OROVILLE UNION HIGH SCHOOL DISTRICT

2023-2024

Original Budget

2211 Washington Avenue
Oroville, CA 95966
(530)538-2300 Fax (530)538-2308
www.ouhsd.org

OROVILLE UNION HIGH SCHOOL DISTRICT

Board of Education

Scott Damon, President
Amber Englund, Vice President
Bonnie King, Clerk
Ray Sehorn, Trustee
Tyler Smith, Trustee

District Office Administration

William Brown, Superintendent
Susan Watts, CMA, CPA, Assistant Superintendent/CBO

Site Principals

Dr. Lamar Collins, Las Plumas High School
Kristen Wiedenman, Oroville High School
Jeff Ochs, Prospect High School

INTRODUCTORY SECTION

Mission

OUHSD is committed to providing every student with equitable educational and extra-curricular opportunities that prepare them to be college and/or career ready. Every school will have a positive climate that focuses on being safe, responsible and respectful.

Core Beliefs

We believe:

1. When provided an engaging, inspiring and challenging learning environment, every student will have the opportunity to achieve at their maximum potential.

2. Active engagement of students by caring adults is key to helping students achieve.

3. Every student learns at their own pace and will have access to educational services and supports to enhance their learning experience.

4. Every student will have a goal for college and/or careers, and our district will prepare each for participation in those opportunities.

5. Every member of the learning community deserves to be part of a safe, caring, equitable and nurturing learning environment and should be treated with respect, dignity and worth.

Vision Statement

Preparing students for the future today

Local Control Accountability Plan

The District's budget includes the expenditures necessary to implement the actions as described in the Local Control and Accountability Plan.

Goal 1 – Provide equitable educational opportunities for all students

Actions

1. Technology replacement and repair
2. Professional development for all staff
3. Intervention for 5th year seniors
4. Purchase assessment software for targeted support
5. Maintain and expand library services
6. Outreach for foster youth by social workers and BCOE School Ties program
7. Social emotional learning
8. Math, English and positive behavior interventions
9. Tutorial support and push-in support for students with disabilities
10. District ELD Coordinator
11. Supplemental English language development support classes for all ELD students
12. Extended instructional hours from 15 per week to 30 hours per week at PHS
13. College Connection Program
14. Maintain facilities in good repair
15. Teachers and staff are appropriately assigned and credentialed
16. Sufficient instructional materials
17. Collaborate with Butte College
19. Credit recovery and summer school
20. Provide outreach to incoming ninth graders to assist in transitioning to high school
21. Provide facilities to the Boys and Girls club
22. Expand the independent study program
22. Addition of online geography and independent study PE
24. Additional paths to a diploma for students with disabilities
25. Add additional staff to provide direct support to students
26. Reopen CDS
27. Hire additional custodians
28. Support for Indian Education program
29. Utilize Datazone to monitor achievement, dashboard indicators and equity

Local Control Accountability Plan
(Continued)

Goal 2 – Provide a safe, nurturing and supportive environment to every student using Culturally Responsive Positive Behavior Intervention Supports as a framework

Actions

1. Monitor for implementation of CR-PBIS
2. Social, emotional and health supports
3 School resource officer/deputy and campus security
4. Targeted case manager/family liaison
5. Extra-curricular and co-curricular opportunities
6. Home-to-school transportation
7. Incentives
8. School Attendance and Achievement Review Team
9. Provide nutritious meals
10. Parent and family engagement
11. Parent involvement
12. Provide Athletic trainers

Goal 3 - Every student will have a goal for college and/or careers, and our district will prepare each for participation in those opportunities

Actions

1. Counseling staff
2. College/Career guidance technician
3. Purchase Naviance Software
4. Provide high quality CTE courses
5. Provide additional funds for CTE and VAPA classes
6. FAFSA completion
7. Career exploration class

BUDGET DEVELOPMENT

Budget Summary

The Oroville Union High School District was founded in 1892. It is located in southern Butte County and encompasses approximately 723 square miles. Elementary districts feeding students into the district include Oroville Elementary, Thermalito, Palermo, Bangor, Golden Feather and Pioneer. The district is comprised of two comprehensive high schools, two alternative high schools and an adult school.

Governance. An elected board of trustees governs the school district. There are five members of the board; each elected for a four-year term. The school board meets once a month on the third Wednesday.

Enrollment. The enrollment for the year is expected to be 2,153 students. District enrollment trends over the last ten years, and a projection for 2023/24, are as follows:

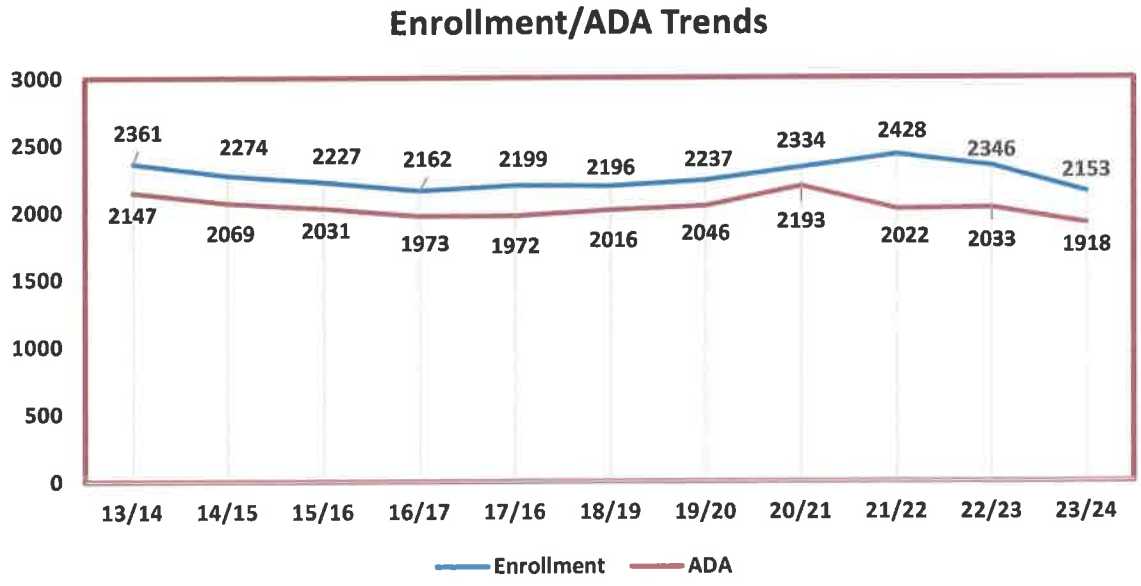
Year	Enrollment	Change	% Change
October 2013	2,361	(91)	(3.7%)
October 2014	2,274	(87)	(3.8%)
October 2015	2,227	(47)	(2.0%)
October 2016	2,162	(65)	(2.9%)
October 2017	2,199	37	1.7%
October 2018	2,196	(3)	0.0%
October 2019	2,237	41	1.9%
October 2020	2,334	97	4.3%
October 2021	2,428	94	4.0%
October 2022	2,346	(82)	(3.4%)
October 2023*	2,153	(193)	(8.2%)

* Projection

ADA. Average Daily Attendance (ADA) is frequently used to determine the amount of funding to be received by the district. It is calculated by dividing the total days of student attendance by total days of instruction offered. This number represents the percentage of actual attendance earned by the students. District attendance for the last ten years, with a projection for 2023/24, follows:

Year	ADA	Change	% Change
2013/14	2,146.51	(84.06)	(3.8%)
2014/15	2,069.46	(77.05)	(3.6%)
2015/16	2,031.35	(38.11)	(1.8%)
2016/17	1,972.58	(58.77)	(2.9%)
2017/18	1,971.62	(.96)	(0.0%)
2018/19	2,015.72	44.10	2.2%
2019/20	2,046.47	30.75	1.5%
2020/21	2,192.90	146.43	7.2%
2021/22	2,022.08	(170.82)	(7.8%)
2022/23	2,033.17	11.09	0.5%
2023/24*	1,917.81	(115,36)	(-5.7%)

* Projection



Budget. The district's fiscal year is from July 1 to June 30, as required by the state. The budget for the current year totals $ 49.9 million. $ 44 million is in the General Fund, a fund used to record the day-to-day operations of the district. The remainder is in the five special purpose funds. The funds and their budgets are shown below:

Fund	2022/23 Expenditures	2023/24 Expenditures	% Change
General	$ 44,628,035	$ 44,344,709	(1%)
Student Activity	$ 664,000	$ 605,000	(9%)
Adult	$ 1,711,335	$ 1,801,953	5%
Cafeteria	$ 1,386,559	$ 1,284,267	(7%)
Capital Facilities	$ 1,382,426	$ 31,400	(98%)
Bond Int & Redemp	$ 1,805,391	$ 1,860,837	3%
Total	$ 51,577,746	$ 49,928,166	(3%)

Budget Adoption Process

The district is required to complete a Local Control Accountability Plan (LCAP) in which tools and processes are identified that will be utilized to improve student achievement. Administration have carried out a needs assessment, identified goals, gathered input from stakeholders, and then have developed programs to achieve the goals and specified the strategies and resources necessary to deliver the programs to the students. The plan addresses the specific needs of low income, English language learners and foster students, as a portion of the funding received is to be designated for this purpose. The LCAP actions are incorporated into the budget and approved along with, but prior to, the original budget in June. The LCAP is subsequently submitted to the county office of education for approval.

The budget is built by carrying the same programs forward from year to year, adjusting staffing costs for step changes on the salary schedules. Additional special purpose funding or a decision by the board to add to or subtract from a program can affect the budget. There are district established staffing ratios and discretionary allocations to site principals. The budget must also include any expenditures identified in the LCAP. The process of creating the budget begins in January with the Governor's proposed budget for the state, which is the primary source of funding for schools. District administration prepares the budget details. In June, the board adopts a budget for the upcoming fiscal year. That budget is then monitored and adjusted as needed during the course of the year. The district is required by state law to provide the board with two interim financial reports during the year, which reflect any necessary budget adjustments. Additional budget revisions may be submitted to the board during the course of a year on an as-needed basis.

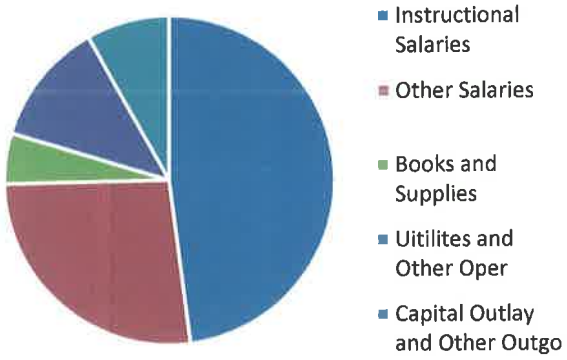
Expenditures. In 2023/24, the district anticipates spending $20,596 per student. The greatest proportion of this goes to salaries in direct instruction. 84% of the unrestricted budget is spent on salaries and benefits. Unrestricted and restricted spending categories are shown below:

Category	2023/24 Expenditures	$ per Student	% of Total
Instruct Personnel	$ 21,248,672	$ 9,869	48%
Other Personnel	$ 11,864,825	$ 5,511	27%
Books, Supplies	$ 2,207,396	$ 1,025	5%
Util, Repairs, Other	$ 5,397,528	$ 2,507	12%
Capital, Other Outgo	$ 3,626,288	$ 1,684	8%
Total	$ 44,344,709	$20,596	100%

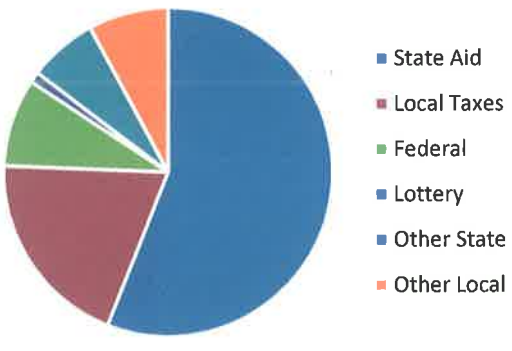
Revenues. The largest source of funding is the Local Control Funding Formula (LCFF) allocation. This is a state allocation of general-purpose money and is made up of state aid and local taxes. For 2023/24, the LCFF allocation is $16,813 per student for a total allocation of $36.2 million. This represents 76% of all district revenues. Revenue categories are shown below:

Category	2023/24 Revenues	$ per Student	% of Total
State Aid	$ 26,806,850	$12,450	56%
Local Taxes	$ 9,392,834	$ 4,363	20%
Federal	$ 4,127,839	$ 1,917	9%
Lottery	$ 504,273	$ 234	1%
Other State	$ 3,250,997	$ 1,510	7%
Other Local	$ 3,765,495	$ 1,749	7%
Total	$ 47,848,288	$22,223	100%

Expenditures



Revenue



Reserves. The total budget includes the beginning balance and all anticipated income for the year. The ending balance is the resources that remains after expenditures are deducted from the total budget amount. The ending balance is also referred to as the district's "reserves". The fund balance is broken down into five classifications:

- Nonspendable – amounts that are not in spendable form, such as revolving cash accounts, inventory and prepaid items.

- Restricted – amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, laws or regulations of other governments or by law through constitutional provisions or enabling legislation.

- Committed – amounts subject to internal constraints self-imposed by formal action of the district's governing board.

- Assigned – amounts the district intends to be used for specific purposes. Authority to establish assignments has been designated to the Superintendent and the Assistant Superintendent of Business.

- Unassigned – the residual balance that has not been restricted, committed or assigned to specific purposes. The Reserve for Economic Uncertainties is included in this category.

Components of the 2023/24 General Fund ending fund balance are as shown below:

Components	2023/24 Estimated Balance
Nonspendable (Revolving Cash/Prepaid Expenditures)	$ 1,050
Restricted:	
Medi-Cal Billing Reimbursement	110,891
Educator Effectiveness Grant	258,923
Arts and Music Block Grant	268,509
A-G Access Grant	530,321
Learning Recovery Block Grant	2,480,208
Scholarships	1,367,547
Assigned:	
Vehicle Replacement	23,300
Baseball/Softball Field Lighting	46,132
Unassigned:	
Reserve for Economic Uncertainties **	1,295,904
BP 3100 Reserves **	6,047,550
Unassigned	10,320,669
Total	$22,751,004

** Board Policy 3100 requires a General Fund balance of 17% in these categories to protect against unforeseen circumstances.

Reserves (cont.).

Assigned and Unassigned General Fund Reserves	
Assigned Reserves	$ 69,432
Unassigned Reserves	16,368,219
Total	$16,437,651
Required Reserve for Economic Uncertainties (3%)	1,295,904
Reserves in Excess of Requirement	$15,141,747

Excess reserves above the state requirement of 3% exist for:

- Salary and benefit settlements with employee groups. Negotiations for 2023/24 are just starting for all groups. Certificated health benefit premium costs are uncapped, thus the District must have the ability to absorb cost increases until budget adjustments can be made or negotiated.

- Assigned reserves for one-time purposes. Specific funds have been set aside for one-time purposes. A donation for an athletic field lighting project is accumulating until the District undertakes the project.

- Protection during declining enrollment. It is difficult to implement budget reductions in proportion to the loss in revenue in perfect coordination with the loss of students. Excess reserves allow time to properly plan for budget reductions and, in some cases, wait out the loss of enrollment without making budget cuts.

