and LEA-wide are considered to be synonymous.

## **For School Districts Only:**

### **Actions Provided on an LEA-Wide Basis:**

***Unduplicated Percentage > 55 percent:*** For school districts with an unduplicated pupil percentage of 55 percent or more, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above.

***Unduplicated Percentage < 55 percent:*** For school districts with an unduplicated pupil percentage of less than 55 percent, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities. Also describe how the actions **are the most effective use of the funds** to meet these goals for its unduplicated pupils. Provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

### **Actions Provided on a Schoolwide Basis:**

School Districts must identify in the description those actions being funded and provided on a schoolwide basis, and include the required description supporting the use of the funds on a schoolwide basis.

**For schools with 40 percent or more enrollment of unduplicated pupils:** Describe how these actions are principally directed to and effective in meeting its goals for its unduplicated pupils in the state and any local priorities.

**For school districts expending funds on a schoolwide basis at a school with less than 40 percent enrollment of unduplicated pupils:** Describe how these actions are principally directed to and how the actions are the most effective use of the funds to meet its goals for foster youth, English learners, and low-income students in the state and any local priorities.

**A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.**

Consistent with the requirements of 5 CCR Section 15496, describe how services provided for unduplicated pupils are increased or improved by at least the percentage calculated as compared to the services provided for all students in the LCAP year. To improve services means to grow services in quality and to increase services means to grow services in quantity. Services are increased or improved by those actions in the LCAP that are included in the Goals and Actions section as contributing to the increased or improved services requirement, whether they are provided on an LEA-wide or schoolwide basis or provided on a limited basis to unduplicated students. A limited action is an action that only serves foster youth, English learners, and/or low-income students. This description must address how these action(s) are expected to result in the required proportional increase or improvement in services for unduplicated pupils as compared to the services the LEA provides to all students for the relevant LCAP year.

For any action contributing to meeting the increased or improved services requirement that is associated with a Planned Percentage of Improved Services in the Contributing Summary Table rather than an expenditure of LCFF funds, describe the methodology that was used to determine the contribution of the action towards the proportional percentage. See the instructions for determining the Planned Percentage of Improved Services for information on calculating the Percentage of Improved Services.

**A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.**

An LEA that receives the additional concentration grant add-on described in EC Section 42238.02 is required to demonstrate how it is using these funds to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent as compared to the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is equal to or less than 55 percent. The staff who provide direct services to students must be certificated staff and/or classified staff employed by the LEA; classified staff includes custodial staff.

Provide the following descriptions, as applicable to the LEA:

An LEA that does not receive a concentration grant or the concentration grant add-on must indicate that a response to this prompt is not applicable.

Identify the goal and action numbers of the actions in the LCAP that the LEA is implementing to meet the requirement to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent.

An LEA that does not have comparison schools from which to describe how it is using the concentration grant add-on funds, such as an LEA that only has schools with an enrollment of unduplicated students that is greater than 55 percent, must describe how it is using the funds to increase the number of credentialed staff, classified staff, or both, including custodial staff, who provide direct services to students at selected schools and the criteria used to determine which schools require additional staffing support.

In the event that an additional concentration grant add-on is not sufficient to increase staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, the LEA must describe how it is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

Complete the table as follows:

- Provide the staff-to-student ratio of classified staff providing direct services to students with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of classified staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA. The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA. The staff-to-student ratio must be based on the number of full time equivalent (FTE) staff and the number of enrolled students as counted on the first Wednesday in October of each year.
- Provide the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA. The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA. The staff-to-student ratio must be based on the number of FTE staff and the number of enrolled students as counted on the first Wednesday in October of each year.

## Action Tables

Complete the Data Entry Table for each action in the LCAP. The information entered into this table will automatically populate the other Action Tables. Information is only entered into the Data Entry Table, the Annual Update Table, the Contributing Actions Annual Update Table, and the LCFF Carryover Table. With the exception of the Data Entry Table, the word “input” has been added to column headers to aid in identifying the column(s) where information will be entered. Information is not entered on the remaining Action tables.

The following tables are required to be included as part of the LCAP adopted by the local governing board or governing body:

- Table 1: Total Planned Expenditures Table (for the coming LCAP Year)

- Table 2: Contributing Actions Table (for the coming LCAP Year)
- Table 3: Annual Update Table (for the current LCAP Year)
- Table 4: Contributing Actions Annual Update Table (for the current LCAP Year)
- Table 5: LCFF Carryover Table (for the current LCAP Year)

Note: The coming LCAP Year is the year that is being planned for, while the current LCAP year is the current year of implementation. For example, when developing the 2022–23 LCAP, 2022–23 will be the coming LCAP Year and 2021–22 will be the current LCAP Year.

## Data Entry Table

The Data Entry Table may be included in the LCAP as adopted by the local governing board or governing body, but is not required to be included. In the Data Entry Table, input the following information for each action in the LCAP for that applicable LCAP year:

- **LCAP Year:** Identify the applicable LCAP Year.
- **1. Projected LCFF Base Grant:** Provide the total amount of LCFF funding the LEA estimates it will receive for the coming school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 CCR Section 15496(a)(8).

See *EC* sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF apportionment calculations.

- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants the LEA estimates it will receive on the basis of the number and concentration of unduplicated students for the coming school year.
- **3. Projected Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5 CCR Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the coming LCAP year.
- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- **Total Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover —

Percentage. This is the percentage by which the LEA must increase or improve services for unduplicated pupils as compared to the services provided to all students in the coming LCAP year.

- **Goal #:** Enter the LCAP Goal number for the action.
- **Action #:** Enter the action's number as indicated in the LCAP Goal.
- **Action Title:** Provide a title of the action.
- **Student Group(s):** Indicate the student group or groups who will be the primary beneficiary of the action by entering "All," or by entering a specific student group or groups.
- **Contributing to Increased or Improved Services?:** Type "Yes" if the action **is** included as contributing to meeting the increased or improved services; OR, type "No" if the action is **not** included as contributing to meeting the increased or improved services.
- If "Yes" is entered into the Contributing column, then complete the following columns:
  - **Scope:** The scope of an action may be LEA-wide (i.e., districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.
  - **Unduplicated Student Group(s):** Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
  - **Location:** Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate "All Schools." If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter "Specific Schools" or "Specific Grade Spans." Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades transitional kindergarten through grade five), as appropriate.
- **Time Span:** Enter "ongoing" if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter "1 Year," or "2 Years," or "6 Months."
- **Total Personnel:** Enter the total amount of personnel expenditures utilized to implement this action.
- **Total Non-Personnel:** This amount will be automatically calculated based on information provided in the Total Personnel column and the Total Funds column.

- **LCFF Funds:** Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA's total LCFF target (i.e., base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
  - **Note:** For an action to contribute towards meeting the increased or improved services requirement it must include some measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.
- **Other State Funds:** Enter the total amount of Other State Funds utilized to implement this action, if any.
- **Local Funds:** Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds:** Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds:** This amount is automatically calculated based on amounts entered in the previous four columns.
- **Planned Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis to unduplicated students, and that does not have funding associated with the action, enter the planned quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.
  - As noted in the instructions for the Increased or Improved Services section, when identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which the LEA estimates would cost \$165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of \$165,000 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Service for the action.

## Contributing Actions Table



As noted above, information will not be entered in the Contributing Actions Table; however, the ‘Contributing to Increased or Improved Services?’ column will need to be checked to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses.

## Annual Update Table

In the Annual Update Table, provide the following information for each action in the LCAP for the relevant LCAP year:

- **Estimated Actual Expenditures:** Enter the total estimated actual expenditures to implement this action, if any.

## Contributing Actions Annual Update Table

In the Contributing Actions Annual Update Table, check the ‘Contributing to Increased or Improved Services?’ column to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses. Provide the following information for each contributing action in the LCAP for the relevant LCAP year:

- **6. Estimated Actual LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.
- **Estimated Actual Expenditures for Contributing Actions:** Enter the total estimated actual expenditure of LCFF funds used to implement this action, if any.
- **Estimated Actual Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis only to unduplicated students, and that does not have funding associated with the action, enter the total estimated actual quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%).
  - Building on the example provided above for calculating the Planned Percentage of Improved Services, the LEA in the example implements the action. As part of the annual update process, the LEA reviews implementation and student outcome data and determines that the action was implemented with fidelity and that outcomes for foster youth students improved. The LEA reviews the original estimated cost for the action and determines that had it hired additional staff to collect and analyze data and to coordinate supports for students that estimated actual cost would have been \$169,500 due to a cost of living adjustment. The LEA would divide the estimated actual cost of \$169,500 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Estimated Actual Percentage of Improved Services for the action.

## LCFF Carryover Table

- **9. Estimated Actual LCFF Base Grant:** Provide the total amount of LCFF funding the LEA estimates it will receive for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 CCR Section 15496(a)(8).

- **10. Total Percentage to Increase or Improve Services for the Current School Year:** This percentage will not be entered. The percentage is calculated based on the amounts of the Estimated Actual LCFF Base Grant (9) and the Estimated Actual LCFF Supplemental and/or Concentration Grants (6), pursuant to 5 CCR Section 15496(a)(8), plus the LCFF Carryover – Percentage from the prior year. This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the current LCAP year.

## Calculations in the Action Tables

To reduce the duplication of effort of LEAs, the Action Tables include functionality such as pre-population of fields and cells based on the information provided in the Data Entry Table, the Annual Update Summary Table, and the Contributing Actions Table. For transparency, the functionality and calculations used are provided below.

### Contributing Actions Table

- 4. Total Planned Contributing Expenditures (LCFF Funds)
  - This amount is the total of the Planned Expenditures for Contributing Actions (LCFF Funds) column
- 5. Total Planned Percentage of Improved Services
  - This percentage is the total of the Planned Percentage of Improved Services column
- Planned Percentage to Increase or Improve Services for the coming school year (4 divided by 1, plus 5)
  - This percentage is calculated by dividing the Total Planned Contributing Expenditures (4) by the Projected LCFF Base Grant (1), converting the quotient to a percentage, and adding it to the Total Planned Percentage of Improved Services (5).

### Contributing Actions Annual Update Table

Pursuant to *EC* Section 42238.07(c)(2), if the Total Planned Contributing Expenditures (4) is less than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the LEA is required to calculate the difference between the Total Planned Percentage of Improved Services (5) and the Total Estimated Actual Percentage of Improved Services (7). If the Total Planned Contributing Expenditures (4) is equal to or greater than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the Difference Between Planned and Estimated Actual Percentage of Improved Services will display “Not Required.”

- 6. Estimated Actual LCFF Supplemental and Concentration Grants
  - This is the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.
- 4. Total Planned Contributing Expenditures (LCFF Funds)
  - This amount is the total of the Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)

- 7. Total Estimated Actual Expenditures for Contributing Actions
  - This amount is the total of the Estimated Actual Expenditures for Contributing Actions (LCFF Funds)
- Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)
  - This amount is the Total Estimated Actual Expenditures for Contributing Actions (7) subtracted from the Total Planned Contributing Expenditures (4)
- 5. Total Planned Percentage of Improved Services (%)
  - This amount is the total of the Planned Percentage of Improved Services column
- 8. Total Estimated Actual Percentage of Improved Services (%)
  - This amount is the total of the Estimated Actual Percentage of Improved Services column
- Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)
  - This amount is the Total Planned Percentage of Improved Services (5) subtracted from the Total Estimated Actual Percentage of Improved Services (8)

### **LCFF Carryover Table**

- 10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)
  - This percentage is the Estimated Actual LCFF Supplemental and/or Concentration Grants (6) divided by the Estimated Actual LCFF Base Grant (9) plus the LCFF Carryover – Percentage from the prior year.
- 11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)
  - This percentage is the Total Estimated Actual Expenditures for Contributing Actions (7) divided by the LCFF Funding (9), then converting the quotient to a percentage and adding the Total Estimated Actual Percentage of Improved Services (8).
- 12. LCFF Carryover — Dollar Amount LCFF Carryover (Subtract 11 from 10 and multiply by 9)
  - If the Estimated Actual Percentage of Increased or Improved Services (11) is less than the Estimated Actual Percentage to Increase or Improve Services (10), the LEA is required to carry over LCFF funds.

The amount of LCFF funds is calculated by subtracting the Estimated Actual Percentage to Increase or Improve Services (11) from the Estimated Actual Percentage of Increased or Improved Services (10) and then multiplying by the Estimated Actual LCFF Base Grant (9). This amount is the amount of LCFF funds that is required to be carried over to the coming year.

- 13. LCFF Carryover — Percentage (12 divided by 9)
  - This percentage is the unmet portion of the Percentage to Increase or Improve Services that the LEA must carry over into the coming LCAP year. The percentage is calculated by dividing the LCFF Carryover (12) by the LCFF Funding (9).

California Department of Education  
January 2022



# Harmony Union School District

## AGENDA ITEM

**Meeting Date:** 6/15/2023 - 6:00 PM

**Category:** Action Items

**Type:** Action


**Subject:** 10.4 Consideration of Memorandum of Understanding Between HUSD and SCOE for the North Coast Teacher Induction Program


**Strategic Plans:**


**Policy:**

**Enclosure**

**File Attachment:**

 NCSOE\_Fee\_for\_Service\_Flyer  
\_Revised2023-24.pdf

 NCSOE\_MOU\_Cover\_Letter\_20  
23-24-signed.pdf

 NCSOE\_Dist\_MOU-  
M\_Funding\_2023-24-  
signed.pdf

**Description:**

**Background  
Information:**

SCOE offers a program, North Coast Teacher Induction, that provides the necessary classes to earn a clear credential. Ed Code 44251

**Fiscal Implications:**

Cost for the North Coast Teacher Induction Program is \$3,300.

**Recommendation:**

For the board to consider approval the Memorandum of Understanding Between HUSD and SCOE for the North Coast Teacher Induction Program.

**Approvals:**

Recommended  
By:



Matthew Morgan - Superintendent/Principal

### Overview of Programs

*Building and Supporting Relationships, Equity and Student Success through Personalized Professional Learning*

- North Coast Teacher Induction
- Designated Subjects Program
- “Be A Teacher” Intern Program
- University-Partnered Intern Support & Supervision
- Permit Holder Professional Development

Accredited with the Commission on Teacher Credentialing, the North Coast School of Education (NCSOE) provides:

- **A Mentor**, a trained experienced teacher, who supports the professional growth of their new teacher through weekly meetings and coaching sessions.  
*NCSOE offers Virtual Mentors to districts/schools who are having difficulty finding Mentors on site to support their new teachers. Learn more by contacting NCSOE at (707) 524-2818 or [ncsoe@scoe.org](mailto:ncsoe@scoe.org).*
- **Professional learning opportunities** that provide tools and skills that enhance and deepen the participant’s understanding with “take aways” that can be immediately applied to the the classroom and mentoring setting
- **Program materials and resources** that guide best practices for teacher success
- **A credential recommendation** for Intern, Preliminary, or Clear credentials upon successful program and credential requirement completion
- **District Coordinator funding\*** (\$100 per participant) for management of online NCSOE Roster and new teacher support

### NCSOE’s Mentoring-Based System

Mentors play a critical role in guiding beginning teachers through the process of deepening their teaching practice. To support each Mentor’s professional growth, NCSOE offers standards-based training throughout the year that is grounded in theoretical research. Using a Mentoring-Based System, NCSOE guides Mentors through the process of developing and refining their mentoring and coaching skills.

### Fee for Service

#### North Coast Teacher Induction

*Two-Year Induction Program*

Teacher Induction Candidate ..... \$3,500\* per year

#### Designated Subjects Credential Program

*For New and Existing Credential Holders*

New credential holder ..... \$3,500\* per year

Existing credential holder ..... \$500

Adding Industry Sector  
to Clear CTE/AE Credential ..... \$300

Business & Industry Partnership Teacher  
(BIPT) Auth. Program/Credential  
Review and Recommendation Services ..... \$300

#### Other Services

Ed. Specialist Level II Program (only) ..... \$400

Equivalency Review ..... \$400

Intern Support & Supervision ..... \$3,500\* per year

Permit Holder Professional  
Development Series ..... \$3,500\* per year

Teaching Permit For Statutory  
Leave (TPSL) Full Program..... \$3,500\* per year

TPSL Foundational Course (only) ..... \$300

Virtual Mentor Services\* ..... \$1250 per participant

Request to Delay Program ..... \$350 min. up to  
(If request received after program enrollment deadline.) full program fee

\* Program fee includes Mentor stipend. Upon a Mentor’s completion of all program requirements, and based on the signed MOU and services used, funds are either credited back to the employing agency at the rate of \$1250 for the Mentor stipend, or retained by NCSOE who pays the Mentor directly. When an employing district/agency uses an NCSOE Virtual Mentor, NCSOE will retain the allocated \$100 per participant District Coordinator funding to offset the Virtual Mentor hiring and trainnig services.





April 1, 2023

To: County Superintendents, District Superintendents, Chief Business Officers (CBO's), Assistant Superintendents, and Directors

From: Jason Lea, Ed.D., NCSOE Superintendent

Re: North Coast School of Education Programs

Sonoma County Office of Education, as the Local Education Agency (LEA) for the NCSOE, is committed to providing relevant credentialing services throughout the region. NCSOE is continually working to develop research-based learning opportunities for all educators participating in our programs. We are committed to working as collaborative thought-partners with our partner districts to meet their individual district needs.

**Teacher Induction, Designated Subjects (CTE & AE), Intern Support & Supervision, Permit Holder Professional Development**

The North Coast School of Education (NCSOE) assists schools and districts in providing Teacher Induction, Designated Subjects, Intern Support & Supervision, and Permit Holder Professional Development programs that meet both program and credentialing standards for the state of California. NCSOE provides credentialed teachers with specifically-designed, standards-based professional development, mentoring and coaching, credentialing services, and technical assistance aligned to the California Standards for the Teaching Profession (CSTP) and Teacher Performance Expectations (TPE). New teachers design an Individual Development Plan (IDP)/Individual Learning Plan (ILP) aligned with district goals and work closely with a Mentor and site administrator who offer "just-in-time" coaching and longer-term analysis of teaching practice to help new teachers develop enduring professional skills.

**Fee for Service**

NCSOE operates as a "fee for service" model. This model continues to provide increased access to quality credentialing services and support for districts that are employing new teachers in the region. The program fee per participant includes the Mentor stipend of \$1250\* and the District Coordinator stipend of \$100\*\* per Candidate/Intern/Permit Holder in the district. **Partner districts also have complimentary access to all the professional learning opportunities provided by NCSOE for their teachers to attend. District Cohorts, based on district vision and goals, are strongly encouraged.**

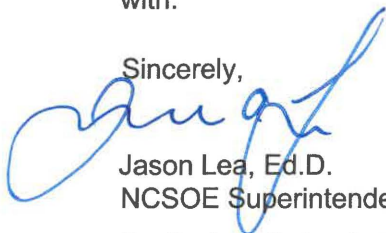
*\* In the case of sites or districts using NCSOE Virtual Mentor Services, NCSOE will retain the Mentor stipend and pay the Mentor directly.*

*\*\* In the case of sites or districts using NCSOE Virtual Mentor Services, this \$100 per Candidate allocation will be retained by NCSOE as part of hiring and training costs in providing districts/sites with this service.*

**Teacher Participants: \$3,500 (per participant)**

SCOE and NCSOE are committed to serving the districts of Sonoma County and our regional partners. Please feel free to reach out to us if you have particular professional learning needs that we may assist you with.

Sincerely,



Jason Lea, Ed.D.  
NCSOE Superintendent

Cc: Dr. Amie Carter, Sonoma County Superintendent of Schools,  
John Laughlin, Associate Superintendent-Human Resources





**Memorandum of Understanding  
Between  
Sonoma County Superintendent of Schools as the Local Educational Agency  
For the North Coast School of Education Programs,  
Participating County Offices of Education,  
and  
Participating School Districts and Employing Agencies**

**A. General**

This Memorandum of Understanding (MOU) is between the Sonoma County Superintendent of Schools, serving as the Local Education, Agency (LEA) for the North Coast Teacher Induction Program, “Be A Teacher” Intern Program, Intern Support & Supervision Program, Designated Subjects Program, Permit Holder Professional Development Series (collectively “Program”) and the County Offices of Education, districts, schools, employing agencies, and independent charter schools (collectively “District”) signing below. The term of this MOU commences on **July 1, 2023**, and terminates on **June 30, 2024**.

