



Harmony
Union School District

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

2nd Interim Budget

2023-24

Certification

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 14, 2024 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

Contact person for additional information on the interim report:

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

Criteria and Standards Review Summary

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

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

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

S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?		X
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
			n/a	
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	



Harmony
Union School District

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

2nd Interim Budget

2023-24

Narrative

HARMONY UNION SCHOOL DISTRICT

2023-24 2nd Interim Budget Update

March 14, 2024 Board Meeting

Harmony USD's 2023-24 2nd Interim Budget was developed using the 2023-24 Enacted State Budget, version 24.2b of the LCFF Calculator, the 2024-25 Dartboard, along with Federal and State Funds determined by the California Department of Education (CDE). Harmony's 2023-24 2nd Interim Budget was also developed using a 10-year property tax average of 5%. Years 2024-25 and 2025-26 used a 2.5% increase based on the slowing economy. Harmony used a 5% property tax projection for 2023-24 based off the 2022-23 property tax increase of 6.55%. Real Estate transactions and property assessments were above average in 2020, 2021 and 2022. With the County Assessor's Office two years behind in property tax assessments, assuming a 5% increase seemed appropriate for the 2023-24 school year.

The Governor's January Budget has been updated to calculate the 2024-25 COLA of 3.94% down to .76%, and the 2025-26 COLA of 3.29% down to 2.73%. This change in COLA has decreased the 2024-25 and 2025-26 revenue budgets from what was reported at 1st Interim.

Sonoma County Office of Education's 2022-23 Statistical Report concisely explains the Local Control Funding Formula, and how it applies to Harmony Union School District. Beginning with the 2013-14 school year, school districts and charter schools were funded under the Local Control Funding Formula (LCFF). LCFF removed most spending restrictions with the elimination of most state categorical programs and established grade-specific base rate targets, which are adjusted for cost of living annually. In addition, districts and charter schools receive supplemental and concentration funding for English learner, low-income and foster youth students. The count of English learner, low-income and foster youth as compared to the entire school population generates an Unduplicated Pupil Count Percentage. Now, district and charter schools serving the same number of students in the same grade spans with the same characteristics receive the same amount of funding. At the 2023-24 2nd Interim Budget, the District's unduplicated count is 13 and the Supplemental/Concentration Grant percentage for the District is 27%. The District does not qualify for concentration grant funding as the unduplicated count percentage would have to exceed 55%.

The LCFF model also determines funding using Average Daily Attendance or ADA. ADA is generated by pupils in attendance and engaged in educational activities under the immediate supervision of an employee who possesses a valid credential. ADA funding means that all funding school districts and charter schools receive is based on how often students attend school, not on how many students are enrolled in school. ADA at 90% means the school districts and charter schools are funded at 90% of their enrollment numbers. At 2nd Interim, Harmony Elementary is calculated to receive 95% of their allotted funding (excluding the 13 TK students that are withheld in the enrollment count); Salmon Creek Charter will receive 92%.

The 2023-24 2nd Interim Budget includes one-time Comprehensive Support and Improvement funds to assist our District students improve their ADA. CSI funds cover Building capacity, collaborating with educational partners, conducting needs assessments and root cause analysis, selecting and implementing evidence-based interventions, strategies, and activities, using data and outcomes to monitor and evaluate improvement efforts, reviewing, identifying and

HARMONY UNION SCHOOL DISTRICT

2023-24 2nd Interim Budget Update

March 14, 2024 Board Meeting

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

The 2023-24 2nd Interim Budget also includes funding to expand our Transition Kindergarten program. TK students who turn 5 by April 2, 2024, are now included in the ADA calculations. The 2024-25 Budget includes TK students who turn 5 by June 2, 2025, in the ADA calculation and the 2025-26 Budget includes TK students who turn 5 by September 1, 2026, in the ADA calculation. This is why ADA in TK increases slightly each year. Harmony does not anticipate having more than 20 students in our TK program, but each year we will have more and more who are counted in ADA, thus funding will increase through 2025-26.

Special Ed student enrollment has increased raising the cost of special education services for the District. The revenue for these students does increase, but the contribution from the General Fund for this program stays significant at \$680,000 for 2023-24, \$650,000 for 2024-25 and \$700,000 for 2025-26.

Property taxes per ADA x Charter ADA is reflected below:

	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
Local Property Taxes	\$3,110,000	\$3,187,750	\$3,267,444
District LCFF ADA	45.64 \$284,559	50.35 \$306,836	55.10 \$341,964
S.C. Charter LCFF ADA	165.55 \$975,743	161.50 \$976,427	158.7 \$969,659
Pathways Charter ADA	313.83 \$1,849,698	315 \$1,904,487	320 \$1,955,821

The 2023-24 2nd Interim Budget reflects an unprecedented deficit spending of \$1,218,281. This deficit was projected at \$883,434 at the 1st Interim Budget Update, but increased an additional \$334,847 in costs due to \$149,125 in additional Special Education services, \$79,412 in additional operating contracts, and \$106,010 in additional necessary staffing (salaries and benefits). The 1st Interim Budget previously included costs of \$550,672 to complete the 2018 Bond project, \$168,350 in communication devices and Wifi extenders, and \$114,481 in security cameras.

Deferred Maintenance Program Fund 14: With the implementation of LCFF, the annual State's deferred maintenance apportionment was eliminated. The state required contribution to the Deferred Maintenance Program Fund 14 from the General Fund is \$25,000 for 2023-24, 2024-25 and 2025-26.

HARMONY UNION SCHOOL DISTRICT

2023-24 2nd Interim Budget Update

March 14, 2024 Board Meeting

Measure C, a school improvement obligation (G.O.) bond measure ballot to modernize and renovate our campus was passed on the June 5, 2018. The Bond is in the amount of \$9.6 million. The third and final phase of the 2018 Bond is now complete. The Notice of Completion was filed with Sonoma County on October 16, 2023. The Certification of Compliance letter to Harmony Elementary School from the Department of General Services, Division of the State Architect, DSA File 49-47, was filed on December 11, 2023. The 2018 Bond went considerably over budget, due to inadequate architectural plans. The District has contracted with legal counsel to seek damages. Any funds awarded will reimburse the General Fund.

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.*

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

The 2nd Interim reflects a 5-year contract to pay \$15,000 to an HUSD Retiree through June of 2024. 2023-24 is year 5 of 5 in the contract.

In summary:

As stated above, the 2023-24 2nd Interim is significantly deficit spending. Many of the extraordinary costs in 2023-24 are not on-going, however, if the State does not provide adequate funding within the next two (2) years, it is recommended that additional budget reductions be made in addition to the reductions presented in this Budget Update.

With great uncertainty of the California State Budget, it is highly recommended that the District monitor the budget closely. With an ending balance of \$1,585,904, we are well within the State's "Criteria and Standards" which state that our District should have an ending balance for Economic Uncertainties of 5%. With the District assigning funds in a Budget Stabilization account, in the amount of \$1,000,000, and restricted funds in the amount of \$176,120, the district's unassigned ending balance at 2nd Interim is \$409,784.

HARMONY UNION SCHOOL DISTRICT

2023-24 2nd Interim Budget Update

March 14, 2024 Board Meeting

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

	<u>*LCFF Revenue</u>	<u>EPA Revenue</u>	<u>State Aid Revenue</u>
2023-24	\$2,659,491	\$232,645	\$1,181,969
2024-25	\$2,630,674	\$210,103	\$1,162,308
2025-26	\$2,697,536	\$239,816	\$1,170,823

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

ADA used for LCFF calculations are:

<u>@Budget Development</u>		<u>@2nd Interim</u>	
2023-24	206.26	2023-24	211.19
2024-25	208.45	2024-25	211.85
2025-26	209	2025-26	213.75

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

The 2nd Interim 2023-24 reflects a positive certification for Harmony Union School District. It will be able to meet its financial obligations for the 2023-24 through 2025-26 fiscal years.

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

The LCFF Calculator Universal Assumptions for Harmony Union Elementary and Salmon Creek Charter used for the 2023-24 2nd Interim is also included.



Harmony
Union School District

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

2nd Interim Budget

2023-24

LCFF Calculator

Harmony Union Elementary (70730) - 2023-24 Budget @ 2nd Interim		3/14/2024							
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
SUMMARY OF FUNDING									
General Assumptions									
COLA & Augmentation	0.00%	5.07%	13.26%	8.22%	0.76%	2.73%	3.11%	3.17%	
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
LCFF Entitlement									
Base Grant	\$451,132	\$476,841	\$485,134	\$479,691	\$507,196	\$574,572	\$632,650	\$694,234	
Grade Span Adjustment	46,194	48,474	49,547	47,978	52,729	58,847	64,849	71,228	
Supplemental Grant	31,312	26,444	18,917	19,597	21,647	27,807	30,913	34,017	
Concentration Grant	-	-	-	-	-	-	-	-	
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-	-	
Add-ons: Home-to-School Transportation	115,000	115,000	115,000	124,453	125,399	128,822	132,828	137,039	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-	
Add-ons: Transitional Kindergarten	-	-	20,535	14,521	33,128	53,569	61,733	67,042	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$643,638	\$666,759	\$689,133	\$686,240	\$740,099	\$843,617	\$922,973	\$1,003,560	
Miscellaneous Adjustments	-	-	-	-	-	-	-	-	
Economic Recovery Target	-	-	-	-	-	-	-	-	
Additional State Aid	187,439	215,548	177,712	176,437	142,662	86,818	48,653	11,712	
Total LCFF Entitlement	831,077	882,307	866,845	862,677	882,761	930,435	971,626	1,015,272	
LCFF Entitlement Per ADA	\$ 14,192	\$ 14,982	\$ 16,390	\$ 17,868	\$ 17,394	\$ 16,630	\$ 16,262	\$ 15,976	
Components of LCFF By Object Code									
State Aid (Object Code 8011)	\$ 523,123	\$ 523,123	\$ 523,123	\$ 523,123	\$ 523,123	\$ 523,123	\$ 523,123	\$ 523,123	
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 53,048	\$ 55,401	\$ 36,913	\$ 54,995	\$ 52,802	\$ 65,348	\$ 74,185	\$ 84,072	
<i>Local Revenue Sources:</i>									
Property Taxes (Object 8021 to 8089)	\$ 2,655,987	\$ 2,805,980	\$ 2,904,631	\$ 3,110,000	\$ 3,187,750	\$ 3,267,444	\$ 3,349,130	\$ 3,432,858	
In-Lieu of Property Taxes (Object Code 8096)	(2,401,081)	(2,502,197)	(2,597,822)	(2,825,441)	(2,880,914)	(2,925,480)	(2,974,812)	(3,024,781)	
<i>Property Taxes net of In-Lieu</i>	<i>\$ 254,906</i>	<i>\$ 303,783</i>	<i>\$ 306,809</i>	<i>\$ 284,559</i>	<i>\$ 306,836</i>	<i>\$ 341,964</i>	<i>\$ 374,318</i>	<i>\$ 408,077</i>	
TOTAL FUNDING	831,077	882,307	866,845	862,677	882,761	930,435	971,626	1,015,272	
Basic Aid Status	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	831,077	882,307	866,845	862,677	882,761	930,435	971,626	1,015,272	
SUMMARY OF EPA									
% of Adjusted Revenue Limit - Annual	82.74488538%	75.37156903%	12.74780911%	44.55990366%	44.55990366%	44.55990366%	44.55990366%	44.55990366%	
% of Adjusted Revenue Limit - P-2	70.06785065%	73.31789035%	12.74780911%	44.55990366%	44.55990366%	44.55990366%	44.55990366%	44.55990366%	
EPA (for LCFF Calculation purposes)	\$ 53,048	\$ 55,401	\$ 36,913	\$ 54,995	\$ 52,802	\$ 65,348	\$ 74,185	\$ 84,072	
EPA, Current Year (Object Code 8012) (P-2 plus Current Year Accrual)	\$ 53,048	\$ 55,371	\$ 36,913	\$ 54,995	\$ 52,802	\$ 65,348	\$ 74,185	\$ 84,072	
EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual)	\$ 200.00	\$ (4,600.00)	\$ (5,429.00)	\$ 781.00	\$ -	\$ -	\$ -	\$ -	
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES									
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 684,765	\$ 740,863	\$ 712,393	\$ 704,106	\$ 702,587	\$ 720,237	\$ 746,152	\$ 777,174	
Supplemental and Concentration Grant funding in the LCAP year	\$ 31,312	\$ 26,444	\$ 18,917	\$ 19,597	\$ 21,647	\$ 27,807	\$ 30,913	\$ 34,017	
Percentage to Increase or Improve Services	4.57%	3.57%	2.66%	2.78%	3.08%	3.86%	4.14%	4.38%	