- Repair and maintenance of aging facilities and bus/vehicle fleet. Reserves allow the district to meet its obligations when a building needs an unplanned repair, technology equipment fails or a bus or other vehicle breaks down. The OUHSD Board has approved a list of safety and improvement projects that will be funded with the excess reserves.

- Volatility in state funding or general economic conditions. In the past, the district has experienced drastic cuts in state funding and deferrals of apportionments. In addition, the district can face potential of mid-year budget cuts at the State level. As reserves are difficult to build during tough times, having a reserve over the state minimum insures that obligations can continue to be met.

- Unplanned needs of students with disabilities. The district must have financial resources available to allow flexibility to meet the needs for appropriate educational services for this group. As students and/or interventions frequently change, it is difficult to accurately project expenditures each year.

The total ending balance of $22,751,004 is an estimated amount which includes an anticipated beginning fund balance which is determined by estimating 2022/23 income and expenditure figures. 2022/23 actual results will be finalized during the year-end closing process and reported in the Unaudited Actual report due September 15.

Budget Assumptions for 2023/24

Fund Name: General Fund

Purpose: The General Fund is the general operating fund of the district. It is used to account for all financial resources except those required to be accounted for in another fund.

Assumptions:

Revenues:

- Enrollment is projected at 2,153.
- Average Daily Attendance is projected at 1,917.81.
- The State budget proposes a 8.22% COLA. The LCFF entitlement per ADA is $12,015 base grant, $289 grade span add-on, $2,048 Supplemental and $2.249 Concentration grants. Supplemental and Concentration grant funds are provided for students qualifying for free or reduced meals, for students that are English language learners, and for students that live in foster homes or are homeless. 83% of the District's students qualify in at least one of these categories.
- ADA estimates include 4 ADA from students in BCOE operated programs, for which the revenue ($33K) will be transferred to the county based on the District's LCFF funding rate.
- 45% ($8 million) of the State's obligation for revenue limit funding will be received in quarterly payments from the Education Protection Account (EPA), which was originally established with the passage of Proposition 30 and then extended with the passage of Proposition 55. Although this is not additional funding, the district is required to report on its expenditure annually. EPA funds cannot be used to pay for administrative costs. Existing certificated instructional salaries will be journaled from the unrestricted resource to the EPA resource to fully utilize these funds.
- All other regular federal funding is projected to remain unchanged. The remaining $1.8 million in one-time COVID-19 ESSER III funds will be used for staffing (CIS, groundskeeper), instructional supplies, Chromebooks, equipment, SRO's and contracted health services. This is the last year to spend ESSER III funds.
- Lottery is estimated at $237 per prior year ADA.
- The Las Plumas Agriculture Department will spend $483K in the K-12 Strong Workforce grant. This one-time revenue source will be used to develop an Ag Business pathway and an independent study Ag program.

Budget Assumptions for 2023/24

Fund Name: General Fund (cont.)

Revenues (cont.)

- The final year of the Expanded Learning Opportunities grant will be used to purchase services from the Boys and Girls Club, extend hours for current para-educators and the library aides and expansion of the summer school and tutoring programs.

- A $579K Educator Effectiveness Grant was received in 2021/22. It is projected to be spent at a rate of $130K annually on professional development for instructional staff and certificated administrators.

- The CalSHAPE program provided $489K in funding to be used to assess and repair HVAC systems to improve air quality and replace plumbing and appliances to improve water efficiency. These projects will be completed in the budget year.

- 2022/23 CTEIG funds will be used to purchase digital multi meters and electronic training boards for the Las Plumas Auto program, sinks, faucets, disposers and stainless counter tops for the Las Plumas Culinary program and a freezer and refrigerator for the Oroville High Culinary Program. 2021/22 funds will be used to renovate the Oroville High culinary kitchen.

- Arts and Music Block Grant funds will be used for professional development, the purchase of library books, instructional materials and vans to transport students with disabilities. The Oroville High art room will have improvements made to the ventilation and HVAC systems. Band will have funds to repair or replace instruments, as well as to purchase a vehicle to pull the band trailer.

- The Kitchen Infrastructure Funds provides $347K for cafeteria kitchen improvements.

- $555K in A-G Access Grant funds will be used to improve pupil access to and completion of A-G course requirements.

- The Learning Recovery Emergency Block Grant supplies $2.5 million to be used to support academic learning recovery and staff and pupil social and emotional well-being.

- A three-year average is used to estimate interest and miscellaneous income.

- Receipt of MAA funds have not been included in the budget. Due to their unpredictability, the budget will be adjusted as funds are received.

Budget Assumptions for 2023/24

Fund Name: General Fund (cont.)

Expenditures:

- Step and column increases are provided for all eligible employees. Savings on attrition is projected to exceed the step and column costs.

- Certificated Staffing
  - 118.40 FTE Teachers
  - 1.00 FTE Librarian
  - 8.80 FTE Counselors
  - 7.69 FTE Site Administrators
  - 3.00 FTE Psychologists
  - 3.00 FTE Social Worker
  - 1.00 FTE Director of Education
  - 2.00 FTE Superintendents

- Classified Staffing
  - 43.34 FTE Para-Educators
  - 13.00 FTE School Site Clerical
  - .25 FTE IEP Scheduler
  - 2.00 FTE Supplemental Ed Techs
  - 1.00 FTE Campus Supervisors
  - 21.59 FTE Transportation Employees
  - 19.33 FTE Maintenance, Grounds, Custodians
  - 3.00 FTE Technology
  - 8.00 FTE Universal Workers
  - 2.00 FTE Library Aides
  - 8.00 FTE Targeted Case Managers
  - 2.00 FTE College and Career Technicians
  - 1.00 FTE Indian Ed Grant Coordinator
  - 7.00 FTE District Office Confidential
  - 2.00 FTE Classified Supervisors
  - 1.00 FTE Classified Administrator

- Employee Benefits
  - 19.10% STRS (certificated) (2.18% decrease)
  - 26.68% PERS (classified) (2.46% increase)
  - 6.20% Social Security (classified)
  - 1.45% Medicare (all employees)
  - .05% State Unemployment Insurance (all employees)
  - 2.24% Workers' Comp Insurance (all employees)
  - 4.43% Retiree Health Benefits (all employees)

Budget Assumptions for 2023/24

Fund Name: General Fund (cont.)

Expenditures (cont.):

- Medical Benefits
  - $26,518 annually – CVT (active certificated) (4.5% increase or $1,133 per employee)
  - $22,169 annually – CVT (single certificated retirees) (.2% increase or $34 per retiree)
  - $38,166 annually – CVT (certificated retiree plus spouse) (.1% increase or $24 per retiree)
  - $48,297 annually – CVT (certificated retiree plus family) (.2% decrease or ($73) per retiree)
  - Capped - $13,981 Board, $12,685 administration, $13,524 confidential/ supervisory, $14,820 classified (no change)

- Property and Liability Insurance
  - $890K Property and Liability Insurance, 33% increase (or $193K) due to risk of wildfires

- Site Budgets
  - $100 per CBEDS enrollment for general expenditures, 10% of which will be withheld until actual CBEDS is counted in October
  - $8,500 for athletic equipment reconditioning
  - $5 per athlete in lottery funds for equipment replacement
  - $15 per CBEDS enrollment in lottery funds for computer maintenance
  - $500 per art, drama and band section
  - $700 per non-home economics CTE section
  - $800 per home economics section
  - $500 per site for administrator travel
  - $11 per prior year on-campus enrollment of restricted lottery for book Replacement. Prospect High is allocated $3,000.
  - $3,000 for Mock Trial
  - $1,500 for Academic Decathlon
  - $120K for athletic, band and agriculture department travel
  - $1,000 for Link Crew supplies
  - $5,000 for Comps and $2,000 for Prospect to purchase PBIS incentives
  - Prospect High receives a $36,000 site allocation, a $5000 lottery allocation for computer repairs and $500 for mileage
  - $13,000 for Community Day School supplies and copier costs
  - $18,500 Independent Study supplies and copier costs
  - $10,700 College Connection operating costs
  - $75,000 Summer School and Recovery salaries and benefits
  - $16,400 Adult Transition Center program supplies and services

- Unrestricted Contributions to Restricted Programs
  - $4,250,556 Special Education Program
  - $1,250,084 Restricted Maintenance

Budget Assumptions for 2023/24

Fund Name: General Fund (cont.)

Expenditures (cont.):

- The district must budget 3% of total General Fund expenditures and other outgo for routine repair and maintenance. $1.3 million has been budgeted for general maintenance ($1.2 million required). $150K of this is set aside for deferred maintenance expenditures such as seal coating, roofing, or flooring.

- $295K savings on electrical costs realized upon operation of solar which will be used to make payments on a California Energy Commission loan.

- Budgeted expenditures include all costs identified in the LCAP. Technology expenditures include purchases for which discounts were applied through the E-rate program.

- $247K is budgeted to contract with the Oroville Police Department and the Butte County Sheriff for school resource officers.

- Capital Outlay expenditures include the purchase of two full-size diesel buses and four electric buses for students with disabilities. The four SPED buses will be purchased through a Low Emissions Bus Grant

Budget Assumptions for 2023/24

Fund Name: Student Activity Fund

Purpose: The Student Activity Fund is used to account for activities of the Associated Student Body.

Assumptions:

- Revenues are projected to equal expenditures.
- Expenditures are budgeted at prior year levels.
- This fund complies with Governmental Accounting Board Standard's GASB 84 regulations.

Fund Name: Adult Education Fund

Purpose: The Adult Education Fund is used to account for resources committed to adult education programs maintained by the district.

Assumptions:

- $1.4 million will be received from the Adult Education Consortium to fund the Oroville and Chico centers.
- Federal Adult Literacy funds are budgeted at prior year levels.
- A three-year average is used to estimate student fee and interest income.
- Staff
  - 6.00 FTE Full-time teachers
  - .31 FTE Administrator
  - 3.00 FTE Clerical
  - 2.00 FTE Para-Educators
  - 1.00 FTE Navigator
  - .69 FTE Custodian
  - Various part-time teachers for fee-based classes

Budget Assumptions for 2023/24

Fund Name: Cafeteria Fund

Purpose: The Cafeteria Fund is used to account for revenues and expenditures made to operate the cafeterias in the district.

Assumptions:

- It is anticipated that the food service program revenues will cover the cost of expenses and that a transfer from the General Fund will not be required.
- Meal counts are estimated at prior year levels.
- A three-year average is used to estimate interest income and all other operating costs.
- All students eat for free
- Staff
  1.00 FTE Supervisor
  .49 FTE Clerical
  2.94 FTE Cook Mangers
  7.24 FTE Food Service Workers

Fund Name: Capital Facilities Fund

Purpose: The Capital Facilities Fund is used to account for resources received from developer impact fees assessed.

Assumptions:

- On May 18, 2022, fees were established at the rates authorized by the state at $4.79 per square foot and $.78 per square foot for residential and commercial development, respectively. Based upon the most recent impact study, the district may collect 40% of these fees, with 60% going to the applicable feeder school.
- A three-year average is used to estimate interest and developer fee revenue.
- The district has been receiving pass-through funds from the Oroville Redevelopment Agency to be used for facility improvements within the Agency's boundaries. The budget includes $221K of RDA revenues. These funds have been obligated for the track and turf replacement at Harrison Stadium.
- A 3% administration fee is charged on all developer fees collected, which is subsequently transferred to the General Fund.

Budget Assumptions for 2023/24

Fund Name: **Bond Interest and Redemption Fund**

Purpose: The Bond Interest and Redemption Fund is used for the repayment of general obligation bonds.

Assumptions:

- This fund reflects the receipt of taxes levied by the county auditor controller and the current year debt service obligation on the general obligation bonds.

Budget Assumptions for 2023/24

Multi-year Projection

A multi-year projection is included in the MYP section for 2024/25 and 2025/26. Multi-year projections are the mathematical result of today's decisions based on a given set of assumptions. Projections are expected to change as various factors change. They should not be viewed as a prediction.

Assumptions used in the projections include:

- 3.94% COLA and 3.29% COLAs for 2024/25 and 2025/26, respectively.
- Funded ADA of 1,958 for 2024/25 and 2,057 for 2025/26.
- Includes estimated step and column increases, net of savings for attrition
- Uncapped health benefits are estimated to increase 5.03% for active employees, 2.23% for retirees.
- Reduces retiree benefits as individuals reach the 65 years of age limit.
- Insurance costs projected to increase 24%.
- Savings on electrical costs from solar project are anticipated to pay California Energy Commission loan payments.
- STRS rates remain at 19.01% in 2024/25 and continue to remain steady for 2025/26. PERS rates increase to 27.7% and 28.3% in 2024/25 and 2025/26, respectively.
- Costs for technology licensing fluctuates from year to year as licenses expire and are renewed for one to three year periods.
- As ESSER III expired in the budget year, ongoing costs for independent study teachers, a groundskeeper, digital licenses and contracted services are anticipated to be funded with unrestricted funding in the projection years.
- Educator Effectiveness and Arts and Music Grants are anticipated to fully be spent in 2025/26.
- 17% reserve levels met in both years.
- The district will be able to meet its financial obligations in both years.

Budget Assumptions for 2023/24

Cash Flow Assumptions

A cash flow projection is included in the Cash Flows section for 23/24. The cash balance is projected to run negative by the end of the year.

Assumptions used in this projection include:

- Beginning cash is estimated and will not be finalized until the closing process is completed for the prior year.
- Receipt of principal apportionment and other state revenue included in the principal apportionment is State's principal apportionment payment schedule. A portion of state aid will be allocated from the Education Protection Account (EPA) and will be paid on a quarterly basis.
- 50% of the federal Special Education funding will be received in February, 25% in April, and 25% after the end of the year. State Special Education funding is scheduled using the same payment schedule and deferrals used for principal apportionments.
- Most Federal funding, Lottery, interest income and transfers in from the Capital Facilities Fund are expected to be received quarterly.
- Special Education pass-through funds are allocated based on a schedule provided by BCOE.
- Home-to-school transportation revenue received from the elementary district for services is anticipated to be received quarterly. Revenue for transporting students with disabilities is received monthly.
- COVID-19 related funding is projected to be received per State instructions or on a quarterly basis.
- CalSHAPE funding for HVAC assessments and plumbing upgrades is scheduled to be received upon estimated project completion.
- All other revenue sources and expenditures are based on prior year receipts and disbursements.
- The cash balance is projected to remain positive throughout the year.

Glossary of Terms

ADA – Average Daily Attendance. Total days of attendance by students divided by total days of instruction to date. This number is used frequently to determine the amount of funding to be received by the district.

Accrual Basis – The basis of accounting under which revenues are recorded when levies are made, and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made.

Appropriation - An authorization granted by the board to make expenditures and to incur obligations for specific purposes.

Balance Sheet – A summarized statement, as of a given date, of the financial position of the district showing assets, liabilities, reserves, and fund balance.

BCOE – Butte County Office of Education

Budget – A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them.

Budgetary Control – The control or management of the business affairs of the school district in accordance with an approved budget with a responsibility to keep expenditures within the authorized amounts.

BSSP (Butte Schools Self-Funded Programs) – Provides health benefits for the classified, confidential, classified supervisory and administrative staff. Also provides property and liability insurance.