**B. Purpose**

The purpose of the MOU is to establish a formal working relationship between the parties. The Program will provide and coordinate services and support to guide Candidates in meeting California credential requirements through the state-accredited Teacher Induction Credential Programs: General Education Clear and Education Specialist Clear Credential Program, Designated Subjects Credential Programs: Career Technical Education (CTE), Adult Education (AE), and the university-based Intern Program, “Be A Teacher” Intern Program, and the Permit Holder Professional Development Series. Throughout this document, new teachers from all of the credential areas are referred to as “Candidates” and experienced teachers are referred to as “Mentors.”

**C. Eligibility**

Eligible “Candidates” are those hired within the following credential and program categories;

- **Permit Holder Professional Development Series:** Candidates who have obtained a Provisional Intern Permit (PIP), Short-Term Staff Permit (STSP) or Teaching Permit for Statutory Leave (TPSL).
- **Intern Program:** Candidates who have obtained an Intern Credential from an accredited partner university or “Be A Teacher” Intern Program.
- **Preliminary Credential Program:** Designated Subjects (CTE) and (AE) Candidates who meet the industry experience and pre-requisite CCTC requirements.
- **Clear Credential Program:** Candidates holding preliminary Multiple Subject, Single Subject, or Education Specialist Credential (preliminary & Level 1), Out of State and Out of Country trained teachers, and Designated Subjects (CTE) and (AE) Candidates.

**D. LEA Responsibilities**

1. Employ an NCSOE Superintendent whose primary duty is to administer the Program and employ support staff whose primary duty is to support the administration of the Program.
2. Provide sufficient and appropriate workspace for the NCSOE Superintendent, Regional Director, Program support staff, Program Coordinators, Curriculum Specialist, Registrar and Credential Advisors.
3. Provide office support services for the Consortium, including, but not limited to, mail service, phone, fax, Internet services, technology support, and meeting space for Program activities.
4. Provide business and legal services required for Program implementation for the region.
5. Develop and establish procedures for Program evaluation through the California Commission on Teacher Credentialing (CCTC) Accreditation Cycle. Submit Preconditions, Common Standards, Program Review state reports, and required fees in a timely manner.
6. Provide a process for equitable distribution of mentoring, support, formative assessment, and credential services to

Candidates and Mentors in all participating Districts and COEs within the region.

7. Convene Program Regional Advisory Board meetings a minimum of two times per year, District Coordinators' meetings two times per year, and Regional Leadership Team meetings a minimum of five times per year.
8. Develop and provide personalized, professional learning for Candidates and their Mentors to be held in multiple locations within the geographical region served by the parties.
9. Assume overall fiscal responsibility for the administration of the program budget, including submission of year-end expenditure reports and any other documentation required by CCTC and/or CDE in relation to the Program.
10. Establish a Budget Agreement and reporting requirements for the transfer of funds to Districts. The amount of funds distributed shall be based on the *actual* number of eligible Candidates and Mentors who enrolled in each calendar year and who have completed program requirements (i.e., Mentor stipends may be adjusted due to lack of completion).

#### **E. County Offices of Education/Lead Districts**

1. Appoint a liaison to serve on the Program Regional Advisory Board. The liaison should be a designee authorized by the County Superintendent of Schools, the Dean of Education, and/or the District Superintendent to fulfill the roles and responsibilities assigned to him or her. The liaison supports the Program by providing ongoing updates, communication, feedback for future planning and information to county office personnel, university staff, and district superintendents. The liaison also receives program updates to share out with their colleagues.
2. Assign one or more credential analyst(s) to work directly with Program staff to assist in identifying Candidates who are eligible for Program services as described by state guidelines and to assist school district staff in identifying eligible Candidates.
3. Provide meeting and conference rooms at no charge to the Program.
4. Provide the County Program Coordinator with office and/or storage space, computer and fax access, telephone services, and limited mailing, photocopying and office supplies as needed.
5. Provide for those Candidates enrolled in the Teacher Induction Program, collaborative employer input in the Candidates' development of an *Individual Learning Plan (ILP)* within the first 60-days of hire and in Program evaluations, including the administrative end-of-year surveys and CCTC Accreditation surveys. Employer understands that the ILP is used to guide professional development and not for the purpose of teacher evaluation or employment decisions.

#### **F. District Responsibilities**

1. Appoint a District Coordinator whose assignment includes dedicated time to fulfill the District Coordinator Roles and Responsibilities.
2. Identify all Candidates (Permit Holders, Interns, Induction Candidates, Designated Subjects Candidates) upon hire who are eligible for Program services as described by state guidelines.
3. Communicate to all site administrators the need to support Teacher Induction Program participants through Program work and employer input in the Candidates' development of an Individual Learning Plan (ILP) within the first 60-days of hire, through collaborative goal-setting meetings at the start of each inquiry, and through a midyear check-in meeting. Employer might include release time (at the expense of the district) to support participants in required observations (one per semester) and/or observations of colleagues. Employer understands that the ILP is used to guide professional development and not for the purpose of teacher evaluation or employment decisions.
4. Provide Candidates release time for observations and one-to-one consultations with the Mentor as described in the District Roles and Responsibilities.
5. Make every effort to assign Candidates to classrooms appropriate to their novice status, avoiding whenever possible, combination classrooms, secondary assignments with multiple preps, teaching assignments at multiple sites, and multiple adjunct duties.
6. Provide newly-hired teachers with a District Orientation.
7. Collaborate with NCSOE Program Coordinator/Program Lead to ensure completion of Program requirements and manage consequences (i.e., reduced Mentor compensation, need for additional inquiry work) when necessary.
8. Ensure that Interns do not displace certificated employees and are evaluated on an annual basis.
9. Ensure that all Interns receive protected time for employer-provided support in weekly course planning, coaching within the classroom, problem-solving regarding students, curriculum and teaching. A District shall give special



supervision and assistance to each Intern above and beyond that given to other newly employed certificated and newly employed school personnel. A District shall seek the assistance of the college, university or “Be A Teacher” Intern Program in coordinating the Program for the Intern. (*Education Code 44465*)

10. For Interns who have not yet completed the EL preparation, the district must assign the on-site Mentor or other designated individual, within the first 10 days of serving as a teacher of record on the Intern credential.
11. Intern Teachers hired within the participating district should be at sites that demonstrate a placement of students with disabilities in the Least Restrictive Environment, provide support for dual language learners with disabilities, and offer the opportunity for Intern Teachers to interact with different age groups in both general and special education settings reflecting the continuum of placement options. (CTC SPED Program Standard 3C.2)
12. Intern Teachers hired within the participating district should be at sites that reflect, to the extent possible, socioeconomic, linguistic and cultural diversity, and permit video capture for the Intern Teacher’s reflection. (CTC SPED Program Standard 3C.3)
13. Intern Teachers hired within the participating district should be at sites that allow the Intern Teacher to acquire at least 200 hours of early field experiences that includes guided observations and initial teaching (e.g., co-planning, and co-teaching, or guided teaching) in the general education and special education settings. (CTC SPED Program standard 3A.12)
14. Intern Teachers hired within the participating district should be at sites that demonstrate a commitment to developmentally and culturally appropriate practices as well as collaborative relationships with families. (CTC SPED Program Standard 3C.1)
15. Assign a qualified Mentor to each eligible Candidate within 30 days of enrollment in the Program who meets the Commission’s identified criteria of holding a valid corresponding Clear or Life Credential, having three (3) years successful teaching experience, and holds an English learner authorization. Pair Candidates with Mentors who most closely match their teaching assignment, including grade level and subject matter, and their credential. NCSOE can, upon request, provide a Virtual Mentor for those districts unable to find suitable matches for current program participants. An Addendum to this MOU will be provided, upon request.
16. Utilize defined selection criteria to identify high-quality, experienced teachers who demonstrate exemplary teaching practices as determined by the employer to serve as Mentors for Candidates. Mentors must demonstrate effective coaching, interpersonal and communication skills and:
  - Display best practices in providing “just in time” (as needed) and longer-term analysis of teaching practice to help Candidates develop enduring professional skills.
  - Are committed to attend coaching/Mentor trainings, meetings and to meet weekly with Candidates;
  - Display willingness to work collaboratively with colleagues and regional NCSOE staff;
  - Embrace a positive attitude and disposition towards students and teaching;
  - Develop a sustained and thoughtful collegial relationship with Candidates;
  - Demonstrate leadership skills, curriculum expertise, and knowledge of district resources;
  - Serve as a role model for the teaching profession.
17. Provide Mentors compensated time to participate in the Program Mentor trainings on observation protocol, learning-focused conversations, “just-in-time” coaching and one-to-one consultations with Candidates(s) as described in the District Roles and Responsibilities.
18. Facilitate the distribution of Program funds to Mentors and District Coordinators for compensation.
19. Participate in the Program evaluation and the CCTC Accreditation Cycle, as needed.

## **G. Districts Fiscal Responsibilities and Terms**

1. Credential Services are provided on a Fee-for-Service basis. In 2023/2024, the Fee will be \$3,500.00 per clear credential Candidate, Intern and Permit Holder registered in the Program. Refer to the current Fee-for-Service schedule for additional credentialing services provided (Designated Subjects Existing Credential Holder and Level II). Districts will be invoiced for each individual request for credential services. It is expected that invoices be paid promptly upon receipt or as agreed upon by both parties.
2. Funds will be credited to districts to offset the costs of the Mentor stipends at the rate of \$1,250 per eligible Clear Credential Candidate (includes Multiple Subject, Single Subject, Education Specialist, or Designated Subjects - CTE and AE) enrolled in the Program. Districts will receive \$1,250 per eligible Intern teacher and Permit Holder. (Mentor stipends are pro-rated when partial services are rendered.) Should the district contract with NCSOE for Virtual Mentor Services, the Mentor stipends will be processed according to the Addendum agreement.

3. In order for NCSOE to release funding to the district, Mentors must meet all program requirements. Funds may be adjusted according to level of participation and/or program completion, including attendance at meetings and required training as well as the Mentor Application and Self-Assessment.
4. Funds will be retained by SCOE/NCSOE to offset the cost of the Mentor stipend at the rate of \$1,250.00 per Candidate where a Virtual Mentor has been assigned. Should the employing agency pay a higher rate for Mentor support, NCSOE will invoice the additional amount to the employing agency and pay the Virtual Mentor the agreed upon stipend. NCSOE will retain the allocated \$100 per participant funding from the District Coordinator stipend and an additional service fee of \$100 to offset hiring and training fees of each Virtual Mentor from employing agencies using these Virtual Mentor Services.
5. Funds will also be credited to districts to offset the costs of the District Coordinator's stipend, prorated, depending on the total number of new teachers as identified through the Program/District Roster and depending upon the number of Virtual Mentors employed, if this service is used by the district (see #2 above). District Coordinator compensation is at a rate of \$100.00 per Candidate, except as outlined above in #2 if Virtual Mentor services are used.
6. The District is responsible to facilitate the distribution of Funds to Mentors and District Coordinators for compensation, except as outlined above in #2 when Virtual Mentor services are used.
7. Program Delay Requests must be submitted by the semester's program enrollment deadline (typically September 30th for Fall and January 31st for Spring) in order for sites/districts not to incur a fee. After semester's enrollment deadline has passed, NCSOE staff will review the circumstances regarding the delay and charge a non-refundable fee, unless other arrangements had previously been made. This fee will range from a minimum charge of \$350 to the total semester program fee.

## **H. Other Terms and Conditions**

All products and materials developed by the Program are the exclusive property of the LEA. District and COE employees, staff, and subcontractors shall not have the right to disseminate, market, or otherwise use the products or materials without the expressed written permission of the LEA designee.

As between the Parties hereto, it is understood and agreed that:

1. **Candidates Employment Status:**  
Candidates are and shall remain District employees for any and all purposes throughout the term of this Agreement. Candidates shall not be considered an employee, agent, representative, nor independent contractor of LEA for any purpose whatsoever.
2. **Indemnification:**  
District shall assume full responsibility for its employees. District agrees to hold and save LEA harmless from and against any claim, demand, action or cause of action that may be asserted by any District Program participant arising out of injury or death suffered by any District employee Program participants, including, but not limited to, third party actions for injury or death otherwise covered under applicable workers' compensation laws and regardless of the sole or concurring negligence of LEA.
3. **Maintenance of Records:**  
District agrees to keep and maintain adequate and current written records in accordance with Program requirements during the term of this Agreement. The records will be in any format that may be specified by the State of California. The records will be available to LEA at all times.
4. **Assignment:**  
This Agreement shall not be assigned by District. Any such assignment shall be null and void.
5. **Severability:**  
The provisions of this Agreement are divisible; if any such provisions shall be deemed invalid or unenforceable, that provision shall be deemed limited to the extent necessary to render it valid and enforceable and the remaining provisions of this Agreement shall continue in full force and effect without being impaired or invalidated in any way.
6. **Waiver:**  
No delay or omission by either party in exercising any right under this Agreement shall operate as a waiver of that or any other right. No waiver of any provision of this Agreement, or consent to any departure by either party from any provision shall be effective in any event unless it is in writing, designated a waiver and signed by the party waiving the breach. Such a waiver shall be effective only in the specific instance and for the purpose of which it is given.



7. **Constructions and Governing Law:**

The captions used in connection with this agreement are for reference purposes only and shall not be construed as part of this Agreement. This agreement shall be governed by and construed in accordance with the laws of the State of California.

8. **Entire Agreement:**

This Agreement supersedes all prior agreements, understandings, and communications between LEA and District, whether written or oral, express or implied, relating to the subject matter of this agreement and is intended as a complete and final expression of the terms of the agreement between LEA and District and shall not be changed or subject to change orally. The parties further agree and acknowledge that neither they nor anyone on their behalf made any inducements, agreements, promises, or representations other than those set forth in this Agreement.

9. **Third Parties:**

Except as otherwise explicitly provided herein, nothing in this agreement, whether expressed or implied, is intended to confer any rights or remedies under or by reason of this agreement on any other persons other than the Parties and their respective successors and assigns, nor is anything in this agreement intended to relieve or discharge the obligation or liability of any third persons to any Party, nor shall any provision give any third parties any right of subrogation or action over or against any of the Parties hereto. This Agreement is not intended to and does not create any third-party beneficiary rights whatsoever.

10. **Relationship of the Parties:**

No joint venture, partnership, agency or employment relationship is created by this agreement. No Party shall act as an agent or partner of any other Party or make any commitments for or create any obligations of any other Party except as provided herein without such other Party's prior written consent.

11. **Compliance with the Family Educational Rights and Privacy Act ("FERPA"):**

In addition to the foregoing obligations, if District provides SCOE/NCSOE with any legally confidential information including, but not limited to, confidential personnel information or "personally identifiable information" from student education records as defined by the Family Educational Rights and Privacy Act, 20 U.S.C. § 1232g, and the implementing regulations in Title 34, Part 99 of the Code of Federal Regulations ("FERPA"), HOST AGENCY hereby certifies that collection of this information from District is necessary for the performance of the SCOE/NCSOE'S duties and responsibilities on behalf of District under this Agreement. SCOE/NCSOE further agrees to handle information protected by FERPA in the same manner it would protect the confidentiality of patient records and/or the personally identifiable information of its employees.

The Parties will not discriminate against any employee, applicant or student enrolled in their respective programs because of age, creed, gender identity, national origin, race, sex, sexual orientation or any other basis protected by law.

12. **Survival:**

The provisions of this Agreement shall survive the expiration of the Term and the termination of this Agreement. Amendments and Extensions to this MOU may be made only by written agreement signed by all parties.

**Authorized Signatures:**

Authorized signatures below indicate understanding and acceptance of the terms of this Memorandum of Understanding.

**Sonoma County Superintendent of Schools as LEA**



Signature

Amie R. Carter, Ed.D./ Superintendent

Printed Name/Title

3-13-2023

Date

**North Coast School of Education**



Signature

Jason A. Lea, Ed.D. / NCSOE Superintendent

Printed Name/Title

3/13/23

Date

**Participating Agency**

Name of District, School or County Office of Education: \_\_\_\_\_

Signature


Printed Name/Title

Date



# Harmony Union School District

## AGENDA ITEM

<b>Meeting Date:</b>	6/15/2023 - 6:00 PM
<b>Category:</b>	Action Items
<b>Type:</b>	Action
<b>Subject:</b>	10.5 Discussion and possible approval of new curriculum for grades 6-8 ALEKS Mathematics
<b>Strategic Plans:</b>	
<b>Policy:</b>	
<b>Enclosure</b>	
<b>File Attachment:</b>	 HarmonyUnionSD.5.24.23.pdf

### Description:

ALEKS Math for Grades 6–8  
ALEKS is an online math assessment and adaptive learning program for grades 3–12 (6-8 for the HUSD adoption) that helps students review and successfully master the skills needed to meet critical mathematical benchmarks and standards. Using adaptive questioning, ALEKS precisely identifies which math concepts a student knows and doesn't know within a course. Then, through individualized instruction, each student is provided with a personalized learning pathway that focuses on the exact topics they are most ready to learn, allowing ALEKS to effectively target any unfinished learning while minimizing frustration, accelerating momentum, and building confidence.

Using an automatic cycle of assessment, ALEKS ensures individualized learning pathways are continually refreshed based on each student's unique needs. These assessments also provide instructors with visibility at a granular level with reports measuring progress by student, topic, or standard.

ALEKS course content spans from Grade 3 to Precalculus which allows students to work on lesson-level content at their own pace while still acquiring prerequisite skill support or extending their learning, making it ideal for remediation, intervention, or enrichment settings.

### Background Information:

### Fiscal Implications:

### Recommendation:

That the Board approve the adoption of new curriculum for grades 6-8 ALEKS Mathematics

### Approvals:

Recommended  
By:



Matthew Morgan - Superintendent/Principal



Because learning changes everything.®

**QUOTE PREPARED FOR:**

Harmony Union School District  
1935 BOHEMIAN HWY  
OCCIDENTAL, CA 95465  
ACCOUNT NUMBER: 203620

**SUBSCRIPTION/DIGITAL CONTACT:**

Kyle Collins  
kcollins@harmonyusd.org  
(707) 874-3280

**CONTACT:**

Kyle Collins  
kcollins@harmonyusd.org  
(707) 874-3280

**SALES REP INFORMATION:**

Patti Crowley  
patti.crowley@mheducation.com

Section Summary	Value of All Materials	Free Materials	Product Subtotal
<a href="#">ALEKS</a>	\$3,381.54	\$0.00	\$3,381.54
<b>PRODUCT TOTAL*</b>	<b>\$3,381.54</b>	<b>\$0.00</b>	<b>\$3,381.54</b>
ESTIMATED S&H**			\$0.00
ESTIMATED TAX**			\$0.00
<b>GRAND TOTAL*</b>			<b>\$3,381.54</b>

\* Price firm for 45 days from quote date. Price quote must be attached to school purchase order to receive the quoted price and free materials.

\*\*Shipping and handling charges shown are only estimates. Actual shipping and handling charges will be applied at time of order. Taxes shown are only estimates. If applicable, actual tax charges will be applied at time of order.