Harmony Union Elementary (70730) - 2023-24 Budget @ 2nd Interim		3/14/2024						
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
SUMMARY OF STUDENT POPULATION								
Unduplicated Pupil Population								
Enrollment	40	43	44	50	54	59	63	67
COE Enrollment	1	1	1	1	-	-	-	-
Total Enrollment	41	44	45	51	54	59	63	67
Unduplicated Pupil Count	7	8	6	11	12	13	14	15
COE Unduplicated Pupil Count	1	1	-	-	-	-	-	-
Total Unduplicated Pupil Count	8	9	6	11	12	13	14	15
Rolling %, Supplemental Grant	31.4800%	25.1700%	17.6900%	18.5700%	19.3300%	21.9500%	22.1600%	22.2200%
Rolling %, Concentration Grant	31.4800%	25.1700%	17.6900%	18.5700%	19.3300%	21.9500%	22.1600%	22.2200%

Salmon Creek School - A Charter (6110639) - 2023-24 Budget @ 2nd Interim		3/14/2024							
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
SUMMARY OF FUNDING									
General Assumptions									
COLA & Augmentation	0.00%	5.07%	13.26%	8.22%	0.76%	2.73%	3.11%	3.17%	
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
LCFF Entitlement									
Base Grant	\$1,232,786	\$1,082,419	\$1,258,800	\$1,673,599	\$1,646,912	\$1,664,652	\$1,673,153	\$1,682,549	
Grade Span Adjustment	34,331	39,001	40,169	43,479	38,495	40,584	46,022	47,484	
Supplemental Grant	70,097	63,674	73,885	95,161	87,506	86,591	86,646	87,020	
Concentration Grant	-	-	-	-	-	-	-	-	
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-	-	
Add-ons: Home-to-School Transportation	-	-	-	-	-	-	-	-	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-	
Add-ons: Transitional Kindergarten	-	-	-	-	-	-	-	-	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$1,337,214	\$1,185,094	\$1,372,854	\$1,812,239	\$1,772,913	\$1,791,827	\$1,805,821	\$1,817,053	
Miscellaneous Adjustments	-	-	-	-	-	-	-	-	
Economic Recovery Target	-	-	-	-	-	-	-	-	
Additional State Aid	-	-	-	-	-	-	-	-	
Total LCFF Entitlement	1,337,214	1,185,094	1,372,854	1,812,239	1,772,913	1,791,827	1,805,821	1,817,053	
LCFF Entitlement Per ADA	\$ 8,510	\$ 9,007	\$ 10,160	\$ 10,947	\$ 10,978	\$ 11,294	\$ 11,662	\$ 12,029	
Components of LCFF By Object Code									
State Aid (Object Code 8011)	\$ 518,655	\$ 410,639	\$ 502,972	\$ 658,846	\$ 639,185	\$ 647,700	\$ 654,369	\$ 658,252	
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 134,582	\$ 116,201	\$ 86,063	\$ 177,650	\$ 157,301	\$ 174,468	\$ 181,357	\$ 188,451	
<i>Local Revenue Sources:</i>									
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	\$ 683,977	\$ 658,254	\$ 783,819	\$ 975,743	\$ 976,427	\$ 969,659	\$ 970,095	\$ 970,350	
<i>Property Taxes net of In-Lieu</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL FUNDING	1,337,214	1,185,094	1,372,854	1,812,239	1,772,913	1,791,827	1,805,821	1,817,053	
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	1,337,214	1,185,094	1,372,854	1,812,239	1,772,913	1,791,827	1,805,821	1,817,053	
SUMMARY OF EPA									
% of Adjusted Revenue Limit - Annual	82.74488538%	75.37156903%	12.74780911%	44.55990366%	44.55990366%	44.55990366%	44.55990366%	44.55990366%	
% of Adjusted Revenue Limit - P-2	70.06785065%	73.31789035%	12.74780911%	44.55990366%	44.55990366%	44.55990366%	44.55990366%	44.55990366%	
EPA (for LCFF Calculation purposes)	\$ 134,582	\$ 116,201	\$ 86,063	\$ 177,650	\$ 157,301	\$ 174,468	\$ 181,357	\$ 188,451	
EPA, Current Year (Object Code 8012) (P-2 plus Current Year Accrual)	\$ 134,582	\$ 136,630	\$ 86,063	\$ 177,650	\$ 157,301	\$ 174,468	\$ 181,357	\$ 188,451	
EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual)	\$ 1,004.00	\$ (12,345.00)	\$ (7,465.00)	\$ 2,783.00	\$ -	\$ -	\$ -	\$ -	
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES									
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 1,267,117	\$ 1,121,420	\$ 1,298,969	\$ 1,717,078	\$ 1,685,407	\$ 1,705,236	\$ 1,719,175	\$ 1,730,033	
Supplemental and Concentration Grant funding in the LCAP year	\$ 70,097	\$ 63,674	\$ 73,885	\$ 95,161	\$ 87,506	\$ 86,591	\$ 86,646	\$ 87,020	
Percentage to Increase or Improve Services	5.53%	5.68%	5.69%	5.54%	5.19%	5.08%	5.04%	5.03%	

Salmon Creek School - A Charter (6110639) - 2023-24 Budget @ 2nd Interim		3/14/2024						
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
SUMMARY OF STUDENT POPULATION								
Unduplicated Pupil Population								
Enrollment	160	139	144	179	170	167	163	159
COE Enrollment	-	-	-	-	-	-	-	-
Total Enrollment	160	139	144	179	170	167	163	159
Unduplicated Pupil Count	44	43	39	46	43	42	41	40
COE Unduplicated Pupil Count	-	-	-	-	-	-	-	-
Total Unduplicated Pupil Count	44	43	39	46	43	42	41	40
Rolling %, Supplemental Grant	27.6600%	28.3900%	28.4400%	27.7100%	25.9600%	25.3900%	25.2000%	25.1500%
Rolling %, Concentration Grant	27.6600%	28.3900%	28.4400%	27.7100%	25.9600%	25.3900%	25.2000%	25.1500%



Harmony
Union School District

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

2nd Interim Budget

2023-24

Multi – Year and Assumptions

MULTI-YEAR BUDGETS: ACTUAL AND PROJECTED

2023-24 2nd Interim Budget								
	Actuals	Actuals	Actuals	Actuals	Actuals	2nd Interim	Budget	Budget
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Projected Budgeted ADA	236.16	214.7	214.7	185.47	173.05	211.19	211.85	213.8
COLA (Cost of Living Adj. on the Revenue Limit)	3.00%	3.24%	2.31%	1.70%	6.56%	8.22%	0.76%	2.73%
Funded/Planning COLA	3.00%	3.24%	0.00%	5.07%	6.70%	8.22%	0.76%	2.73%
BEGINNING BALANCE	\$3,533,559	\$3,834,393	\$3,627,815	\$3,647,247	\$3,591,626	\$2,804,185	\$1,585,904	\$1,434,851
REVENUE								
LCFF Revenue	\$2,298,483	\$2,118,374	\$2,171,407	\$2,002,103	\$2,235,094	\$2,659,491	\$2,630,674	\$2,697,536
Basic Aid Supplemental	\$1,653,618	\$1,813,215	\$1,886,260	\$1,938,063	\$2,117,654	\$2,200,000	\$2,255,000	\$2,311,375
Special Ed In-Lieu Property Tax	\$24,366	\$34,485	\$34,121	\$22,350	\$25,899	\$23,959	\$24,250	\$24,250
Federal Revenues	\$104,179	\$110,463	\$275,597	\$391,505	\$102,851	\$307,556	\$292,609	\$292,609
State Revenues	\$413,864	\$241,897	\$418,511	\$626,086	\$1,031,343	\$516,679	\$510,654	\$518,045
Local Revenues	\$221,768	\$292,516	\$224,633	\$240,026	\$232,038	\$341,680	\$323,823	\$331,725
TOTAL REVENUE:	\$4,716,278	\$4,610,950	\$5,010,529	\$5,220,133	\$5,744,879	\$6,049,364	\$6,037,009	\$6,175,540
EXPENDITURES								
Certificated Salaries	\$1,488,487	\$1,735,646	\$1,635,794	\$1,752,385	\$1,982,919	\$2,217,745	\$2,089,486	\$2,028,482
Classified Salaries	\$638,323	\$683,848	\$807,308	\$1,011,288	\$1,192,725	\$1,240,013	\$1,235,761	\$1,242,739
Employee Benefits (2% increase 2021-22)	\$1,198,022	\$1,191,387	\$1,256,250	\$1,415,550	\$1,528,512	\$1,747,107	\$1,714,517	\$1,721,149
STRS included in employee benefits	\$469,094	\$491,212	\$452,757	\$504,397	\$543,569	\$596,503	\$524,448	\$498,568
PERS included in employee benefits	\$143,980	\$125,449	\$142,102	\$195,594	\$223,472	\$281,664	\$319,773	\$329,366
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	\$219,800	\$448,896	\$186,306	\$189,201
Services and other Operating Expenses (including transportation)	\$955,466	\$990,764	\$778,932	\$854,704	\$896,990	\$1,117,431	\$951,991	\$960,872
Capital Outlay and Land Improvements	\$1,380	\$9,613	\$102,359	\$8,080	\$62,924	\$140,781	\$15,000	\$15,000
TOTAL EXPENSE:	\$4,411,267	\$4,770,652	\$4,910,322	\$5,253,600	\$5,883,870	\$6,911,973	\$6,193,063	\$6,157,444
EXCESS (DEFICIT) BEFORE TRANSFERS:	\$305,010	(\$159,701)	\$100,207	(\$33,467)	(\$138,991)	(\$862,609)	(\$156,053)	\$18,096
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	\$1,368,085	\$80,000	\$80,000
Transfer In to Salmon Creek Charter (from Fund 01)	\$740,000	\$2,340,000	\$2,103,105	\$1,717,549	\$1,753,245	\$255,000	\$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)	(\$1,360,000)	(\$1,500,000)	(\$1,500,000)
Transfer Out to SC Advisory Board (site council)	(\$40,000)	(\$40,000)	\$0	(\$17,549)	(\$22,631)	(\$8,085)	(\$30,000)	(\$30,000)
Transfer Out to Cafeteria	(\$60,000)	(\$127,000)	(\$90,540)	(\$69,284)	(\$74,387)	(\$75,000)	(\$75,000)	(\$75,000)
Transfer out to Fund 40					(\$551,285)	(\$550,672)		
EXCESS (DEFICIT) AFTER TRANSFERS:	\$300,834	(\$206,578)	\$19,432	(\$55,621)	(\$749,049)	(\$1,218,281)	(\$151,053)	\$23,096
ENDING BALANCE:	\$3,834,393	\$3,627,815	\$3,647,247	\$3,591,626	\$2,804,185	\$1,585,904	\$1,434,851	\$1,457,947
Components of Above Ending Balance								
Economic Uncertainties Board Designated 5%	\$220,563	\$238,533	\$245,516	\$262,680	\$294,193	\$445,287	\$389,903	\$388,122
Budget Stabilization	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000	\$1,850,000	\$1,000,000	\$1,000,000	\$1,000,000
Revolving Fund	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500
Restricted Ending Balance	\$200,284	\$203,682	\$191,576	\$280,685	\$277,830	\$176,120	\$57,603	\$25,699
Unassigned Ending Balance	\$1,013,046	\$785,101	\$809,655	\$647,761	\$381,662	(\$36,003)	(\$13,155)	\$43,628