Capital Outlay – Expenditures that result in the acquisition of or addition to fixed assets.

Classification, Function – As applied to expenditures, this term has reference to an activity or service aimed at accomplishing a certain purpose or end; for example, regular instruction, special education, vocational education, or operation and maintenance of plant.

Classification, Object – As applied to expenditures, this term has reference to an article or service received; for example, salaries, employee benefits or supplies.

Coding – A system of numbering accounts, entries, invoices, vouchers, etc. in such a manner that the symbol used reveals certain required information.

COLA – Cost of living adjustment.

Contracted Services – Labor, material and other costs for services rendered by personnel who are not on the payroll of the district.

Cost per Pupil – Current expenditures divided by a pupil unit of measure.

Glossary of Terms

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CDE – California Department of Education

CSAM – California Schools Accounting Manual.

CTEIG – Career Technical Education Incentive Grant

CVT (California's Valued Trust) – Provides health benefits for the certificated staff.

DOF – Department of Finance

Encumbrance Accounting - A system or procedure, which involves giving recognition in the financial records for the issuance of purchase orders in advance of any liability or payment. Encumbrances cease to exist once the goods are received and the related invoice is paid.

Entitlement – A restricted revenue source similar to a grant. Entitlements are considered earned when received or awarded.

EPA – Education Protection Account. New revenues generated from Proposition 30 are deposited into this account at the state level.

Equipment – Those movable items used for school operation that are of a non-expendable nature and cost in excess of $5,000.

E-rate – For qualifying districts, this program provides financial assistance to districts for telecommunications and internal connections costs.

Escape – the financial system used by the District.

Expenditures - This includes total charges incurred, whether paid or unpaid, for current costs, capital outlay, and debt repayment.

FCMAT – Fiscal Crisis Management Advisory Team. This organization provides, fiscal advice, professional development, and management assistance to local education agencies.

Fiscal Period – The end of the period of which the district determines its financial position and the results of its operation. The fiscal year for school districts begins on July 1, and ends on June 30.

FTE – Full time equivalent. Staff working part-time are converted to full time equivalents based upon hours worked in a full time position.

Fund – Resources set aside for specific activities of the district. The fund accounts constitute a complete entity and all of the financial transactions for the particular fund are recorded in them.

Fund Balance – The excess of assets of a fund over its liabilities.

Grant – A funding source to be used for a specific purpose, activity or facility. Revenue is recognized when expenditures are made and recorded.

GASB – Governmental Accounting Standards Board.

JPA – Joint Powers Authority.

LCAP – Local Control Accountability Plan. A locally defined plan that specifies programs and resources that will be used to address the priorities designated by the state.

LCFF – Local Control Funding Formula. A new funding formula, which replaces the revenue limit calculation and state categorical program allocation methods, intended to simplify the current school finance system and more equitably fund schools.

LEP – Limited English Proficient

MAA – Medi-Cal Administrative Activities

OPSC – Office of Public Schools Construction

PERS – Public Employees' Retirement System

Program – The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available. Separate budgets within the general budget are maintained for each program.

Reserve for Economic Uncertainties – That portion of the fund balance, which has been set aside to provide for emergencies or economic events, such as revenue shortfalls, which could not be anticipated. The level required by the state for a district of this size is 3%.

Restricted – Programs or activities, which are legally restricted to specific purposes. This category includes, but is not limited to, all federal programs, special education, state categorical programs and home-to-school transportation

RDA – Redevelopment Agency

SAB – State Allocation Board

SCE – School Compensatory Education

SCO – State Controller's Office

SSC – School Services of California, Inc. This agency provides schools with fiscal advice, management assistance and advocacy services.

STRS – State Teachers' Retirement System.

Student Body Activities – Services for public school students, such as athletics, entertainment, publications and clubs that are managed or operated by the student body under the guidance and direction of the school principal and are not part of the regular instructional program.

TRANs – Tax and Revenue Anticipation Notes are temporary borrowings to improve the cash flow and are repaid from property tax revenues collected during the same year.

Unrestricted – All programs or activities that are not restricted.

GENERAL FUND

OUHSD
General Fund Summary
2023/24 Original Budget

	2021/22 Unaudited Actuals	2022/23 Estimated Actuals	2023/24 Budget		
			Unrestricted	Restricted	Total
Revenues					
Revenue Limit Sources	$ 28,366,417	$34,402,670	$ 36,199,684		$ 36,199,684
Federal Revenues	4,945,377	4,412,917		$ 4,127,839	4,127,839
Other State Revenues	4,013,984	6,418,181	510,677	3,244,593	3,755,270
Other Local Sources	2,086,922	3,781,374	1,451,194	2,314,301	3,765,495
Total Revenues	$ 39,412,700	$49,015,142	$ 38,161,555	$ 9,686,733	$ 47,848,288
Expenditures					
Certificated Salaries	$ 12,215,213	$13,646,670	$ 10,621,194	$ 3,059,855	$ 13,681,049
Classified Salaries	5,074,943	5,932,200	4,519,073	2,179,730	6,698,803
Employee Benefits	10,680,345	11,904,380	8,391,997	4,341,648	12,733,645
Books and Supplies	1,950,790	3,224,359	733,010	1,474,386	2,207,396
Services, Other Operating	5,052,524	6,509,822	3,252,347	2,145,181	5,397,528
Capital Outlay	791,395	2,298,462	588,257	1,976,183	2,564,440
Other Outgo	1,057,144	1,213,948	327,252	808,046	1,135,298
Direct Support/Indirect Costs	(74,999)	(101,806)	(366,970)	293,520	(73,450)
Total Expenditures	$ 36,747,355	$44,628,035	$ 28,066,160	$ 16,278,549	$ 44,344,709
Total of Revenues less Expenditures	$ 2,665,345	$ 4,387,107	$ 10,095,395	$ (6,591,816)	$ 3,503,579
Other Financing Sources/Uses					
Transfers in from other funds					$ -
Transfer out to other funds					-
Other Sources					-
Contributions to Restricted Prog.			(5,500,640)	$ 5,500,640	-
Total Other Sources/Uses	$ -	$ -	$ (5,500,640)	$ 5,500,640	$ -
Change in Fund Balance	$ 2,665,345	$ 4,387,107	$ 4,594,755	$ (1,091,176)	$ 3,503,579
Beginning Balance	12,194,973	14,860,318	13,139,850	6,107,575	19,247,425
Ending Balance	$ 14,860,318	$19,247,425	$ 17,734,605	$ 5,016,399	$ 22,751,004

Components of Ending Fund Balance:	
Nonspendable	
Revolving Cash	1,050
Prepaid Expenditures	
Restricted	
Medi-Cal Billing Reimbursement	110,891
Educator Effectiveness Grant	258,923
Arts & Music Block Grant	268,509
A-G Access Grant	530,321
Learning Recovery Block Grant	2,480,208
Scholarship Awards	1,367,547
Assigned	
Vehicle Replacement	23,300
Baseball/Softball Field Lighting	46,132
Unassigned	
Reserve for Economic Uncertainties (3%)	1,295,904
BP 3100 Reserves (14%)	6,047,550
Unassigned	10,320,669
Total Fund Balance	$ 22,751,004