Comments:

**PLEASE INCLUDE THIS PROPOSAL WITH YOUR PURCHASE ORDER**

**SEND ORDER TO:**

McGraw Hill LLC |  
Email: orders\_mhe@mheducation.com | Phone: | Fax:

QUOTE DATE: 05/25/2023  
QUOTE NUMBER: CJOBE-05242023090730-001

ACCOUNT NAME: Harmony Union School District  
ACCOUNT #: 203620

EXPIRATION DATE: 07/09/2023  
PAGE #: 1



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Product Description	ISBN	Qty	Unit Price	Free Materials	Line Subtotal
<b>ALEKS</b>					
ALEKS 6-12 2 MONTH SUBSCRIPTION	978-1-93-548501-8	8	\$24.13	\$0.00	\$193.04
ALEKS 6-12 10 MONTHS (46 WEEKS) SUBSCRIPTION	978-1-93-548530-8	70	\$45.55	\$0.00	\$3,188.50
ALEKS Subtotal:				\$0.00	\$3,381.54

PLEASE INCLUDE THIS PROPOSAL WITH YOUR PURCHASE ORDER

SEND ORDER TO:

McGraw Hill LLC |

Email: [orders\\_mhe@mheducation.com](mailto:orders_mhe@mheducation.com) | Phone: | Fax:

QUOTE DATE: 05/25/2023

ACCOUNT NAME: Harmony Union School District

EXPIRATION DATE: 07/09/2023

QUOTE NUMBER: CJOBE-05242023090730-001

ACCOUNT #: 203620

PAGE #: 2





Because learning changes everything.®

**QUOTE PREPARED FOR:**

Harmony Union School District  
1935 BOHEMIAN HWY  
OCCIDENTAL, CA 95465  
ACCOUNT NUMBER: 203620

**CONTACT:**

Kyle Collins  
kcollins@harmonyusd.org  
(707) 874-3280

VALUE OF ALL MATERIALS	\$3,381.54
FREE MATERIALS	\$0.00
<b>PRODUCT TOTAL*</b>	<b>\$3,381.54</b>
ESTIMATED SHIPPING & HANDLING**	\$0.00
ESTIMATED TAX**	\$0.00
<b>GRAND TOTAL</b>	<b>\$3,381.54</b>

**SUBSCRIPTION/DIGITAL CONTACT:**

Kyle Collins  
kcollins@harmonyusd.org  
(707) 874-3280

Comments:

\* Price firm for 45 days from quote date. Price quote must be attached to school purchase order to receive the quoted price and free materials.

\*\*Shipping and handling charges shown are only estimates. Actual shipping and handling charges will be applied at time of order. Taxes shown are only estimates. If applicable, actual tax charges will be applied at time of order.

**Terms of Service:**

By placing an order for digital products (the 'Subscribed Materials'), the entity that this price quote has been prepared for ('Subscriber') agrees to be bound by the Terms of Service and any specific provisions required by Subscriber's state law, each located in the applicable links below. Subject to Subscriber's payment of the fees set out above, McGraw Hill LLC hereby grants to Subscriber a non-exclusive, non-transferable license to allow only the number of Authorized Users that corresponds to the quantity of Subscribed Materials set forth above to access and use the Subscribed Materials under the terms described in the Terms of Service and any specific provisions required by Subscriber's state law, each located in the applicable links below. The subscription term for the Subscribed Materials shall be as set forth in the Product Description above. If no subscription term is specified, the initial term shall be one (1) year from the date of this price quote (the 'Initial Subscription Term'), and thereafter the Subscriber shall renew for additional one (1) year terms (each a 'Subscription Renewal Term'), provided MHE has chosen to renew the subscription and has sent an invoice for such Subscription Renewal Term to Subscriber.

[Terms Of Service](#)

[Provisions required by Subscriber State law](#)

ATTENTION: In our effort to protect our customer's data, we will no longer store credit card data in any manner within in our system. Therefore, as of April 30, 2016 we will no longer accept credit card orders via email, fax, or mail/package delivery. Credit card orders may be placed over the phone by calling the number listed above or via our websites by visiting [www.mheducation.com](http://www.mheducation.com) (or [www.mhecoast2coast.com](http://www.mhecoast2coast.com)).

**School Purchase Order Number:** \_\_\_\_\_

\_\_\_\_\_  
Name of School Official (Please Print)

\_\_\_\_\_  
Signature of School Official

**PLEASE INCLUDE THIS PROPOSAL WITH YOUR PURCHASE ORDER**

**SEND ORDER TO:**

McGraw Hill LLC |  
Email: [orders\\_mhe@mheducation.com](mailto:orders_mhe@mheducation.com) | Phone: | Fax:

QUOTE DATE: 05/25/2023  
QUOTE NUMBER: CJOBE-05242023090730-001

ACCOUNT NAME: Harmony Union School District  
ACCOUNT #: 203620

EXPIRATION DATE: 07/09/2023  
PAGE #: 3



# Harmony Union School District

## AGENDA ITEM

**Meeting Date:** 6/15/2023 - 6:00 PM

**Category:** Action Items

**Type:** Action

**Subject:** 10.6 Contract for Services with Counterpoint Construction Services Inc.

**Strategic Plans:**

**Policy:**

**Enclosure**

**File Attachment:**



Harmony 2023 CM Contract  
with attachment A.pdf

**Description:**

**Background  
Information:**

Counterpoint Construction Services Inc. has been working with for the past six years and helps to oversee all construction and management of facilities.

**Fiscal Implications:**

**Recommendation:**

For the Board to consider approval of the contract between HUSD and Counterpoint Construction Services Inc. for District wide construction management services.

**Approvals:**

Recommended  
By:

Matthew Morgan - Superintendent/Principal

**AGREEMENT FOR CONSTRUCTION PROJECT  
MANAGEMENT SERVICES**

THIS AGREEMENT is made by and between HARMONY UNION SCHOOL DISTRICT, a political subdivision of the State of California ("DISTRICT"), and COUNTERPOINT CONSTRUCTION SERVICES, INC., a California corporation, ("PROJECT MANAGER").

The DISTRICT and PROJECT MANAGER hereby agree as follows:

1.     Description of Services:  
PROJECT MANAGER agrees to provide construction project management services as set forth in Attachment A to DISTRICT.
2.     Selection and Qualifications of PROJECT MANAGER:  
PROJECT MANAGER was selected to perform the services under the Agreement in compliance with Government Code section 4525 *et seq.* DISTRICT has determined that PROJECT MANAGER is licensed as a General Building Contractor by the State of California (#407339) and possesses the demonstrated competence and professional qualifications for the services to be performed.
3.     Contract Documents:  
The contract documents consist of the Agreement for Construction Project Management Services, the General Provisions, Attachments "A" and completed insurance forms.
4.     Compensation:  
As full compensation for all services contemplated by this Agreement, PROJECT MANAGER shall be paid as set forth in Attachment "A."
5.     Term of Agreement:  
This Agreement begins effective July 1, 2023, through June 30, 2024, and completes upon completion of services under the Agreement, unless terminated sooner, whether pursuant to the provisions of Section 7 of the General Provisions or otherwise.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the day and year written below.

HARMONY UNION SCHOOL DISTRICT

COUNTERPOINT CONSTRUCTION SERVICES, INC.

By: \_\_\_\_\_

By:  \_\_\_\_\_

Title: \_\_\_\_\_

Title: VP Construction Services

Date: \_\_\_\_\_

Date: May 1, 2023 \_\_\_\_\_

## GENERAL PROVISIONS

1. ASSIGNMENT/DELEGATION: Neither party hereto shall assign or transfer any interest in this Agreement or any duty hereunder without written consent of the other, and no assignment shall be of any force or effect whatsoever unless and until the other party shall have so consented.
2. STATUS OF PROJECT MANAGER: The parties intend that the PROJECT MANAGER, in performing the services herein specified, shall act as an independent contractor, and shall have control of the work and the manner in which it is performed. The PROJECT MANAGER is not to be considered an agent or employee of DISTRICT and is not entitled to participate in any pension plans, insurance, bonus or similar benefits DISTRICT provides its employees.
3. INDEMNIFICATION:
  - (a) PROJECT MANAGER shall indemnify, defend with counsel acceptable to DISTRICT, and hold harmless to the full extent permitted by law, DISTRICT and its Board of Trustees, officers, agents, employees and volunteers from and against any and all liability, loss, damage, claims, expenses and costs (including, without limitation, attorney fees and costs and fees of litigation) (collectively, "Liability") of every nature in connection with PROJECT MANAGER'S performance of the project or its failure to comply with any of its obligations contained in these contract documents, except such Liability cause by the sole negligence or willful misconduct of the DISTRICT. This indemnification obligation is not limited in any way by any limitation on the amount or type of damages or compensation payable to or for PROJECT MANAGER or its agents under workers' compensation acts, disability benefit acts, or other employee benefit acts.
  - (b) PROJECT MANAGER shall be liable to DISTRICT for any loss or damage to DISTRICT property arising from PROJECT MANAGER's performance hereunder.
  - (c) The obligations set forth in this section 3 shall continue beyond the term of this Agreement as to any act or omission which occurred during or under this Agreement.
4. INSURANCE: With respect to the performance of work under this Agreement, PROJECT MANAGER shall maintain and shall require all of its subconsultants to maintain insurance as described below:
  - (a) Worker's compensation insurance with statutory limits as required by the Labor Code or the State of California. Said policy shall be endorsed with the following specific language: "This policy shall not be canceled or materially changed without first giving thirty (30) days prior written notice to the DISTRICT."
  - (b) Commercial or Comprehensive General Liability insurance covering bodily injury and property damage utilizing an occurrence policy form, in an amount no less than \$1,000,000 combined single limit for each occurrence. Said insurance shall

include, but not be limited to: premises and operations liability, independent contractors' liability, and personal injury liability.

- (c) Automobile liability insurance covering bodily injury and property damage in an amount no less than \$1,000,000 combined single limit for each occurrence. Said insurance shall include coverage for owned, hired, and non-owned vehicles.
- (d) Each said comprehensive or commercial general liability and automobile liability insurance policy shall be endorsed with the following specific language:
  - (1) DISTRICT, its officers and employees, is named as additional insured for all liability arising out of the operations by or on behalf of the named insured in the performance of this Agreement.
  - (2) The inclusion of more than one insured shall not operate to impair the rights of one insured against another insured, and the coverage afforded shall apply as though separate policies had been issued to each insured, but the inclusion of more than one insured shall not operate to increase the limits of the company's liability.
  - (3) The insurance provided herein is primary coverage to DISTRICT with respect to any insurance or self-insurance programs maintained by DISTRICT and no insurance held or owned by DISTRICT shall be called upon to contribute to a loss.
  - (4) This policy shall not be canceled or materially changed without first giving thirty (30) days prior written notice to DISTRICT.
- (e) Professional Liability (Errors and Omissions) Insurance for all activities of the PROJECT MANAGER arising out of or in connection with this Agreement is an amount no less than \$1,000,000 combined single limit for each occurrence endorsed with the following specific language: "This policy shall not be canceled or materially changed without first giving thirty (30) days prior written notice to DISTRICT."
- (f) Documentation: The following documentation shall be submitted to the DISTRICT:
  - (1) Properly executed Certificates of Insurance clearly evidencing all coverages, limits, and endorsements required above. Said certificates shall be submitted prior to the execution of this Agreement.
  - (2) Signed copies of the specified endorsements for each policy. Said endorsement copies shall be submitted within thirty (30) days of execution of this Agreement.
  - (3) Upon DISTRICT's written request, certified copies of insurance policies. Said policy copies shall be submitted within thirty (30) days of DISTRICT's request.

- (g) Policy Obligations: PROJECT MANAGER's indemnity and other obligations shall not be limited by the foregoing insurance requirements.
- (h) Material Breach: If PROJECT MANAGER, for any reason, fails to maintain insurance coverage which is required pursuant to this Agreement; the same shall be deemed a material breach of contract. DISTRICT, at its sole option, may terminate this Agreement and obtain damages from the PROJECT MANAGER resulting from said breach. Alternatively, DISTRICT may purchase such required insurance coverage, and without further notice to PROJECT MANAGER, DISTRICT may deduct from sums due to PROJECT MANAGER any premium costs advanced by DISTRICT for such insurance. These remedies shall be in addition to any other remedies available to DISTRICT.

5. METHOD AND PLACE OF GIVING NOTICE, SUBMITTING BILLS AND MAKING PAYMENTS:

All notices, bills and payments shall be made in writing and may be given by personal delivery or by mail. Notice, bills and payments sent by mail shall be addressed as follows:

DISTRICT: Harmony Union School District  
1935 Bohemian Hwy  
Occidental, CA 95465  
Attn: Matthew Morgan, Superintendent/Principal

PROJECT MANAGER: Counterpoint Construction Services, Inc.  
3663 N. Laughlin Road, Suite 101  
Santa Rosa, CA 95403

and when so addressed, shall be deemed given upon receipt via United States Mail, postage prepaid, provided it is forwarded "certified," or "registered" with proof of receipt. In all other instances, notices, bills, and payments shall be deemed given at the time of actual personal delivery. Changes may be made to the names and addresses of the person to whom notices, bills, and payments are to be given by giving notice pursuant to this paragraph.

6. MERGER: This writing is intended both as the final expression of the Agreement between the parties hereto with respect to the included terms and as a complete and exclusive statement of the terms of the Agreement. No modification of this Agreement shall be effective unless and until such modification is evidenced by a writing signed by both parties.

7. TERMINATION AND SUSPENSION:

- (a) If either party fails to perform any of its obligations hereunder, within the time and in the manner hereunder provided or otherwise violates any of the terms of the Agreement, either party may terminate this Agreement by giving written notice of such termination, stating the reason for such termination. In such

event, PROJECT MANAGER shall be entitled to receive payment for all services satisfactorily rendered provided, however, that there shall be deducted from such amount the amount of liquidated damage, if any, sustained by DISTRICT by virtue of any breach of the Agreement by PROJECT MANAGER.

- (b) DISTRICT shall also have the right in its sole discretion to terminate the Agreement for its own convenience and without cause by giving thirty (30) calendar days written notice to PROJECT MANAGER. Upon written notice from the DISTRICT of such termination, shall immediately cease work under the Agreement, except such work as may be required to comply with Section 12(b) of this Agreement. The DISTRICT shall pay the PROJECT MANAGER only the fee associated with the services provided since the last invoice that has been paid and up to the notice of termination, except for the fee for such work as may be required to comply with Section 12(b) of this Agreement.
- (c) Termination of the Agreement shall have no effect upon any of the rights and obligations of the parties arising out of any transaction occurring prior to the effective date of such termination.
- (d) If, at any time, the DISTRICT determines that any of the individual PROJECTS should be terminated, the PROJECT MANAGER, upon written notice from the DISTRICT of such termination, shall immediately cease work on the PROJECT(S) so terminated, except such work as may be required to comply with Section 12(b) of this Agreement. For any such PROJECT(S), the DISTRICT shall pay the PROJECT MANAGER only the fee associated with the services provided since the last invoice that has been paid and up to the notice of termination, except the fee for such work as may be required to comply with Section 12(b) of this Agreement. PROJECT MANAGER agrees to continue to perform all non-terminated portions of this Agreement in that case, and the Parties agree that PROJECT MANAGER'S compensation shall be adjusted accordingly.
- (e) DISTRICT retains the right to terminate, either for convenience or for cause, PROJECT MANAGER'S performance on any of the individual PROJECTS. Upon written notice from the DISTRICT of such termination, shall immediately cease work on the PROJECT(S) on which PROJECT MANAGER's services have been so terminated, except such work as may be required to comply with Section 12(b) of this Agreement. For any such PROJECT(S), the DISTRICT shall pay the PROJECT MANAGER only the fee associated with the services provided since the last invoice that has been paid and up to the notice of termination, except the fee for such work as may be required to comply with Section 12(b) of this Agreement. PROJECT MANAGER agrees to continue to perform all non-terminated portions of this Agreement in that case, and the Parties agree that PROJECT MANAGER'S compensation shall be adjusted accordingly.
- (f) DISTRICT also retains the right to suspend, either for convenience or for cause, the PROJECT MANAGER'S performance of services under the Agreement as to any or all of the individual PROJECTS. Upon written notice from the DISTRICT of such suspension, shall immediately cease work on any PROJECT(S) so suspended.

The DISTRICT shall pay the PROJECT MANAGER only the fee associated with the services provided since the last invoice that has been paid and up to the notice of suspension.

8. TRANSFER OF RIGHTS: PROJECT MANAGER assigns to DISTRICT all rights throughout the work in perpetuity in the nature of copyright, trademark, patent, right to ideas, in and to all versions of the plans and specifications now or later prepared by PROJECT MANAGER in connection with the project, if any.

PROJECT MANAGER agrees to take such actions as are necessary to protect the rights assigned to DISTRICT in this Agreement, and to refrain from taking any action which would impair those rights. PROJECT MANAGER's responsibilities under this contract include, but are not limited to, placing proper notice of copyright on all versions of the plans and specifications as the PROJECT MANAGER may direct, and refraining from disclosing any versions of the plans and specifications to any third party without first obtaining written permission of DISTRICT.

9. NONDISCRIMINATION: PROJECT MANAGER shall comply with all applicable federal, state and local laws, rules and regulations in regard to nondiscrimination in employment because of race, color, ancestry, national origin, religion, sex, marital status, age, medical condition, handicap or other prohibited basis. All nondiscrimination rules or regulations required by law to be included in this Agreement are incorporated by this reference.

10. EXTRA (CHANGED) WORK: Only the Superintendent may authorize extra (and/or changed) work. The parties expressly recognize that DISTRICT and School personnel are without authorization to either order extra (and/or changed) work or waive contract requirements. Failure of the PROJECT MANAGER to secure proper authorization for extra work shall constitute a waiver of any and all right to adjustment in the contract price or contract time due to such unauthorized extra work and the PROJECT MANAGER thereafter shall be entitled to no compensation whatsoever for the performance of such work.

11. CONFLICT OF INTEREST: PROJECT MANAGER represents that it presently has no interest which would conflict in any manner or degree with the performance of services contemplated by this Agreement. PROJECT MANAGER further represents that in the performance of this Agreement, no person having such interest will be employed.

12. OWNERSHIP OF WORK PRODUCT:

- (a) DISTRICT shall be the owner of and shall be entitled to immediate possession of accurate reproducible copies of any design computations, plans, correspondence or other pertinent data and information gathered or computed by PROJECT MANAGER prior to termination of this Agreement by DISTRICT or upon completion of the work pursuant to this Agreement.
- (b) After completion of each PROJECT, after termination by DISTRICT of PROJECT MANAGER's services as to any PROJECT, and after termination of this



Agreement, PROJECT MANAGER shall deliver to DISTRICT a complete set of PROJECT records for each PROJECT on which services were provided, including without limitation all documents generated by PROJECT MANAGER, copies of all documents exchanged with or copied to or from all other PROJECT participant, and all closeout documents. Said PROJECT records for each PROJECT shall be indexed and appropriately organized for easy use by DISTRICT personnel.

- (c) The parties understand that under this Section 12, all documentation generated by PROJECT MANAGER will be turned over to the school district and that PROJECT MANAGER has no patent or copyright materials and/or product any such items that require this section in the contract.
13. PROJECT MANAGER'S WARRANTY: DISTRICT has relied upon the professional ability and training of PROJECT MANAGER as a material inducement to enter into this Agreement. PROJECT MANAGER hereby warrants that all its work will be performed in accordance with generally accepted professional practices and standards as well as the requirements of applicable federal, state and local laws, it being understood that acceptance of PROJECT MANAGER's work by DISTRICT shall not operate as a waiver or release.
14. TAXES: PROJECT MANAGER agrees to file federal and state tax returns and pay all applicable state and federal taxes on amounts paid pursuant to this Agreement. In case DISTRICT is audited for compliance regarding any applicable taxes, PROJECT MANAGER agrees to furnish DISTRICT with proof of payment of taxes on those earnings.
15. DUE PERFORMANCE: Each party to this Agreement undertakes the obligation that the other's expectation of receiving due performance will not be impaired. When reasonable grounds for insecurity arise with respect to the performance of either party, the other may, in writing, demand adequate assurance of due performance and until such written assurance is received may, if commercially reasonable, suspend any performance for which the agreed return has not been received.
16. NO THIRD-PARTY BENEFICIARIES: There are no intended third-party beneficiaries of this Agreement.
17. NO WAIVER OF BREACH: The waiver by DISTRICT of any breach of any term or promise contained in this Agreement shall not be deemed to be a waiver of any subsequent breach of the same or any other term or promise contained in this Agreement.
18. SECURITY. By execution of the Agreement, the PROJECT MANAGER acknowledges that Education Code section 45125.1 applies to contracts where the PROJECT MANAGER or its employees will interact with students, outside the immediate supervision and control of the student's parent or guardian or a school employee. Section 45125.1 requires that employees of entities providing such services to school districts must be fingerprinted by the California Department of Justice for a criminal records check, unless the DISTRICT determines that an exemption applies.