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	4,859,491.00	.54%	4,885,674.00	2.52%	5,008,911.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	97,023.63	(4.15%)	93,000.00	0.00%	93,000.00
4. Other Local Revenues	8600-8799	143,100.00	2.52%	146,700.00	3.43%	151,725.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,638,084.80	(1.71%)	1,610,000.00	0.00%	1,610,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(680,000.00)	(4.41%)	(650,000.00)	7.69%	(700,000.00)
6. Total (Sum lines A1 thru A5c)		6,057,699.43	.46%	6,085,374.00	1.29%	6,163,636.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,746,762.63		1,649,388.63
b. Step & Column Adjustment				5,700.00		5,800.00
c. Cost-of-Living Adjustment				17,100.00		17,600.00
d. Other Adjustments				(120,174.00)		(102,081.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,746,762.63	(5.57%)	1,649,388.63	(4.77%)	1,570,707.63
2. Classified Salaries						
a. Base Salaries				933,178.29		890,855.29
b. Step & Column Adjustment				8,540.00		11,500.00
c. Cost-of-Living Adjustment				25,630.00		34,500.00
d. Other Adjustments				(76,493.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	933,178.29	(4.54%)	890,855.29	5.16%	936,855.29
3. Employee Benefits	3000-3999	1,347,494.44	(3.19%)	1,304,517.00	1.27%	1,321,149.00
4. Books and Supplies	4000-4999	398,256.92	(64.52%)	141,306.00	2.05%	144,201.00
5. Services and Other Operating Expenditures	5000-5999	633,604.90	(16.83%)	526,991.00	.74%	530,872.00
6. Capital Outlay	6000-6999	120,516.04	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(150.00)	0.00%	(150.00)	0.00%	(150.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,993,756.63	(19.50%)	1,605,000.00	0.00%	1,605,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		7,173,419.85	(14.71%)	6,117,907.92	(.15%)	6,108,634.92
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,115,720.42)		(32,533.92)		55,001.08
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,525,504.44		1,409,784.02		1,377,250.10
2. Ending Fund Balance (Sum lines C and D1)		1,409,784.02		1,377,250.10		1,432,251.18
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	1,000,000.00		1,000,000.00		1,000,000.00
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	409,784.02		377,250.10		432,251.18
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,409,784.02		1,377,250.10		1,432,251.18
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	1,000,000.00		1,000,000.00		1,000,000.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	409,784.02		377,250.10		432,251.18
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,409,784.02		1,377,250.10		1,432,251.18
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
SY 2024-25 includes 1.2 less Certificated FTE than 2023-24 and 2.0 less Classified Staff. SY 2025-26 includes 1.0 less Certificated FTE than 2024-25.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	23,959.00	1.21%	24,250.00	0.00%	24,250.00
2. Federal Revenues	8100-8299	307,556.00	(4.86%)	292,609.00	0.00%	292,609.00
3. Other State Revenues	8300-8599	419,655.02	(.48%)	417,654.00	1.77%	425,045.00
4. Other Local Revenues	8600-8799	198,580.44	(10.81%)	177,123.00	1.62%	180,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	680,000.00	(4.41%)	650,000.00	7.69%	700,000.00
6. Total (Sum lines A1 thru A5c)		1,629,750.46	(4.18%)	1,561,636.00	3.86%	1,621,904.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				470,982.43		440,097.43
b. Step & Column Adjustment				4,105.00		4,470.00
c. Cost-of-Living Adjustment				12,315.00		13,207.00
d. Other Adjustments				(47,305.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	470,982.43	(6.56%)	440,097.43	4.02%	457,774.43
2. Classified Salaries						
a. Base Salaries				306,835.43		344,905.43
b. Step & Column Adjustment				3,070.00		2,600.00
c. Cost-of-Living Adjustment				10,000.00		7,900.00
d. Other Adjustments				25,000.00		(49,522.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	306,835.43	12.41%	344,905.43	(11.31%)	305,883.43
3. Employee Benefits	3000-3999	399,612.55	2.60%	410,000.00	(2.44%)	400,000.00
4. Books and Supplies	4000-4999	50,639.54	(11.14%)	45,000.00	0.00%	45,000.00
5. Services and Other Operating Expenditures	5000-5999	483,825.67	(12.16%)	425,000.00	1.18%	430,000.00
6. Capital Outlay	6000-6999	20,265.19	(25.98%)	15,000.00	0.00%	15,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	150.00	0.00%	150.00	0.00%	150.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,732,310.81	(3.01%)	1,680,152.86	(1.57%)	1,653,807.86
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(102,560.35)		(118,516.86)		(31,903.86)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		278,680.20		176,119.85		57,602.99
2. Ending Fund Balance (Sum lines C and D1)		176,119.85		57,602.99		25,699.13
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	176,119.85		57,602.99		25,699.13
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		176,119.85		57,602.99		25,699.13
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
SY 2024-25 includes 1.0 less Certificated FTE than CY 2023-24 and 1.0 less Classified Staff.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	4,883,450.00	.54%	4,909,924.00	2.51%	5,033,161.00
2. Federal Revenues	8100-8299	307,556.00	(4.86%)	292,609.00	0.00%	292,609.00
3. Other State Revenues	8300-8599	516,678.65	(1.17%)	510,654.00	1.45%	518,045.00
4. Other Local Revenues	8600-8799	341,680.44	(5.23%)	323,823.00	2.44%	331,725.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,638,084.80	(1.71%)	1,610,000.00	0.00%	1,610,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		7,687,449.89	(.53%)	7,647,010.00	1.81%	7,785,540.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,217,745.06		2,089,486.06
b. Step & Column Adjustment				9,805.00		10,270.00
c. Cost-of-Living Adjustment				29,415.00		30,807.00
d. Other Adjustments				(167,479.00)		(102,081.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,217,745.06	(5.78%)	2,089,486.06	(2.92%)	2,028,482.06
2. Classified Salaries						
a. Base Salaries				1,240,013.72		1,235,760.72
b. Step & Column Adjustment				11,610.00		14,100.00
c. Cost-of-Living Adjustment				35,630.00		42,400.00
d. Other Adjustments				(51,493.00)		(49,522.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,240,013.72	(.34%)	1,235,760.72	.56%	1,242,738.72
3. Employee Benefits	3000-3999	1,747,106.99	(1.87%)	1,714,517.00	.39%	1,721,149.00
4. Books and Supplies	4000-4999	448,896.46	(58.50%)	186,306.00	1.55%	189,201.00
5. Services and Other Operating Expenditures	5000-5999	1,117,430.57	(14.81%)	951,991.00	.93%	960,872.00
6. Capital Outlay	6000-6999	140,781.23	(89.35%)	15,000.00	0.00%	15,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,993,756.63	(19.50%)	1,605,000.00	0.00%	1,605,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		8,905,730.66	(12.44%)	7,798,060.78	(.46%)	7,762,442.78
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,218,280.77)		(151,050.78)		23,097.22
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,804,184.64		1,585,903.87		1,434,853.09
2. Ending Fund Balance (Sum lines C and D1)		1,585,903.87		1,434,853.09		1,457,950.31
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	176,119.85		57,602.99		25,699.13
c. Committed						
1. Stabilization Arrangements	9750	1,000,000.00		1,000,000.00		1,000,000.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	409,784.02		377,250.10		432,251.18
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,585,903.87		1,434,853.09		1,457,950.31
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	1,000,000.00		1,000,000.00		1,000,000.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	409,784.02		377,250.10		432,251.18
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		1,409,784.02		1,377,250.10		1,432,251.18
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		15.83%		17.66%		18.45%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):	Sonoma County SELPA					
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		211.19		211.85		213.80
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		8,905,730.66		7,798,060.78		7,762,442.78
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		8,905,730.66		7,798,060.78		7,762,442.78
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		445,286.53		389,903.04		388,122.14
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		80,000.00		80,000.00		80,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		445,286.53		389,903.04		388,122.14
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

HARMONY UNION SCHOOL DISTRICT
2023-24 2nd Interim
Assumptions for Funds 01 and 03

REVENUE

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

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

	2023-24	2024-25	2025-26
Harmony USD - FUND 01	\$54,995	\$52,802	\$65,622
Salmon Creek Charter - FUND 03	\$177,650	\$157,301	\$174,468
TOTAL EPA @ 1st Interim	\$232,645	\$210,103	\$240,090

ENROLLMENT AND UNDUPLICATED COUNTS

	2023-24	2024-25	2025-26
for Harmony Union School District TK - 1			
Enrollment	51	54	59
Unduplicated Counts	11	12	13
Pupil Percentage	0.22	0.22	0.22
for Salmon Creek Charter 2 - 8			
Enrollment	179	167	163
Unduplicated Counts	46	43	42
Pupil Percentage	0.26	0.26	0.26

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

	2023-24	2024-25	2025-26
District TK - 1	45.64	50.35	55.1
Charter 2 - 8	165.55	161.5	158.7
	211.19	211.85	213.80

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

Only 5 of the 17 students in TK will turn 5 by April 2, 2024, and are included in the District's ADA Calculation. In future years, the date changes so ADA will naturally increase.

The Charter School configuration for 2023-24 is one (1) classroom per grades 2nd, 3rd, 4th, 6th, 7th & 8th. 5th grade has two (2) classrooms.

Enrollment for the District is actually 61, less the non-ADA 13 TK students, making ADA down to 45.64.

Enrollment for the Charter School, grades 2nd through 8th, is 178.

Pathways Charter School ADA	YEAR	2023-24	2024-25	2025-26
	1st Interim	313.83	315.00	320.00

COLA

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

2023-24 8.22%

2024-25 0.76%

2025-26 2.73%

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 27.8%

Rates for 2025-26 are STRS 19.10% and PERS 28.5%

HARMONY UNION SCHOOL DISTRICT
2023-24 2nd Interim
Assumptions for Funds 01 and 03

TRANSPORTATION

In the past, transportation revenue was going straight to the JPA, West County Transportation, however now the dollars are coming directly to the District via state aid. In 2015-16, West County Transportation provided the State with amounts they received in 2012-13 for each member District which became the basis for funding.

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

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

Starting in 2022-23, districts are awarded 60% of the prior year's cost. So for 2023-24, HUSD will receive \$118,010. Revenue is reflected.

The District's transportation costs at 1st Interim for 2023-24 are \$241,889 for Home to School transportation and \$11,500 for Special Education pupil transportation.

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

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

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

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

NEGOTIATIONS

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

HEALTH BENEFITS

For 2023-24, the CAP, which is based on the Kaiser Single High rate plus Dental, is set at \$1,120 per month.

2023-24 Kaiser rates increased 9% from 2022-23; Blue Shield increased 8.75% from 2022-23. The 1st Interim includes a 2.5% increase for out years.

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

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

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

SALARY PROJECTIONS

There are two planned certificated layoffs for the 2023-24 school year as we have two temporary certificated employees.

The current temporary TOSA filling the ESSA CSI position is planned to be laidoff for the 2024-25 SY, as well as .2 FTE of the current Music Teacher.

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

RETIREES

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

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

TRANSFERS

Transfers in are projected at \$1,638,085 for the 2023-24 school year, \$1,610,000 for the 2024-25 school year and \$1,610,000 for the 2025-26 school year.

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

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

The transfer from the District to the Cafeteria is budgeted for \$75,000 to cover Cafeteria salaries and expenditures to maintain the program.

The District transferred \$551,285 in 2022-23 and \$550,672 in 2023-24 from the General Fund to Fund 40 to cover construction costs connected to the 2018 Bond.

The District is in contract with legal counsel to seek reimbursement of funds.

ECONOMIC UNCERTAINTIES

The 5% required level for Economic Uncertainties reserves is reflected in the 1st Interim for 2023-24 through 2025-26. The State establishes the minimum recommended reserve based on the district's average daily attendance (ADA) . Per EC Section 42127, districts are required to hold a public hearing for the 2023-24 1st Interim adoption to provide public review and discussion of the reserve. SB 858, the education budget trailer bill, includes reserve caps or limits if certain State revenue conditions are met.

A statement of reasons that substantiate the need for the combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the 1st Interim must be provided.

BUDGET STABILIZATION

The HUSD Board recognizes that the 2nd Interim Stabilization is a one-lump sum of money and therefore cannot be connected to any ongoing expenses. Budget Stabilization now holds \$1 million.