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	34,402,670.00	0.00	34,402,670.00	36,199,684.00	0.00	36,199,684.00	5.2%
2) Federal Revenue		8100-8299	0.00	4,412,917.00	4,412,917.00	0.00	4,127,839.00	4,127,839.00	-6.5%
3) Other State Revenue		8300-8599	500,000.00	5,918,181.00	6,418,181.00	510,677.00	3,244,593.00	3,755,270.00	-41.5%
4) Other Local Revenue		8600-8799	1,599,975.00	2,181,399.00	3,781,374.00	1,451,194.00	2,314,301.00	3,765,495.00	-0.4%
5) TOTAL, REVENUES			36,502,645.00	12,512,497.00	49,015,142.00	38,161,555.00	9,686,733.00	47,848,288.00	-2.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	10,664,619.00	2,982,051.00	13,646,670.00	10,621,194.00	3,059,855.00	13,681,049.00	0.3%
2) Classified Salaries		2000-2999	4,078,222.00	1,853,978.00	5,932,200.00	4,519,073.00	2,179,730.00	6,698,803.00	12.9%
3) Employee Benefits		3000-3999	7,993,569.00	3,910,811.00	11,904,380.00	8,391,997.00	4,341,648.00	12,733,645.00	7.0%
4) Books and Supplies		4000-4999	1,348,659.00	1,875,700.00	3,224,359.00	733,010.00	1,474,386.00	2,207,396.00	-31.5%
5) Services and Other Operating Expenditures		5000-5999	3,343,453.00	3,166,369.00	6,509,822.00	3,252,347.00	2,145,181.00	5,397,528.00	-17.1%
6) Capital Outlay		6000-6999	266,259.00	2,032,203.00	2,298,462.00	588,257.00	1,976,183.00	2,564,440.00	11.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	366,570.00	847,378.00	1,213,948.00	327,252.00	808,046.00	1,135,298.00	-6.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(551,496.00)	449,690.00	(101,806.00)	(366,970.00)	293,520.00	(73,450.00)	-27.9%
9) TOTAL, EXPENDITURES			27,509,855.00	17,118,180.00	44,628,035.00	28,066,160.00	16,278,549.00	44,344,709.00	-0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,992,790.00	(4,605,683.00)	4,387,107.00	10,095,395.00	(6,591,816.00)	3,503,579.00	-20.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	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	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(7,032,074.00)	7,032,074.00	0.00	(5,500,640.00)	5,500,640.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,032,074.00)	7,032,074.00	0.00	(5,500,640.00)	5,500,640.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,960,716.00	2,426,391.00	4,387,107.00	4,594,755.00	(1,091,176.00)	3,503,579.00	-20.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	11,179,134.00	3,681,184.00	14,860,318.00	13,139,850.00	6,107,575.00	19,247,425.00	29.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			11,179,134.00	3,681,184.00	14,860,318.00	13,139,850.00	6,107,575.00	19,247,425.00	29.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,179,134.00	3,681,184.00	14,860,318.00	13,139,850.00	6,107,575.00	19,247,425.00	29.5%
2) Ending Balance, June 30 (E + F1e)			13,139,850.00	6,107,575.00	19,247,425.00	17,734,605.00	5,016,399.00	22,751,004.00	18.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,050.00	0.00	1,050.00	1,050.00	0.00	1,050.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	6,107,575.00	6,107,575.00	0.00	5,016,399.00	5,016,399.00	-17.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	69,433.00	0.00	69,433.00	69,432.00	0.00	69,432.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,400,284.00	0.00	7,400,284.00	7,348,044.00	0.00	7,348,044.00	-0.7%
Unassigned/Unappropriated Amount		9790	5,669,083.00	0.00	5,669,083.00	10,316,079.00	0.00	10,316,079.00	82.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	16,783,569.00	0.00	16,783,569.00	18,837,197.00	0.00	18,837,197.00	12.2%
Education Protection Account State Aid - Current Year		8012	7,555,253.00	0.00	7,555,253.00	7,969,653.00	0.00	7,969,653.00	5.5%
State Aid - Prior Years		8019	662,627.00	0.00	662,627.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	95,506.00	0.00	95,506.00	95,506.00	0.00	95,506.00	0.0%
Timber Yield Tax		8022	16,292.00	0.00	16,292.00	16,292.00	0.00	16,292.00	0.0%
Other Subventions/In-Lieu Taxes		8029	3,931.00	0.00	3,931.00	3,931.00	0.00	3,931.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	8,890,684.00	0.00	8,890,684.00	8,890,684.00	0.00	8,890,684.00	0.0%
Unsecured Roll Taxes		8042	534,355.00	0.00	534,355.00	534,355.00	0.00	534,355.00	0.0%
Prior Years' Taxes		8043	17,586.00	0.00	17,586.00	17,586.00	0.00	17,586.00	0.0%
Supplemental Taxes		8044	220,198.00	0.00	220,198.00	220,198.00	0.00	220,198.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,716,549.00)	0.00	(1,716,549.00)	(1,716,549.00)	0.00	(1,716,549.00)	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	1,548,508.00	0.00	1,548,508.00	1,548,508.00	0.00	1,548,508.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			34,611,960.00	0.00	34,611,960.00	36,417,361.00	0.00	36,417,361.00	5.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(209,290.00)	0.00	(209,290.00)	(217,677.00)	0.00	(217,677.00)	4.0%
Property Taxes Transfers		8097	0.00	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	0.00	0.0%
TOTAL, LCFF SOURCES			34,402,670.00	0.00	34,402,670.00	36,199,684.00	0.00	36,199,684.00	5.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	584,579.00	584,579.00	0.00	543,503.00	543,503.00	-7.0%
Special Education Discretionary Grants		8182	0.00	102,531.00	102,531.00	0.00	25,680.00	25,680.00	-75.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,218,125.00	1,218,125.00		898,448.00	898,448.00	-26.2%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		144,812.00	144,812.00		132,000.00	132,000.00	-8.8%
Title III, Part A, Immigrant Student Program	4201	8290		1,358.00	1,358.00		1,400.00	1,400.00	3.1%
Title III, Part A, English Learner Program	4203	8290		23,245.00	23,245.00		14,000.00	14,000.00	-39.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		96,305.00	96,305.00		59,000.00	59,000.00	-38.7%
Career and Technical Education	3500-3599	8290		106,140.00	106,140.00		116,654.00	116,654.00	9.9%
All Other Federal Revenue	All Other	8290	0.00	2,135,822.00	2,135,822.00	0.00	2,337,154.00	2,337,154.00	9.4%
TOTAL, FEDERAL REVENUE			0.00	4,412,917.00	4,412,917.00	0.00	4,127,839.00	4,127,839.00	-6.5%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	347,308.00	347,308.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	136,000.00	0.00	136,000.00	147,962.00	0.00	147,962.00	8.8%
Lottery - Unrestricted and Instructional Materials		8560	360,000.00	142,000.00	502,000.00	361,715.00	142,558.00	504,273.00	0.5%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		114,932.00	114,932.00		342,424.00	342,424.00	197.9%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,000.00	5,313,941.00	5,317,941.00	1,000.00	2,759,611.00	2,760,611.00	-48.1%
TOTAL, OTHER STATE REVENUE			500,000.00	5,918,181.00	6,418,181.00	510,677.00	3,244,593.00	3,755,270.00	-41.5%
OTHER LOCAL REVENUE									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	6,000.00	0.00	6,000.00	9,000.00	0.00	9,000.00	50.0%
Interest		8660	320,000.00	20,000.00	340,000.00	93,000.00	14,900.00	107,900.00	-68.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,028,000.00	311,729.00	1,339,729.00	1,075,751.00	485,197.00	1,560,948.00	16.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	245,975.00	104,000.00	349,975.00	273,443.00	56,700.00	330,143.00	-5.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		1,745,670.00	1,745,670.00		1,757,504.00	1,757,504.00	0.7%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,599,975.00	2,181,399.00	3,781,374.00	1,451,194.00	2,314,301.00	3,765,495.00	-0.4%
TOTAL, REVENUES			36,502,645.00	12,512,497.00	49,015,142.00	38,161,555.00	9,686,733.00	47,848,288.00	-2.4%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	7,920,418.00	2,362,753.00	10,283,171.00	7,683,695.00	2,430,690.00	10,114,385.00	-1.6%
Certificated Pupil Support Salaries		1200	848,049.00	400,108.00	1,248,157.00	787,757.00	385,108.00	1,172,865.00	-6.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,454,800.00	219,190.00	1,673,990.00	1,637,515.00	244,057.00	1,881,572.00	12.4%
Other Certificated Salaries		1900	441,352.00	0.00	441,352.00	512,227.00	0.00	512,227.00	16.1%
TOTAL, CERTIFICATED SALARIES			10,664,619.00	2,982,051.00	13,646,670.00	10,621,194.00	3,059,855.00	13,681,049.00	0.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	16,215.00	1,278,647.00	1,294,862.00	33,495.00	1,558,401.00	1,591,896.00	22.9%
Classified Support Salaries		2200	2,191,410.00	459,031.00	2,650,441.00	2,598,960.00	449,165.00	3,048,125.00	15.0%
Classified Supervisors' and Administrators' Salaries		2300	270,226.00	62,010.00	332,236.00	266,269.00	117,763.00	384,032.00	15.6%
Clerical, Technical and Office Salaries		2400	1,598,271.00	6,479.00	1,604,750.00	1,618,249.00	6,712.00	1,624,961.00	1.3%
Other Classified Salaries		2900	2,100.00	47,811.00	49,911.00	2,100.00	47,689.00	49,789.00	-0.2%
TOTAL, CLASSIFIED SALARIES			4,078,222.00	1,853,978.00	5,932,200.00	4,519,073.00	2,179,730.00	6,698,803.00	12.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,982,293.00	1,657,759.00	3,640,052.00	1,986,679.00	1,720,511.00	3,707,190.00	1.8%
PERS		3201-3202	1,008,292.00	463,211.00	1,471,503.00	1,185,895.00	575,574.00	1,761,469.00	19.7%
OASDI/Medicare/Alternative		3301-3302	453,043.00	186,930.00	639,973.00	497,101.00	213,166.00	710,267.00	11.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	3,579,188.00	1,282,182.00	4,861,370.00	3,942,062.00	1,501,196.00	5,443,258.00	12.0%
Unemployment Insurance		3501-3502	72,349.00	23,955.00	96,304.00	8,447.00	2,580.00	11,027.00	-88.5%
Workers' Compensation		3601-3602	323,362.00	107,048.00	430,410.00	339,188.00	117,367.00	456,555.00	6.1%
OPEB, Allocated		3701-3702	575,042.00	189,726.00	764,768.00	432,625.00	211,254.00	643,879.00	-15.8%
OPEB, Active Employees		3751-3752	0.00	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	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,993,569.00	3,910,811.00	11,904,380.00	8,391,997.00	4,341,648.00	12,733,645.00	7.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	145,000.00	422,675.00	567,675.00	30,000.00	197,608.00	227,608.00	-59.9%
Books and Other Reference Materials		4200	0.00	6,500.00	6,500.00	0.00	4,000.00	4,000.00	-38.5%
Materials and Supplies		4300	1,003,774.00	1,248,685.00	2,252,459.00	686,530.00	1,062,774.00	1,749,304.00	-22.3%
Noncapitalized Equipment		4400	199,885.00	194,840.00	394,725.00	16,480.00	207,004.00	223,484.00	-43.4%
Food		4700	0.00	3,000.00	3,000.00	0.00	3,000.00	3,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,348,659.00	1,875,700.00	3,224,359.00	733,010.00	1,474,386.00	2,207,396.00	-31.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	39,345.00	39,345.00	0.00	181,480.00	181,480.00	361.3%
Travel and Conferences		5200	22,500.00	456,719.00	479,219.00	17,500.00	320,150.00	337,650.00	-29.5%
Dues and Memberships		5300	25,400.00	2,200.00	27,600.00	29,900.00	3,500.00	33,400.00	21.0%
Insurance		5400 - 5450	721,189.00	0.00	721,189.00	889,828.00	0.00	889,828.00	23.4%
Operations and Housekeeping Services		5500	926,900.00	0.00	926,900.00	902,000.00	0.00	902,000.00	-2.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	221,508.00	1,121,561.00	1,343,069.00	207,840.00	388,993.00	596,833.00	-55.6%
Transfers of Direct Costs		5710	(52,800.00)	52,800.00	0.00	(48,389.00)	48,389.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(30,200.00)	0.00	(30,200.00)	(47,400.00)	0.00	(47,400.00)	57.0%
Professional/Consulting Services and Operating Expenditures		5800	1,445,106.00	1,493,494.00	2,938,600.00	1,219,168.00	1,202,669.00	2,421,837.00	-17.6%
Communications		5900	63,850.00	250.00	64,100.00	81,900.00	0.00	81,900.00	27.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,343,453.00	3,166,369.00	6,509,822.00	3,252,347.00	2,145,181.00	5,397,528.00	-17.1%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	220,000.00	220,000.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	875,000.00	875,000.00	0.00	206,236.00	206,236.00	-76.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	266,259.00	937,203.00	1,203,462.00	588,257.00	1,769,947.00	2,358,204.00	96.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			266,259.00	2,032,203.00	2,298,462.00	588,257.00	1,976,183.00	2,564,440.00	11.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	(34,300.00)	(34,300.00)	0.00	(26,000.00)	(26,000.00)	-24.2%
Payments to County Offices		7142	71,833.00	881,678.00	953,511.00	32,515.00	834,046.00	866,561.00	-9.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	294,737.00	0.00	294,737.00	294,737.00	0.00	294,737.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			366,570.00	847,378.00	1,213,948.00	327,252.00	808,046.00	1,135,298.00	-6.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	2022-23 Estimated Actuals Restricted (B)	2022-23 Estimated Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
Transfers of Indirect Costs		7310	(449,690.00)	449,690.00	0.00	(293,520.00)	293,520.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(101,806.00)	0.00	(101,806.00)	(73,450.00)	0.00	(73,450.00)	-27.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(551,496.00)	449,690.00	(101,806.00)	(366,970.00)	293,520.00	(73,450.00)	-27.9%
TOTAL, EXPENDITURES			27,509,855.00	17,118,180.00	44,628,035.00	28,066,160.00	16,278,549.00	44,344,709.00	-0.6%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	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	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	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	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	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	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(7,032,074.00)	7,032,074.00	0.00	(5,500,640.00)	5,500,640.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(7,032,074.00)	7,032,074.00	0.00	(5,500,640.00)	5,500,640.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(7,032,074.00)	7,032,074.00	0.00	(5,500,640.00)	5,500,640.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	2022-23 Estimated Actuals Restricted (B)	2022-23 Estimated Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	34,402,670.00	0.00	34,402,670.00	36,199,684.00	0.00	36,199,684.00	5.2%
2) Federal Revenue		8100-8299	0.00	4,412,917.00	4,412,917.00	0.00	4,127,839.00	4,127,839.00	-6.5%
3) Other State Revenue		8300-8599	500,000.00	5,918,181.00	6,418,181.00	510,677.00	3,244,593.00	3,755,270.00	-41.5%
4) Other Local Revenue		8600-8799	1,599,975.00	2,181,399.00	3,781,374.00	1,451,194.00	2,314,301.00	3,765,495.00	-0.4%
5) TOTAL, REVENUES			36,502,645.00	12,512,497.00	49,015,142.00	38,161,555.00	9,686,733.00	47,848,288.00	-2.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		12,859,064.00	9,654,382.00	22,513,446.00	11,940,134.00	9,308,538.00	21,248,672.00	-5.6%
2) Instruction - Related Services	2000-2999		3,576,380.00	610,010.00	4,186,390.00	3,498,884.00	685,514.00	4,184,398.00	0.0%
3) Pupil Services	3000-3999		5,351,521.00	2,071,245.00	7,422,766.00	6,187,479.00	3,348,161.00	9,535,640.00	28.5%
4) Ancillary Services	4000-4999		1,113,733.00	37,000.00	1,150,733.00	1,308,695.00	13,305.00	1,322,000.00	14.9%
5) Community Services	5000-5999		0.00	50,000.00	50,000.00	0.00	53,000.00	53,000.00	6.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,924,316.00	454,790.00	2,379,106.00	2,451,099.00	293,520.00	2,744,619.00	15.4%
8) Plant Services	8000-8999		2,318,271.00	3,393,375.00	5,711,646.00	2,352,617.00	1,768,465.00	4,121,082.00	-27.8%
9) Other Outgo	9000-9999	Except 7600-7699	366,570.00	847,378.00	1,213,948.00	327,252.00	808,046.00	1,135,298.00	-6.5%
10) TOTAL, EXPENDITURES			27,509,855.00	17,118,180.00	44,628,035.00	28,066,160.00	16,278,549.00	44,344,709.00	-0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			8,992,790.00	(4,605,683.00)	4,387,107.00	10,095,395.00	(6,591,816.00)	3,503,579.00	-20.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	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	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(7,032,074.00)	7,032,074.00	0.00	(5,500,640.00)	5,500,640.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,032,074.00)	7,032,074.00	0.00	(5,500,640.00)	5,500,640.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,960,716.00	2,426,391.00	4,387,107.00	4,594,755.00	(1,091,176.00)	3,503,579.00	-20.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	11,179,134.00	3,681,184.00	14,860,318.00	13,139,850.00	6,107,575.00	19,247,425.00	29.5%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,179,134.00	3,681,184.00	14,860,318.00	13,139,850.00	6,107,575.00	19,247,425.00	29.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,179,134.00	3,681,184.00	14,860,318.00	13,139,850.00	6,107,575.00	19,247,425.00	29.5%
2) Ending Balance, June 30 (E + F1e)			13,139,850.00	6,107,575.00	19,247,425.00	17,734,605.00	5,016,399.00	22,751,004.00	18.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,050.00	0.00	1,050.00	1,050.00	0.00	1,050.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	6,107,575.00	6,107,575.00	0.00	5,016,399.00	5,016,399.00	-17.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	69,433.00	0.00	69,433.00	69,432.00	0.00	69,432.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,400,284.00	0.00	7,400,284.00	7,348,044.00	0.00	7,348,044.00	-0.7%
Unassigned/Unappropriated Amount		9790	5,669,083.00	0.00	5,669,083.00	10,316,079.00	0.00	10,316,079.00	82.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6266	Educator Effectiveness, FY 2021-22	393,273.00	258,923.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	609,639.00	268,509.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	1,000.00	0.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	347,308.00	0.00
7412	A-G Access/Success Grant	373,116.00	348,116.00
7413	A-G Learning Loss Mitigation Grant	182,205.00	182,205.00
7425	Expanded Learning Opportunities (ELO) Grant	152,993.00	0.00
7435	Learning Recovery Emergency Block Grant	2,480,208.00	2,480,208.00
7810	Other Restricted State	102,995.00	0.00
9010	Other Restricted Local	1,464,838.00	1,478,438.00
Total, Restricted Balance		6,107,575.00	5,016,399.00

STUDENT ACTIVITY FUND

OUHSD
Student Activity Fund Summary
2023/24 Original Budget

	2021/22 Unaudited Actuals	2022/23 Estimated Actuals	2022/23 Original Budget
Revenues			
Revenue Limit Sources			
Federal Sources			
Other State Sources			
Other Local Sources	$ 562,541	$ 664,000	$ 605,000
Total Revenues	$ 562,541	$ 664,000	$ 605,000
Expenditures			
Certificated Salaries			
Classified Salaries			
Employee Benefits			
Books and Supplies	373,936	$ 664,000	$ 605,000
Services, Other Operating	$ 147,087		
Capital Outlay			
Other Outgo			
Direct Support/Indirect Costs			
Total Expenditures	$ 521,023	$ 664,000	$ 605,000
Total of Revenues less Expenditures	$ 41,518	$ -	$ -
Other Financing Sources/Uses			
Transfers in from other funds			
Transfer out to other funds			
Other Sources			
Debt Repayments			
Contributions to Restricted Prog.			
Total Other Sources/Uses	$ -	$ -	$ -
Change in Fund Balance	$ 41,518	$ -	$ -
Beginning Fund Balance	309,563	351,081	351,081
Ending Fund Balance	$ 351,081	$ 351,081	$ 351,081

Components of Ending Fund Balance	
Student Activity Funds	$ 351,081
Total Fund Balance	$ 351,081

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	585,000.00	605,000.00	3.4%
5) TOTAL, REVENUES			585,000.00	605,000.00	3.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	585,000.00	605,000.00	3.4%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			585,000.00	605,000.00	3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	351,081.00	351,081.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			351,081.00	351,081.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			351,081.00	351,081.00	0.0%
2) Ending Balance, June 30 (E + F1e)			351,081.00	351,081.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	351,081.00	351,081.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	585,000.00	605,000.00	3.4%
TOTAL, REVENUES			585,000.00	605,000.00	3.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	585,000.00	605,000.00	3.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			585,000.00	605,000.00	3.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			585,000.00	605,000.00	3.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	585,000.00	605,000.00	3.4%
5) TOTAL, REVENUES			585,000.00	605,000.00	3.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		585,000.00	605,000.00	3.4%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			585,000.00	605,000.00	3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	351,081.00	351,081.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			351,081.00	351,081.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			351,081.00	351,081.00	0.0%
2) Ending Balance, June 30 (E + F1e)			351,081.00	351,081.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	351,081.00	351,081.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
8210	Student Activity Funds	351,081.00	351,081.00
Total, Restricted Balance		351,081.00	351,081.00

ADULT EDUCATION FUND

OUHSD
Adult Education Fund Summary
2023/24 Original Budget

	2021/22 Unaudited Actuals	2022/23 Estimated Actuals	2022/23 Original Budget	
Revenues				
Revenue Limit Sources				
Federal Revenues	$ 170,474	$ 186,585	$ 186,797	
Other State Revenues	88,288	45,023	45,000	
Other Local Sources	1,363,643	1,440,566	1,599,051	
Total Revenues	$ 1,622,405	$ 1,672,174	$ 1,830,848	
Expenditures				
Certificated Salaries	$ 398,834	$ 439,253	$ 500,977	
Classified Salaries	295,792	320,937	321,073	
Employee Benefits	477,831	480,784	502,543	
Books and Supplies	39,600	28,802	26,844	
Services, Other Operating	318,723	360,438	375,437	
Capital Outlay		12,000	25,000	
Other Outgo				
Direct Support/Indirect Costs	47,462	69,121	50,079	
Total Expenditures	$ 1,578,242	$ 1,711,335	$ 1,801,953	
Total of Revenues less Expenditures	$ 44,163	$ (39,161)	$ 28,895	
Other Financing Sources/Uses				
Transfers in from other funds				
Transfer out to other funds				
Other Sources				
Contributions to Restricted Prog.				
Total Other Sources/Uses	$ -	$ -	$ -	
Change in Fund Balance	$ 44,163	$ (39,161)	$ 28,895	
Beginning Balance	750,035	794,198	755,037	
Ending Balance	$ 794,198	$ 755,037	$ 783,932	
Components of Ending Fund Balance:				
Nonspendable				
Revolving Cash				
Prepaid Expenditures				
Restricted				
CalWorks				6,520
Adult Education Block Grant				156,266
Committed				
Adult Education Programs				621,146
Total Fund Balance				$ 783,932