(a) District Determination of Fingerprinting Requirement

The DISTRICT has considered the Services being performed by the PROJECT MANAGER under this Agreement and has determined that the PROJECT MANAGER and PROJECT MANAGER's employees:

\_\_\_\_\_ are subject to the fingerprinting requirements of Education Code sections 45125.1 and Paragraph (b) below, is applicable.

\_\_\_\_\_ are not subject to the fingerprinting requirements of Education Code section 45125.1, and Paragraph (c) below is applicable.

(b) If the DISTRICT has determined that fingerprinting is required, the PROJECT MANAGER expressly acknowledges that: (1) PROJECT MANAGER and all of PROJECT MANAGER's employees who will have interaction with students, outside the immediate supervision and control of the student's parent or guardian or a school employee, must submit or have submitted fingerprints in a manner authorized by the Department of Justice, as set forth in Education Code section 45125.1; (2) PROJECT MANAGER shall not permit any employee to come in contact with students until the Department of Justice has ascertained that the employee has not been convicted of a felony, as defined in Education Code section 45122.1; (3) PROJECT MANAGER shall certify in writing to the Governing Board of the DISTRICT that none of its employees subject to Education Code section 45125.1 have been convicted of a felony, as defined in Education Code section 45122.1; and (4) PROJECT MANAGER shall provide to the Governing Board of the DISTRICT a list of names of its employees who are potentially subject to Education Code section 45125.1. The PROJECT MANAGER is required to fulfill these requirements at its own expense.

(c) Even if the DISTRICT has determined that fingerprinting is not required, the PROJECT MANAGER expressly acknowledges that the following conditions shall apply to any work performed by the PROJECT MANAGER and/or PROJECT MANAGER's employees on a school site: (1) PROJECT MANAGER and PROJECT MANAGER's employees shall check in with the school office each day immediately upon arriving at the school site; (2) PROJECT MANAGER and PROJECT MANAGER's employees shall inform school office staff of their proposed activities and location at the school site; (3) Once at such location, PROJECT MANAGER and PROJECT MANAGER's employees shall not change locations without contacting the school office; (4) PROJECT MANAGER and PROJECT MANAGER's employees shall not use student restroom facilities; and (5) If PROJECT MANAGER and/or PROJECT MANAGER's employees find themselves alone with a student, PROJECT MANAGER and PROJECT MANAGER's employees shall immediately contact the school office and request that a member of the school staff be assigned to the work location.

(d) PROJECT MANAGER shall comply, as required by law, with the Child Abuse and Neglect Reporting Act as a mandated reporter of suspected child abuse.

19. APPLICABLE LAW: The laws of the State of California govern this Contract. Each and every provision of law and clause required by law to be included in the Contract shall be deemed to be inserted herein and the Contract shall be read and enforced as though it were included. Sonoma County, California, in which the DISTRICT is located, shall be the venue for any action or proceeding that may be brought or arise out of, in connection with or by reason of this Agreement, and no other place.

20. REPORTS TO IRS: The parties understand that Federal Internal Revenue regulations require this office to report all payments to the PROJECT MANAGER for services.

21. DISPUTE RESOLUTION PROVISIONS:

MEDIATION

- (1) Any claim, dispute or other matter in question arising out of or related to this Agreement may be subject to mediation if the parties mutually agree.
- (2) A request for mediation shall be filed in writing with the other party to this Agreement.
- (3) The parties shall share the mediator's fee and any filing fees equally. The mediation shall be held in the place where the Project is located unless another location is mutually agreed upon.

22. COVID PROTOCOLS: Prior to performing any on-site work under this Agreement, PROJECT MANAGER shall provide DISTRICT with proof of vaccination for all individuals who will be performing on-site services on behalf of PROJECT MANAGER. For all such individuals who are unvaccinated, the PROJECT MANAGER shall provide DISTRICT with weekly negative COVID-19 tests prior to allowing an unvaccinated individual on-site. In performing services under this Agreement, PROJECT MANAGER agrees to strictly, and without exception, follow all local, state, and federal guidelines and protocols regarding COVID, including all DISTRICT policies and procedures.

23. Force Majeure: If either party is delayed or hindered in or prevented from the performance of any act required hereunder because of strikes, lockouts, inability to procure labor or materials, failure of power, riots, insurrection, war, fire or other casualty, or other reason beyond the reasonable control of the party delayed, excluding financial inability ("Force Majeure Event"), performance of that act shall be excused for the period during which the Force Majeure Event prevents such performance, and the period for that performance shall be extended for an equivalent period. Delays or failures to perform resulting from lack of funds shall not be Force Majeure Events.

24. Severability: If any provision of this Agreement is determined to be illegal, invalid, or unenforceable, in part or in whole, the remaining provisions, or portions of the Agreement shall remain in full force and effect.

25. Authorization: Each individual executing this Agreement, or its counterpart, on behalf of the respective party, warrants that he/she is authorized to do so and that this Agreement constitutes the legally binding obligation of the entity which he/she represents.

26. Attachments: The following Attachments, attached hereto, are incorporated herein by reference:

27. Terms of Payment: District agrees to pay a monthly bill based on scope outlined in Attachment A. No retention or withholding is permitted for any reason. In the event of a late payment, District shall pay the sum of \$10.00 for each day that the payment is late, in addition to the invoice sum.

5/1/23

Matthew Morgan, Superintendent  
Harmony Union School District

Dear Matthew,

Thank you for allowing Counterpoint Construction Services, Inc. the opportunity to provide you with our fee and rate schedule. We have structured our fees and rates according to project phases.

Our Proposal includes three phases for each project. These are as follows:

- 1) Pre-construction and Award Services: Basic services required for planning, administrating, bidding and processing work precedent to the Board award of contract.
- 2) Construction Services: Basic services required measured from the month in which the Board awards the contract for the project and ending at the scheduled completion time. This phase is intended to expire 30 days after Contractor's scheduled completion date to allow for standard contract closeout. If the project is delayed beyond this time, due to no fault of the project manager, additional services may be charged at our hourly rates.
- 3) Extended Closeout and Warranty Services: All services required after the end of the scheduled completion date described above.

Phase of Service:

Pre-construction & Award  
Construction Services  
Extended Closeout/Warranty

Basis of Payment:

Hourly  
Percent of Contract Award  
Hourly

**Percent of Contract Award Fee-based Services:**

At the time of award of construction contract, our fee for Construction Services Phase will be established as follows based on Contractor award amount:

Projects less than \$600,000 at time of award: Hourly

Projects between \$600,000 and \$1,500,000 at time of award; 5% of construction cost.

Projects between \$1,500,001 and \$9,000,000 at time of award; 4.5% of construction cost.

Projects in excess of \$9,000,001 at time of award; 4% of construction cost.

**Hourly Services:**

Our hourly rates are as follows:

Principal:	\$ 204.00 per hour.
Associate:	\$ 186.00 per hour.
Sr. Project Manager:	\$ 168.00 per hour.
Project Manager:	\$ 144.00 per hour.
Project Engineer	\$ 114.00 per hour.
Project Support:	\$ 78.00 per hour.

These rates are assessed based upon actual time of service to the nearest half-hour, including direct driving time.

Hourly rates and Fee-Based proposals are all-inclusive, except as excluded below in "Fee Qualifications", and except as noted as additional services or as reimbursable costs below. All home-office payrolls, overhead, fuel, vehicle, phone, regular mail, fax, computers and cell phone costs are included in our hourly rates.

**FEE QUALIFICATIONS**

The following costs shall be reimbursed at the rate of actual cost plus 10%:

- Blueprinting.
- Claims, Cost or Scheduling consultants hired with consent of District.
- UPS, FedEx or Cal-Overnight Charges.
- Schedule reproduction (larger than 8.5 X 11).
- Reproduction and binding for monthly reports.
- Bid Advertisements.
- Authorized expenditures.
- Permits, Fees, Utility Company Fees.

**Hourly or Lump Sum Additional Services** (These services are considered additional services, to be provided if and as agreed between District and Consultant)

- Constructability Review.
- Estimating Services.
- Value Engineering.
- Preparation of CPM Schedules or As-Built Schedules.
- Facility Needs Assessments
- Deferred Maintenance Planning

**The following listed items are excluded from our Fee Proposal:**

- Responsibility for handling, assessment or abatement of Hazardous Materials or Substances, including Black Mold, Lead or Asbestos.
- Liability for Site Contractor's compliance with safety regulations, or proper payment and reporting of prevailing wages.
- Services provided by the Architect or any of the Architect's sub-consultants or by Registered Design Professionals.
- Services provided by the Geotechnical Consultant.
- Inspection Services provided by the District's Inspector of Record.
- Special Testing and Inspection services.

Sincerely,  
COUNTERPOINT CONSTRUCTION SERVICES, INC.,



Tenaya Dale  
Vice President Construction Services



# Harmony Union School District

## AGENDA ITEM

**Meeting Date:** 6/15/2023 - 6:00 PM  
**Category:** Action Items  
**Type:** Action  
**Subject:** 10.7 Consideration of contract for CBO Assistant

**Strategic Plans:**

**Policy:**

**Enclosure**

**File Attachment:**  Asst CBO 2023-25 contract.pdf

**Description:**

**Background  
Information:**

**Fiscal Implications:**

**Recommendation:** That the board approve the contract for CBO Assistant position

**Approvals:**

Recommended  
By:

A handwritten signature in black ink, reading "Matthew Morgan".

Matthew Morgan - Superintendent/Principal



Harmony Union School District  
Employment Agreement/Contract for Asst CBO

This Agreement is made by and between the Governing Board of the Harmony Union School District ("District") and Michelle Brandt (Assistant to Chief Business Official "Asst CBO").

**TERM:**

The District hereby employs the Asst CBO on July 1, 2023, through June 30, 2025.

**SALARY:**

Placement under this Agreement shall be at Step 7, in accordance with Column F of the 2023-24 Classified Salary Schedule.

**FRINGE BENEFITS:**

The Asst CBO shall be entitled to receive District paid health benefits. The District contribution will be at the same rate provided for the classified unit.

**TRAVEL:**

Travel by private vehicle that is required for District business shall be reimbursed at the Internal Revenue Service (IRS) established mileage rate.

**WORK YEAR:**

The Asst CBO shall be required to render two hundred and thirty (230) 8-hour days of full and regular service to the District during each annual period covered by this Agreement. All federal, state or local holidays are included as part of the duty year. In addition, the Asst CBO shall earn ten (10) days of vacation annually at the rate of 6.67 hours per month. Vacation days are to be taken during each fiscal year. Up to five (5) vacation days may be carried to the subsequent fiscal year by approval of the Chief Business Official.

**SICK LEAVE:**

The Asst CBO shall be allocated 12 (12) days of sick from July 1<sup>st</sup> through June 30<sup>th</sup>.

**DUTIES AND RESPONSIBILITIES TO PROVIDE OVERALL SUPPORT TO THE CBO REGARDING:**

- all District fiscal tasks including the support of an efficient, cooperative and healthy workplace environment;
- works with Superintendent, Board of Trustees and staff in development of long-range plans for fiscal solvency and management of District assets;
- to help efforts in maintaining a safe and secure school and workplace environment;
- supporting operational procedures in support of District goals and in compliance with employee contracts, District-adopted budgets and state and federal laws;
- work under intensive deadlines;
- demonstrate judgment and professionalism with interacting with District and program personnel, school administrators, staff, vendors, the public and any others encountered in the course of work
- works with staff in the development of budget development;
- compile, prepare and analyze information and data related to income and expenditures;
- serves as a liaison and coordinates communication between the business office and various sites, programs, departments and personnel; provide information related to financial accounting procedures, account balances, budgets, records and related matters;
- Provides fiscal and daily operational support to the food service program, including managing

food service software applications, managing free/reduced lunch eligibility applications and records;

- manages accounts receivable and prepares associated invoices and report;
- manages accounts payable and creates purchase orders;
- manages vendor accounts (example Amazon, Office depot, etc.);
- manages District enrollment and attendance and projections of same;
- monitors student body accounts, and cafeteria account;
- assists in planning long-range fiscal programs, budgeting, enrollment projections, building usage, facilities, property, food services, and purchasing of supplies and equipment;
- maintains a system of records and auditing procedures for monetary and cost accounting;
- reports and discusses any problems related to business services;
- coordinates and provides user assistance for various databases including: Aeries, SEIS, CALPADS, and is responsible for federal/state data reporting;
- performs other duties reasonably related to this job class;
- prepares, reconciles and maintains county and bank deposits;
- perform district-wide purchasing tasks; issue purchase orders, encumber purchase orders, obtain W-9s from new vendors, and maintain purchasing related records.

#### EVALUATION:

The Asst CBO shall report to and be evaluated by the Superintendent-Principal. The evaluation shall be based on the Asst CBO's performance of the full range of duties as prescribed by the laws of the State of California, Board Policies, this Agreement, and any District job description for this position. Nothing herein shall be construed to prohibit or in any manner limit the District from conducting additional evaluations of the Asst CBO at any time during the school year. If the performance of the Asst CBO is deemed by the District Board or Superintendent-Principal to be unsatisfactory in any area, the District Superintendent-Principal may provide the Asst CBO a written description of the specific unsatisfactory performance and a recommendation for improvement. Nothing in this evaluation article prohibits the exercise of termination rights provided by law or this Agreement in the absence of any written evaluation of expression of unsatisfactory performance described herein.

#### TERMINATION PRIOR TO END OF CONTRACT TERM:

This Agreement may be terminated at any time by mutual consent of the Board and Asst CBO with not less than thirty (30) days prior written notice.

#### DISCHARGE FOR CAUSE:

This Agreement and all of the Asst CBO's employment rights may be terminated by the District for breach of contract or for cause at any time. Termination under this section shall not occur before the Board and the Asst CBO have had an informal discussion in closed session regarding specific problems. If no informal resolution can be found, the Asst CBO shall be served with a written statement of the alleged grounds for his/her removal and will have a reasonable opportunity, with a representative of his/her choice, to be heard by the Board by way of an explanation and defense. If the Asst CBO chooses to be represented by legal counsel, he/she will assume the cost of his/her legal expenses. The Board's decision shall be provided in writing and shall be final. The conference with the Board shall be the Asst CBO's exclusive right to any hearing that otherwise might be required by law.

#### TERMINATION WITHOUT CAUSE:

The Board may determine not to continue the employment of the Asst CBO during the term of this Agreement by a majority vote. The Asst CBO will be given a forty-five (45) day written notice of termination under this section. At the end of the forty-five (45) day notice period the Asst CBO shall receive all aggregate salary that he/she would have earned from the termination date until the next June 30.

**TERMINATION UPON BREACH OF CONTRACT:**

If, during the term of this Agreement, the Asst CBO commits a material breach of this Agreement or for cause the District may immediately terminate this Agreement. Prior to termination, the District shall give the Asst CBO written notice of the grounds for termination and an opportunity to be heard before the Governing Board in closed session. If this Agreement is terminated for cause pursuant to this section, the Asst CBO's compensation and benefits shall cease at the time of termination.

**GOVERNING LAW AND VENUE:**

This Agreement, and the rights and obligations of the parties, shall be construed and enforced in accordance with the laws of the State of California. The parties also agree that in the event of litigation, venue shall be the United States District Court, Northern District of California, or the appropriate State court located in Sonoma County, California, and no other place.

**ENTIRE AGREEMENT:**

This Agreement contains the entire agreement and understanding between the parties. There are no oral understandings, terms or conditions, and neither party has relied upon any representation, express or implied, not contained in this Agreement.

**NON- ASSIGNMENT:**

This is a contract for personal services. The Asst CBO shall have neither the right nor the power to transfer or assign his/her rights under this Agreement.

**AMENDMENTS:**

This Agreement cannot be changed or supplemented orally. It may be modified or superseded only by a written instrument executed by both of the parties.

**WORK RECORDS:**

All documents, daily logs, and any other written or computer work product the Asst CBO generates while working under the terms of this Agreement shall be the District's sole and exclusive property.

**SEVERABILITY:**

If any provisions of this Agreement are held to be invalid or unenforceable by a court of competent jurisdiction, the remaining provisions of the Agreement shall continue in full force and effect.

**BOARD APPROVAL:**

The salary range and any amendments are contingent upon approval by the District's Governing Board.


			
_____ Superintendent-Principal	_____ Date	_____ Asst CBO	_____ Date





# Harmony Union School District

## AGENDA ITEM

<b>Meeting Date:</b>	6/15/2023 - 6:00 PM
<b>Category:</b>	Action Items
<b>Type:</b>	Action
<b>Subject:</b>	10.8 Consideration of salary schedule for CBO Assistant
<b>Strategic Plans:</b>	
<b>Policy:</b>	
<b>Enclosure</b>	
<b>File Attachment:</b>	 Draft 2023-24 Asst CBO SS.pdf
<b>Description:</b>	
<b>Background Information:</b>	
<b>Fiscal Implications:</b>	
<b>Recommendation:</b>	That the Board approves salary schedule for CBO Assistant

**Approvals:**

Recommended  
By:

A handwritten signature in black ink that reads "Matthew Morgan".

Matthew Morgan - Superintendent/Principal

HARMONY UNION SCHOOL DISTRICT  
Assistant to CBO  
2023-24

230 Contract Days  
12 month position

Step	Salary	Hourly Rate
1	\$71,686	\$38.96
2	\$73,120	\$39.74
3	\$74,583	\$40.53
4	\$76,074	\$41.34
5	\$77,596	\$42.17
6	\$78,372	\$42.59
7	\$79,155	\$43.02
8	\$79,947	\$43.45
9	\$80,746	\$43.88
10	\$81,554	\$44.32
11	\$81,962	\$44.54
12	\$82,371	\$44.77
13	\$82,783	\$44.99
14	\$83,197	\$45.22
15	\$83,613	\$45.44

Hourly rate is based off of the F Column of the 2023-24 Classified Salary Schedule.


230 Contract Days  
12 month position

Board Approved: \_\_\_\_\_



# Harmony Union School District

## AGENDA ITEM

<b>Meeting Date:</b>	6/15/2023 - 6:00 PM
<b>Category:</b>	Action Items
<b>Type:</b>	Action
<b>Subject:</b>	10.9 Consideration of "Me Too" for Unrepresented Employees (CBO, Office Manager)
<b>Strategic Plans:</b>	
<b>Policy:</b>	
<b>Enclosure</b>	
<b>File Attachment:</b>	
<b>Description:</b>	
<b>Background Information:</b>	
<b>Fiscal Implications:</b>	
<b>Recommendation:</b>	That the Board approves the "Me Too" for Unrepresented Employees (CBO and Office Manager)
<b>Approvals:</b>	<div>Recommended By:  Matthew Morgan - Superintendent/Principal</div>





# Harmony Union School District


## AGENDA ITEM


<b>Meeting Date:</b>	6/15/2023 - 6:00 PM
<b>Category:</b>	Action Items
<b>Type:</b>	Action
<b>Subject:</b>	10.10 Consideration of updated salary schedule for Unrepresented Employees (CBO and Office Manager)
<b>Strategic Plans:</b>	
<b>Policy:</b>	
<b>Enclosure</b>	

### File Attachment:

 DRAFT 2022-23 Office Manager SS.pdf

 DRAFT 2022-23 CBO SS.pdf

 DRAFT 2023-24 Office Manager SS.pdf

 DRAFT 2023-24 CBO SS.pdf

### Description:

### Background Information:

### Fiscal Implications:

### Recommendation:

That the Board approves updated salary schedule for Unrepresented Employees (CBO and Office Manager)

### Approvals:

Recommended  
By:

A handwritten signature in black ink, reading "Matthew Morgan".