Harmony
Union School District

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

2nd Interim Budget

2023-24

Enrollment Projections

ADA @ P1		Class Configurations 2023-24		Class Configurations 2024-25		Class Configurations 2025-26		Class Configurations 2026-27		Class Configurations 2027-28	
Grade Level		Grade Level		Grade Level		Grade Level		Grade Level		Grade Level	
TK	5	TK	12	TK	18	TK	20	TK	22	TK	22
K	24	K	19	K	21	K	21	K	21	K	22
1st	19	1st	22	1st	19	1st	21	1st	21	1st	22
2nd	22	2nd	18	2nd	22	2nd	22	2nd	22	2nd	22
3rd	24	3rd	21	3rd	18	3rd	22	3rd	22	3rd	22
4th	25	4th	23	4th	22	4th	22	4th	22	4th	22
5th	35	5th	24	5th	23	5th	22	5th	22	5th	23
6th	28	6th	35	6th	24	6th	23	6th	23	6th	23
7th	25	7th	26	7th	32	7th	24	7th	24	7th	23
8th	20	8th	23	8th	26	8th	28	8th	28	8th	24
	227		223		225		225		225		225
Enrollment		Enrollment		Enrollment		Enrollment		Enrollment		Enrollment	
HUSD	48	HUSD	53	HUSD	58	HUSD	62	HUSD	66	HUSD	66
SC	179	SC	170	SC	167	SC	163	SC	159	SC	159
HUSD ADA@.93	45.64	HUSD ADA@.94	50.35	HUSD ADA@.95	55.10	HUSD ADA@.95	58.90	HUSD ADA@.95	62.70	HUSD ADA@.95	62.70
SCC ADA@.94	165.55	SCC ADA@.95	161.50	SCC ADA@.95	158.7	SCC ADA@.95	154.85	SCC ADA@.95	151.05	SCC ADA@.95	151.05
Pathways	313.83	Pathways	315	Pathways	320	Pathways	320	Pathways	320	Pathways	320
Total HUSD ADA Cal	211.19	Total HUSD ADA Calc	211.9	Total HUSD ADA Cal	214	Total HUSD ADA Cal	213.75	Total HUSD ADA Cal	213.75	Total HUSD ADA Cal	213.75
<i>Class Configurations 2023-24</i>		<i>Class Configurations 2024-25</i>		<i>Class Configurations 2025-26</i>		<i>Class Configurations 2026-27</i>		<i>Class Configurations 2027-28</i>		<i>Class Configurations 2027-28</i>	
LCFF CALCULATOR ADA											
ADA @ P1		Class Configurations 2023-24		Class Configurations 2024-25		Class Configurations 2025-26		Class Configurations 2026-27		Class Configurations 2027-28	
Grade Level		Grade Level		Grade Level		Grade Level		Grade Level		Grade Level	
TK-1st	45.64	TK-1st	50.35	TK-1st	55.1	TK-1st	58.9	TK-1st	62.7	TK-1st	62.7
2-3	42.13	2-3	37.05	2-3	38.00	2-3	41.80	2-3	41.80	2-3	41.80
4-6	79.81	4-6	77.90	4-6	65.55	4-6	63.65	4-6	64.60	4-6	64.60
7&8	43.61	7&8	46.55	7&8	55.10	7&8	49.40	7&8	44.65	7&8	44.65
HUSD	45.64	HUSD	50.35	HUSD	55.10	HUSD	58.90	HUSD	62.70	HUSD	62.70
SSC	165.55	SSC	161.50	SSC	158.65	SSC	154.85	SSC	151.05	SSC	151.05
Total ADA	211.19	Total ADA	211.85	Total ADA	213.75	Total ADA	213.75	Total ADA	213.75	Total ADA	213.75



Harmony
Union School District

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

2nd Interim Budget

2023-24

FORM A

Average Daily Attendance

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	50.22	50.22	45.64	45.64	(4.58)	-9.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	50.22	50.22	45.64	45.64	(4.58)	-9.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI			1.75	1.75	1.75	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools			.89	.89	.89	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	2.64	2.64	2.64	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	50.22	50.22	48.28	48.28	(1.94)	-4.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	156.04	156.04	165.55	165.55	9.51	6.0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	156.04	156.04	165.55	165.55	9.51	6.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA					0.00	
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	156.04	156.04	165.55	165.55	9.51	6.0%



Harmony
Union School District

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

2nd Interim Budget

2023-24

FORM 01 CS

Criteria and Standards Review

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		First Interim	Second Interim	Percent Change	Status
		Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2023-24)	District Regular	47.16	45.64		
	Charter School	167.78	165.55		
	Total ADA	214.94	211.19	(1.7%)	Met
1st Subsequent Year (2024-25)	District Regular	56.50	50.35		
	Charter School	169.00	161.50		
	Total ADA	225.50	211.85	(6.1%)	Not Met
2nd Subsequent Year (2025-26)	District Regular	57.00	55.10		
	Charter School	169.00	158.70		
	Total ADA	226.00	213.80	(5.4%)	Not Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

The enrollment estimate was decreased due to large classes aging out.

2. **CRITERION: Enrollment**

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

District's Enrollment Standard Percentage Range:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2023-24)				
District Regular	48.00	48.00		
Charter School	178.00	178.00		
Total Enrollment	226.00	226.00	0.0%	Met
1st Subsequent Year (2024-25)				
District Regular	55.00	53.00		
Charter School	175.00	170.00		
Total Enrollment	230.00	223.00	(3.0%)	Not Met
2nd Subsequent Year (2025-26)				
District Regular	57.00	58.00		
Charter School	170.00	167.00		
Total Enrollment	227.00	225.00	(.9%)	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

SY 2024-25, regarding the District count, TK enrollment dropped to account for non-ADA students. Regarding the Charter count, the 2023-24 graduating class is larger than the projected rising 2024-25 2nd grade class.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	58	617	
Charter School	157		
Total ADA/Enrollment	215	617	34.8%
Second Prior Year (2021-22)			
District Regular	40	548	
Charter School	126		
Total ADA/Enrollment	166	548	30.3%
First Prior Year (2022-23)			
District Regular	43	497	
Charter School	147		
Total ADA/Enrollment	190	497	38.2%
Historical Average Ratio:			34.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			35.0%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2023-24)				
District Regular	46	48		
Charter School	166	178		
Total ADA/Enrollment	211	226	93.4%	Not Met
1st Subsequent Year (2024-25)				
District Regular	50	53		
Charter School	162	170		
Total ADA/Enrollment	212	223	95.1%	Not Met
2nd Subsequent Year (2025-26)				
District Regular	55	58		
Charter School	159	167		
Total ADA/Enrollment	214	225	95.1%	Not Met

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

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

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

Explanation:
(required if NOT met)

ADA has continued to increase due to COVID restrictions lifting. The District is seeing between 94 and 95% ADA throughout the grades.

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2023-24)	6,741,229.00		
1st Subsequent Year (2024-25)	7,024,680.00	6,815,161.00	(3.0%)	Not Met
2nd Subsequent Year (2025-26)	7,259,668.00	6,989,458.00	(3.7%)	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

2nd Interim LCFF Revenue Budget for Property taxes was decreased by 1.5%.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2020-21)	3,122,355.77	
Second Prior Year (2021-22)	3,213,663.28	3,846,056.15	83.6%
First Prior Year (2022-23)	3,728,949.97	4,393,213.65	84.9%
	Historical Average Ratio:		83.6%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	5%	5%	5%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	78.6% to 88.6%	78.6% to 88.6%	78.6% to 88.6%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	Current Year (2023-24)	4,027,435.36		
1st Subsequent Year (2024-25)	3,844,760.92	4,512,907.92	85.2%	Met
2nd Subsequent Year (2025-26)	3,828,711.92	4,503,634.92	85.0%	Met

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

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

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

Explanation:
(required if NOT met)

CY 4xxx and 6xxx accounts significantly increased due to district purchasing security and technology equipment.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Change Is Outside Explanation Range
	Projected Year Totals (Form 01CSI, Item 6A)	Projected Year Totals (Fund 01) (Form MYPI)		

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

Current Year (2023-24)	276,572.00	307,556.00	11.2%	Yes
1st Subsequent Year (2024-25)	100,700.00	292,609.00	190.6%	Yes
2nd Subsequent Year (2025-26)	100,700.00	292,609.00	190.6%	Yes

Explanation:
(required if Yes)

The district has been awarded CSI funds in the amount of \$163,444, plus Title I and Title II funds have increased due to the increase of ADA.

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

Current Year (2023-24)	512,501.40	516,678.65	.8%	No
1st Subsequent Year (2024-25)	518,850.00	510,654.00	-1.6%	No
2nd Subsequent Year (2025-26)	528,487.00	518,045.00	-2.0%	No

Explanation:
(required if Yes)

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

Current Year (2023-24)	339,080.44	341,680.44	.8%	No
1st Subsequent Year (2024-25)	320,393.00	323,823.00	1.1%	No
2nd Subsequent Year (2025-26)	324,845.00	331,725.00	2.1%	No

Explanation:
(required if Yes)

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

Current Year (2023-24)	448,896.39	448,896.46	0.0%	No
1st Subsequent Year (2024-25)	243,075.00	186,306.00	-23.4%	Yes
2nd Subsequent Year (2025-26)	247,390.00	189,201.00	-23.5%	Yes

Explanation:
(required if Yes)

SYs budgets cut technology and curriculum budgets due to the increase in CY expenses of both categories.

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

Current Year (2023-24)	940,909.10	1,117,430.57	18.8%	Yes
1st Subsequent Year (2024-25)	822,333.00	951,991.00	15.8%	Yes
2nd Subsequent Year (2025-26)	823,153.00	960,872.00	16.7%	Yes

Explanation:
(required if Yes)

The district has agreed to Special Education placements and a settlement, increasing CY and SYs between \$175k and \$130k each year.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2023-24)	1,128,153.84	1,165,915.09	3.3%	Met
1st Subsequent Year (2024-25)	939,943.00	1,127,086.00	19.9%	Not Met
2nd Subsequent Year (2025-26)	954,032.00	1,142,379.00	19.7%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	1,389,805.49	1,566,327.03	12.7%	Not Met
1st Subsequent Year (2024-25)	1,065,408.00	1,138,297.00	6.8%	Not Met
2nd Subsequent Year (2025-26)	1,070,543.00	1,150,073.00	7.4%	Not Met

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

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

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

<p>Explanation: Federal Revenue (linked from 6A if NOT met)</p>	<p>The district has been awarded CSI funds in the amount of \$163,444, plus Title I and Title II funds have increased due to the increase of ADA.</p>
<p>Explanation: Other State Revenue (linked from 6A if NOT met)</p>	
<p>Explanation: Other Local Revenue (linked from 6A if NOT met)</p>	

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

<p>Explanation: Books and Supplies (linked from 6A if NOT met)</p>	<p>SY's budgets cut technology and curriculum budgets due to the increase in CY expenses of both categories.</p>
<p>Explanation: Services and Other Exps (linked from 6A if NOT met)</p>	<p>The district has agreed to Special Education placements and a settlement, increasing CY and SY's between \$175k and \$130k each year.</p>

7. CRITERION: Facilities Maintenance

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

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

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

DATA ENTRY: Enter the Required Minimum Contribution if First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

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

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

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

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

8. CRITERION: Deficit Spending

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

¹Available 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.

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	15.8%	17.7%	18.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.3%	5.9%	6.2%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
	Current Year (2023-24)	(1,115,720.42)	7,173,419.85	
1st Subsequent Year (2024-25)	(32,533.92)	6,117,907.92	.5%	Met
2nd Subsequent Year (2025-26)	55,001.08	6,108,634.92	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Deficit spending increased dramatically in CY due to \$550,672 cost overages from the 2018 Bond project, \$310k in security and technology equipment, and land improvements. The District is in contract with legal counsel seeking reimbursement of funds connected to the 2018 Bond project.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2023-24)	1,585,903.87	Met
1st Subsequent Year (2024-25)	1,434,853.09	Met
2nd Subsequent Year (2025-26)	1,457,950.31	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2023-24)	1,536,328.35	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	211.19	211.85	213.80
District's Reserve Standard Percentage Level:	5%	5%	5%

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

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

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

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

Yes

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

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

Sonoma County SELPA

b. Special Education Pass-through Funds

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	8,905,730.66	7,798,060.78	7,762,442.78
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	8,905,730.66	7,798,060.78	7,762,442.78

4.	Reserve Standard Percentage Level	5%	5%	5%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	445,286.53	389,903.04	388,122.14
6.	Reserve Standard - by Amount (\$80,000 for districts with 0 to 1,000 ADA, else 0)	80,000.00	80,000.00	80,000.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	445,286.53	389,903.04	388,122.14

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	1,000,000.00	1,000,000.00	1,000,000.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	409,784.02	377,250.10	432,251.18
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	1,409,784.02	1,377,250.10	1,432,251.18
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	15.83%	17.66%	18.45%
District's Reserve Standard (Section 10B, Line 7):	445,286.53	389,903.04	388,122.14
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
(Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(600,000.00)	(680,000.00)	13.3%	80,000.00	Not Met
1st Subsequent Year (2024-25)	(665,000.00)	(650,000.00)	-2.3%	(15,000.00)	Met
2nd Subsequent Year (2025-26)	(650,000.00)	(700,000.00)	7.7%	50,000.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2023-24)	1,393,377.53	1,638,084.80	17.6%	244,707.27	Not Met
1st Subsequent Year (2024-25)	1,530,000.00	1,610,000.00	5.2%	80,000.00	Not Met
2nd Subsequent Year (2025-26)	1,530,000.00	1,610,000.00	5.2%	80,000.00	Not Met
1c. Transfers Out, General Fund *					
Current Year (2023-24)	1,829,049.36	1,993,756.63	9.0%	164,707.27	Not Met
1st Subsequent Year (2024-25)	1,605,000.00	1,605,000.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	1,605,000.00	1,605,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:

(required if NOT met)

Special Education costs in OBJ Accounts 2XXX, 3XXX and 5XXX are volatile and accurate budgeting is extremely difficult.