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	186,585.00	186,797.00	0.1%
3) Other State Revenue		8300-8599	45,023.00	45,000.00	-0.1%
4) Other Local Revenue		8600-8799	1,440,566.00	1,599,051.00	11.0%
5) TOTAL, REVENUES			1,672,174.00	1,830,848.00	9.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	439,253.00	500,977.00	14.1%
2) Classified Salaries		2000-2999	320,937.00	321,073.00	0.0%
3) Employee Benefits		3000-3999	480,784.00	502,543.00	4.5%
4) Books and Supplies		4000-4999	28,802.00	26,844.00	-6.8%
5) Services and Other Operating Expenditures		5000-5999	360,438.00	375,437.00	4.2%
6) Capital Outlay		6000-6999	12,000.00	25,000.00	108.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	69,121.00	50,079.00	-27.5%
9) TOTAL, EXPENDITURES			1,711,335.00	1,801,953.00	5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(39,161.00)	28,895.00	-173.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(39,161.00)	28,895.00	-173.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	794,198.00	755,037.00	-4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			794,198.00	755,037.00	-4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			794,198.00	755,037.00	-4.9%
2) Ending Balance, June 30 (E + F1e)			755,037.00	783,932.00	3.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	133,891.00	162,786.00	21.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	621,146.00	0.00	-100.0%
d) Assigned					
Other Assignments		9780	0.00	621,146.00	New
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	186,585.00	186,797.00	0.1%
TOTAL, FEDERAL REVENUE			186,585.00	186,797.00	0.1%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	45,023.00	45,000.00	-0.1%
TOTAL, OTHER STATE REVENUE			45,023.00	45,000.00	-0.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	9,066.00	13,073.00	44.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	100,000.00	150,000.00	50.0%
Interagency Services		8677	1,287,964.00	1,392,675.00	8.1%
Other Local Revenue					
All Other Local Revenue		8699	43,536.00	43,303.00	-0.5%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,440,566.00	1,599,051.00	11.0%
TOTAL, REVENUES			1,672,174.00	1,830,848.00	9.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	389,142.00	447,431.00	15.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	50,111.00	53,546.00	6.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			439,253.00	500,977.00	14.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	68,281.00	68,197.00	-0.1%
Classified Support Salaries		2200	39,003.00	37,704.00	-3.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	203,797.00	205,316.00	0.7%
Other Classified Salaries		2900	9,856.00	9,856.00	0.0%
TOTAL, CLASSIFIED SALARIES			320,937.00	321,073.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	85,358.00	97,152.00	13.8%
PERS		3201-3202	73,552.00	77,436.00	5.3%
OASDI/Medicare/Alternative		3301-3302	30,962.00	31,727.00	2.5%
Health and Welfare Benefits		3401-3402	241,074.00	240,987.00	0.0%
Unemployment Insurance		3501-3502	3,846.00	411.00	-89.3%
Workers' Compensation		3601-3602	16,420.00	18,413.00	12.1%
OPEB, Allocated		3701-3702	29,572.00	36,417.00	23.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			480,784.00	502,543.00	4.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	15,802.00	13,844.00	-12.4%
Noncapitalized Equipment		4400	13,000.00	13,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			28,802.00	26,844.00	-6.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,663.00	5,000.00	-11.7%
Dues and Memberships		5300	3,760.00	4,060.00	8.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	35,035.00	35,035.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	84,558.00	89,070.00	5.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	18,000.00	18,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	171,466.00	182,316.00	6.3%
Communications		5900	41,956.00	41,956.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			360,438.00	375,437.00	4.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	12,000.00	25,000.00	108.3%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			12,000.00	25,000.00	108.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	69,121.00	50,079.00	-27.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			69,121.00	50,079.00	-27.5%
TOTAL, EXPENDITURES			1,711,335.00	1,801,953.00	5.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	186,585.00	186,797.00	0.1%
3) Other State Revenue		8300-8599	45,023.00	45,000.00	-0.1%
4) Other Local Revenue		8600-8799	1,440,566.00	1,599,051.00	11.0%
5) TOTAL, REVENUES			1,672,174.00	1,830,848.00	9.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		956,974.00	1,043,123.00	9.0%
2) Instruction - Related Services	2000-2999		465,820.00	486,350.00	4.4%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		69,121.00	50,079.00	-27.5%
8) Plant Services	8000-8999		219,420.00	222,401.00	1.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,711,335.00	1,801,953.00	5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(39,161.00)	28,895.00	-173.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(39,161.00)	28,895.00	-173.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	794,198.00	755,037.00	-4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			794,198.00	755,037.00	-4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			794,198.00	755,037.00	-4.9%
2) Ending Balance, June 30 (E + F1e)			755,037.00	783,932.00	3.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	133,891.00	162,786.00	21.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	621,146.00	0.00	-100.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	621,146.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6371	CalWORKs for ROCP or Adult Education	18,693.00	6,520.00
6391	Adult Education Program	115,198.00	156,266.00
Total, Restricted Balance		133,891.00	162,786.00

CAFETERIA FUND

OUHSD
Cafeteria Fund Summary
2023/24 Original Budget

	2021/22 Unaudited Actuals	2022/23 Estimated Actuals	2022/23 Original Budget
Revenues			
Revenue Limit Sources			
Federal Revenues	$ 1,273,547	$ 1,081,258	$ 1,020,000
Other State Revenues	72,987	430,000	350,000
Other Local Sources	9,341	12,000	18,000
Total Revenues	$ 1,355,875	$ 1,523,258	$ 1,388,000
Expenditures			
Certificated Salaries			
Classified Salaries	$ 405,200	$ 443,237	$ 466,712
Employee Benefits	243,009	266,837	281,984
Books and Supplies	492,343	633,000	500,000
Services, Other Operating	11,555	10,800	12,200
Capital Outlay			
Other Outgo			
Direct Support/Indirect Costs	27,537	32,685	23,371
Total Expenditures	$ 1,179,644	$ 1,386,559	$ 1,284,267
Total of Revenues less Expenditures	$ 176,231	$ 136,699	$ 103,733
Other Financing Sources/Uses			
Transfers in from other funds			
Transfer out to other funds			
Other Sources			
Contributions to Restricted Prog.			
Total Other Sources/Uses	$ -	$ -	$ -
Change in Fund Balance	$ 176,231	$ 136,699	$ 103,733
Beginning Balance	25,193	201,424	338,123
Ending Balance	$ 201,424	$ 338,123	$ 441,856

Components of Ending Fund Balance:	
Restricted	
Breakfast/Lunch Program	$ 376,235
Suppers Program	65,621
Total Fund Balance	$ 441,856

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,081,258.00	1,020,000.00	-5.7%
3) Other State Revenue		8300-8599	430,000.00	350,000.00	-18.6%
4) Other Local Revenue		8600-8799	12,000.00	18,000.00	50.0%
5) TOTAL, REVENUES			1,523,258.00	1,388,000.00	-8.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	443,237.00	466,712.00	5.3%
3) Employee Benefits		3000-3999	266,837.00	281,984.00	5.7%
4) Books and Supplies		4000-4999	633,000.00	500,000.00	-21.0%
5) Services and Other Operating Expenditures		5000-5999	10,800.00	12,200.00	13.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	32,685.00	23,371.00	-28.5%
9) TOTAL, EXPENDITURES			1,386,559.00	1,284,267.00	-7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			136,699.00	103,733.00	-24.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			136,699.00	103,733.00	-24.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	201,424.00	338,123.00	67.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			201,424.00	338,123.00	67.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			201,424.00	338,123.00	67.9%
2) Ending Balance, June 30 (E + F1e)			338,123.00	441,856.00	30.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	338,123.00	441,856.00	30.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,081,258.00	1,020,000.00	-5.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,081,258.00	1,020,000.00	-5.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	430,000.00	350,000.00	-18.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			430,000.00	350,000.00	-18.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	13,000.00	8,000.00	-38.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(1,000.00)	(1,000.00)	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	11,000.00	New
TOTAL, OTHER LOCAL REVENUE			12,000.00	18,000.00	50.0%
TOTAL, REVENUES			1,523,258.00	1,388,000.00	-8.9%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	353,522.00	367,761.00	4.0%
Classified Supervisors' and Administrators' Salaries		2300	75,430.00	77,657.00	3.0%
Clerical, Technical and Office Salaries		2400	14,285.00	21,294.00	49.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			443,237.00	466,712.00	5.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,910.00	1,910.00	0.0%
PERS		3201-3202	92,086.00	102,498.00	11.3%
OASDI/Medicare/Alternative		3301-3302	33,026.00	34,827.00	5.5%
Health and Welfare Benefits		3401-3402	110,863.00	111,414.00	0.5%
Unemployment Insurance		3501-3502	2,158.00	227.00	-89.5%
Workers' Compensation		3601-3602	9,552.00	10,432.00	9.2%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	17,242.00	20,676.00	19.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			266,837.00	281,984.00	5.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	50,000.00	35,000.00	-30.0%
Noncapitalized Equipment		4400	0.00	5,000.00	New
Food		4700	583,000.00	460,000.00	-21.1%
TOTAL, BOOKS AND SUPPLIES			633,000.00	500,000.00	-21.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	700.00	500.00	-28.6%
Dues and Memberships		5300	1,050.00	1,000.00	-4.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,200.00	2,500.00	13.6%
Professional/Consulting Services and Operating Expenditures		5800	6,850.00	8,200.00	19.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,800.00	12,200.00	13.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	32,685.00	23,371.00	-28.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			32,685.00	23,371.00	-28.5%
TOTAL, **EXPENDITURES**			1,386,559.00	1,284,267.00	-7.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,081,258.00	1,020,000.00	-5.7%
3) Other State Revenue		8300-8599	430,000.00	350,000.00	-18.6%
4) Other Local Revenue		8600-8799	12,000.00	18,000.00	50.0%
5) TOTAL, REVENUES			1,523,258.00	1,388,000.00	-8.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,353,874.00	1,260,896.00	-6.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		32,685.00	23,371.00	-28.5%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,386,559.00	1,284,267.00	-7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			136,699.00	103,733.00	-24.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			136,699.00	103,733.00	-24.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	201,424.00	338,123.00	67.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			201,424.00	338,123.00	67.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			201,424.00	338,123.00	67.9%
2) Ending Balance, June 30 (E + F1e)			338,123.00	441,856.00	30.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	338,123.00	441,856.00	30.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	291,486.00	376,235.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	46,637.00	65,621.00
Total, Restricted Balance		338,123.00	441,856.00

CAPITAL FACILITIES FUND

OUHSD
Capital Facilities Fund Summary
2023/24 Original Budget

	2021/22 Unaudited Actuals	2022/23 Estimated Actuals	2022/23 Original Budget
Revenues			
Other Local Sources			
Developer Fees	$ 620,292	$ 162,000	$ 221,900
Community Redevelopment Funds	232,764	239,000	273,000
Interest	17,290	28,500	23,000
Other	(82,465)		
Total Revenues	$ 787,881	$ 429,500	$ 517,900
Expenditures			
Certificated Salaries			
Classified Salaries			
Employee Benefits			
Books and Supplies	$ 4,773		
Services, Other Operating	41,110	10,000	31,400
Capital Outlay	814,069	1,372,426	
Other Outgo			
Direct Support/Indirect Costs			
Total Expenditures	$ 859,952	$ 1,382,426	$ 31,400
Total of Revenues less Expenditures	$ (72,071)	$ (952,926)	$ 486,500
Other Financing Sources/Uses			
Transfers in from other funds			
Transfer out to other funds			
Other Sources			
Contributions to Restricted Prog.			
Total Other Sources/Uses	$ -	$ -	$ -
Change in Fund Balance	$ (72,071)	$ (952,926)	$ 486,500
Beginning Balance	2,153,348	2,081,277	1,128,351
Ending Balance	$ 2,081,277	$ 1,128,351	$ 1,614,851

Components of Ending Fund Balance:	
Restricted	
Projects Within the RDA Boundaries	$ 311,000
Capital Facilties Projects	1,303,651
Total Fund Balance	$ 1,614,651

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	429,500.00	517,900.00	20.6%
5) TOTAL, REVENUES			429,500.00	517,900.00	20.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,000.00	31,400.00	214.0%
6) Capital Outlay		6000-6999	1,372,426.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,382,426.00	31,400.00	-97.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(952,926.00)	486,500.00	-151.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(952,926.00)	486,500.00	-151.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,081,277.00	1,128,351.00	-45.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,081,277.00	1,128,351.00	-45.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,081,277.00	1,128,351.00	-45.8%
2) Ending Balance, June 30 (E + F1e)			1,128,351.00	1,614,851.00	43.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,128,351.00	1,614,851.00	43.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	239,000.00	273,000.00	14.2%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	28,500.00	23,000.00	-19.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	162,000.00	221,900.00	37.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			429,500.00	517,900.00	20.6%
TOTAL, REVENUES			429,500.00	517,900.00	20.6%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	10,000.00	26,900.00	169.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	4,500.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,000.00	31,400.00	214.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	1,372,426.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,372,426.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,382,426.00	31,400.00	-97.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	429,500.00	517,900.00	20.6%
5) TOTAL, REVENUES			429,500.00	517,900.00	20.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		10,000.00	26,900.00	169.0%
8) Plant Services	8000-8999		1,372,426.00	4,500.00	-99.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,382,426.00	31,400.00	-97.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(952,926.00)	486,500.00	-151.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(952,926.00)	486,500.00	-151.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,081,277.00	1,128,351.00	-45.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,081,277.00	1,128,351.00	-45.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,081,277.00	1,128,351.00	-45.8%
2) Ending Balance, June 30 (E + F1e)			1,128,351.00	1,614,851.00	43.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,128,351.00	1,614,851.00	43.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	1,128,351.00	1,614,851.00
Total, Restricted Balance		1,128,351.00	1,614,851.00

BOND INTEREST AND REDEMPTION FUND

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Bond Interest and Redemption Fund
2023/24 Original Budget

	2021/22 Unaudited Actuals	2022/23 Estimated Actuals	2022/23 Original Budget
Revenues			
Revenue Limit Sources			
Federal Sources			
Other State Sources	$ 22,430	$ 18,400	$ 21,000
Other Local Sources	1,729,615	1,955,500	1,751,500
Total Revenues	$ 1,752,045	$ 1,973,900	$ 1,772,500
Expenditures			
Certificated Salaries			
Classified Salaries			
Employee Benefits			
Books and Supplies			
Services, Other Operating			
Capital Outlay			
Other Outgo	$ 1,752,455	$ 1,805,391	$ 1,860,837
Direct Support/Indirect Costs			
Total Expenditures	$ 1,752,455	$ 1,805,391	$ 1,860,837
Total of Revenues less Expenditures	$ (410)	$ 168,509	$ (88,337)
Other Financing Sources/Uses			
Transfers in from other funds			
Transfer out to other funds			
Other Sources			
Contributions to Restricted Prog.			
Total Other Sources/Uses	$ -	$ -	$ -
Change in Fund Balance	$ (410)	$ 168,509	$ (88,337)
Beginning Balance	3,178,928	3,178,518	3,347,027
Ending Balance	$ 3,178,518	$ 3,347,027	$ 3,258,690

Components of Ending Fund Balance:	
Restricted	
General Obligation Bond Debt Payments	$ 3,258,690
Total Fund Balance	$ 3,258,690