Matthew Morgan - Superintendent/Principal



HARMONY UNION SCHOOL DISTRICT  
Office Manager  
2022-23

Step	Salary	Hourly Rate
1	\$68,264	\$37.10
2	\$69,629	\$37.84
3	\$71,022	\$38.60
4	\$72,442	\$39.37
5	\$73,891	\$40.16
6	\$74,630	\$40.56
7	\$75,376	\$40.97
8	\$76,130	\$41.38
9	\$76,891	\$41.79
10	\$77,660	\$42.21
11	\$78,049	\$42.42
12	\$78,439	\$42.63
13	\$78,831	\$42.84
14	\$79,225	\$43.06
15	\$79,621	\$43.27

Hourly rate is based off of the F Column of the 2022-23 Classified Salary Schedule.  
230 Contract Days  
12 month position

Board Approved: \_\_\_\_\_

**HARMONY UNION SCHOOL DISTRICT  
CHIEF BUSINESS OFFICIAL SALARY SCHEDULE**

**2022-23**

3% Increments

225 days per year

6% Raise off of the 2021-22 Salary Schedule.

STEP	SALARY	STEP	SALARY
1	\$100,754	6	\$116,801
2	\$103,777	7	\$120,306
3	\$106,890	8	\$123,915
4	\$110,097	9	\$127,632
5	\$113,400	10	\$131,461

Board Approved: \_\_\_\_\_

HARMONY UNION SCHOOL DISTRICT  
Office Manager  
2023-24

230 Contract Days  
12 month position

Step	Salary	Hourly Rate
1	\$71,686	\$38.96
2	\$73,120	\$39.74
3	\$74,583	\$40.53
4	\$76,074	\$41.34
5	\$77,596	\$42.17
6	\$78,372	\$42.59
7	\$79,155	\$43.02
8	\$79,947	\$43.45
9	\$80,746	\$43.88
10	\$81,554	\$44.32
11	\$81,962	\$44.54
12	\$82,371	\$44.77
13	\$82,783	\$44.99
14	\$83,197	\$45.22
15	\$83,613	\$45.44

Hourly rate is based off of the F Column of the 2023-24 Classified Salary Schedule.

230 Contract Days  
12 month position

Board Approved: \_\_\_\_\_

**HARMONY UNION SCHOOL DISTRICT  
CHIEF BUSINESS OFFICIAL SALARY SCHEDULE**

**2023-24**

3% Increments

225 days per year

5% Raise off of the 2022-23 Salary Schedule.

STEP	SALARY	STEP	SALARY
1	\$105,792	6	\$122,641
2	\$108,966	7	\$126,321
3	\$112,235	8	\$130,111
4	\$115,602	9	\$134,014
5	\$119,070	10	\$138,034


Board Approved: \_\_\_\_\_



# Harmony Union School District

## AGENDA ITEM

<b>Meeting Date:</b>	6/15/2023 - 6:00 PM
<b>Category:</b>	Action Items
<b>Type:</b>	Action
<b>Subject:</b>	10.11 Consideration of AB 1200 report for Unrepresented Employees (Office Manager and CBO)
<b>Strategic Plans:</b>	
<b>Policy:</b>	
<b>Enclosure</b>	

**File Attachment:**  2022-23 AB1200 Unrepresented.pdf

**Description:**

**Background  
Information:**

**Fiscal Implications:**

**Recommendation:** That the Board approves the AB 1200 report for Unrepresented Employees (Office Manager and CBO)

**Approvals:**

Recommended  
By:



Matthew Morgan - Superintendent/Principal

# Sonoma County Office of Education

## PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT in accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449

Name of School District:	Harmony Union School District
Name of Bargaining Unit:	Harmony Union Teachers Association
Certificated, Classified, Other:	Unrepresented

The proposed agreement covers the period beginning:	July 1, 2022 (date)	and ending:	June 30, 2023 (date)
---	------------------------	-------------	-------------------------

The Governing Board will act upon this agreement on:	June 15, 2023 (date)
--	-------------------------

**Note:** This form, along with a copy of the proposed agreement, must be submitted to the County Office at least ten (10) working days prior to the date the Governing Board will take action.

### A. Proposed Change in Compensation

Compensation		Annual Cost Prior to Proposed Agreement  FY 2022 - 23	Fiscal Impact of Proposed Agreement		
			Year 1 Increase/(Decrease) FY 2022 - 23	Year 2 Increase/(Decrease) FY 2023 - 24	Year 3 Increase/(Decrease) FY 2024 - 25
1	<b>Salary Schedule</b> (This is to include Step and Column, which is also reported separately in Item 6.)	\$ 176,398	\$ 10,584	\$ 9,349	\$ 3,272
			6.00%	5.00%	1.67%
2	<b>Other Compensation -</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.		\$ 24,308		
			13.00%		
	<b>Description of other compensation</b>		Off-schedule payment of 13% is based off of the 6% on-schedule; plus \$6,500 increase in stipends		
3	<b>Statutory Benefits -</b> STRS, PERS, FICA, WC, UI, Medicare, etc.	\$ 38,808	\$ 14,505	\$ 2,057	\$ 720
			37.376%	3.86%	1.30%
4	<b>Health/Welfare Plans</b>	\$ 241,608	\$ -	\$ -	\$ -
			0.00%	0.00%	0.00%
5	<b>Total Compensation -</b> Add Items 1 through 4 to equal 5	\$ 456,814	\$ 49,397	\$ 11,406	\$ 3,992
			10.813%	2.25%	0.77%
6	<b>Step and Column -</b> Due to movement plus any changes due to settlement. This is a subset of Item No. 1.	\$ -	\$ -	\$ 27,819	
7	<b>Total Number of Represented Employees</b> (Use FTEs if appropriate)	18.00			
8	<b>Total Compensation Average Cost per Employee</b>	\$ 25,379	\$ 2,744	\$ 634	\$ 222
			10.813%	2.25%	0.77%

## Sonoma County Office of Education

### Harmony Union School District

9. What was the negotiated percentage increase approved? For example, if the increase in "Year 1" was for less than a full year, what is the annualized percentage of that increase for "Year 1"?

For FY 2022-23, Harmony USD offered UNREPRESENTED an on-schedule on-going 6% raise; plus an off-schedule one-time payment of 13% off of the 6% raise. For FY 2023-24, Harmony USD offered UNREPRESENTED an on-schedule on-going 5% raise.

10. Were any additional steps, columns, or ranges added to the schedules? (If yes, please explain.)

n/a

11. Please include comments and explanations as necessary. (If more room is necessary, please attach an additional sheet.)

n/a

12. Does this bargaining unit have a negotiated cap for Health and Welfare benefits? Yes ☒ No ☐

If yes, please describe the cap amount.

100% single, 95% for 2-party, and 90% for 3-party+

- B. Proposed negotiated changes in noncompensation items** (i.e., class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.)

n/a

- C. What are the specific impacts (positive or negative) on instructional and support programs to accommodate the settlement?** Include the impact of changes such as staff reductions or increases, program reductions or increases, elimination or expansion of other services or programs (i.e., counselors, librarians, custodial staff, etc.)

n/a

## Sonoma County Office of Education

Harmony Union School District

**D. What contingency language is included in the proposed agreement (e.g., reopeners, etc.)?**

n/a

**E. Will this agreement create or increase deficit financing in the current or subsequent year(s)?**

"Deficit Financing" is defined to exist when a fund's expenditures and other financing uses exceed its revenues and other financing sources in a given year. If yes, explain the amounts and justification for doing so.

Yes. The 6% on-going raise will be paid using unrestricted funds. The 13% payment will be funded from the Budget Stabilization currently at \$2.4million.

**F. Identify other major provisions that do not directly affect the district's costs, such as binding arbitrations, grievance procedures, etc.**

**G. Source of Funding for Proposed Agreement:**

1. Current Year

The 6% on-going raise will be paid using unrestricted funds. The 13% payment will be funded from the Budget Stabilization currently at \$2.4million.

2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years (i.e., what will allow the district to afford this contract)?

General Fund

3. If this is a multiyear agreement, what is the source of funding, including assumptions used, to fund these obligations in subsequent years? (Remember to include compounding effects in meeting obligations.)

General Fund



# Sonoma County Office of Education

Harmony Union School District

## H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

### Unrestricted General Fund

Bargaining Unit:

Harmony Union Teachers Association

	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (March 9, 2023 )	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
<b>REVENUES</b>				
Revenue Limit Sources (8010-8099)	\$ 4,167,995	\$ -	\$ -	\$ 4,167,995
Remaining Revenues (8100-8799)	\$ 391,544	\$ -	\$ -	\$ 391,544
<b>TOTAL REVENUES</b>	\$ 4,559,539	\$ -	\$ -	\$ 4,559,539
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 1,324,991		\$ -	\$ 1,324,991
Classified Salaries (2000-2999)	\$ 834,133	\$ 44,241	\$ -	\$ 878,374
Employee Benefits (3000-3999)	\$ 1,156,359	\$ 18,391	\$ -	\$ 1,174,750
Books and Supplies (4000-4999)	\$ 128,465	\$ -	\$ -	\$ 128,465
Services, Other Operating Expenses (5000-5999)	\$ 472,734	\$ -	\$ -	\$ 472,734
Capital Outlay (6000-6599)	\$ -	\$ -	\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ -	\$ -	\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ (150)	\$ -	\$ -	\$ (150)
Other Adjustments				
<b>TOTAL EXPENDITURES</b>	\$ 3,916,532	\$ 62,632	\$ -	\$ 3,979,164
<b>OPERATING SURPLUS/(DEFICIT)</b>	\$ 643,007	\$ (62,632)	\$ -	\$ 580,375
Transfers In and Other Sources (8910-8979)	\$ 1,768,245	\$ -	\$ -	\$ 1,768,245
Transfers Out and Other Uses (7610-7699)	\$ 1,827,631	\$ -	\$ -	\$ 1,827,631
Contributions (8980-8999)	\$ (431,000)		\$ -	\$ (431,000)
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	\$ 152,621	\$ * (62,632)	\$ -	\$ 89,989
<b>BEGINNING BALANCE</b>	\$ 3,310,158			\$ 3,310,158
Prior-Year Adjustments/Restatements (9793/9795)	\$ -			\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	\$ 3,462,779	\$ (62,632)	\$ -	\$ 3,400,147
<b>COMPONENTS OF ENDING BALANCE:</b>				
Reserved Amounts (9711-9740)	\$ 500	\$ -	\$ -	\$ 500
Reserved for Economic Uncertainties (9770)	\$ 268,915	\$ 198,958	\$ -	\$ 467,873
Designated Amounts (9775-9780)	\$ 2,400,000	\$ -	\$ -	\$ 2,400,000
Unappropriated Amount (9790)	\$ 793,364	\$ (261,590)	\$ -	\$ 531,774

# Sonoma County Office of Education

## Harmony Union School District

### H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

#### Restricted General Fund

Bargaining Unit:

Harmony Union Teachers Association

	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (March 9, 2023 )	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
<b>REVENUES</b>				
Revenue Limit Sources (8010-8099)	\$ 25,199	\$ -	\$ -	\$ 25,199
Remaining Revenues (8100-8799)	\$ 897,097	\$ -	\$ -	\$ 897,097
<b>TOTAL REVENUES</b>	\$ 922,296	\$ -	\$ -	\$ 922,296
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 409,588		\$ -	\$ 409,588
Classified Salaries (2000-2999)	\$ 188,260		\$ -	\$ 188,260
Employee Benefits (3000-3999)	\$ 376,400		\$ -	\$ 376,400
Books and Supplies (4000-4999)	\$ 67,070	\$ -	\$ -	\$ 67,070
Services, Other Operating Expenses (5000-5999)	\$ 375,797	\$ -	\$ -	\$ 375,797
Capital Outlay (6000-6599)	\$ 44,500	\$ -	\$ -	\$ 44,500
Other Outgo (7100-7299) (7400-7499)	\$ 150	\$ -	\$ -	\$ 150
Direct Support/Indirect Cost (7300-7399)	\$ -	\$ -	\$ -	\$ -
Other Adjustments				
<b>TOTAL EXPENDITURES</b>	\$ 1,461,765	\$ -	\$ -	\$ 1,461,765
<b>OPERATING SURPLUS (DEFICIT)</b>	\$ (539,469)	\$ -	\$ -	\$ (539,469)
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ -	\$ -	\$ -	\$ -
Contributions (8980-8999)	\$ 431,000		\$ -	\$ 431,000
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	\$ (108,469)	\$ *	\$ -	\$ (108,469)
<b>BEGINNING BALANCE</b>	\$ 281,468			\$ 281,468
Prior-Year Adjustments/Restatements (9793/9795)	\$ -			\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	\$ 172,999	\$ -	\$ -	\$ 172,999
<b>COMPONENTS OF ENDING BALANCE:</b>				
Reserved Amounts (9711-9740)	\$ 172,999	\$ -	\$ -	\$ 172,999
Reserved for Economic Uncertainties (9770)	\$ -	\$ -	\$ -	\$ -
Designated Amounts (9775-9780)	\$ -	\$ -	\$ -	\$ -
Unappropriated Amount (9790)	\$ -	\$ -	\$ -	\$ -

# Sonoma County Office of Education

Harmony Union School District

## H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

### Combined General Fund

Bargaining Unit:

Harmony Union Teachers Association

	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (March 9, 2023 )	Classified	Other Revisions	Total Current Budget (Columns 1+2+3)
<b>REVENUES</b>				
Revenue Limit Sources (8010-8099)	\$ 4,193,194	\$ -	\$ -	\$ 4,193,194
Remaining Revenues (8100-8799)	\$ 1,288,641	\$ -	\$ -	\$ 1,288,641
<b>TOTAL REVENUES</b>	\$ 5,481,835	\$ -	\$ -	\$ 5,481,835
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 1,734,579	\$ -	\$ -	\$ 1,734,579
Classified Salaries (2000-2999)	\$ 1,022,393	\$ 44,241	\$ -	\$ 1,066,634
Employee Benefits (3000-3999)	\$ 1,532,759	\$ 18,391	\$ -	\$ 1,551,150
Books and Supplies (4000-4999)	\$ 195,535	\$ -	\$ -	\$ 195,535
Services, Other Operating Expenses (5000-5999)	\$ 848,531	\$ -	\$ -	\$ 848,531
Capital Outlay (6000-6599)	\$ 44,500	\$ -	\$ -	\$ 44,500
Other Outgo (7100-7299) (7400-7499)	\$ 150	\$ -	\$ -	\$ 150
Direct Support/Indirect Cost (7300-7399)	\$ (150)	\$ -	\$ -	\$ (150)
Other Adjustments				
<b>TOTAL EXPENDITURES</b>	\$ 5,378,297	\$ 62,632	\$ -	\$ 5,440,929
<b>OPERATING SURPLUS (DEFICIT)</b>	\$ 103,538	\$ (62,632)	\$ -	\$ 40,906
Transfer In and Other Sources (8910-8979)	\$ 1,768,245	\$ -	\$ -	\$ 1,768,245
Transfers Out and Other Uses (7610-7699)	\$ 1,827,631	\$ -	\$ -	\$ 1,827,631
Contributions (8980-8999)	\$ -	\$ -	\$ -	\$ -
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	\$ 44,152	\$ * (62,632)	\$ -	\$ (18,480)
<b>BEGINNING BALANCE</b>	\$ 3,591,626			\$ 3,591,626
Prior-Year Adjustments/Restatements (9793/9795)	\$ -			\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	\$ 3,635,778	\$ (62,632)	\$ -	\$ 3,573,146
<b>COMPONENTS OF ENDING BALANCE:</b>				
Reserved Amounts (9711-9740)	\$ 173,499	\$ -	\$ -	\$ 173,499
Reserved for Economic Uncertainties (9770)	\$ 268,915	\$ 198,958	\$ -	\$ 467,873
Designated Amounts (9775-9780)	\$ 2,400,000	\$ -	\$ -	\$ 2,400,000
Unappropriated Amount - Unrestricted (9790)	\$ 793,364	\$ (261,590)	\$ -	\$ 531,774
Unappropriated Amount - Restricted (9790)	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties Percentage	14.74%			13.75%

# Sonoma County Office of Education

## Harmony Union School District

### I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

#### Combined General Fund

Bargaining Unit:

Harmony Union Teachers Association

	2022-23	2023-24	2024-25
	Total Current Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
<b>REVENUES</b>			
Revenue Limit Sources (8010-8099)	\$ 4,193,194	\$ 4,481,363	\$ 4,622,487
Remaining Revenues (8100-8799)	\$ 1,288,641	\$ 843,905	\$ 849,921
<b>TOTAL REVENUES</b>	\$ 5,481,835	\$ 5,325,268	\$ 5,472,408
<b>EXPENDITURES</b>			
Certificated Salaries (1000-1999)	\$ 1,734,579	\$ 1,860,061	\$ 1,939,633
Classified Salaries (2000-2999)	\$ 1,066,634	\$ 1,068,140	\$ 1,108,341
Employee Benefits (3000-3999)	\$ 1,551,150	\$ 1,617,306	\$ 1,625,803
Books and Supplies (4000-4999)	\$ 195,535	\$ 174,825	\$ 176,554
Services, Other Operating Expenses (5000-5999)	\$ 848,531	\$ 769,085	\$ 651,010
Capital Outlay (6000-6999)	\$ 44,500	\$ 10,500	\$ 10,500
Other Outgo (7100-7299) (7400-7499)	\$ 150	\$ 150	\$ 150
Direct Support/Indirect Cost (7300-7399)	\$ (150)	\$ (150)	\$ (150)
Other Adjustments		\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	\$ 5,440,929	\$ 5,499,917	\$ 5,511,841
<b>OPERATING SURPLUS (DEFICIT)</b>	\$ 40,906	\$ (174,649)	\$ (39,433)
Transfers In and Other Sources (8910-8979)	\$ 1,768,245	\$ 1,745,000	\$ 1,730,000
Transfers Out and Other Uses (7610-7699)	\$ 1,827,631	\$ 1,785,000	\$ 1,785,000
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	\$ (18,480)	\$ (214,649)	\$ (94,433)
<b>BEGINNING BALANCE</b>	\$ 3,591,626	\$ 3,573,146	\$ 3,358,497
<b>CURRENT-YEAR ENDING BALANCE</b>	\$ 3,573,146	\$ 3,358,497	\$ 3,264,064
<b>COMPONENTS OF ENDING BALANCE:</b>			
Reserved Amounts (9711-9740)	\$ 173,499	\$ 6,098	\$ 535
Reserved for Economic Uncertainties - Unrestricted (9770)	\$ 467,873	\$ 274,996	\$ 275,592
Reserved for Economic Uncertainties - Restricted (9770)	\$ -	\$ -	\$ -
Board Designated Amounts - Unrestricted (9775-9780)	\$ 2,400,000	\$ 2,000,000	\$ 2,000,000
Board Designated Amounts - Restricted (9775-9780)	\$ -		\$ -
Unappropriated Amounts - Unrestricted (9790)	\$ 531,774	\$ 781,910	\$ 692,792
Unappropriated Amounts - Restricted (9790)	\$ -	\$ 295,493	\$ 295,145

# Sonoma County Office of Education

Harmony Union School District

## J. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

### 1. State Reserve Standard

		Classified	Year 2	Year 3
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 7,268,560	\$ 7,284,917	\$ 7,296,841
b.	State Standard Minimum Reserve Percentage for this District Enter percentage:	5.00%	5.00%	5.00%
c.	State Standard Minimum Reserve Amount for this District (For districts with less than 1,001 ADA, this is the greater of Line a, times Line b. or \$50,000)	\$ 363,428	\$ 364,246	\$ 364,842

### 2. Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9770)	\$ 467,873	\$ 274,996	\$ 275,592
b.	General Fund Budgeted Unrestricted Unappropriated Amount (9790)	\$ 531,774	\$ 781,910	\$ 692,792
c.	Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9770)			
d.	Special Reserve Fund (Fund 17) Budgeted Unappropriated Amount (9790)	\$ 494,303	\$ 499,303	\$ 504,303
e.	Total Available Reserves	\$ 1,493,950	\$ 1,556,209	\$ 1,472,687
f.	Reserve for Economic Uncertainties Percentage	20.55%	21.36%	20.18%

### 3. Do unrestricted reserves meet the state minimum reserve amount?

Current Year

Yes ☒

No ☐

Year 2

Yes ☒

No ☐

Year 3

Yes ☒

No ☐

### 4. If no, how do you plan to restore your reserves?

## **Sonoma County Office of Education**

Harmony Union School District

5. If the total amount of the adjustment in Column 2 on Page 4 does not agree with the amount of the Total Compensation Increase in Section A, Line 5 on Page 1 (i.e., increase was partially budgeted), explain the variance below:

Column 2 of page 4c matches Section A, Line 5 on page 1.