1b. NOT MET - The projected transfers in to the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:

(required if NOT met)

Special Education costs in OBJ Accounts 2XXX, 3XXX and 5XXX are volatile and accurate budgeting is extremely difficult.



- 1c. NOT MET - The projected transfers out of the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Special Education costs in OBJ Accounts 2XXX, 3XXX and 5XXX are volatile and accurate budgeting is extremely difficult.

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

Project Information:
(required if YES)

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 current and two subsequent fiscal years.

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

	First Interim	
	(Form 01CSI, Item S7A)	Second Interim
2 OPEB Liabilities		
a. Total OPEB liability	292,404.00	292,404.00
b. OPEB plan(s) fiduciary net position (if applicable)	15,000.00	15,000.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	277,404.00	277,404.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2023	Jun 30, 2023

	First Interim	
	(Form 01CSI, Item S7A)	Second Interim
3 OPEB Contributions		
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2023-24)	0.00	0.00
1st Subsequent Year (2024-25)	0.00	0.00
2nd Subsequent Year (2025-26)	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2023-24)	15,000.00	15,000.00
1st Subsequent Year (2024-25)	0.00	0.00
2nd Subsequent Year (2025-26)	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2023-24)	0.00	0.00
1st Subsequent Year (2024-25)	0.00	0.00
2nd Subsequent Year (2025-26)	0.00	0.00
d. Number of retirees receiving OPEB benefits		
Current Year (2023-24)	1	1
1st Subsequent Year (2024-25)	0	0
2nd Subsequent Year (2025-26)	0	0

4. Comments:

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

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

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

2 Self-Insurance Liabilities

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

3 Self-Insurance Contributions

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

4 Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	15.3	18.2	16.0	15.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

2023-24 salary and benefits were settled in June 2023. Salaries are paid from the General Fund.

Negotiations Not Settled

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

20,182

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

7. Amount included for any tentative salary schedule increases

0	60,546	58,026
---	--------	--------

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

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

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

Yes	Yes	Yes
374,400	342,784	331,000
97.0%	97.0%	97.0%
2.5%	2.5%	2.5%

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

No

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

If Yes, explain the nature of the new costs:

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

Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
25,820	26,594	27,392
1.8%	1.8%	1.8%

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

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

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

Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

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

The district hired a CY Certificated Drama Teacher at .15 FTE.

The district has decided to decrease the Certificated Music position by .2 FTE and decrease the TOSA in the ESSA CSI position by 1.0 FTE in SY 2024-25.

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	20.3	20.3	20.1	20.1

1a. Have any salary and benefit negotiations been settled since first interim projections?

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

--

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement
% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

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

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

--

Negotiations Not Settled

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

10,683

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

7. Amount included for any tentative salary schedule increases

0	32,049	33,011
---	--------	--------

Classified (Non-management) Health and Welfare (H&W) Benefits	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	203,726	208,820	214,041
3. Percent of H&W cost paid by employer	98.0%	98.0%	98.0%
4. Percent projected change in H&W cost over prior year	2.5%	2.5%	2.5%

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

No		
----	--	--

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	9,200	9,400	9,625
3. Percent change in step & column over prior year	1.2%	1.2%	1.2%

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

Classified (Non-management) - Other

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

2023-24 salary and benefits were settled in June 2023. Salaries are paid from the General Fund.

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

N/A

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	3.0	4.0	5.0	5.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

n/a

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

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

Yes	Yes	Yes

Total cost of salary settlement

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

Negotiations Not Settled

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

2,800

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

4. Amount included for any tentative salary schedule increases

0	8,400	8,650
---	-------	-------

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

1. Are costs of H&W benefit changes included in the interim and MYPs?

Yes	Yes	Yes
98,400	122,400	125,460
92.0%	92.0%	92.0%
2.5%	2.5%	2.5%

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

Management/Supervisor/Confidential

Step and Column Adjustments

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

1. Are step & column adjustments included in the interim and MYPs?

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

Yes	Yes	Yes
6,841	6,978	8,250
1.8%	1.8%	1.8%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

2. Total cost of other benefits

No	No	No
0	0	0

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

0.0%	0.0%	0.0%
------	------	------

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review



Harmony
Union School District

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

2nd Interim Budget

2023-24

CASHFLOW

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			ACTUALS THROUGH THE MONTH OF (Enter Month Name): February							
A. BEGINNING CASH			1,502,644.18	1,318,343.63	577,496.32	224,827.80	681,363.52	452,795.21	1,763,221.90	1,494,733.36
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		173,981.00	116,846.00	350,557.00	295,932.00	295,932.00	350,556.00	295,932.00	300,176.00
Property Taxes	8020-8079			68.24	124.60	49.59	136.49	1,728,778.68	4,805.50	0.00
Miscellaneous Funds	8080-8099		(134,679.00)	79,611.00	(218,234.00)	(170,489.00)	(145,489.00)	(145,489.00)	(145,489.00)	(145,489.00)
Federal Revenue	8100-8299		7,985.00	(46,858.00)		22,623.00		0.00	19,205.00	2,292.00
Other State Revenue	8300-8599		7,020.00	(21,231.57)	12,634.00	121,781.45	16,255.92	(96,294.97)	13,567.15	(22,686.00)
Other Local Revenue	8600-8799		30,307.60	30,127.00	14,122.00	26,664.22	18,117.30	8,514.13	87,365.90	24,595.52
Interfund Transfers In	8910-8929					523,084.80	175,000.00	0.00		
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			84,614.60	158,562.67	159,203.60	819,646.06	359,952.71	1,846,064.84	275,386.55	158,888.52
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		18,497.82	218,135.57	192,958.72	188,423.80	193,210.36	194,797.27	199,822.97	197,343.20
Classified Salaries	2000-2999		43,422.89	101,565.88	100,077.67	104,833.46	108,342.95	97,283.81	98,548.76	99,278.88
Employee Benefits	3000-3999		30,173.02	135,747.93	130,402.33	140,381.94	141,801.96	138,448.53	139,270.42	138,927.41
Books and Supplies	4000-4999		28,339.13	60,659.50	59,049.47	54,940.46	37,220.98	125,003.71	5,976.53	25,247.98
Services	5000-5999		45,821.71	125,219.78	31,459.74	122,083.71	89,925.14	113,504.43	109,071.46	157,926.35
Capital Outlay	6000-6999			61,112.15	12,224.00	54,632.63	9,105.90	14,045.00	30,706.18	421.36
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629					1,133,756.63		0.00		

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			166,254.57	702,440.81	526,171.93	1,799,052.63	579,607.29	683,082.75	583,396.32	619,145.18
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(500.00)								
Accounts Receivable	9200-9299	(2,360,657.53)	2,279.70	201,573.57	127.70	2,005,754.95	10.55	117,676.26	27,504.69	38,519.70
Due From Other Funds	9310	(66,842.65)						66,842.65		
Stores	9320									
Prepaid Expenditures	9330	(23,722.77)	23,722.77							
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		(2,451,722.95)	26,002.47	201,573.57	127.70	2,005,754.95	10.55	184,518.91	27,504.69	38,519.70
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(507,152.16)	128,663.05	398,542.74	(14,172.11)	3,255.47	8,924.28	(1,006.83)	(12,016.54)	(7,147.34)
Due To Other Funds	9610	(584,316.94)				550,671.83		33,645.11		
Current Loans	9640									
Unearned Revenues	9650	(20,321.39)				15,885.36		4,436.03		
Deferred Inflows of Resources	9690									
SUBTOTAL		(1,111,790.49)	128,663.05	398,542.74	(14,172.11)	569,812.66	8,924.28	37,074.31	(12,016.54)	(7,147.34)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(1,339,932.46)	(102,660.58)	(196,969.17)	14,299.81	1,435,942.29	(8,913.73)	147,444.60	39,521.23	45,667.04
E. NET INCREASE/DECREASE (B - C + D)			(184,300.55)	(740,847.31)	(352,668.52)	456,535.72	(228,568.31)	1,310,426.69	(268,488.54)	(414,589.62)
F. ENDING CASH (A + E)			1,318,343.63	577,496.32	224,827.80	681,363.52	452,795.21	1,763,221.90	1,494,733.36	1,080,143.74
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		February							
A. BEGINNING CASH		1,080,143.74	422,189.07	1,781,421.07	1,612,744.07				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	295,932.00	295,932.00	295,932.00	295,932.00	260,549.00		3,624,189.00	3,624,189.00
Property Taxes	8020-8079	15.00	1,200,000.00	35,000.00	141,021.90	0.00		3,110,000.00	3,110,000.00
Miscellaneous Funds	8080-8099	(400,000.00)	(145,000.00)	(120,409.00)	(159,583.00)			(1,850,739.00)	(1,850,739.00)
Federal Revenue	8100-8299		2,500.00		95,000.00	204,809.00		307,556.00	307,556.00
Other State Revenue	8300-8599	7,500.00	300,000.00	15,000.00	14,500.00	148,632.67		516,678.65	516,678.65
Other Local Revenue	8600-8799	22,500.00	35,000.00	22,500.00	21,866.77	0.00		341,680.44	341,680.44
Interfund Transfers In	8910-8929	680,000.00	260,000.00					1,638,084.80	1,638,084.80
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		605,947.00	1,948,432.00	248,023.00	408,737.67	613,990.67	0.00	7,687,449.89	7,687,449.89
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	205,000.00	195,000.00	195,000.00	219,555.35	0.00		2,217,745.06	2,217,745.06
Classified Salaries	2000-2999	100,000.00	100,000.00	100,000.00	186,659.42			1,240,013.72	1,240,013.72
Employee Benefits	3000-3999	142,000.00	142,000.00	142,000.00	142,000.00	183,953.45		1,747,106.99	1,747,106.99
Books and Supplies	4000-4999	7,500.00	15,000.00	10,000.00	19,958.70			448,896.46	448,896.46
Services	5000-5999	65,000.00	45,000.00	50,000.00	162,418.25	0.00		1,117,430.57	1,117,430.57
Capital Outlay	6000-6999	(41,465.99)	0.00	0.00				140,781.23	140,781.23
Other Outgo	7000-7499							0.00	0.00
Interfund Transfers Out	7600-7629	680,000.00	180,000.00					1,993,756.63	1,993,756.63
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		1,158,034.01	677,000.00	497,000.00	730,591.72	183,953.45	0.00	8,905,730.66	8,905,730.66
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299		27,800.00	27,800.00	52,800.00	25,000.00		2,526,847.12	
Due From Other Funds	9310				0.00			66,842.65	
Stores	9320							0.00	
Prepaid Expenditures	9330			(7,500.00)	(20,000.00)	(12,500.00)		(16,277.23)	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	27,800.00	20,300.00	32,800.00	12,500.00	0.00	2,577,412.54	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	105,867.66	(60,000.00)	(60,000.00)	(158,000.00)	(85,000.00)		247,910.38	
Due To Other Funds	9610				(34,316.94)			550,000.00	
Current Loans	9640							0.00	
Unearned Revenues	9650				(20,321.39)			0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		105,867.66	(60,000.00)	(60,000.00)	(212,638.33)	(85,000.00)	0.00	797,910.38	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(105,867.66)	87,800.00	80,300.00	245,438.33	97,500.00	0.00	1,779,502.16	
E. NET INCREASE/DECREASE (B - C + D)		(657,954.67)	1,359,232.00	(168,677.00)	(76,415.72)	527,537.22	0.00	561,221.39	(1,218,280.77)
F. ENDING CASH (A + E)		422,189.07	1,781,421.07	1,612,744.07	1,536,328.35				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,063,865.57	