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	18,400.00	21,000.00	14.1%
4) Other Local Revenue		8600-8799	1,955,500.00	1,751,500.00	-10.4%
5) TOTAL, REVENUES			1,973,900.00	1,772,500.00	-10.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,805,391.00	1,860,837.00	3.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,805,391.00	1,860,837.00	3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			168,509.00	(88,337.00)	-152.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			168,509.00	(88,337.00)	-152.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,178,518.00	3,347,027.00	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,178,518.00	3,347,027.00	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,178,518.00	3,347,027.00	5.3%
2) Ending Balance, June 30 (E + F1e)			3,347,027.00	3,258,690.00	-2.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,347,027.00	3,258,690.00	-2.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	12,900.00	16,200.00	25.6%
Other Subventions/In-Lieu Taxes		8572	5,500.00	4,800.00	-12.7%
TOTAL, OTHER STATE REVENUE			18,400.00	21,000.00	14.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	1,799,000.00	1,594,400.00	-11.4%
Unsecured Roll		8612	94,100.00	86,800.00	-7.8%
Prior Years' Taxes		8613	4,100.00	4,200.00	2.4%
Supplemental Taxes		8614	31,300.00	41,200.00	31.6%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	27,000.00	24,900.00	-7.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,955,500.00	1,751,500.00	-10.4%
TOTAL, REVENUES			1,973,900.00	1,772,500.00	-10.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,103,587.00	1,140,145.00	3.3%
Bond Interest and Other Service Charges		7434	701,804.00	720,692.00	2.7%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,805,391.00	1,860,837.00	3.1%
TOTAL, EXPENDITURES			1,805,391.00	1,860,837.00	3.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	18,400.00	21,000.00	14.1%
4) Other Local Revenue		8600-8799	1,955,500.00	1,751,500.00	-10.4%
5) TOTAL, REVENUES			1,973,900.00	1,772,500.00	-10.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,805,391.00	1,860,637.00	3.1%
10) TOTAL, EXPENDITURES			1,805,391.00	1,860,637.00	3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			168,509.00	(88,137.00)	-152.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			168,509.00	(88,137.00)	-152.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,178,518.00	3,347,027.00	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,178,518.00	3,347,027.00	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,178,518.00	3,347,027.00	5.3%
2) Ending Balance, June 30 (E + F1e)			3,347,027.00	3,258,890.00	-2.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,347,027.00	3,258,890.00	-2.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	3,347,027.00	3,258,690.00
Total, Restricted Balance		3,347,027.00	3,258,690.00

LONG-TERM DEBT SUMMARY

OUHSD
Long Term Debt Summary
2022/23 Estimated Actuals

	Years Remaining	7/1/2022 Beginning Balance	Additions	Deletions	7/1/2023 Ending Balance
General Obligation Bond	11	$ 8,997,675		$ 1,103,587	$ 7,894,088
Unarmortized Bond Premium	11	48,730		4,430	44,300
Capitalized Interest	11	6,285,921		159,482	6,126,439
Accumulated Vacation	N/A	221,533			221,533
Solar Loan	5	1,621,052		294,736	1,326,316
Net Pension Liability	N/A	11,116,556			11,116,556
Net Retiree Health Benefits	N/A	24,497,077			24,497,077
		$ 52,788,544	$ -	$ 1,562,235	$ 51,226,309

OTHER MISCELLANEOUS FORMS

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,033.17	2,033.17	2,231.48	1,917.81	1,917.81	2,143.06
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	2,033.17	2,033.17	2,231.48	1,917.81	1,917.81	2,143.06
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	4.00	4.00	4.00	4.00	4.00	4.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	4.00	4.00	4.00	4.00	4.00	4.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,037.17	2,037.17	2,235.48	1,921.81	1,921.81	2,147.06
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

ANNUAL BUDGET REPORT:

July 1, 2023 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: 2211 Washington Ave, Oroville, CA 95966

Date: June 16, 2023

Public Hearing:

Place: 2139 Washington Ave, Oroville, CA 95966

Date: June 21, 2023

Time: 6:00 p.m.

Adoption Date: June 28, 2023

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Susan Watts, CMA, CPA

Title: Assistant Superintendent/CBO

Telephone: (530) 538-2300 ex 1103

E-mail: swatts@ouhsd.net

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	06/28/2023	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			**No**	**Yes**
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			**No**	**Yes**
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

_____ Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined: $ _____

Less: Amount of total liabilities reserved in budget: $ _____

Estimated accrued but unfunded liabilities: $ 0.00

X This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

North Bay Schools Insurance Authority JPA

_____ This school district is not self-insured for workers' compensation claims.

Signed _____

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: June 28, 2023

For additional information on this certification, please contact:

Name: Susan M. Watts, CMA, CPA

Title: Assistant Superintendent/ CBO

Telephone: (530) 538-2300 ex. 1103

E-mail: swatts@ouhsd.net

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

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	1,917.81
District's ADA Standard Percentage Level:	**1.0%**

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	2,053	2,158		
Charter School				
Total ADA	**2,053**	**2,158**	**N/A**	**Met**
Second Prior Year (2021-22)				
District Regular	2,143	2,158		
Charter School				
Total ADA	**2,143**	**2,158**	**N/A**	**Met**
First Prior Year (2022-23)				
District Regular	2,053	2,231		
Charter School		0		
Total ADA	**2,053**	**2,231**	**N/A**	**Met**
Budget Year (2023-24)				
District Regular	2,143			
Charter School	0			
Total ADA	**2,143**			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): 1,917.8

District's Enrollment Standard Percentage Level: 1.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	2,245	2,334		
Charter School				
Total Enrollment	**2,245**	**2,334**	**N/A**	**Met**
Second Prior Year (2021-22)				
District Regular	2,343	2,427		
Charter School				
Total Enrollment	**2,343**	**2,427**	**N/A**	**Met**
First Prior Year (2022-23)				
District Regular	2,279	2,346		
Charter School				
Total Enrollment	**2,279**	**2,346**	**N/A**	**Met**
Budget Year (2023-24)				
District Regular	2,153			
Charter School				
Total Enrollment	**2,153**			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	2,158	2,334	
Charter School		0	
Total ADA/Enrollment	**2,158**	**2,334**	**92.5%**
Second Prior Year (2021-22)			
District Regular	2,021	2,427	
Charter School	0		
Total ADA/Enrollment	**2,021**	**2,427**	**83.3%**
First Prior Year (2022-23)			
District Regular	2,033	2,346	
Charter School			
Total ADA/Enrollment	**2,033**	**2,346**	**86.7%**
		Historical Average Ratio:	87.5%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**88.0%**

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2023-24)				
District Regular	1,918	2,153		
Charter School	0			
Total ADA/Enrollment	**1,918**	**2,153**	**89.1%**	**Not Met**
1st Subsequent Year (2024-25)				
District Regular	1,958	2,198		
Charter School				
Total ADA/Enrollment	**1,958**	**2,198**	**89.1%**	**Not Met**
2nd Subsequent Year (2025-26)				
District Regular	2,057	2,309		
Charter School				
Total ADA/Enrollment	**2,057**	**2,309**	**89.1%**	**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 is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

A five year P-2 attendance to CBEDS enrollment ratio average of 89.08% was used for the budget projections. While the average dropped to 83.28% in 2021/22 due to COVID quarantines and lack of student engagement, the ratio increased to 86.67% in 2022/23. The District is optimistic that COVID related absences are declining, while students are attending school on a more frequent basis and that the resulting ratio will be closer to the ratio experienced before the COVID closures.

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

		Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	2,235.48	2,147.06	2,064.82	2,060.77
b.	Prior Year ADA (Funded)		2,235.48	2,147.06	2,064.82
c.	Difference (Step 1a minus Step 1b)		(88.42)	(82.24)	(4.05)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(3.96%)	(3.83%)	(.20%)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		33,740,043.00	36,199,684.00	36,520,629.00
b1.	COLA percentage		8.22%	3.94%	3.29%
b2.	COLA amount (proxy for purposes of this criterion)		2,773,431.53	1,426,267.55	1,201,528.69
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		8.22%	3.94%	3.29%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			4.26%	.11%	3.09%
	LCFF Revenue Standard (Step 3, plus/minus 1%):		**3.26% to 5.26%**	**-0.89% to 1.11%**	**2.09% to 4.09%**

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	9,610,511.00	9,610,511.00	9,610,511.00	9,610,511.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	33,949,333.00	36,417,361.00	36,746,733.00	37,990,141.00
District's Projected Change in LCFF Revenue:		7.27%	.90%	3.38%
LCFF Revenue Standard		**3.26% to 5.26%**	**-0.89% to 1.11%**	**2.09% to 4.09%**
Status:		Not Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

2023/24 LCFF revenue includes an 8.22% COLA. ADA is funded using the 3 year average method which mitigates the projected decrease in ADA.

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2020-21)	17,615,187.99	20,036,491.25	87.9%
Second Prior Year (2021-22)	19,551,746.55	22,824,197.70	85.7%
First Prior Year (2022-23)	22,736,410.00	27,509,855.00	82.6%
		Historical Average Ratio:	85.4%

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**82.4% to 88.4%**	**82.4% to 88.4%**	**82.4% to 88.4%**

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2023-24)	23,532,264.00	28,066,160.00	83.8%	Met
1st Subsequent Year (2024-25)	24,272,264.00	29,645,602.00	81.9%	Not Met
2nd Subsequent Year (2025-26)	24,451,264.00	30,194,602.00	81.0%	Not Met

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

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

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

Explanation:
(required if NOT met)

The 1st and 2nd subsequent year projections do not include salary increases. Once settlements have been negotiated, the ratio of unrestricted salary and benefits is expected to increase.

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	4.26%	.11%	3.09%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-5.74% to 14.26%**	**-9.89% to 10.11%**	**-6.91% to 13.09%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-0.74% to 9.26%	-4.89% to 5.11%	-1.91% to 8.09%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2022-23)	4,412,917.00		
Budget Year (2023-24)	4,127,839.00	(6.46%)	Yes
1st Subsequent Year (2024-25)	2,071,440.00	(49.82%)	Yes
2nd Subsequent Year (2025-26)	2,071,440.00	0.00%	No

Explanation: (required if Yes)
2022/23 includes grant funding carried over and spent from the prior year. ESSER III and Expanded Learning Opportunity Grant programs will expire, explaining the decrease in revenue from the 2023/24 to 2024/25.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2022-23)	6,418,181.00		
Budget Year (2023-24)	3,755,270.00	(41.49%)	Yes
1st Subsequent Year (2024-25)	1,996,955.00	(46.82%)	Yes
2nd Subsequent Year (2025-26)	1,996,955.00	0.00%	No

Explanation: (required if Yes)
2022/23 includes funding carried over and spent from the prior year. It also includes funds received that will be carried over and spent in future years (Arts and Music BG, Kitchen Infrastructure, Learning Recovery BG, A-G Access funds). The decrease in revenues in when comparing 2023/24 and 2024/25 is attributed to School Bus Emissions and CTEIG grants that are not automatically funded after the budget year.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2022-23)	3,781,374.00		
Budget Year (2023-24)	3,765,495.00	(.42%)	No
1st Subsequent Year (2024-25)	3,287,698.00	(12.69%)	Yes
2nd Subsequent Year (2025-26)	3,287,698.00	0.00%	No

Explanation: (required if Yes)
2023-24 includes funding for the K12 SWF grant that is not automatically funded past the budget year.

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

First Prior Year (2022-23)	3,224,359.00		
Budget Year (2023-24)	2,207,396.00	(31.54%)	Yes
1st Subsequent Year (2024-25)	1,272,165.00	(42.37%)	Yes
2nd Subsequent Year (2025-26)	1,230,990.00	(3.24%)	Yes

Explanation: (required if Yes)
Books and supplies expenditures decrease as grant funding carryovers and one-time sources diminish.

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

First Prior Year (2022-23)	6,509,822.00		
Budget Year (2023-24)	5,397,528.00	(17.09%)	Yes
1st Subsequent Year (2024-25)	5,544,469.00	2.72%	No
2nd Subsequent Year (2025-26)	5,904,692.00	6.50%	No

Explanation: (required if Yes)
Services and Other Operating Expenditures decrease after 2022/23 as it is anticipated that the District will not need contracted para-educators and is hoping to hire staff to fill vacancies. 2022/23 also included non-recurring facilities improvements.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2022-23)	14,612,472.00		
Budget Year (2023-24)	11,648,604.00	(20.28%)	Not Met
1st Subsequent Year (2024-25)	7,356,093.00	(36.85%)	Not Met
2nd Subsequent Year (2025-26)	7,356,093.00	0.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2022-23)	9,734,181.00		
Budget Year (2023-24)	7,604,924.00	(21.87%)	Not Met
1st Subsequent Year (2024-25)	6,816,634.00	(10.37%)	Not Met
2nd Subsequent Year (2025-26)	7,135,682.00	4.68%	Met

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

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

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

Explanation: Federal Revenue (linked from 6B if NOT met)
2022/23 includes grant funding carried over and spent from the prior year. ESSER III and Expanded Learning Opportunity Grant programs will expire, explaining the decrease in revenue from the 2023/24 to 2024/25.

Explanation: Other State Revenue (linked from 6B if NOT met)
2022/23 includes funding carried over and spent from the prior year. It also includes funds received that will be carried over and spent in future years (Arts and Music BG, Kitchen Infrastructure, Learning Recovery BG, A-G Access funds). The decrease in revenues in when comparing 2023/24 and 2024/25 is attributed to School Bus Emissions and CTEIG grants that are not automatically funded after the budget year.

Explanation: Other Local Revenue (linked from 6B if NOT met)
2023-24 includes funding for the K12 SWF grant that is not automatically funded past the budget year.

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

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

Books and supplies expenditures decrease as grant funding carryovers and one-time sources diminish.

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

Services and Other Operating Expenditures decrease after 2022/23 as it is anticipated that the District will not need contracted para-educators and is hoping to hire staff to fill vacancies. 2022/23 also included non-recurring facilities improvements.

7. CRITERION: Facilities Maintenance

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? — No

   b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) — 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	41,140,390.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00			
		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	41,140,390.00	1,234,211.70	1,250,084.00	Met

[1] Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	5,791,065.00	6,010,772.00	7,400,284.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	3,202,391.88	4,393,922.92	5,669,083.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	8,993,456.88	10,404,694.92	13,069,367.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	35,180,126.94	36,747,353.23	44,628,035.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	35,180,126.94	36,747,353.23	44,628,035.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	25.6%	28.3%	29.3%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**8.5%**	**9.4%**	**9.8%**

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	3,069,985.96	20,269,802.62	N/A	Met
Second Prior Year (2021-22)	106,577.27	22,824,197.70	N/A	Met
First Prior Year (2022-23)	1,960,716.00	27,509,855.00	N/A	Met
Budget Year (2023-24) (Information only)	4,594,755.00	28,066,160.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. **CRITERION: Fund Balance**

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

Percentage Level [1]	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

[1] Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):	1,922
District's Fund Balance Standard Percentage Level:	**1.0%**

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2020-21)	5,077,875.00	8,002,571.00	N/A	Met
Second Prior Year (2021-22)	8,658,797.00	11,072,556.96	N/A	Met
First Prior Year (2022-23)	11,243,317.00	11,179,134.00	.6%	Met
Budget Year (2023-24) (Information only)	13,139,850.00			

[2] Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4; Subsequent Years, Form MYP, Line F2, if available.)	1,918	1,958	2,057
District's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	44,344,709.00	40,731,943.00	41,279,991.00
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	44,344,709.00	40,731,943.00	41,279,991.00
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	1,330,341.27	1,221,958.29	1,238,399.73
6.	Reserve Standard - by Amount			

	($80,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	**District's Reserve Standard (Greater of Line B5 or Line B6)**	**1,330,341.27**	**1,221,958.29**	**1,238,399.73**

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	7,348,044.00	6,729,284.00	6,805,982.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	10,316,079.00	14,591,295.00	18,862,381.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	17,664,123.00	21,320,579.00	25,668,363.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	39.83%	52.34%	62.18%
	District's Reserve Standard (Section 10B, Line 7):	**1,330,341.27**	**1,221,958.29**	**1,238,399.73**
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

Litigation for a sexual assault case and a wrongful termination case. Financial impact unknown

S2. Use of One-time Revenues for Ongoing Expenditures

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

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:

Ongoing salary and benefits are funded with ESSER III funding. Positions will be laid off or funded with another funding source after the budget year.