6. Please include any additional comments and explanations of Page 4 as necessary:



# Sonoma County Office of Education

Harmony Union School District

## L. CERTIFICATION NO. 1: CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE COSTS OF THE COLLECTIVE BARGAINING AGREEMENT

This disclosure document is intended to assist the district's Governing Board in determining whether the district can meet the costs incurred under the tentative Collective Bargaining Agreement in the current and subsequent years. This certification page should be signed by the Superintendent and Chief Business Official at the time of public disclosure. The absence of one or both of the signatures should serve as a "red flag" to the district's Governing Board.

In accordance with the requirements of Government Code Section 3547.5, the Superintendent and Chief Business Official of the Harmony Union School District, hereby certify that the District can meet the costs incurred under this Collective Bargaining Agreement during the term of the agreement from July 1, 2022 to June 30, 2024.

### Board Actions

The board actions necessary to meet the cost of the agreement in each year of its term are as follows:

#### Current Year

##### Budget Adjustment Categories:

Revenues/Other Financing Sources  
Expenditures/Other Financing Uses  
Ending Balance(s) Increase (Decrease)

##### Budget Adjustment Increase/(Decrease)

\$	-
\$	62,632
\$	(62,632)

#### Subsequent Years

##### Budget Adjustment Categories:

Revenues/Other Financing Sources  
Expenditures/Other Financing Uses  
Ending Balance(s) Increase (Decrease)

##### Budget Adjustment Increase/(Decrease)

	\$0.00
	\$0.00
	\$0.00

### Budget Revisions

If the district does not adopt all of the revisions to its budget needed in the current year to meet the costs of the agreement at the time of the approval of the proposed collective bargaining agreement, the county superintendent of schools is required to issue a qualified or negative certification for the district on its next interim report.

### Assumptions

See attached page for a list of the assumptions upon which this certification is based.

### Certifications

☒ I hereby certify ☐ I am unable to certify

  
\_\_\_\_\_  
District Superintendent  
(Signature)

6/13/23  
\_\_\_\_\_  
Date

☒ I hereby certify ☐ I am unable to certify

  
\_\_\_\_\_  
Chief Business Official  
(Signature)

June 13, 2023  
\_\_\_\_\_  
Date

**Special Note:** The Sonoma County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.

# Sonoma County Office of Education

## Harmony Union School District

### Assumptions

The assumptions upon which this certification is made are as follows:

2022-23 settlement is for 2 (two) years.

2022-23 CBO and Classified Salary Schedule will be increased by 6% on-going.

2022-23 CBO and Classified staff will also receive a one-time OFF-SCHEDULE payment of 13%.

2023-24 CBO and Classified Salary Schedule will be increased by 5% on-going.

Concerns regarding affordability of agreement in subsequent years (if any):

n/a



## Sonoma County Office of Education

Harmony Union School District

### M. CERTIFICATION NO. 2

The disclosure document must be signed by the district Superintendent or designee at the time of public disclosure and by the President or Clerk of the Governing Board at the time of formal board action on the proposed agreement.

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the "Public Disclosure of Proposed Collective Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code Section 3547.5.



**District Superintendent (or Designee)**  
(Signature)

6/13/2023

**Date**

Stacy Kalember  
**Contact Person**

707-874-1205 x 12  
**Phone**

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on Monday, June 5, 2023, took action to approve the proposed Agreement with the Harmony Union Teacher Association Bargaining Unit.

**President (or Clerk), Governing Board**  
(Signature)

**Date**

**Special Note: The Sonoma County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.**



# Harmony Union School District

## AGENDA ITEM

<b>Meeting Date:</b>	6/15/2023 - 6:00 PM
<b>Category:</b>	Action Items
<b>Type:</b>	Action
<b>Subject:</b>	10.12 Consideration of "Me Too" for Classified Employees
<b>Strategic Plans:</b>	
<b>Policy:</b>	
<b>Enclosure</b>	
<b>File Attachment:</b>	
<b>Description:</b>	
<b>Background Information:</b>	
<b>Fiscal Implications:</b>	
<b>Recommendation:</b>	That the Board approves the "Me Too" for Classified Employees

**Approvals:**

Recommended  
By:



A handwritten signature in black ink that reads "Matthew Morgan".

Matthew Morgan - Superintendent/Principal



Meeting Date:	6/15/2023 - 6:00 PM
Category:	Action Items
Type:	Action
Subject:	10.13 Consideration of updated salary schedule: Classified Employees
Strategic Plans:	
Policy:	
Enclosure	

File Attachment:

-  DRAFT 2022-23 Classified SS.pdf
-  Draft 2023-24 Classified SS.pdf

Description:
Background Information:
Fiscal Implications:

Recommendation: That the Board consider for approval the updated salary schedule for: Classified Employees

Approvals:

Recommended By:   
Matthew Morgan - Superintendent/Principal

2022-23 Classified Salary Schedule							
Salary Range:		A	B	C	D	E	F
Positions		Instructional Assistant	Paraeducator Instructional Assistant	Custodial and Maintenance Technician	Library and Media Services Technician	Custodial and Maintenance Director	Food Services Director
			Paraeducator Bilingual Services Instructional Assistant			Farm and Garden Director	
			Paraeducator Special Education Assistant				
			Paraeducator Special Education Temporary Assistant				
			Food Services Assistant				
			Farm and Garden Assistant				
% of Pivot #		50.0%	60.0%	70.0%	80.0%	90.0%	100.0%
1		18.55	22.26	25.97	29.68	33.39	37.10
2	2.00%	18.92	22.71	26.49	30.27	34.06	37.84
3	2.00%	19.30	23.16	27.02	30.88	34.74	38.60
4	2.00%	19.69	23.62	27.56	31.50	35.43	39.37
5	2.00%	20.08	24.09	28.11	32.13	36.14	40.16
6	1.00%	20.28	24.34	28.39	32.45	36.50	40.56
7	1.00%	20.48	24.58	28.68	32.77	36.87	40.97
8	1.00%	20.69	24.83	28.96	33.10	37.24	41.38
9	1.00%	20.89	25.07	29.25	33.43	37.61	41.79
10	1.00%	21.10	25.32	29.54	33.77	37.99	42.21
11	0.50%	21.10	25.45	29.69	33.93	38.18	42.42
12	0.50%	21.10	25.58	29.84	34.10	38.37	42.63
13	0.50%	21.10	25.71	29.99	34.27	38.56	42.84
14	0.50%	21.10	25.83	30.14	34.45	38.75	43.06
15	0.50%	21.10	25.96	30.29	34.62	38.95	43.27

BA \$1,000  
Masters/Credential \$1,000

\*See Step 1 for Substitute rates

1. Change the salary schedule algorithm
2. Change Range/Column assignments for some positions
3. Awarding additional service credit for years accrued after reaching step 5 in the job assignment

Board Approved:

2023-24 Classified Salary Schedule							
Salary Range:		A	B	C	D	E	F
Positions		Instructional Assistant	Paraeducator Instructional Assistant	Custodial and Maintenance Technician	Library and Media Services Technician	Custodial and Maintenance Director	Food Services Director
			Paraeducator Bilingual Services Instructional Assistant			Farm and Garden Director	
			Paraeducator Special Education Assistant				
			Paraeducator Special Education Temporary Assistant				
			Food Services Assistant				
			Farm and Garden Assistant				
% of Pivot #		50.0%	60.0%	70.0%	80.0%	90.0%	100.0%
1		19.48	23.37	27.27	31.16	35.06	38.96
2	2.00%	19.87	23.84	27.81	31.79	35.76	39.73
3	2.00%	20.26	24.32	28.37	32.42	36.48	40.53
4	2.00%	20.67	24.80	28.94	33.07	37.21	41.34
5	2.00%	21.08	25.30	29.52	33.73	37.95	42.17
6	1.00%	21.29	25.55	29.81	34.07	38.33	42.59
7	1.00%	21.51	25.81	30.11	34.41	38.71	43.01
8	1.00%	21.72	26.07	30.41	34.76	39.10	43.44
9	1.00%	21.94	26.33	30.71	35.10	39.49	43.88
10	1.00%	22.16	26.59	31.02	35.45	39.89	44.32
11	0.50%	22.16	26.72	31.18	35.63	40.08	44.54
12	0.50%	22.16	26.86	31.33	35.81	40.29	44.76
13	0.50%	22.16	26.99	31.49	35.99	40.49	44.99
14	0.50%	22.16	27.13	31.65	36.17	40.69	45.21
15	0.50%	22.16	27.26	31.81	36.35	40.89	45.44

BA \$1,000  
Masters/Credential \$1,000

\*See Step 1 for Substitute rates


1. Change the salary schedule algorithm
2. Change Range/Column assignments for some positions
3. Awarding additional service credit for years accrued after reaching step 5 in the job assignment

Board Approved:



# Harmony Union School District

## AGENDA ITEM

<b>Meeting Date:</b>	6/15/2023 - 6:00 PM
<b>Category:</b>	Action Items
<b>Type:</b>	Action
<b>Subject:</b>	10.14 Consideration of AB 1200 report for Classified Employees
<b>Strategic Plans:</b>	
<b>Policy:</b>	
<b>Enclosure</b>	
<b>File Attachment:</b>	 2022-23 AB1200 Classified.pdf
<b>Description:</b>	
<b>Background Information:</b>	
<b>Fiscal Implications:</b>	
<b>Recommendation:</b>	That the Board approves the AB 1200 report for Classified Employees

**Approvals:**

Recommended  
By:

A handwritten signature in black ink, reading "Matthew Morgan".

Matthew Morgan - Superintendent/Principal

# Sonoma County Office of Education

## PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT in accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449

Name of School District:	Harmony Union School District
Name of Bargaining Unit:	Harmony Union Teachers Association
Certificated, Classified, Other:	Classified

The proposed agreement covers the period beginning: July 1, 2022 and ending: June 30, 2023  
(date) (date)

The Governing Board will act upon this agreement on: June 15, 2023  
(date)

**Note: This form, along with a copy of the proposed agreement, must be submitted to the County Office at least ten (10) working days prior to the date the Governing Board will take action.**

### A. Proposed Change in Compensation

Compensation		Annual Cost Prior to Proposed Agreement  FY 2022 - 23	Fiscal Impact of Proposed Agreement		
			Year 1 Increase/(Decrease) FY 2022 - 23	Year 2 Increase/(Decrease) FY 2023 - 24	Year 3 Increase/(Decrease) FY 2024 - 25
1	<b>Salary Schedule</b> (This is to include Step and Column, which is also reported separately in Item 6.)	\$ 670,517	\$ 40,237	\$ 35,543	\$ 9,330
			6.00%	5.00%	1.25%
2	<b>Other Compensation -</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.		\$ 92,411		
			13.00%		
	<b>Description of other compensation</b>		Off-schedule payment of 13% is based off of the 6% on-schedule; plus \$6,500 increase in stipends		
3	<b>Statutory Benefits -</b> STRS, PERS, FICA, WC, UI, Medicare, etc.	\$ 147,514	\$ 55,142	\$ 7,819	\$ 2,053
			37.381%	3.86%	0.98%
4	<b>Health/Welfare Plans</b>	\$ 241,608	\$ -	\$ -	\$ -
			0.00%	0.00%	0.00%
5	<b>Total Compensation -</b> Add Items 1 through 4 to equal 5	\$ 1,059,639	\$ 187,790	\$ 43,362	\$ 11,383
			17.722%	3.48%	0.88%
6	<b>Step and Column -</b> Due to movement plus any changes due to settlement. This is a subset of Item No. 1.	\$ -	\$ -	\$ 27,819	
7	<b>Total Number of Represented Employees</b> (Use FTEs if appropriate)	18.00			
8	<b>Total Compensation Average Cost per Employee</b>	\$ 58,869	\$ 10,433	\$ 2,409	\$ 632
			17.722%	3.48%	0.88%

## Sonoma County Office of Education

### Harmony Union School District

9. What was the negotiated percentage increase approved? For example, if the increase in "Year 1" was for less than a full year, what is the annualized percentage of that increase for "Year 1"?

For FY 2022-23, Harmony USD offered CSEA an on-schedule on-going 6% raise; plus an off-schedule one-time payment of 13% off of the 6% raise. For FY 2023-24, Harmony USD offered CSEA an on-schedule on-going 5% raise.

10. Were any additional steps, columns, or ranges added to the schedules? (If yes, please explain.)

n/a

11. Please include comments and explanations as necessary. (If more room is necessary, please attach an additional sheet.)

n/a

12. Does this bargaining unit have a negotiated cap for Health and Welfare benefits? Yes ☒ No ☐

If yes, please describe the cap amount.

100% single, 95% for 2-party, and 90% for 3-party+

- B. Proposed negotiated changes in noncompensation items** (i.e., class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.)

n/a

- C. What are the specific impacts (positive or negative) on instructional and support programs to accommodate the settlement?** Include the impact of changes such as staff reductions or increases, program reductions or increases, elimination or expansion of other services or programs (i.e., counselors, librarians, custodial staff, etc.)

n/a



## Sonoma County Office of Education

Harmony Union School District

**D. What contingency language is included in the proposed agreement (e.g., reopeners, etc.)?**

n/a

**E. Will this agreement create or increase deficit financing in the current or subsequent year(s)?**

"Deficit Financing" is defined to exist when a fund's expenditures and other financing uses exceed its revenues and other financing sources in a given year. If yes, explain the amounts and justification for doing so.

Yes. The 6% on-going raise will be paid using unrestricted funds. The 13% payment will be funded from the Budget Stabilization currently at \$2.4million.

**F. Identify other major provisions that do not directly affect the district's costs, such as binding arbitrations, grievance procedures, etc.**

**G. Source of Funding for Proposed Agreement:**

1. Current Year

The 6% on-going raise will be paid using unrestricted funds. The 13% payment will be funded from the Budget Stabilization currently at \$2.4million.

2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years (i.e., what will allow the district to afford this contract)?

General Fund

3. If this is a multiyear agreement, what is the source of funding, including assumptions used, to fund these obligations in subsequent years? (Remember to include compounding effects in meeting obligations.)

General Fund

# Sonoma County Office of Education

## Harmony Union School District

### H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

#### Unrestricted General Fund

Bargaining Unit:

Harmony Union Teachers Association

	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (March 9, 2023 )	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
<b>REVENUES</b>				
Revenue Limit Sources (8010-8099)	\$ 4,167,995	\$ -	\$ -	\$ 4,167,995
Remaining Revenues (8100-8799)	\$ 391,544	\$ -	\$ -	\$ 391,544
<b>TOTAL REVENUES</b>	\$ 4,559,539	\$ -	\$ -	\$ 4,559,539
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 1,324,991		\$ -	\$ 1,324,991
Classified Salaries (2000-2999)	\$ 834,133	\$ 152,541	\$ -	\$ 986,674
Employee Benefits (3000-3999)	\$ 1,156,359	\$ 63,411	\$ -	\$ 1,219,770
Books and Supplies (4000-4999)	\$ 128,465	\$ -	\$ -	\$ 128,465
Services, Other Operating Expenses (5000-5999)	\$ 472,734	\$ -	\$ -	\$ 472,734
Capital Outlay (6000-6599)	\$ -	\$ -	\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ -	\$ -	\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ (150)	\$ -	\$ -	\$ (150)
Other Adjustments				
<b>TOTAL EXPENDITURES</b>	\$ 3,916,532	\$ 215,952	\$ -	\$ 4,132,484
<b>OPERATING SURPLUS/(DEFICIT)</b>	\$ 643,007	\$ (215,952)	\$ -	\$ 427,055
Transfers In and Other Sources (8910-8979)	\$ 1,768,245	\$ -	\$ -	\$ 1,768,245
Transfers Out and Other Uses (7610-7699)	\$ 1,827,631	\$ -	\$ -	\$ 1,827,631
Contributions (8980-8999)	\$ (431,000)		\$ -	\$ (431,000)
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	\$ 152,621	\$ * (215,952)	\$ -	\$ (63,331)
<b>BEGINNING BALANCE</b>	\$ 3,310,158			\$ 3,310,158
Prior-Year Adjustments/Restatements (9793/9795)	\$ -			\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	\$ 3,462,779	\$ (215,952)	\$ -	\$ 3,246,827
<b>COMPONENTS OF ENDING BALANCE:</b>				
Reserved Amounts (9711-9740)	\$ 500	\$ -	\$ -	\$ 500
Reserved for Economic Uncertainties (9770)	\$ 268,915	\$ 206,624	\$ -	\$ 475,539
Designated Amounts (9775-9780)	\$ 2,400,000	\$ -	\$ -	\$ 2,400,000
Unappropriated Amount (9790)	\$ 793,364	\$ (422,577)	\$ -	\$ 370,787

# Sonoma County Office of Education

## Harmony Union School District

### H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

#### Restricted General Fund

Bargaining Unit:

Harmony Union Teachers Association

	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (March 9, 2023 )	Adjustments as a Result of Settlement	Other Revisions	Total Current Budget (Columns 1+2+3)
<b>REVENUES</b>				
Revenue Limit Sources (8010-8099)	\$ 25,199	\$ -	\$ -	\$ 25,199
Remaining Revenues (8100-8799)	\$ 897,097	\$ -	\$ -	\$ 897,097
<b>TOTAL REVENUES</b>	\$ 922,296	\$ -	\$ -	\$ 922,296
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 409,588		\$ -	\$ 409,588
Classified Salaries (2000-2999)	\$ 188,260	\$ 15,650	\$ -	\$ 203,910
Employee Benefits (3000-3999)	\$ 376,400	\$ 6,506	\$ -	\$ 382,906
Books and Supplies (4000-4999)	\$ 67,070	\$ -	\$ -	\$ 67,070
Services, Other Operating Expenses (5000-5999)	\$ 375,797	\$ -	\$ -	\$ 375,797
Capital Outlay (6000-6599)	\$ 44,500	\$ -	\$ -	\$ 44,500
Other Outgo (7100-7299) (7400-7499)	\$ 150	\$ -	\$ -	\$ 150
Direct Support/Indirect Cost (7300-7399)	\$ -	\$ -	\$ -	\$ -
Other Adjustments				
<b>TOTAL EXPENDITURES</b>	\$ 1,461,765	\$ 22,156	\$ -	\$ 1,483,921
<b>OPERATING SURPLUS (DEFICIT)</b>	\$ (539,469)	\$ (22,156)	\$ -	\$ (561,625)
Transfers In and Other Sources (8910-8979)	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses (7610-7699)	\$ -	\$ -	\$ -	\$ -
Contributions (8980-8999)	\$ 431,000		\$ -	\$ 431,000
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	\$ (108,469)	\$ * (22,156)	\$ -	\$ (130,625)
<b>BEGINNING BALANCE</b>	\$ 281,468			\$ 281,468
Prior-Year Adjustments/Restatements (9793/9795)	\$ -			\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	\$ 172,999	\$ (22,156)	\$ -	\$ 150,843
<b>COMPONENTS OF ENDING BALANCE:</b>				
Reserved Amounts (9711-9740)	\$ 172,999	\$ -	\$ -	\$ 172,999
Reserved for Economic Uncertainties (9770)	\$ -	\$ -	\$ -	\$ -
Designated Amounts (9775-9780)	\$ -	\$ -	\$ -	\$ -
Unappropriated Amount (9790)	\$ -	\$ (22,156)	\$ -	\$ (22,156)