Harmony
Union School District

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

2nd Interim Budget

2023-24

FORM 01

General Fund Summary

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	4,677,998.00	4,871,747.00	2,733,441.10	4,859,491.00	(12,256.00)	-0.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	170,536.58	97,333.38	(23,638.72)	97,023.63	(309.75)	-0.3%
4) Other Local Revenue		8600-8799	80,500.00	140,500.00	88,816.71	143,100.00	2,600.00	1.9%
5) TOTAL, REVENUES			4,929,034.58	5,109,580.38	2,798,619.09	5,099,614.63		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,836,919.09	1,767,782.97	902,419.65	1,746,762.63	21,020.34	1.2%
2) Classified Salaries		2000-2999	748,234.03	851,439.67	484,752.20	933,178.29	(81,738.62)	-9.6%
3) Employee Benefits		3000-3999	1,164,792.83	1,204,948.91	712,106.36	1,347,494.44	(142,545.53)	-11.8%
4) Books and Supplies		4000-4999	163,215.85	395,556.92	337,793.35	398,256.92	(2,700.00)	-0.7%
5) Services and Other Operating Expenditures		5000-5999	493,203.28	550,690.78	432,087.94	633,604.90	(82,914.12)	-15.1%
6) Capital Outlay		6000-6999	2,375.00	132,375.00	161,982.03	120,516.04	11,858.96	9.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(150.00)	(150.00)	(150.00)	(150.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			4,408,590.08	4,902,644.25	3,030,991.53	5,179,663.22		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			520,444.50	206,936.13	(232,372.44)	(80,048.59)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,555,292.73	1,393,377.53	698,084.80	1,638,084.80	244,707.27	17.6%
b) Transfers Out		7600-7629	1,615,292.73	1,829,049.36	1,133,756.63	1,993,756.63	(164,707.27)	-9.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(496,001.00)	(600,000.00)	(600,000.00)	(680,000.00)	(80,000.00)	13.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(556,001.00)	(1,035,671.83)	(1,035,671.83)	(1,035,671.83)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(35,556.50)	(828,735.70)	(1,268,044.27)	(1,115,720.42)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,159,151.69	2,563,896.44		2,563,896.44	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		(38,392.00)	(38,392.00)	New
c) As of July 1 - Audited (F1a + F1b)			3,159,151.69	2,563,896.44		2,525,504.44		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,159,151.69	2,563,896.44		2,525,504.44		
2) Ending Balance, June 30 (E + F1e)			3,123,595.19	1,735,160.74		1,409,784.02		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	1,000,000.00	1,000,000.00		1,000,000.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	2,123,595.19	735,160.74		409,784.02		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	3,262,664.00	3,386,566.00	1,770,487.00	3,381,969.00	(4,597.00)	-0.1%
Education Protection Account State Aid - Current Year		8012	221,593.00	244,663.00	99,674.00	232,645.00	(12,018.00)	-4.9%
State Aid - Prior Years		8019	0.00	9,575.00	9,575.00	9,575.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	13,881.00	13,881.00	6,865.00	13,881.00	0.00	0.0%
Timber Yield Tax		8022	3,600.00	3,600.00	2,198.24	3,600.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	2,975,599.00	3,005,599.00	1,630,712.33	3,005,599.00	0.00	0.0%
Unsecured Roll Taxes		8042	86,920.00	86,920.00	94,187.53	86,920.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			6,564,257.00	6,750,804.00	3,613,699.10	6,734,189.00	(16,615.00)	-0.2%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(25,000.00)	(25,000.00)	(25,000.00)	(25,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,861,259.00)	(1,854,057.00)	(855,258.00)	(1,849,698.00)	4,359.00	-0.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,677,998.00	4,871,747.00	2,733,441.10	4,859,491.00	(12,256.00)	-0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	4,996.39	4,143.00	4,143.00	4,143.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	35,064.20	37,690.38	10,675.28	37,380.63	(309.75)	-0.8%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		

Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	130,475.99	55,500.00	(38,457.00)	55,500.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			170,536.58	97,333.38	(23,638.72)	97,023.63	(309.75)	-0.3%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	18,504.54	27,600.00	2,600.00	10.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	55,500.00	115,500.00	70,312.17	115,500.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			80,500.00	140,500.00	88,816.71	143,100.00	2,600.00	1.9%
TOTAL, REVENUES			4,929,034.58	5,109,580.38	2,798,619.09	5,099,614.63	(9,965.75)	-0.2%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,646,369.09	1,577,232.97	743,621.13	1,476,807.06	100,425.91	6.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	48,213.78	80,381.73	(80,381.73)	New
Certificated Supervisors' and Administrators' Salaries		1300	190,550.00	190,550.00	110,584.74	189,573.84	976.16	0.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,836,919.09	1,767,782.97	902,419.65	1,746,762.63	21,020.34	1.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	334,910.03	438,115.67	227,436.67	490,041.72	(51,926.05)	-11.9%
Classified Support Salaries		2200	138,138.00	138,138.00	80,468.29	137,945.64	192.36	0.1%
Classified Supervisors' and Administrators' Salaries		2300	119,070.00	119,070.00	69,457.50	119,070.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	156,116.00	156,116.00	98,191.28	167,470.93	(11,354.93)	-7.3%
Other Classified Salaries		2900	0.00	0.00	9,198.46	18,650.00	(18,650.00)	New
TOTAL, CLASSIFIED SALARIES			748,234.03	851,439.67	484,752.20	933,178.29	(81,738.62)	-9.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	160,911.37	197,067.45	188,531.00	347,673.08	(150,605.63)	-76.4%
PERS		3201-3202	246,074.86	246,074.86	134,334.96	230,566.91	15,507.95	6.3%
OASDI/Medicare/Alternative		3301-3302	97,374.01	97,374.01	52,497.05	95,898.04	1,475.97	1.5%
Health and Welfare Benefits		3401-3402	594,498.05	598,498.05	319,464.21	624,225.17	(25,727.12)	-4.3%
Unemployment Insurance		3501-3502	13,874.44	13,874.44	754.98	1,674.39	12,200.05	87.9%
Workers' Compensation		3601-3602	23,908.02	23,908.02	13,305.26	25,322.95	(1,414.93)	-5.9%
OPEB, Allocated		3701-3702	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	13,152.08	13,152.08	3,218.90	7,133.90	6,018.18	45.8%
TOTAL, EMPLOYEE BENEFITS			1,164,792.83	1,204,948.91	712,106.36	1,347,494.44	(142,545.53)	-11.8%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	1,000.00	51,350.00	47,581.53	51,350.00	0.00	0.0%
Books and Other Reference Materials		4200	20,438.65	10,579.72	7,764.63	10,579.72	0.00	0.0%
Materials and Supplies		4300	90,384.88	92,934.88	55,041.83	97,434.88	(4,500.00)	-4.8%
Noncapitalized Equipment		4400	51,392.32	240,692.32	227,405.36	238,892.32	1,800.00	0.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			163,215.85	395,556.92	337,793.35	398,256.92	(2,700.00)	-0.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	210,400.00	255,400.00	208,404.46	257,946.17	(2,546.17)	-1.0%
Travel and Conferences		5200	20,680.00	20,680.00	14,467.01	24,190.00	(3,510.00)	-17.0%
Dues and Memberships		5300	16,875.00	16,875.00	17,052.78	16,875.00	0.00	0.0%
Insurance		5400-5450	51,699.11	51,699.11	55,326.56	60,428.51	(8,729.40)	-16.9%
Operations and Housekeeping Services		5500	77,175.56	77,175.56	23,898.18	61,050.56	16,125.00	20.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,600.00	7,600.00	6,690.00	11,850.00	(4,250.00)	-55.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	94,592.33	107,079.83	99,075.75	187,014.66	(79,934.83)	-74.6%
Communications		5900	14,181.28	14,181.28	7,173.20	14,250.00	(68.72)	-0.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			493,203.28	550,690.78	432,087.94	633,604.90	(82,914.12)	-15.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,375.00	132,375.00	161,982.03	120,516.04	11,858.96	9.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,375.00	132,375.00	161,982.03	120,516.04	11,858.96	9.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(150.00)	(150.00)	(150.00)	(150.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(150.00)	(150.00)	(150.00)	(150.00)	0.00	0.0%
TOTAL, EXPENDITURES			4,408,590.08	4,902,644.25	3,030,991.53	5,179,663.22	(277,018.97)	-5.7%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	175,000.00	175,000.00	255,000.00	80,000.00	45.7%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,555,292.73	1,218,377.53	523,084.80	1,383,084.80	164,707.27	13.5%
(a) TOTAL, INTERFUND TRANSFERS IN			1,555,292.73	1,393,377.53	698,084.80	1,638,084.80	244,707.27	17.6%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	75,000.00	75,000.00	75,000.00	75,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,540,292.73	1,754,049.36	1,058,756.63	1,918,756.63	(164,707.27)	-9.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,615,292.73	1,829,049.36	1,133,756.63	1,993,756.63	(164,707.27)	-9.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(496,001.00)	(600,000.00)	(600,000.00)	(680,000.00)	(80,000.00)	13.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(496,001.00)	(600,000.00)	(600,000.00)	(680,000.00)	(80,000.00)	13.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(556,001.00)	(1,035,671.83)	(1,035,671.83)	(1,035,671.83)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	23,959.00	23,959.00	0.00	23,959.00	0.00	0.0%
2) Federal Revenue		8100-8299	263,311.00	276,572.00	2,955.00	307,556.00	30,984.00	11.2%
3) Other State Revenue		8300-8599	368,115.42	415,168.02	77,370.70	419,655.02	4,487.00	1.1%
4) Other Local Revenue		8600-8799	158,479.00	198,580.44	126,401.44	198,580.44	0.00	0.0%
5) TOTAL, REVENUES			813,864.42	914,279.46	206,727.14	949,750.46		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	369,115.91	445,348.12	303,426.86	470,982.43	(25,634.31)	-5.8%
2) Classified Salaries		2000-2999	229,950.97	270,060.33	169,323.22	306,835.43	(36,775.10)	-13.6%
3) Employee Benefits		3000-3999	353,747.17	385,236.09	144,119.77	399,612.55	(14,376.46)	-3.7%
4) Books and Supplies		4000-4999	46,509.15	53,339.47	33,396.43	50,639.54	2,699.93	5.1%
5) Services and Other Operating Expenditures		5000-5999	347,104.72	390,218.32	204,998.03	483,825.67	(93,607.35)	-24.0%
6) Capital Outlay		6000-6999	8,125.00	24,625.00	19,843.83	20,265.19	4,359.81	17.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	150.00	150.00	150.00	150.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,354,702.92	1,568,977.33	875,258.14	1,732,310.81		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(540,838.50)	(654,697.87)	(668,531.00)	(782,560.35)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	496,001.00	600,000.00	600,000.00	680,000.00	80,000.00	13.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			496,001.00	600,000.00	600,000.00	680,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(44,837.50)	(54,697.87)	(68,531.00)	(102,560.35)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	174,879.97	278,680.20		278,680.20	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			174,879.97	278,680.20		278,680.20		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			174,879.97	278,680.20		278,680.20		
2) Ending Balance, June 30 (E + F1e)			130,042.47	223,982.33		176,119.85		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	130,042.47	223,982.33		176,119.85		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	23,959.00	23,959.00	0.00	23,959.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			23,959.00	23,959.00	0.00	23,959.00	0.00	0.0%
FEDERAL REVENUE								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	25,522.00	25,522.00	(50,827.00)	25,522.00	0.00	0.0%
Special Education Discretionary Grants		8182	2,499.00	2,499.00	(8,513.00)	2,499.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	30,000.00	30,000.00	14,380.00	57,518.00	27,518.00	91.7%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	5,700.00	5,700.00	0.00	9,166.00	3,466.00	60.8%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	175,090.00	188,351.00	47,915.00	188,351.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	24,500.00	24,500.00	0.00	24,500.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			263,311.00	276,572.00	2,955.00	307,556.00	30,984.00	11.2%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	13,819.42	15,331.68	1,775.08	15,205.68	(126.00)	-0.8%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	354,296.00	399,836.34	75,595.62	404,449.34	4,613.00	1.2%
TOTAL, OTHER STATE REVENUE			368,115.42	415,168.02	77,370.70	419,655.02	4,487.00	1.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	17,819.44	17,819.44	17,819.44	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%

Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	1,685.00	1,685.00	0.00	1,685.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	156,794.00	179,076.00	108,582.00	179,076.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			158,479.00	198,580.44	126,401.44	198,580.44	0.00	0.0%
TOTAL, REVENUES			813,864.42	914,279.46	206,727.14	949,750.46	35,471.00	3.9%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	306,615.91	393,024.60	281,710.94	416,104.03	(23,079.43)	-5.9%
Certificated Pupil Support Salaries		1200	62,500.00	52,323.52	21,715.92	54,878.40	(2,554.88)	-4.9%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			369,115.91	445,348.12	303,426.86	470,982.43	(25,634.31)	-5.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	229,950.97	270,060.33	169,323.22	306,835.43	(36,775.10)	-13.6%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			229,950.97	270,060.33	169,323.22	306,835.43	(36,775.10)	-13.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	234,263.03	240,310.73	41,675.51	248,830.03	(8,519.30)	-3.5%
PERS		3201-3202	17,596.14	35,411.61	25,658.09	51,097.45	(15,685.84)	-44.3%
OASDI/Medicare/Alternative		3301-3302	11,708.10	14,118.38	11,832.04	17,469.59	(3,351.21)	-23.7%
Health and Welfare Benefits		3401-3402	85,926.40	92,117.67	61,884.34	78,216.72	13,900.95	15.1%
Unemployment Insurance		3501-3502	1,515.95	339.24	165.68	377.41	(38.17)	-11.3%
Workers' Compensation		3601-3602	2,737.55	2,938.46	2,904.11	3,621.35	(682.89)	-23.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			353,747.17	385,236.09	144,119.77	399,612.55	(14,376.46)	-3.7%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	18,259.17	3,356.93	2,733.49	1,750.00	1,606.93	47.9%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	19,924.98	24,260.00	14,915.96	24,210.00	50.00	0.2%
Noncapitalized Equipment		4400	3,325.00	20,722.54	14,674.74	20,722.54	0.00	0.0%
Food		4700	5,000.00	5,000.00	1,072.24	3,957.00	1,043.00	20.9%
TOTAL, BOOKS AND SUPPLIES			46,509.15	53,339.47	33,396.43	50,639.54	2,699.93	5.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	199,872.00	222,840.83	119,350.11	214,158.22	8,682.61	3.9%
Travel and Conferences		5200	497.50	497.50	995.00	1,497.50	(1,000.00)	-201.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,000.00	4,000.00	2,746.92	6,000.00	(2,000.00)	-50.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,275.00	8,275.00	3,438.87	3,825.00	4,450.00	53.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	135,460.22	154,604.99	78,467.13	258,344.95	(103,739.96)	-67.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			347,104.72	390,218.32	204,998.03	483,825.67	(93,607.35)	-24.0%
CAPITAL OUTLAY								
Land		6100	5,000.00	6,000.00	5,964.93	5,964.93	35.07	0.6%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,125.00	18,625.00	13,878.90	14,300.26	4,324.74	23.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,125.00	24,625.00	19,843.83	20,265.19	4,359.81	17.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	150.00	150.00	150.00	150.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			150.00	150.00	150.00	150.00	0.00	0.0%
TOTAL, EXPENDITURES			1,354,702.92	1,568,977.33	875,258.14	1,732,310.81	(163,333.48)	-10.4%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	496,001.00	600,000.00	600,000.00	680,000.00	80,000.00	13.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			496,001.00	600,000.00	600,000.00	680,000.00	80,000.00	13.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			496,001.00	600,000.00	600,000.00	680,000.00	(80,000.00)	-13.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	4,701,957.00	4,895,706.00	2,733,441.10	4,883,450.00	(12,256.00)	-0.3%
2) Federal Revenue		8100-8299	263,311.00	276,572.00	2,955.00	307,556.00	30,984.00	11.2%
3) Other State Revenue		8300-8599	538,652.00	512,501.40	53,731.98	516,678.65	4,177.25	0.8%
4) Other Local Revenue		8600-8799	238,979.00	339,080.44	215,218.15	341,680.44	2,600.00	0.8%
5) TOTAL, REVENUES			5,742,899.00	6,023,859.84	3,005,346.23	6,049,365.09		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,206,035.00	2,213,131.09	1,205,846.51	2,217,745.06	(4,613.97)	-0.2%
2) Classified Salaries		2000-2999	978,185.00	1,121,500.00	654,075.42	1,240,013.72	(118,513.72)	-10.6%
3) Employee Benefits		3000-3999	1,518,540.00	1,590,185.00	856,226.13	1,747,106.99	(156,921.99)	-9.9%
4) Books and Supplies		4000-4999	209,725.00	448,896.39	371,189.78	448,896.46	(.07)	0.0%
5) Services and Other Operating Expenditures		5000-5999	840,308.00	940,909.10	637,085.97	1,117,430.57	(176,521.47)	-18.8%
6) Capital Outlay		6000-6999	10,500.00	157,000.00	181,825.86	140,781.23	16,218.77	10.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,763,293.00	6,471,621.58	3,906,249.67	6,911,974.03		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(20,394.00)	(447,761.74)	(900,903.44)	(862,608.94)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,555,292.73	1,393,377.53	698,084.80	1,638,084.80	244,707.27	17.6%
b) Transfers Out		7600-7629	1,615,292.73	1,829,049.36	1,133,756.63	1,993,756.63	(164,707.27)	-9.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(60,000.00)	(435,671.83)	(435,671.83)	(355,671.83)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(80,394.00)	(883,433.57)	(1,336,575.27)	(1,218,280.77)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,334,031.66	2,842,576.64		2,842,576.64	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		(38,392.00)	(38,392.00)	New
c) As of July 1 - Audited (F1a + F1b)			3,334,031.66	2,842,576.64		2,804,184.64		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,334,031.66	2,842,576.64		2,804,184.64		
2) Ending Balance, June 30 (E + F1e)			3,253,637.66	1,959,143.07		1,585,903.87		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	130,042.47	223,982.33		176,119.85		
c) Committed								
Stabilization Arrangements		9750	1,000,000.00	1,000,000.00		1,000,000.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	2,123,595.19	735,160.74		409,784.02		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	3,262,664.00	3,386,566.00	1,770,487.00	3,381,969.00	(4,597.00)	-0.1%
Education Protection Account State Aid - Current Year		8012	221,593.00	244,663.00	99,674.00	232,645.00	(12,018.00)	-4.9%
State Aid - Prior Years		8019	0.00	9,575.00	9,575.00	9,575.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	13,881.00	13,881.00	6,865.00	13,881.00	0.00	0.0%
Timber Yield Tax		8022	3,600.00	3,600.00	2,198.24	3,600.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	2,975,599.00	3,005,599.00	1,630,712.33	3,005,599.00	0.00	0.0%
Unsecured Roll Taxes		8042	86,920.00	86,920.00	94,187.53	86,920.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			6,564,257.00	6,750,804.00	3,613,699.10	6,734,189.00	(16,615.00)	-0.2%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(25,000.00)	(25,000.00)	(25,000.00)	(25,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,861,259.00)	(1,854,057.00)	(855,258.00)	(1,849,698.00)	4,359.00	-0.2%
Property Taxes Transfers		8097	23,959.00	23,959.00	0.00	23,959.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,701,957.00	4,895,706.00	2,733,441.10	4,883,450.00	(12,256.00)	-0.3%
FEDERAL REVENUE								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	25,522.00	25,522.00	(50,827.00)	25,522.00	0.00	0.0%
Special Education Discretionary Grants		8182	2,499.00	2,499.00	(8,513.00)	2,499.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	30,000.00	30,000.00	14,380.00	57,518.00	27,518.00	91.7%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	5,700.00	5,700.00	0.00	9,166.00	3,466.00	60.8%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	175,090.00	188,351.00	47,915.00	188,351.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	24,500.00	24,500.00	0.00	24,500.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			263,311.00	276,572.00	2,955.00	307,556.00	30,984.00	11.2%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,996.39	4,143.00	4,143.00	4,143.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	48,883.62	53,022.06	12,450.36	52,586.31	(435.75)	-0.8%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	484,771.99	455,336.34	37,138.62	459,949.34	4,613.00	1.0%
TOTAL, OTHER STATE REVENUE			538,652.00	512,501.40	53,731.98	516,678.65	4,177.25	0.8%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	18,504.54	27,600.00	2,600.00	10.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	17,819.44	17,819.44	17,819.44	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%

Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	57,185.00	117,185.00	70,312.17	117,185.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	156,794.00	179,076.00	108,582.00	179,076.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			238,979.00	339,080.44	215,218.15	341,680.44	2,600.00	0.8%
TOTAL, REVENUES			5,742,899.00	6,023,859.84	3,005,346.23	6,049,365.09	25,505.25	0.4%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,952,985.00	1,970,257.57	1,025,332.07	1,892,911.09	77,346.48	3.9%
Certificated Pupil Support Salaries		1200	62,500.00	52,323.52	69,929.70	135,260.13	(82,936.61)	-158.5%
Certificated Supervisors' and Administrators' Salaries		1300	190,550.00	190,550.00	110,584.74	189,573.84	976.16	0.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,206,035.00	2,213,131.09	1,205,846.51	2,217,745.06	(4,613.97)	-0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	564,861.00	708,176.00	396,759.89	796,877.15	(88,701.15)	-12.5%
Classified Support Salaries		2200	138,138.00	138,138.00	80,468.29	137,945.64	192.36	0.1%
Classified Supervisors' and Administrators' Salaries		2300	119,070.00	119,070.00	69,457.50	119,070.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	156,116.00	156,116.00	98,191.28	167,470.93	(11,354.93)	-7.3%
Other Classified Salaries		2900	0.00	0.00	9,198.46	18,650.00	(18,650.00)	New
TOTAL, CLASSIFIED SALARIES			978,185.00	1,121,500.00	654,075.42	1,240,013.72	(118,513.72)	-10.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	395,174.40	437,378.18	230,206.51	596,503.11	(159,124.93)	-36.4%
PERS		3201-3202	263,671.00	281,486.47	159,993.05	281,664.36	(177.89)	-0.1%
OASDI/Medicare/Alternative		3301-3302	109,082.11	111,492.39	64,329.09	113,367.63	(1,875.24)	-1.7%
Health and Welfare Benefits		3401-3402	680,424.45	690,615.72	381,348.55	702,441.89	(11,826.17)	-1.7%
Unemployment Insurance		3501-3502	15,390.39	14,213.68	920.66	2,051.80	12,161.88	85.6%
Workers' Compensation		3601-3602	26,645.57	26,846.48	16,209.37	28,944.30	(2,097.82)	-7.8%
OPEB, Allocated		3701-3702	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	13,152.08	13,152.08	3,218.90	7,133.90	6,018.18	45.8%
TOTAL, EMPLOYEE BENEFITS			1,518,540.00	1,590,185.00	856,226.13	1,747,106.99	(156,921.99)	-9.9%
BOOKS AND SUPPLIES								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	19,259.17	54,706.93	50,315.02	53,100.00	1,606.93	2.9%
Books and Other Reference Materials		4200	20,438.65	10,579.72	7,764.63	10,579.72	0.00	0.0%
Materials and Supplies		4300	110,309.86	117,194.88	69,957.79	121,644.88	(4,450.00)	-3.8%
Noncapitalized Equipment		4400	54,717.32	261,414.86	242,080.10	259,614.86	1,800.00	0.7%
Food		4700	5,000.00	5,000.00	1,072.24	3,957.00	1,043.00	20.9%
TOTAL, BOOKS AND SUPPLIES			209,725.00	448,896.39	371,189.78	448,896.46	(.07)	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	410,272.00	478,240.83	327,754.57	472,104.39	6,136.44	1.3%
Travel and Conferences		5200	21,177.50	21,177.50	15,462.01	25,687.50	(4,510.00)	-21.3%
Dues and Memberships		5300	16,875.00	16,875.00	17,052.78	16,875.00	0.00	0.0%
Insurance		5400-5450	51,699.11	51,699.11	55,326.56	60,428.51	(8,729.40)	-16.9%
Operations and Housekeeping Services		5500	81,175.56	81,175.56	26,645.10	67,050.56	14,125.00	17.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,875.00	15,875.00	10,128.87	15,675.00	200.00	1.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	230,052.55	261,684.82	177,542.88	445,359.61	(183,674.79)	-70.2%
Communications		5900	14,181.28	14,181.28	7,173.20	14,250.00	(68.72)	-0.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			840,308.00	940,909.10	637,085.97	1,117,430.57	(176,521.47)	-18.8%
CAPITAL OUTLAY								
Land		6100	5,000.00	6,000.00	5,964.93	5,964.93	35.07	0.6%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,500.00	151,000.00	175,860.93	134,816.30	16,183.70	10.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,500.00	157,000.00	181,825.86	140,781.23	16,218.77	10.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,763,293.00	6,471,621.58	3,906,249.67	6,911,974.03	(440,352.45)	-6.8%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	175,000.00	175,000.00	255,000.00	80,000.00	45.7%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,555,292.73	1,218,377.53	523,084.80	1,383,084.80	164,707.27	13.5%
(a) TOTAL, INTERFUND TRANSFERS IN			1,555,292.73	1,393,377.53	698,084.80	1,638,084.80	244,707.27	17.6%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	75,000.00	75,000.00	75,000.00	75,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,540,292.73	1,754,049.36	1,058,756.63	1,918,756.63	(164,707.27)	-9.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,615,292.73	1,829,049.36	1,133,756.63	1,993,756.63	(164,707.27)	-9.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(60,000.00)	(435,671.83)	(435,671.83)	(355,671.83)	(80,000.00)	18.4%