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

Purchase of two diesel buses

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2022-23)	(7,032,074.00)			
Budget Year (2023-24)	(5,500,640.00)	(1,531,434.00)	(21.8%)	Not Met
1st Subsequent Year (2024-25)	(5,180,442.00)	(320,198.00)	(5.8%)	Met
2nd Subsequent Year (2025-26)	(5,183,091.00)	2,649.00	.1%	Met
1b. Transfers In, General Fund *				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution 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)
Contributions to Resource 8150 (RRMA) in 2022/23 are elevated due to the funding of several significant facilities improvement projects.

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

Explanation: (required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2023
Leases				
Certificates of Participation				
General Obligation Bonds	11	Fund 51 Objects 8500's and 8600's	Fund 51, Objects 7433 and 7434	7,894,029
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Fund 01, 11, 13 Various objects	Fund 01, 11, 13 Objects 1000, 2000, 3000	
Other Long-term Commitments (do not include OPEB):				
CEC Loan (Solar)	5	Fund 01, 11 Savings on electricity	Fund 01 Object 7439, 0% interest loan	1,178,947
TOTAL:				9,072,976

Type of Commitment (continued)	Prior Year (2022-23) Annual Payment (P & I)	Budget Year (2023-24) Annual Payment (P & I)	1st Subsequent Year (2024-25) Annual Payment (P & I)	2nd Subsequent Year (2025-26) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	1,805,391	1,860,837	1,916,111	1,974,007
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
CEC Loan (Solar)	294,737	294,737	294,737	294,737
Total Annual Payments:	2,100,128	2,155,574	2,210,848	2,268,744
Has total annual payment increased over prior year (2022-23)?		**Yes**	**Yes**	**Yes**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The Butte County Tax Assessor will assess property taxes in accordance with the annual debt repayment schedules for the General Obligation bonds..

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

2. For the district's OPEB:

a. Are they lifetime benefits? — No

b. Do benefits continue past age 65? — No

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

Employees must be 55 years of age and have worked 10 years with the District to qualify for retiree benefits. Certificated health benefits are uncapped. Certificated retirees contribute towards expanded dental benefits. Administrator, Confidential/Supervisory and Classified employee group benefits are capped at the active cap at the time of retirement. These employees are required to pay for any premiums in excess of the cap.

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

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

Self-Insurance Fund	Governmental Fund
0	0

4. OPEB Liabilities

a. Total OPEB liability	11,116,556.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	11,116,556.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2022

5. OPEB Contributions

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	1,011,499.00	1,011,499.00	1,011,499.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	700,972.00	713,972.00	726,972.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	700,972.00	713,972.00	726,972.00
d. Number of retirees receiving OPEB benefits	30.00	30.00	30.00

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

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

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

No

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

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	128.5	131.2	131.2	131.2

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? 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, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Discussions on financial issues have not started.

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the 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 agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
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	140,000		
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
7.	Amount included for any tentative salary schedule increases	0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	3,319,560	3,486,645	3,662,139
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	4.5%	5.3%	5.3%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? No

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	0	0	0
3.	Percent change in step & column over prior year	0.0%	0.0%	0.0%

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified(non - management) FTE positions	100.2	123.4	123.4	123.4

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? 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, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations have not convened for the budget year.

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the 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 agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
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	64,000		
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
7.	Amount included for any tentative salary schedule increases	0	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	1,940,830	1,940,830	1,940,830
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? No

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	0	0	0
3.	Percent change in step & column over prior year	0.0%	0.0%	0.0%

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	22.2	23.6	23.6	23.6

Management/Supervisor/Confidential

Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

If Yes, complete question 2.

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

Negotiations have not commenced for the budget year.

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

Negotiations Settled

		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
2.	Salary settlement:			
	Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	No	No	No
	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	33,000		
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
4.	Amount included for any tentative salary schedule increases	0	0	0

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are costs of H&W benefit changes included in the budget and MYPs?			
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential

Step and Column Adjustments

		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step and column adjustments	296,501	296,501	296,501
3.	Percent change in step & column over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of other benefits	38,200	28,200	28,200
3.	Percent change in cost of other benefits over prior year	136.0%	(26.0%)	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Jun 28, 2023

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

MULTI-YEAR PROJECTIONS

Unrestricted Multi-year Projection

	Original Budgt 2023/24	2024/25	2025/26
Revenue Limit Sources	36,199,684	36,520,629	37,763,606
Federal Revenues	-	-	-
Other State	510,677	510,677	510,677
Other Local	1,451,194	1,451,194	1,451,194
Other Financing	(5,500,640)	(5,180,442)	(5,183,091)
Total	32,660,915	33,302,058	34,542,386
Certificated	10,621,194	11,067,194	11,067,194
Classified	4,519,073	4,580,073	4,580,073
Benefits	8,391,997	8,624,997	8,803,997
Books and Supplies	733,010	733,010	733,010
Services	3,252,347	4,366,347	4,736,347
Capital Outlay	588,257	258,326	258,326
Other Outgo	327,252	327,252	327,252
Indirect	(366,970)	(311,597)	(311,597)
Other Financing Uses	-	-	-
Necessary Budget Reductions	-		-
Total	28,066,160	29,645,602	30,194,602
Net Increase(Decrease)	4,594,755	3,656,456	4,347,784
Beginning Fund Balance	13,139,850	17,734,605	21,391,061
Ending Fund Balance	17,734,605	21,391,061	25,738,845
Revolving Fund	1,050	1,050	1,050
Prepaid Expenses			
Econ Uncert (3% Required)	1,295,904 3%	1,187,521 3%	1,187,492 3%
Econ Uncert (17% BP 3100)	6,047,550 14%	5,541,763 14%	5,618,490 14%
Assigned (Board, Mand Cost)	69,432 0%	69,432 0%	69,432 0%
Undesignated/Unappropriated	10,320,669 24%	14,591,295 36%	18,862,381 46%
	17,734,605	21,391,061	25,738,845

Board Policy 3100 states "To protect the district against unforeseen circumstances such as revenue shortfalls and unanticipated expenditures, the Board intends to maintain a minimum unassigned fund balance which includes a reserve of economic uncertainties equal to at least one and one-half months of general fund operating expenditures, or 17 percent of general fund expenditures and other financing uses."

Restricted Multi-year Projection

	Original Budget 2023/24	2024/25	2025/26
RL Transfers	-	-	-
Federal Revenues	4,127,839	2,071,440	2,071,440
Other State	3,244,593	1,486,278	1,486,278
Other Local	2,314,301	1,836,504	1,836,504
Other Financing	5,500,640	5,180,442	5,183,091
Total	15,187,373	10,574,664	10,577,313
Certificated	3,059,855	2,460,918	2,460,918
Classified	2,179,730	1,891,755	1,891,755
Benefits	4,341,648	3,892,198	3,942,198
Books and Supplies	1,474,386	539,155	497,980
Services	2,145,181	1,178,122	1,168,345
Capital Outlay	1,976,183	70,000	70,000
Other Outgo	808,046	808,046	808,046
Indirect	293,520	246,147	246,147
Other Financing Uses	-	-	-
Total	16,278,549	11,086,341	11,085,389
Net Increase(Decrease)	(1,091,176)	(511,677)	(508,076)
Beginning Fund Balance	6,107,575	5,016,399	4,504,722
Ending Fund Balance	5,016,399	4,504,722	3,996,646
Medi-cal LEA Billing	110,891	129,891	148,891
Educator Effectiveness Grant	258,923	124,573	
Arts & Music Block Grant	268,509	137,342	
A-G Access Grant	530,321	265,161	
Learning Recovery Block Grant	2,480,208	2,480,208	2,480,208
Scholarships	1,367,547	1,367,547	1,367,547
Fund Balance Reserves	5,016,399	4,504,722	3,996,646

2023-24 MYP Assumptions for the Original Budget

UNRESTRICTED

	RL Sources	Federal	Other State	Other Local	Transfers In	Other Sources	Contributions to Rest Prog	Total Revenue	Certificated Salaries	Classified Salaries	Benefits	Books/ Supplies	Services/ Other Oper	Captial Outlay	Other Outgo	Indirect	Other Financing	Total Expenditures	
2023-24 Original Budget	**35,199,584**		**510,677**	**1,451,194**			**(5,500,640)**	**32,660,915**	**10,821,194**	**4,519,073**	**8,391,997**	**733,010**	**3,252,347**	**588,257**	**327,252**	**(366,970)**		**28,066,160**	4,594,755
3.94% COLA, 1.958 ADA																			
Funded at 3-yr average level	320,945																		
Step & Cost Increments (3 yr average) (see note)																			
Estimated change in H & W premiums																			
(5.03% increase for uncapped certificated)											132,000								
Change in retiree H&W - 2.23% increase in premiums																			
netted against drop of retirees as they turn 65											13,000								
STRS rate - No change																			
PERS rate decreases to 27.7%											109,000								
Non Re-elect H&W (July & August) in PY											(21,000)								
Increase in Property & Liability (24%)													211,000						
Increase from technology license renewal schedule													352,000						
No Board Elections																			
Ongoing Expenses funded with ESSER III in PY									446,000	61,000			551,000						
Buses included in PY														(329,931)					
To balance 7310's (account for 7350's)																55,373			
Adjust contributions to restricted							320,198												
2024-2025 Projections	**35,520,529**	**-**	**510,677**	**1,451,194**	**-**	**-**	**(5,180,442)**	**33,302,058**	**11,067,194**	**4,580,073**	**8,624,997**	**733,010**	**4,366,347**	**258,326**	**327,252**	**(311,597)**	**-**	**29,645,602**	
3.29% COLA, ADA 2,057																			
Funded at current year level	1,242,977																		
Step & Cost Increments (3 yr average) (see note)																			
Estimated change in H & W premiums																			
(5.03% increase for uncapped certificated)											138,000								
Change in retiree H&W -2.23% increase in premiums																			
netted against drop of retirees as they turn 65											13,000								
STRS rate - No change																			
PERS rate decreases to 26.3%											28,000								
Increase in Property & Liability (24%)													260,000						
Increase from technology license renewal schedule													80,000						
Board Elections													30,000						
To balance 7310's																			
Adjust contributions to restricted							(2,649)												
2025-2026 Projections	**37,763,506**	**-**	**510,677**	**1,451,194**	**-**	**-**	**(5,183,091)**	**34,542,386**	**11,067,194**	**4,580,073**	**8,803,997**	**733,010**	**4,736,347**	**258,326**	**327,252**	**(311,597)**	**-**	**30,194,602**	

Oroville Union High School District
2023-24 MYP Assumptions for the Original Budget

RESTRICTED

	RL Transfers	Federal Rev	Other State	Other Local	Other Financing Sources	Total Revenue	Certificated Salaries	Classified Salaries	Benefits	Books/ Supplies	Services/ Other Oper	Capital Outlay	Other Outgo	Indirect	Other Financing Uses	Total Expenditures	
2023-24 Original Budget		**4,127,839**	**3,244,593**	**2,314,301**	**5,500,640**	**15,187,373**	**3,059,855**	**2,179,730**	**4,341,648**	**1,474,386**	**2,145,161**	**1,976,183**	**808,046**	**293,520**		**16,278,549**	(1,091,176)
Step & Cost Increments (3 yr average) (see note)																	
Estimated change in H & W premiums (4.67% increase for uncapped certificated)					25,000				35,000	(10,000)							
STRS rate - No change																	
PERS rate increases to 27.7%					32,000				52,000	(20,000)							
PY ESSER III		(1,472,582)					(446,248)	(60,849)	(298,671)	(51,644)	(595,529)			(19,441)			
PY ESSER III LLM		(372,330)								(353,771)	(8,000)			(10,559)			
PY ELO Grant		(187,000)					(38,500)	(175,243)	(132,465)	(3,999)	(192,000)						
ARP/Homeless in PY		(24,487)								(23,797)				(690)			
CTEIG in PY			(342,424)				(1,807)		(492)	(177,599)		(154,636)		(7,890)			
K12 SWF in PY				(483,197)			(297,662)	(51,883)	(123,188)	(46,500)	(5,000)			(18,364)			
Arts & Music BG in PY							(12,048)		(3,266)	(59,367)	(25,000)	(239,000)		(2,429)			
Arts & Music BG in CY										24,500	32,867	70,000		4,000			
Kitchen Infrastructre Funds in PY												(347,308)					
Bus Replacement Grant in PY			(1,235,239)									(1,235,239)					
CalSHAPE in PY			(180,852)							(201,004)	(221,597)						
Ethnic Studies BG in PY										(62,050)							
A-G Access Grant in CY							137,328		21,832	50,000	48,000			8,000			
Balance Scholarship budget				5,400													
Balance Resources					(377,198)												
2024-2025 Projections	-	**2,071,440**	**1,486,278**	**1,836,504**	**5,180,442**	**10,574,664**	**2,460,918**	**1,891,755**	**3,892,198**	**539,155**	**1,178,122**	**70,000**	**808,046**	**246,147**	-	**11,086,341**	(511,677)
Step & Cost Increments (3 yr average) (see note)																	
Estimated change in H & W premiums (4.67% increase for uncapped certificated)					10,000				37,000	(27,000)							
STRS rate - No change																	
PERS rate increases to 28.3%					5,000				13,000	(8,000)							
Educator Effectiveness BG final year exp adj											(9,777)						
Arts & Music BG final year exp adj										(6,175)							
Balance resources					(12,351)												
2025-2026 Projections	-	**2,071,440**	**1,486,278**	**1,836,504**	**5,183,091**	**10,577,313**	**2,460,918**	**1,891,755**	**3,942,198**	**497,980**	**1,168,345**	**70,000**	**808,046**	**246,147**	-	**11,085,389**	(508,076)

Note - Step & column movement is estimated by using a 3 year average of costs net of savings from attrition. The current 3 year average results in an overall savings as attrition savings exceeds step/column costs. Instead of reflecting a savings in the MYP, no cost will be shown for step/column movement.