# Sonoma County Office of Education

Harmony Union School District

## H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

### Combined General Fund

Bargaining Unit:

Harmony Union Teachers Association

	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (March 9, 2023 )	Classified	Other Revisions	Total Current Budget (Columns 1+2+3)
<b>REVENUES</b>				
Revenue Limit Sources (8010-8099)	\$ 4,193,194	\$ -	\$ -	\$ 4,193,194
Remaining Revenues (8100-8799)	\$ 1,288,641	\$ -	\$ -	\$ 1,288,641
<b>TOTAL REVENUES</b>	\$ 5,481,835	\$ -	\$ -	\$ 5,481,835
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 1,734,579	\$ -	\$ -	\$ 1,734,579
Classified Salaries (2000-2999)	\$ 1,022,393	\$ 168,191	\$ -	\$ 1,190,584
Employee Benefits (3000-3999)	\$ 1,532,759	\$ 69,917	\$ -	\$ 1,602,676
Books and Supplies (4000-4999)	\$ 195,535	\$ -	\$ -	\$ 195,535
Services, Other Operating Expenses (5000-5999)	\$ 848,531	\$ -	\$ -	\$ 848,531
Capital Outlay (6000-6599)	\$ 44,500	\$ -	\$ -	\$ 44,500
Other Outgo (7100-7299) (7400-7499)	\$ 150	\$ -	\$ -	\$ 150
Direct Support/Indirect Cost (7300-7399)	\$ (150)	\$ -	\$ -	\$ (150)
Other Adjustments				
<b>TOTAL EXPENDITURES</b>	\$ 5,378,297	\$ 238,108	\$ -	\$ 5,616,405
<b>OPERATING SURPLUS (DEFICIT)</b>	\$ 103,538	\$ (238,108)	\$ -	\$ (134,570)
Transfer In and Other Sources (8910-8979)	\$ 1,768,245	\$ -	\$ -	\$ 1,768,245
Transfers Out and Other Uses (7610-7699)	\$ 1,827,631	\$ -	\$ -	\$ 1,827,631
Contributions (8980-8999)	\$ -	\$ -	\$ -	\$ -
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	\$ 44,152	\$ * (238,108)	\$ -	\$ (193,956)
<b>BEGINNING BALANCE</b>	\$ 3,591,626			\$ 3,591,626
Prior-Year Adjustments/Restatements (9793/9795)	\$ -			\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	\$ 3,635,778	\$ (238,108)	\$ -	\$ 3,397,670
<b>COMPONENTS OF ENDING BALANCE:</b>				
Reserved Amounts (9711-9740)	\$ 173,499	\$ -	\$ -	\$ 173,499
Reserved for Economic Uncertainties (9770)	\$ 268,915	\$ 206,624	\$ -	\$ 475,539
Designated Amounts (9775-9780)	\$ 2,400,000	\$ -	\$ -	\$ 2,400,000
Unappropriated Amount - Unrestricted (9790)	\$ 793,364	\$ (422,577)	\$ -	\$ 370,787
Unappropriated Amount - Restricted (9790)	\$ -	\$ (22,156)	\$ -	\$ (22,156)
Reserve for Economic Uncertainties Percentage	14.74%			11.37%

# Sonoma County Office of Education

## Harmony Union School District

### I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

#### Combined General Fund

Bargaining Unit:

Harmony Union Teachers Association

	2022-23	2023-24	2024-25
	Total Current Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
<b>REVENUES</b>			
Revenue Limit Sources (8010-8099)	\$ 4,193,194	\$ 4,481,363	\$ 4,622,487
Remaining Revenues (8100-8799)	\$ 1,288,641	\$ 843,905	\$ 849,921
<b>TOTAL REVENUES</b>	\$ 5,481,835	\$ 5,325,268	\$ 5,472,408
<b>EXPENDITURES</b>			
Certificated Salaries (1000-1999)	\$ 1,734,579	\$ 1,860,061	\$ 1,939,633
Classified Salaries (2000-2999)	\$ 1,190,584	\$ 1,068,140	\$ 1,108,341
Employee Benefits (3000-3999)	\$ 1,602,676	\$ 1,617,306	\$ 1,625,803
Books and Supplies (4000-4999)	\$ 195,535	\$ 174,825	\$ 176,554
Services, Other Operating Expenses (5000-5999)	\$ 848,531	\$ 769,085	\$ 651,010
Capital Outlay (6000-6999)	\$ 44,500	\$ 10,500	\$ 10,500
Other Outgo (7100-7299) (7400-7499)	\$ 150	\$ 150	\$ 150
Direct Support/Indirect Cost (7300-7399)	\$ (150)	\$ (150)	\$ (150)
Other Adjustments		\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	\$ 5,616,405	\$ 5,499,917	\$ 5,511,841
<b>OPERATING SURPLUS (DEFICIT)</b>	\$ (134,570)	\$ (174,649)	\$ (39,433)
Transfers In and Other Sources (8910-8979)	\$ 1,768,245	\$ 1,745,000	\$ 1,730,000
Transfers Out and Other Uses (7610-7699)	\$ 1,827,631	\$ 1,785,000	\$ 1,785,000
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	\$ (193,956)	\$ (214,649)	\$ (94,433)
<b>BEGINNING BALANCE</b>	\$ 3,591,626	\$ 3,397,670	\$ 3,183,021
<b>CURRENT-YEAR ENDING BALANCE</b>	\$ 3,397,670	\$ 3,183,021	\$ 3,088,588
<b>COMPONENTS OF ENDING BALANCE:</b>			
Reserved Amounts (9711-9740)	\$ 173,499	\$ 6,098	\$ 535
Reserved for Economic Uncertainties - Unrestricted (9770)	\$ 475,539	\$ 274,996	\$ 275,592
Reserved for Economic Uncertainties - Restricted (9770)	\$ -	\$ -	\$ -
Board Designated Amounts - Unrestricted (9775-9780)	\$ 2,400,000	\$ 2,000,000	\$ 2,000,000
Board Designated Amounts - Restricted (9775-9780)	\$ -		\$ -
Unappropriated Amounts - Unrestricted (9790)	\$ 370,787	\$ 781,910	\$ 692,792
Unappropriated Amounts - Restricted (9790)	\$ (22,156)	\$ 120,017	\$ 119,669



# Sonoma County Office of Education

Harmony Union School District

## J. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

### 1. State Reserve Standard

		Classified	Year 2	Year 3
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 7,444,036	\$ 7,284,917	\$ 7,296,841
b.	State Standard Minimum Reserve Percentage for this District Enter percentage:	5.00%	5.00%	5.00%
c.	State Standard Minimum Reserve Amount for this District (For districts with less than 1,001 ADA, this is the greater of Line a, times Line b. or \$50,000)	\$ 372,202	\$ 364,246	\$ 364,842

### 2. Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9770)	\$ 475,539	\$ 274,996	\$ 275,592
b.	General Fund Budgeted Unrestricted Unappropriated Amount (9790)	\$ 370,787	\$ 781,910	\$ 692,792
c.	Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9770)			
d.	Special Reserve Fund (Fund 17) Budgeted Unappropriated Amount (9790)	\$ 494,303	\$ 499,303	\$ 504,303
e.	Total Available Reserves	\$ 1,340,630	\$ 1,556,209	\$ 1,472,687
f.	Reserve for Economic Uncertainties Percentage	18.01%	21.36%	20.18%

### 3. Do unrestricted reserves meet the state minimum reserve amount?

Current Year

Yes ☒

No ☐

Year 2

Yes ☒

No ☐

Year 3

Yes ☒

No ☐

### 4. If no, how do you plan to restore your reserves?

## **Sonoma County Office of Education**

Harmony Union School District

5. If the total amount of the adjustment in Column 2 on Page 4 does not agree with the amount of the Total Compensation Increase in Section A, Line 5 on Page 1 (i.e., increase was partially budgeted), explain the variance below:

Column 2 of page 4c matches Section A, Line 5 on page 1.

6. Please include any additional comments and explanations of Page 4 as necessary:

# Sonoma County Office of Education

Harmony Union School District

## L. CERTIFICATION NO. 1: CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE COSTS OF THE COLLECTIVE BARGAINING AGREEMENT

This disclosure document is intended to assist the district's Governing Board in determining whether the district can meet the costs incurred under the tentative Collective Bargaining Agreement in the current and subsequent years. This certification page should be signed by the Superintendent and Chief Business Official at the time of public disclosure. The absence of one or both of the signatures should serve as a "red flag" to the district's Governing Board.

In accordance with the requirements of Government Code Section 3547.5, the Superintendent and Chief Business Official of the Harmony Union School District, hereby certify that the District can meet the costs incurred under this Collective Bargaining Agreement during the term of the agreement from July 1, 2022 to June 30, 2024.

### Board Actions

The board actions necessary to meet the cost of the agreement in each year of its term are as follows:

#### Current Year

##### Budget Adjustment Categories:

Revenues/Other Financing Sources

Expenditures/Other Financing Uses

Ending Balance(s) Increase (Decrease)

##### Budget Adjustment Increase/(Decrease)

\$	-
\$	238,108
\$	(238,108)

#### Subsequent Years

##### Budget Adjustment Categories:

Revenues/Other Financing Sources

Expenditures/Other Financing Uses

Ending Balance(s) Increase (Decrease)

##### Budget Adjustment Increase/(Decrease)

	\$0.00
	\$0.00
	\$0.00

### Budget Revisions


If the district does not adopt all of the revisions to its budget needed in the current year to meet the costs of the agreement at the time of the approval of the proposed collective bargaining agreement, the county superintendent of schools is required to issue a qualified or negative certification for the district on its next interim report.

### Assumptions

See attached page for a list of the assumptions upon which this certification is based.

### Certifications

☒ I hereby certify ☐ I am unable to certify

  
\_\_\_\_\_  
District Superintendent  
(Signature)

6/13/23  
\_\_\_\_\_  
Date

☒ I hereby certify ☐ I am unable to certify

  
\_\_\_\_\_  
Chief Business Official  
(Signature)

June 13, 2023  
\_\_\_\_\_  
Date

**Special Note:** The Sonoma County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.



# Sonoma County Office of Education

## Harmony Union School District

### Assumptions

The assumptions upon which this certification is made are as follows:

2022-23 settlement is for 2 (two) years.

2022-23 Classified Salary Schedule will be increased by 6% on-going.

2022-23 Classified staff will also receive a one-time OFF-SCHEDULE payment of 13%.

2023-24 Classified Salary Schedule will be increased by 5% on-going.

Concerns regarding affordability of agreement in subsequent years (if any):

n/a


## Sonoma County Office of Education

Harmony Union School District

### M. CERTIFICATION NO. 2

The disclosure document must be signed by the district Superintendent or designee at the time of public disclosure and by the President or Clerk of the Governing Board at the time of formal board action on the proposed agreement.

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the "Public Disclosure of Proposed Collective Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code Section 3547.5.

  
\_\_\_\_\_  
**District Superintendent (or Designee)**  
(Signature)

6/13/23  
\_\_\_\_\_  
**Date**

\_\_\_\_\_  
Stacy Kalember  
**Contact Person**

\_\_\_\_\_  
707-874-1205 x 12  
**Phone**



**After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on Monday, June 5, 2023, took action to approve the proposed Agreement with the Harmony Union Teacher Association Bargaining Unit.**

\_\_\_\_\_  
**President (or Clerk), Governing Board**  
(Signature)

\_\_\_\_\_  
**Date**

**Special Note: The Sonoma County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.**



Meeting Date:	6/15/2023 - 6:00 PM
Category:	Action Items
Type:	Action
Subject:	10.15 Consideration of Memorandum of Understanding between the District and CSEA for 2023-2024
Strategic Plans:	
Policy:	
Enclosure	
File Attachment:	 CSEA MOU 23-24.pdf
Description:	
Background Information:	
Fiscal Implications:	
Recommendation:	That the Board approves the Memorandum of Understanding between the District and CSEA for 2023-2024
Approvals:	<div>Recommended By:  Matthew Morgan - Superintendent/Principal</div>

**MEMORANDUM OF UNDERSTANDING**  
**IEP/504/MEDICAL/KINDER SUPPORT STIPEND 2023-2024**  
**BETWEEN**  
**HARMONY UNION SCHOOL DISTRICT**  
**AND**  
**CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION, CHAPTER 70**

Paraeducator positions which are assigned the following primary duties on a daily or hourly basis may be eligible for the IEP/504/Medical Support Stipend:

- Direct, regular support for IEP/504 students who have medical conditions that require assistance in toileting, feeding, and transfers, both independent and accompanied
- Assisting students with supportive medical/OT devices for mobility, toileting (i.e. colostomy apparatus, catheters), feeding (feeding tubes) and vocational activities.

Paraeducator positions which are assigned the following primary duties on a daily or hourly basis may be eligible for the TK/Kinder Toileting Support Stipend:

- Assisting students on diapering and changing clothes after soiling clothing due to urination or elimination in the TK/Kinder environment.

Eligibility to fill a position assigned the stipend requires the staff member is able to:

- Complete BBP training and demonstrate proficiency to follow all safety and hygiene protocols with body fluids and soiled or contaminated materials.
- To lift at least 60 pounds independently, and to participate in the upper body lift of students and side by side lift of students, as trained, with two people assisting not to exceed 120 pounds
- Implement Specialized healthcare procedures, including but not limited to; catheterization, nebulizer treatment, tracheostomy suctioning, blood glucose monitoring, gastrostomy tube feeding, and ostomy procedures, and various assistive technology devices.

For the 2023-2024 school year the following positions will be assigned the following stipends

- IEP/504/Medical Support Stipend:
  - 1 Paraeducator Special Education Assistant
  - 1 Paraeducator Special Education Temporary Assistant
- TK/Kinder Toileting Support Stipend:
  - 1 Paraeducator Assistant (TK/K)


For the 2023-2024 school year the rate of compensation for each stipend is as follows:

- IEP/504/Medical Support Stipend: \$2500
- TK/Kinder Toileting Support Stipend: \$1250

The assignments of a stipend to a position shall be agreed in advance by the district and CSEA membership.

IN WITNESS WHEREOF, the parties have executed this Agreement on May 16, 2023.


Harmony Union School District

  
Matthew Morgan  
Superintendent-Principal

6/8/23

Revised by the Chapter  
Karen M. Lincoln  
CSEA Ch. 70 President

CSEA

 5/14/2023  
Karen Lincoln  
CSEA Chapter 70 President

 5/18/2023


**MEMORANDUM OF UNDERSTANDING  
CLASSIFIED SUBSTITUTE DIFFERENTIAL PAY 2023-2024  
BETWEEN  
HARMONY UNION SCHOOL DISTRICT  
AND  
CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION, CHAPTER 70**

Due to a nationwide teacher and substitute teacher shortage, situations may arise where a credentialed substitute teacher is not available to fill a day absence vacancy. In such events, classified staff may be offered the opportunity to assume primary responsibilities of the classroom for the day. In such cases the classified staff will be provided supplemental pay equal to the differential between their hourly compensation on the salary schedule and that of column E step 1, or, if the classified paraeducator holds an active credential, step 15. This differential supplementary pay will be tracked by the business manager and provided in the following Supplemental Pay Period.

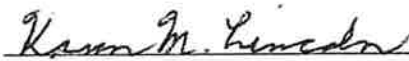
This differential pay is offered for day absence vacancies only, which occur when the certificated staff person vacancy is confirmed in the request for sub in the staff management system.

IN WITNESS WHEREOF, the parties have executed this Agreement on May 16, 2023.

Harmony Union School District

  
Matthew Morgan  
Superintendent-Principal

CSEA

 5/16/2023  
Karen Lincoln  
CSEA Chapter 70 President

 5/18/2023



6/8/23

Ratified by the Chapter  
Karen M. Lincoln  
CSEA Ch 70 President



# Harmony Union School District

## AGENDA ITEM

<b>Meeting Date:</b>	6/15/2023 - 6:00 PM
<b>Category:</b>	Action Items
<b>Type:</b>	Action
<b>Subject:</b>	10.16 Consideration of Memorandum of Understanding with Special Education and Student Services Consortium
<b>Strategic Plans:</b>	
<b>Policy:</b>	
<b>Enclosure</b>	
<b>File Attachment:</b>	 WSCC MOU 2023-2028 (1).pdf
<b>Description:</b>	
<b>Background Information:</b>	
<b>Fiscal Implications:</b>	
<b>Recommendation:</b>	That the board approve the Memorandum of Understanding with Special Education and Student Services Consortium
<b>Approvals:</b>	Recommended By:  Matthew Morgan - Superintendent/Principal

MEMORANDUM OF UNDERSTANDING  
SPECIAL EDUCATION AND STUDENT SERVICES CONSORTIUM  
Between and among  
FORESTVILLE UNION SCHOOL DISTRICT  
FORT ROSS ELEMENTARY SCHOOL DISTRICT  
GUERNEVILLE UNION SCHOOL DISTRICT  
HARMONY UNION SCHOOL DISTRICT  
MONTE RIO UNION SCHOOL DISTRICT  
MONTGOMERY ELEMENTARY SCHOOL DISTRICT  
OAK GROVE UNION SCHOOL DISTRICT  
SEBASTOPOL UNION SCHOOL DISTRICT  
TWIN HILLS UNION SCHOOL DISTRICT  
WEST SONOMA COUNTY UNION HIGH SCHOOL DISTRICT

This Memorandum of Understanding (hereinafter "MOU" or "Agreement") is entered into this 1<sup>st</sup> day of July 2023, by and between the above listed West Sonoma County school districts. This Agreement terminates June 30, 2028 and supersedes the existing MOU between the Participant districts dated July 1, 2018.

WITNESSETH

WHEREAS, each party to this MOU is a public school district under the jurisdiction of a Consortium Council as provided herein. This Agreement may refer to each party as a "Participant" and to all parties as "Participants," and,

WHEREAS, it is to the mutual programmatic and financial benefit of the Participants herein subscribed to join together as the West County Special Education and Student Services Consortium (hereinafter "Consortium") for the provision of specific special education and student services for the students of the Participants; and

WHEREAS, the parties desire to set forth the understanding between the Participants regarding the governance and funding of the Consortium;

NOW, THEREFORE, THE PARTICIPANTS AGREE AS FOLLOWS:

1. PARTICIPANTS. The Participants to this Agreement are the Forestville Union School District, Guerneville Union School District, Harmony Union School District, Monte Rio Union School District, Montgomery Elementary School District, Oak Grove Union School District, Fort Ross Elementary School District, Sebastopol Union School District, Twin Hills Union School District, and the West Sonoma County Union High School District.
2. TERM. The term of this Agreement shall commence on July 1, 2023 and shall terminate June 30, 2028.
3. LOCAL EDUCATION AGENCY. West Sonoma County Union High School District shall act as the local education agency (LEA) for the West County Special Education and Student Services Consortium. The LEA shall hire staff, provide workspace and operational expenses of the central office, and provide appropriate administrative, business, budget, and personnel services as needed. Additional services shall include appropriate and regular reports to the Consortium Council related to personnel services and budget.
4. GOVERNANCE.
  - a. CONSORTIUM COUNCIL
    - i. The Consortium shall be governed by a Consortium Council composed of the Superintendents or designees of the Participants (also referred to in this Agreement as "Members"). The Consortium Council shall meet as needed in accordance with an annual schedule to be established at the first meeting of each academic year. The Council shall select a Chairperson and Vice Chairperson at the final meeting of each academic year to serve in the subsequent academic year. A simple majority of the Consortium Council shall constitute a quorum and all Consortium Council actions shall require a majority vote of the Members present, except as otherwise specified herein.