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	8,834.65
6300	Lottery: Instructional Materials	6,713.25
6500	Special Education	6,072.51
6546	Mental Health-Related Services	4,613.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	695.84
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	102,158.00
7435	Learning Recovery Emergency Block Grant	95.36
7810	Other Restricted State	11,951.98
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	34,985.26
Total, Restricted Balance		176,119.85



Harmony
Union School District

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

2nd Interim Budget

2023-24

FORM 8

Student Body Account

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	34,805.00	24,827.17		24,827.17	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		11,500.00	11,500.00	New
c) As of July 1 - Audited (F1a + F1b)			34,805.00	24,827.17		36,327.17		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,805.00	24,827.17		36,327.17		
2) Ending Balance, June 30 (E + F1e)			34,805.00	24,827.17		36,327.17		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	34,805.00	24,827.17		36,327.17		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		



Harmony
Union School District

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

2nd Interim Budget

2023-24

FORM 13

Cafeteria Special Revenue Fund

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	46,485.60	51,533.23	17,573.25	51,533.23	0.00	0.0%
3) Other State Revenue		8300-8599	110,000.00	203,448.86	79,286.77	203,448.86	0.00	0.0%
4) Other Local Revenue		8600-8799	8,325.00	8,650.00	633.79	8,650.00	0.00	0.0%
5) TOTAL, REVENUES			164,810.60	263,632.09	97,493.81	263,632.09		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	93,023.47	104,731.98	57,467.58	104,731.98	0.00	0.0%
3) Employee Benefits		3000-3999	68,628.13	72,358.00	36,422.01	72,358.00	0.00	0.0%
4) Books and Supplies		4000-4999	76,000.00	98,965.10	58,409.57	98,965.10	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,159.00	3,109.00	2,081.34	3,109.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			239,810.60	279,164.08	154,380.50	279,164.08		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(75,000.00)	(15,531.99)	(56,886.69)	(15,531.99)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	75,000.00	75,000.00	75,000.00	75,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			75,000.00	75,000.00	75,000.00	75,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	59,468.01	18,113.31	59,468.01		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,000.00	3,516.19		3,516.19	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,000.00	3,516.19		3,516.19		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,000.00	3,516.19		3,516.19		
2) Ending Balance, June 30 (E + F1e)			1,000.00	62,984.20		62,984.20		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	1,000.00	62,984.20		62,984.20		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	46,485.60	51,533.23	17,573.25	51,533.23	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			46,485.60	51,533.23	17,573.25	51,533.23	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	110,000.00	202,450.97	78,288.88	202,450.97	0.00	0.0%
All Other State Revenue		8590	0.00	997.89	997.89	997.89	0.00	0.0%
TOTAL, OTHER STATE REVENUE			110,000.00	203,448.86	79,286.77	203,448.86	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	325.00	650.00	633.79	650.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	8,000.00	8,000.00	0.00	8,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,325.00	8,650.00	633.79	8,650.00	0.00	0.0%
TOTAL, REVENUES			164,810.60	263,632.09	97,493.81	263,632.09		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	62,737.47	68,972.85	38,059.50	68,972.85	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	30,286.00	35,759.13	19,408.08	35,759.13	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			93,023.47	104,731.98	57,467.58	104,731.98	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	24,185.00	27,942.54	15,128.54	27,942.54	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	6,755.88	7,786.66	4,274.85	7,786.66	0.00	0.0%
Health and Welfare Benefits		3401-3402	36,341.08	32,992.72	16,490.72	32,992.72	0.00	0.0%
Unemployment Insurance		3501-3502	480.78	50.91	27.94	50.91	0.00	0.0%
Workers' Compensation		3601-3602	865.39	911.17	499.96	911.17	0.00	0.0%



Harmony
Union School District

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

2nd Interim Budget

2023-24

FORM 14

Deferred Maintenance Fund

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	25,000.00	25,000.00	25,000.00	25,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	925.00	925.00	339.96	925.00	0.00	0.0%
5) TOTAL, REVENUES			25,925.00	25,925.00	25,339.96	25,925.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	31,000.00	30,946.11	31,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	18,925.00	38,807.59	29,136.05	45,807.59	(7,000.00)	-18.0%
6) Capital Outlay		6000-6999	7,000.00	7,000.00	0.00	0.00	7,000.00	100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			25,925.00	76,807.59	60,082.16	76,807.59		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(50,882.59)	(34,742.20)	(50,882.59)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(50,882.59)	(34,742.20)	(50,882.59)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	48,803.64	50,882.59		50,882.59	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,803.64	50,882.59		50,882.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,803.64	50,882.59		50,882.59		
2) Ending Balance, June 30 (E + F1e)			48,803.64	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	48,803.64	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	25,000.00	25,000.00	25,000.00	25,000.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			25,000.00	25,000.00	25,000.00	25,000.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	925.00	925.00	339.96	925.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			925.00	925.00	339.96	925.00	0.00	0.0%
TOTAL, REVENUES			25,925.00	25,925.00	25,339.96	25,925.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	31,000.00	30,946.11	31,000.00	0.00	0.0%



Harmony
Union School District

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

2nd Interim Budget

2023-24

FORM 17

Special Reserve Fund Other Than Capital Outlay Projects

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,000.00	10,000.00	6,626.82	10,000.00	0.00	0.0%
5) TOTAL, REVENUES			7,000.00	10,000.00	6,626.82	10,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,000.00	10,000.00	6,626.82	10,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	175,000.00	175,000.00	255,000.00	(80,000.00)	-45.7%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(175,000.00)	(175,000.00)	(255,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,000.00	(165,000.00)	(168,373.18)	(245,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	494,995.90	480,479.35		480,479.35	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			494,995.90	480,479.35		480,479.35		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			494,995.90	480,479.35		480,479.35		
2) Ending Balance, June 30 (E + F1e)			501,995.90	315,479.35		235,479.35		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	501,995.90	315,479.35		235,479.35		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	7,000.00	10,000.00	6,626.82	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,000.00	10,000.00	6,626.82	10,000.00	0.00	0.0%
TOTAL, REVENUES			7,000.00	10,000.00	6,626.82	10,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	175,000.00	175,000.00	255,000.00	(80,000.00)	-45.7%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	175,000.00	175,000.00	255,000.00	(80,000.00)	-45.7%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(175,000.00)	(175,000.00)	(255,000.00)		



Harmony
Union School District

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

2nd Interim Budget

2023-24

FORM 20

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	6,000.00	3,695.30	6,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,500.00	6,000.00	3,695.30	6,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,500.00	6,000.00	3,695.30	6,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	15,000.00	15,000.00	15,000.00	15,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,500.00)	(9,000.00)	(11,304.70)	(9,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	259,158.50	250,658.99		250,658.99	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			259,158.50	250,658.99		250,658.99		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			259,158.50	250,658.99		250,658.99		
2) Ending Balance, June 30 (E + F1e)			246,658.50	241,658.99		241,658.99		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	246,658.50	241,658.99		241,658.99		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Interest		8660	2,500.00	6,000.00	3,695.30	6,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,500.00	6,000.00	3,695.30	6,000.00	0.00	0.0%
TOTAL, REVENUES			2,500.00	6,000.00	3,695.30	6,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	15,000.00	15,000.00	15,000.00	15,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			15,000.00	15,000.00	15,000.00	15,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(15,000.00)	(15,000.00)	(15,000.00)	(15,000.00)		



Harmony
Union School District

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

2nd Interim Budget

2023-24

FORM 21

Building Fund

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	.08	.16	.08	0.00	0.0%
5) TOTAL, REVENUES			0.00	.08	.16	.08		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	11.39	3.51	11.39	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	11.39	3.51	11.39		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(11.31)	(3.35)	(11.31)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(11.31)	(3.35)	(11.31)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	11.31		11.31	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	11.31		11.31		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	11.31		11.31		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	.08	.16	.08	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	.08	.16	.08	0.00	0.0%
TOTAL, REVENUES			0.00	.08	.16	.08		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%



Harmony
Union School District

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

2nd Interim Budget

2023-24

FORM 25

Capital Facilities Fund

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,500.00	8,000.00	6,149.28	8,000.00	0.00	0.0%
5) TOTAL, REVENUES			6,500.00	8,000.00	6,149.28	8,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	40,000.00	39,740.79	39,740.79	259.21	0.6%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	25,000.00	24,740.22	75,259.21	(50,259.21)	-201.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	65,000.00	64,481.01	115,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,500.00	(57,000.00)	(58,331.73)	(107,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,500.00	(57,000.00)	(58,331.73)	(107,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	194,727.62	182,406.70		182,406.70	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			194,727.62	182,406.70		182,406.70		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			194,727.62	182,406.70		182,406.70		
2) Ending Balance, June 30 (E + F1e)			201,227.62	125,406.70		75,406.70		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	201,227.62	125,406.70		75,406.70		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,500.00	3,000.00	2,359.28	3,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	5,000.00	5,000.00	3,790.00	5,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,500.00	8,000.00	6,149.28	8,000.00	0.00	0.0%
TOTAL, REVENUES			6,500.00	8,000.00	6,149.28	8,000.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%



Harmony
Union School District

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

2nd Interim Budget

2023-24

FORM 40

Special Reserve Fund Capital Outlay Projects

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	250.00	78,575.90	(299,678.19)	78,575.90	0.00	0.0%
5) TOTAL, REVENUES			250.00	78,575.90	(299,678.19)	78,575.90		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	16,467.88	16,467.88	16,467.88	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	412,313.54	199,742.85	412,313.54	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	428,781.42	216,210.73	428,781.42		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			250.00	(350,205.52)	(515,888.92)	(350,205.52)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	550,671.83	550,671.83	550,671.83	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	550,671.83	550,671.83	550,671.83		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			250.00	200,466.31	34,782.91	200,466.31		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	(5,356.00)		(5,356.00)	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	(5,356.00)		(5,356.00)		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	(5,356.00)		(5,356.00)		
2) Ending Balance, June 30 (E + F1e)			250.00	195,110.31		195,110.31		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	250.00	195,110.31		195,110.31		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	250.00	6,077.90	9,000.82	6,077.90	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	72,498.00	(308,679.01)	72,498.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			250.00	78,575.90	(299,678.19)	78,575.90	0.00	0.0%
TOTAL, REVENUES			250.00	78,575.90	(299,678.19)	78,575.90		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%