Decisions made by the Consortium Council shall not be in conflict with policies and contracts of the LEA or the local SELPA. However, the Consortium Council may make recommendations to the LEA. The LEA, in consultation with the Consortium Council, shall hire a Director to coordinate the services and programs of the Consortium and shall develop an appropriate job description and responsibilities for the position.

b. CONSORTIUM DIRECTOR

- i. The Consortium Director is employed by the LEA, and receives operational direction from the Consortium Council. The Director is evaluated with input from the Consortium Council according to LEA policy and procedures.

5. FINANCE

a. REVENUE

- i. Per SELPA Local Plan, the AB 602 revenue shall be calculated by SELPA with enrollment/ADA and CASEMIS data. Accounting oversight will be provided by the LEA Business Services Department and the Consortium director. Revenue for the Participants and the Consortium Fund 06 shall flow to each Participant district and the Consortium via current SELPA policies. All Participants' business managers will be given a written document specifying those students who reside in their school district and are served through the Consortium.
- ii. Local Control Funding Formula (LCFF) dollars for students in the SH/SDC program operated by the Consortium shall be reported as ADA by district of service (the LEA or other Consortium designated district) which will maintain attendance accounting on the participant's P1 and P2 attendance reporting periods and other census dates. LCFF dollars generated by Consortium students shall be credited to the district of residence in the year received by the Consortium LEA. The Consortium director and LEA Business Services Department will jointly provide this information to Participants' business managers at P1 and P2 attendance reporting periods and other census dates.

b. BILLING

- i. Itemized billing from the Consortium Fund 06 to Consortium Participants shall be the responsibility of LEA Business Services Department, in consultation with the Consortium director, and shall be for excess costs calculated as follows: (For purposes of district billing, "P2" refers to total district ADA at P2)
  1. Severely Handicapped Special Day Class: For grades K-8, cost is distributed based 50% upon prior year P-2 plus the Consortium K-8 ADA by district of residence, and 50% on usage. For grades 9-12, 100% based on usage
  2. Preschool: Non-intensive and SH SDC: Cost will be distributed K-8 based on a 50/50 model with 50% of all costs being based on prior year P-2 plus the Consortium K-8 ADA by district of residence, and 50% being based on usage, using the three-tiered program model (number of served preschool students from each Participant).
  3. Speech: services shall be based upon an FTE model with each Participant paying excess costs for the percentage of FTE used in the Participant district. All costs will be based upon the combined average daily rate of all speech therapists.
  4. Nursing: based upon an FTE model with each Participant paying excess costs for the percentage of FTE used in the Participant district. All costs will be based upon the combined average daily rate of all nurses.
  5. Psychologist: based upon an FTE model with each Participant paying excess costs for the percentage of FTE used in the Participant district. All costs will be based upon the combined average daily rate of all psychologists.
  6. Administration and Support Services: based upon prior year total P2 ADA, plus the Consortium K-8 ADA by district of residence.



7. Credentialed Behaviorist: For grades K-8, cost is distributed based 50% upon prior year P-2 plus the Consortium K-8 ADA by district of residence, and 50% on usage. For grades 9-12, 100% based on usage. Usage will be an average of two counts; December 1 and April 1 of the current school year.
  8. Behavior Assistants: Participants may hire their own assistants or they may hire a behavior assistant through the Consortium. If a Participant wishes to hire a behavior assistant through the Consortium, a letter of intent must be filed at the Consortium office no later than May 1 to continue services for the coming school year. Should a Participant no longer require the help of a behavior assistant the Participant shall give a 60-day notice to the Consortium and the LEA that services are no longer needed. Each Participant hiring a behavior assistant through the Consortium shall be responsible for 100% of the cost for the behavior assistant services plus the MOU indirect cost.
  9. Adaptive Physical Education (APE): Participants receiving APE services will be charged at a pro- rata share, based on usage, of the APE program costs. Usage will be an average of two counts; December 1 and April 1 of the current school year.
  10. Occupational Therapy (OT): Participants receiving OT services will be charged at a pro-rata share, based on usage, of the OT program costs. Usage will be an average of two counts; December 1 and April 1 of the current school year.
  11. Education Specialist Mild/Moderate/RSP: The Consortium recognizes the need to support Participants by providing support with staffing of special education teachers. The Consortium cannot guarantee staffing of this position. If not staffed, the Consortium will continue to search for a candidate, however, responsibility to hire will revert back to Participants. The Consortium will notify Participants by July 1 if it has not yet staffed this position. Based upon an FTE model with each Participant paying excess costs for the percentage of FTE used in the Participant district. All costs will be based upon the combined average daily rate of all Ed. Specialist/RSP.
- ii. Member districts will be billed four times a year. The first billing, by October 1, is based on 25% of the adopted budget. The second billing, by January 1, will be an additional 25% of the 1st Interim Budget for a total annual billing of 50% of the approved budget. The third billing, by April 1, will be an additional 20% of the 2nd Interim Budget for a total annual billing of 70% of the approved budget. The fourth and final billing will be based on 100% of the final program expenditures for the fiscal year. The final bill will be issued once all year-end processes have been completed for the Consortium budget, with a target date of August 1.
- c. OTHER FISCAL
- i. To compensate for the projected costs of post-employment health benefits for employees of the LEA assigned to positions providing Consortium services, an actuarially determined surcharge will be applied to such salary costs starting in 2008-09 with the intent to build a reserve fund for post-employment health benefits. The surcharge will be adjusted every two years thereafter according to actuarial projections. Each Participant's portion of the post-employment benefit cost will be calculated based on prior year P2, plus the Consortium K-8 ADA by district of residence. The reserve fund will remain a part of the Consortium budget and interest accrued will be added to the reserve fund. Funds from the reserve fund shall be transferred on a year-by-year basis to the LEA to cover the costs of post-employment health benefit liability for employees of the LEA assigned to positions providing Consortium services. Individual Participant liability will extend for a five (5) year period following withdrawal from the consortium. Withdrawal from the consortium does not exempt a district from the projected post-employment costs and/or the actuarially determined surcharge.
  - ii. The LEA may only charge up to an 8% indirect fee or the approved California Department of Education indirect cost rate, whichever is lesser, calculated on the full Consortium expense general budget. No indirect fee may be charged on the post-employment health benefit fund.

- iii. The Consortium budget shall include a minimum 3% reserve balance for economic uncertainties based on total expenditures. These funds will be transferred to the unrestricted resource within the consortium accounts and maintained there, along with any interest earned. Should the minimum reserve balance not be met, participants agree to contribute, at minimum, an additional 0.5% of the total cost of each program annually. If a member withdraws from the consortium as specified in section 17 and the member has paid all obligations to the consortium, that member's reserve balance will be returned by January 31 of the following year
  - iv. Participants housing Consortium special day classes shall receive \$10,000 per classroom, per school year, to offset the cost of custodial services, maintenance, utilities, and property insurance. The cost shall be distributed based on a 50/50 model: Prior Year P-2, plus the Consortium K-8 enrollment ADA by district of residence, and usage. The room usage fee will be paid in two installments; one at the end of each semester. Any changes in a rental agreement must be approved by the Consortium Council.
6. LIABILITY AND INSURANCE. Except as otherwise provided by individual contract, pursuant to the provisions of Government Code section 895 et seq., the Participants are jointly and severally liable upon any liability which is otherwise imposed by law upon any one of the Participants or upon the Consortium or its LEA for injury caused by a negligent or wrongful act or omission occurring in the performance of this Agreement. If a Participant to this Agreement or the Consortium or its LEA is held liable upon any judgment for damages or through resolution of a claim caused by such an act or omission, or resolves a related claim at a cost to the Participant, Consortium or LEA, such Participant or the Consortium or its LEA is entitled to contribution from each of the other Participants on a pro-rata amount based upon the prior year total P2 ADA, plus the Consortium K-8 ADA by district of residence. Notwithstanding the foregoing, each Participant is solely responsible for any and all liability or cost arising from its acts or omissions in circumstances within its sole control, including, but not limited to, inappropriate placement of a student or a dangerous condition on the participant's property, and shall defend, indemnify and hold harmless the other Participants, including the lead agency, their governing boards, employees and agents, against any and all such claims or legal actions, except to the extent such liability or costs arises from the contributory negligence or willful misconduct of another Participant.
  - a. All Participants under this Agreement shall provide and maintain a comprehensive liability policy, liability coverage through RESIG, or the equivalent, which shall include general liability, acts or omissions arising out of negligence, bodily injury, automobile liability, and property damage. This policy and/or coverage shall name the Consortium, its Participants and their respective employees, agents, and officers as an insured.
  - b. Any Participant operating programs on behalf of other Consortium Participants under this Agreement shall provide and maintain in full force and effect a workers' compensation insurance and employer's liability policy, or evidence of a certification of permission to self-insure issued by the Department of Industrial Relations, Administration of Self-Insurance, Sacramento, California.
  - c. The LEA may bill Participants for the actual cost of liability insurance for employees of the LEA assigned to positions providing Consortium services. The LEA may incorporate into this billing the actual cost of the "experience modifier" applied by the insurance carrier to the LEA's base insurance rate, if the "experience modifier" attributed to the employees assigned to positions providing Consortium services is higher than the "experience modifier" for the LEA calculated without those employees. The LEA will bill Participants for the liability insurance cost using the 50/50 model.
7. SERVICES Services through the Consortium may include, but not be limited to Special Day classes (SH and Preschool); case management; Designated Instructional Services (DIS) including Speech/Language, Adaptive Physical Education, Nursing, Psychologist, Occupational Therapist, Ed. Specialist (mild/mod), and Positive Behavior Program. (See AMENDMENT A for exclusions).

- a. All new Consortium positions and/or employees shall be authorized by the Consortium Council and will be recommended to the LEA for employment by the LEA.
- b. Participant requests for changes in the level of service for any program shall be given to the Consortium Council by February 1st of the preceding school year.
- c. In the event the Consortium is unable to deliver service due to inadequate staffing or lack of appropriate candidates, the Consortium Director will inform school staff and parents as appropriate. The Consortium Director will provide letters to affected schools within 10 days of any unexpected staff absences or urgencies.
- d. In the event of a hiring need, the affected District Superintendent and the Consortium Director will coordinate hiring either through the Consortium LEA or through the individual member district. This action requires notification of the Consortium council, and can be taken at any time as long as it does not negatively affect the employment rights of an existing LEA employee.

## 8. LEGAL FEES

- a. Consortium legal services: During the course of operation it is anticipated that the Consortium will need legal services either to address particular questions and/or to receive training on special education laws, case rulings and best practices from a legal perspective. Accordingly, the LEA shall contract, separately from the Participant districts, for 5 (five) hours of legal service per fiscal year for the Consortium. The Consortium Council may authorize additional hours as needed. Only the Consortium Director or the LEA superintendent and their designee shall be able to approve use of such retained hours.
- b. Use of legal services:
  - i. Legal services are to be used in a preventative/proactive approach—in other words, if possible, before a dispute develops. Questions may be initiated from the site administrator, consortium teachers as well as from other staff. All questions should be directed to the Consortium Director. The Director may directly or otherwise designate a staff member to seek legal counsel for a particular situation. However, it is expected that the Director shall seek initial assistance from the SELPA Director or other SELPA staff as appropriate.
  - ii. Legal services may also be used to address legal concerns of the Consortium, other than special education, such as personnel, contracts, etc. The Consortium pool of hours shall be paid for by the Consortium Members on a pro-rata amount based upon the prior year total P2 ADA, plus the Consortium K-8 ADA by district of residence.
- c. Legal services for particular due process cases are the responsibility of the district of residence.
  - i. In the event that two or more Participants are respondents in a special education dispute, those Participants shall meet to determine how to allocate potential expenses which may include, but are not limited to, the following:
    - 1. Attorney fees for parent,
    - 2. Compensatory services,
    - 3. Increased cost of FAPE,
    - 4. Outside assessment fees and other reimbursements, and
    - 5. Attorney fees for involved school agencies.
  - ii. When two or more Participants are involved in the litigation, each party may select its own separate legal counsel at its own expense. Alternatively, the Participants may choose to share attorney services in such a case, provided there is no conflict of interest barring such joint representation, and shall be directly billed for such shared services as mutually agreed upon.

- d. Uniform complaints filed against a Member that require internal investigation: Based on the nature of some complaints, the state requires that a school district conduct an internal review. In those situations, the named district shall be responsible for undertaking the review and issuing a report. Consortium staff shall cooperate fully in the review and investigation of the matter and may consult with the named Participant in developing an appropriate response. To the extent that the complaint actually involves allegations of non-compliance by the Consortium, the named Participant may seek reimbursement for some or all of its legal expenses from the Consortium.

9. SEVERABILITY. If any portion, term, condition or provision of the Agreement is found to be in conflict with any law of the State of California, or to be otherwise rendered unenforceable or ineffectual, the remaining portions, terms, conditions and provisions of the Agreement shall continue to be valid.

10. AMENDMENTS. This Agreement may be amended by a 2/3<sup>rd</sup> vote of the Consortium Council, subject to ratification by sixty percent (60%) of the Participant school boards, provided that any amendment must further the purpose of this Agreement. Any such amendment shall be effective on the date of its approval by the sixty percent (60%) of the Participant school boards. If a school board has not taken action within a 45 day period, it will be considered a "yes" vote for the amendment(s) approved by the Consortium Council.

#### 11. CONTRACTUAL OBLIGATION

- a. This Agreement shall constitute a contract among the Participants. Its terms may be enforced by any of the Participants in any court. The mutual promises and agreements in this Agreement constitute the consideration for the duties imposed upon each Participant.
- b. Except to the extent of the financial contributions expressly agreed to in this Agreement, no Participant agrees to be held responsible for any claims in tort or contract made against any other Participant(s). The contracting parties expressly deny the creation of any relationship of surety, indemnification or responsibility for the Participants except as specifically set forth in this Agreement.

12. GOVERNING LAW. This Agreement is made and entered into in the County of Sonoma, State of California.

13. SUCCESSORS AND ASSIGNS. The provisions hereof shall insure to the benefit of, and be binding upon, the successors, assigns, heirs, executors and administrators of the parties hereto.

14. REPRESENTATION BY COUNSEL. Multiple Participants to this Agreement are currently advised and represented by School and College Legal Services of California ("SCLS"), and the Superintendent of each Participant listed above has executed a conflict waiver, consenting to joint representation by SCLS for drafting this Agreement. Each Participant is advised that it may seek independent legal counsel to review this Agreement on its behalf. In the event of any dispute arising between two or more Participants, it is understood that SCLS must withdraw and may not represent any of the parties to that dispute with respect to that dispute.

15. DISPOSITION OF ASSETS UPON TERMINATION. In the event of the complete termination of this Agreement by all Participants, assets shall be disposed of as the Members shall then determine. The objective of the disposition shall be to return to each Participant an amount proportionate to its contribution which shall be done over a time period so as not to interrupt the successful operation of the Consortium programs and services.

16. COUNTERPARTS. This Agreement may be executed in any number of counterparts, each of which shall be enforceable against the parties actually executing such counterparts, and all of which together shall constitute one instrument.

17. WITHDRAWAL FROM CONSORTIUM/MOU AGREEMENT. Withdrawing from the Consortium is the same as withdrawing from this MOU/Agreement. Should a Participant wish to discontinue Consortium membership, it must notify the Consortium Director in writing no later than December 31 of the school

year preceding the withdrawal. Receipt of such notification will automatically cause the requesting Participant district to withdraw from the Consortium effective July 1 the following calendar year.

18. OUTSOURCING OF CONSORTIUM SERVICES. The Consortium may consider offering Consortium services to non-member districts or parties. The cost for said contracted services shall be equal to 150% of the average cost of that specific service (e.g. psychologist) for Participant districts.

19. NON-CONSORTIUM PLACEMENTS.

- a. If a Consortium-run SDC is able to serve additional students beyond those from Participant Districts, non-Participant Districts may be permitted to enroll students in an appropriate SDC, subject to fees as described below.
- b. A non-Participant District shall pay a fee for placement equal to at least 150% of the cost associated with the Consortium class, including but not limited to teachers, aides, support services, consortium administration, rent, and indirect costs. The net costs will be divided by the average student count to yield the minimum fee for service. The Consortium Director shall enter into a Memorandum of Understanding with the non-Participant District that dictates the exact fee-for-service cost, and shall have the discretion to charge a greater fee-for-service based on the actual costs of serving the student.
- c. The Consortium Director can deny enrollment for a non-Participant District student in a Consortium-run SDC for the following reasons:
  - i. The appropriate program cannot serve any additional students.
  - ii. The requested program cannot meet the referred student's needs.
  - iii. The requested program is too restrictive, based on the student's needs.
- d. The Consortium Director can, with written notice of twenty school days, remove a non-Participant District Student from a Consortium-run SDC for any legal reason, including but not limited to:
  - i. The appropriate program cannot serve any non-Participating District students.
  - ii. The requested program cannot meet the referred student's needs.
  - iii. The requested program is too restrictive, based on the student's needs.
  - iv. The student's attendance is below 90%.
  - v. The student commits an expellable act, pursuant to Education Code sections 48900 *et seq.*

20. CREDIT TO CONSORTIUM DISTRICTS NOT RECEIVING SPEECH OR OTHER CONSORTIUM SUPPORT SERVICES. Should the Consortium be unable to meet its program service obligations for a specific district (e.g. speech) that Participant district shall not be billed for the unfulfilled services.

21. FAILURE TO MAKE EXCESS COST PAYMENTS. Should a Participant fail to make an excess cost payment to the Consortium in a timely manner (within 90 days of invoice), the LEA may assess a penalty of 5% of the outstanding balance.

22. READMITTANCE AS CONSORTIUM MEMBER. Should a former Participant district who elected to become a non-member, wish to be readmitted as a Consortium Participant, said district shall complete a "Readmittance Application" and submit to the Consortium Director no later than March 1 of the school year prior to seeking readmission. Readmittance approval shall be by a 2/3<sup>rd</sup> majority vote of the Consortium Council including a re-admittance fee of \$15,000.

## APPENDIX A

### APPENDIX TO THE MEMORANDUM OF UNDERSTANDING FOR THE WEST COUNTY SPECIAL EDUCATION AND STUDENT SERVICES CONSORTIUM.

Beginning July 1, 2023:

- a) Exclusions:

- i) West Sonoma County Union High School District, Sebastopol Union School, Forestville Union, Guerneville School District, and Harmony Union School District are not participants for psychologist services through the Consortium.

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IN WITNESS WHEREOF, the foregoing Agreement is hereby executed as of the date first written above.

FORT ROSS ELEMENTARY SCHOOL DISTRICT

By \_\_\_\_\_

Date \_\_\_\_\_

FORESTVILLE UNION SCHOOL DISTRICT

By \_\_\_\_\_

Date \_\_\_\_\_

GUERNEVILLE UNION SCHOOL DISTRICT

By \_\_\_\_\_

Date \_\_\_\_\_

HARMONY UNION SCHOOL DISTRICT

By \_\_\_\_\_

Date \_\_\_\_\_

MONTE RIO UNION SCHOOL DISTRICT

By \_\_\_\_\_

Date \_\_\_\_\_

MONTGOMERY ELEMENTARY SCHOOL DISTRICT

By \_\_\_\_\_

Date \_\_\_\_\_

OAK GROVE UNION SCHOOL DISTRICT

By \_\_\_\_\_

Date \_\_\_\_\_

SEBASTOPOL UNION SCHOOL DISTRICT

By \_\_\_\_\_

Date \_\_\_\_\_

TWIN HILLS UNION SCHOOL DISTRICT

By \_\_\_\_\_

Date \_\_\_\_\_

WEST SONOMA COUNTY UNION HIGH SCHOOL  
DISTRICT

By \_\_\_\_\_

Date \_\_\_\_\_

Final Agreement Approved By Consortium Participant Superintendents  
Local School Boards of Participants Will Review and Ratify Agreement  
Ratified by LEA School Board: \_\_\_\_\_ (date)