Description	Object Codes	2023-24 Budget (Form 01) (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	36,199,684.00	0.89%	36,520,629.00	3.40%	37,763,606.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	510,677.00	0.00%	510,677.00	0.00%	510,677.00
4. Other Local Revenues	8600-8799	1,451,194.00	0.00%	1,451,194.00	0.00%	1,451,194.00
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	(5,500,640.00)	-5.82%	(5,180,442.00)	0.05%	(5,183,091.00)
6. Total (Sum lines A1 thru A5c)		32,660,915.00	1.96%	33,302,058.00	3.72%	34,542,386.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,621,194.00		11,067,194.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				446,000.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,621,194.00	4.20%	11,067,194.00	0.00%	11,067,194.00
2. Classified Salaries						
a. Base Salaries				4,519,073.00		4,580,073.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				61,000.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,519,073.00	1.35%	4,580,073.00	0.00%	4,580,073.00
3. Employee Benefits	3000-3999	8,391,997.00	2.78%	8,624,997.00	2.08%	8,803,997.00
4. Books and Supplies	4000-4999	733,010.00	0.00%	733,010.00	0.00%	733,010.00
5. Services and Other Operating Expenditures	5000-5999	3,252,347.00	34.25%	4,366,347.00	8.47%	4,736,347.00
6. Capital Outlay	6000-6999	588,257.00	-56.09%	258,326.00	0.00%	258,326.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	327,252.00	0.00%	327,252.00	0.00%	327,252.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(366,970.00)	-15.09%	(311,597.00)	0.00%	(311,597.00)
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)		28,066,160.00	5.63%	29,645,602.00	1.85%	30,194,602.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		4,594,755.00		3,656,456.00		4,347,784.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		13,139,850.00		17,734,605.00		21,391,061.00
2. Ending Fund Balance (Sum lines C and D1)		17,734,605.00		21,391,061.00		25,738,845.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,050.00		1,050.00		1,050.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	69,432.00		69,432.00		69,432.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,348,044.00		6,729,284.00		6,805,982.00
2. Unassigned/Unappropriated	9790	10,316,079.00		14,591,295.00		18,862,381.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		17,734,605.00		21,391,061.00		25,738,845.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,348,044.00		6,729,284.00		6,805,982.00
c. Unassigned/Unappropriated	9790	10,316,079.00		14,591,295.00		18,862,381.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
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)		17,664,123.00		21,320,579.00		25,668,363.00

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.

See MYP worksheet

Description	Object Codes	2023-24 Budget (Form 01) (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	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	4,127,839.00	-49.82%	2,071,440.00	0.00%	2,071,440.00
3. Other State Revenues	8300-8599	3,244,593.00	-54.19%	1,486,278.00	0.00%	1,486,278.00
4. Other Local Revenues	8600-8799	2,314,301.00	-20.65%	1,836,504.00	0.00%	1,836,504.00
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	5,500,640.00	-5.82%	5,180,442.00	0.05%	5,183,091.00
6. Total (Sum lines A1 thru A5c)		15,187,373.00	-30.37%	10,574,664.00	0.03%	10,577,313.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,059,855.00		2,460,918.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(598,937.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,059,855.00	-19.57%	2,460,918.00	0.00%	2,460,918.00
2. Classified Salaries						
a. Base Salaries				2,179,730.00		1,891,755.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(287,975.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,179,730.00	-13.21%	1,891,755.00	0.00%	1,891,755.00
3. Employee Benefits	3000-3999	4,341,648.00	-10.35%	3,892,198.00	1.28%	3,942,198.00
4. Books and Supplies	4000-4999	1,474,386.00	-63.43%	539,155.00	-7.64%	497,980.00
5. Services and Other Operating Expenditures	5000-5999	2,145,181.00	-45.08%	1,178,122.00	-0.83%	1,168,345.00
6. Capital Outlay	6000-6999	1,976,183.00	-96.46%	70,000.00	0.00%	70,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	808,046.00	0.00%	808,046.00	0.00%	808,046.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	293,520.00	-16.14%	246,147.00	0.00%	246,147.00
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)		16,278,549.00	-31.90%	11,086,341.00	-0.01%	11,085,389.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,091,176.00)		(511,677.00)		(508,076.00)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,107,575.00		5,016,399.00		4,504,722.00
2. Ending Fund Balance (Sum lines C and D1)		5,016,399.00		4,504,722.00		3,996,646.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	5,016,399.00		4,504,722.00		3,996,646.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,016,399.00		4,504,722.00		3,996,646.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
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.

See MYP worksheet

Description	Object Codes	2023-24 Budget (Form 01) (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	36,199,684.00	0.89%	36,520,629.00	3.40%	37,763,606.00
2. Federal Revenues	8100-8299	4,127,839.00	-49.82%	2,071,440.00	0.00%	2,071,440.00
3. Other State Revenues	8300-8599	3,755,270.00	-46.82%	1,996,955.00	0.00%	1,996,955.00
4. Other Local Revenues	8600-8799	3,765,495.00	-12.69%	3,287,698.00	0.00%	3,287,698.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		47,848,288.00	-8.30%	43,876,722.00	2.83%	45,119,699.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				13,681,049.00		13,528,112.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(152,937.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,681,049.00	-1.12%	13,528,112.00	0.00%	13,528,112.00
2. Classified Salaries						
a. Base Salaries				6,698,803.00		6,471,828.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(226,975.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,698,803.00	-3.39%	6,471,828.00	0.00%	6,471,828.00
3. Employee Benefits	3000-3999	12,733,645.00	-1.70%	12,517,195.00	1.83%	12,746,195.00
4. Books and Supplies	4000-4999	2,207,396.00	-42.37%	1,272,165.00	-3.24%	1,230,990.00
5. Services and Other Operating Expenditures	5000-5999	5,397,528.00	2.72%	5,544,469.00	6.50%	5,904,692.00
6. Capital Outlay	6000-6999	2,564,440.00	-87.20%	328,326.00	0.00%	328,326.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,135,298.00	0.00%	1,135,298.00	0.00%	1,135,298.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(73,450.00)	-10.89%	(65,450.00)	0.00%	(65,450.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		44,344,709.00	-8.15%	40,731,943.00	1.35%	41,279,991.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		3,503,579.00		3,144,779.00		3,839,708.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		19,247,425.00		22,751,004.00		25,895,783.00
2. Ending Fund Balance (Sum lines C and D1)		22,751,004.00		25,895,783.00		29,735,491.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,050.00		1,050.00		1,050.00
b. Restricted	9740	5,016,399.00		4,504,722.00		3,996,646.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	69,432.00		69,432.00		69,432.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,348,044.00		6,729,284.00		6,805,982.00
2. Unassigned/Unappropriated	9790	10,316,079.00		14,591,295.00		18,862,381.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		22,751,004.00		25,895,783.00		29,735,491.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,348,044.00		6,729,284.00		6,805,982.00
c. Unassigned/Unappropriated	9790	10,316,079.00		14,591,295.00		18,862,381.00
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 E1a thru E2c)		17,664,123.00		21,320,579.00		25,668,363.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		39.83%		52.34%		62.18%
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?	No					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
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 A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		1,917.81		1,957.89		2,056.77
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		44,344,709.00		40,731,943.00		41,279,991.00
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)		44,344,709.00		40,731,943.00		41,279,991.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,330,341.27		1,221,958.29		1,238,399.73
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,330,341.27		1,221,958.29		1,238,399.73
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

CASH FLOWS

Oroville Union High School District
2023-2024 Cash Flow Analysis

	Estimated												Accruals	Total
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June		
A. BEGINNING CASH	18,216,478.92	19,288,903.68	18,898,517.07	20,388,702.61	21,219,719.24	18,845,239.13	23,469,828.58	22,149,707.13	20,715,608.84	20,558,520.54	22,111,934.20	19,910,024.15		
B. RECEIPTS														
Revenue Limit	2,749,578.00	2,736,517.38	4,715,870.01	3,260,397.07	-17,414.16	6,923,707.61	1,082,417.04	1,283,406.85	3,208,413.83	4,465,139.99	1,907,237.26	3,899,650.51	-15,237.39	36,199,684.00
State Aid	2,749,578.00	2,749,578.00	4,741,991.25	2,749,578.00	0.00	1,992,413.25	1,099,831.20	1,246,475.36	3,238,888.61	1,246,475.36	1,246,475.36	3,238,888.61	0.00	26,300,173.00
Property Tax	0.00	0.00	0.00	528,233.23	0.00	4,948,708.52	0.00	54,345.65	0.00	3,233,902.02	675,999.29	675,999.29	0.00	10,117,188.00
In-Lieu	0.00	-13,060.62	-26,121.24	-17,414.16	-17,414.16	-17,414.16	-17,414.16	-17,414.16	-30,474.78	-15,237.39	-15,237.39	-15,237.39	-15,237.39	-217,677.00
Federal Revenues	0.00	0.00	0.00	7,399.43	834,743.50	0.00	11,126.84	1,166,364.81	47,325.18	34,318.25	426,334.73	575,956.50	1,024,269.75	4,127,839.00
Other State Sources	0.00	0.00	0.00	372,333.08	0.00	649,452.96	281,007.36	126,068.25	187,870.17	231,305.16	147,197.80	135,854.97	476,259.25	3,755,270.00
Other Local Revenues	53,627.75	123,454.23	156,640.00	312,304.90	151,502.10	152,694.95	657,795.63	208,277.80	159,272.46	527,675.96	406,644.61	188,565.71	619,438.90	3,770,895.00
Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Receipts/Non-Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS	2,803,205.75	2,859,971.61	4,872,510.01	3,952,434.49	968,831.44	7,725,855.52	2,032,346.88	2,784,117.71	3,602,881.64	5,258,440.36	2,887,414.39	4,800,027.69	2,104,730.51	47,853,688.00
C. DISBURSEMENTS														
Salaries & Benefits	505,832.58	2,449,614.82	2,739,744.08	2,447,965.36	2,764,342.97	2,674,296.32	2,572,956.96	3,112,675.85	3,420,011.44	3,093,046.46	3,092,545.08	3,092,545.08	1,147,920.00	33,113,497.00
Operating Expenditures	1,224,948.41	800,743.40	642,580.39	673,452.50	578,968.58	426,969.75	779,511.38	1,105,540.14	339,958.51	611,980.24	1,996,779.35	1,996,779.35	0.00	11,231,212.00
Transfers Out - Adult Ed	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out - Cafeteria	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS	1,730,780.99	3,250,358.22	3,382,324.46	3,121,417.86	3,343,311.54	3,101,266.07	3,352,468.34	4,218,215.99	3,759,969.95	3,705,026.70	5,089,324.44	5,089,324.44	1,147,920.00	44,344,709.00
D. BALANCE SHEET TRANSACTIONS														
Cash not in Treasury	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Balance Sheet	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)	1,072,424.76	-390,386.61	1,490,185.54	831,016.62	-2,374,480.11	4,624,589.45	-1,320,121.46	-1,434,098.28	-157,088.31	1,553,413.66	-2,201,910.04	-289,296.74	956,810.51	3,508,979.00
F. ENDING CASH (A + E)	19,288,903.68	18,898,517.07	20,388,702.61	21,219,719.24	18,845,239.13	23,469,828.58	22,149,707.13	20,715,608.84	20,558,520.54	22,111,934.20	19,910,024.15	19,620,727.41	956,810.51	3,508,979.00
Auditors Ending Cash	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	19,288,903.68	18,898,517.07	20,388,702.61	21,219,719.24	18,845,239.13	23,469,828.58	22,149,707.13	20,715,608.84	20,558,520.54	22,111,934.20	19,910,024.15	19,620,727.41		
10%	1,928,890.37	1,889,851.71	2,038,870.26	2,121,971.92	1,884,523.91	2,346,982.86	2,214,970.71	2,071,560.88	2,055,852.05	2,211,193.42	1,991,002.42	1,962,072.74		

Oroville Union High School District
2023-2024 Entry worksheet

	OU/HSD Assumptions	Estimated July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	Accruals	Total	Recert Amt
B RECEIPTS																
Principal Apportionment																
State Aid	E C Princ Appt Schedule	2,749,578.00	2,749,578.00	2,749,578.00	2,749,578.00	0.00	0.00	1,099,831.20	1,246,475.36	1,246,475.36	1,246,475.36	1,246,475.36	1,246,475.36	0.00	18,330,520.00	18,330,520.00
Prior Year Adj (8019)	E C Princ Appt Schedule	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EPA	Quarterly/BCOE W/S	0.00	0.00	1,992,413.25	0.00	0.00	1,992,413.25	0.00	0.00	1,992,413.25	0.00	0.00	1,992,413.25	0.00	7,969,653.00	0.00
Property Tax	Prior Year %	0.00	0.00	0.00	528,233.23	0.00	4,948,708.52	0.00	54,345.65	0.00	3,233,902.02	675,999.29	675,999.29	0.00	10,117,188.00	
In-Lieu	BCOE W/S	0.00	-13,060.62	-26,121.24	-17,414.16	-17,414.16	-17,414.16	-17,414.16	-17,414.16	-30,474.78	-15,237.39	-15,237.39	-15,237.39	-15,237.39	-217,677.00	
Total Apportionment		2,749,578.00	2,736,517.38	4,715,870.01	3,260,397.07	-17,414.16	6,923,707.61	1,082,417.04	1,283,406.85	3,208,413.83	4,465,139.99	1,907,237.26	3,899,650.51	-15,237.39	36,199,684.00	
Federal Revenues																
Special Ed Entitlement	50% Feb, 25% May, Bal Accr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	271,751.50	0.00	0.00	135,875.75	0.00	135,875.75	543,503.00	
Other Federal Revenue																
VEA	50% Feb 25% Apr Bal Accr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	58,327.00	0.00	29,163.50	0.00	0.00	29,163.50	116,654.00	
Title I	Quarterly	0.00	0.00	0.00	0.00	224,612.00	0.00	0.00	224,612.00	0.00	0.00	224,612.00	0.00	224,612.00	898,448.00	
Title II	Quarterly	0.00	0.00	0.00	0.00	33,000.00	0.00	0.00	33,000.00	0.00	0.00	33,000.00	0.00	33,000.00	132,000.00	
Title III / Resource 4201/03	Quarterly	0.00	0.00	0.00	0.00	3,850.00	0.00	0.00	3,850.00	0.00	0.00	3,850.00	0.00	3,850.00	15,400.00	
Title IV	Quarterly	0.00	0.00	0.00	0.00	14,750.00	0.00	0.00	14,750.00	0.00	0.00	14,750.00	0.00	14,750.00	59,000.00	
ESSERF III	Susan's schedule	0.00	0.00	0.00	0.00	461,228.00	0.00	0.00	461,228.00	0.00	0.00	0.00	461,228.00	461,228.00	1,844,912.00	
ELO ESSERF III	Quarterly	0.00	0.00	0.00	0.00	97,303.50	0.00	0.00	97,303.50	0.00	0.00	0.00	97,303.50	97,303.50	389,214.00	
ARP Homeless Youth	Accual Only	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,487.00	24,487.00	
All Other Federal Rev	Prior Year %	0.00	0.00	0.00	7,399.43	0.00	0.00	11,126.84	1,542.81	47,325.18	5,154.75	14,246.98	17,425.00	0.00	104,221.00	
Deferred Revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Federal		0.00	0.00	0.00	7,399.43	834,743.50	0.00	11,126.84	1,166,364.81	47,325.18	34,318.25	426,334.73	575,956.50	1,024,269.75	4,127,839.00	
Other State Revenues																
Lottery	Rec Qtrly (following month)	0.00	0.00	0.00	126,068.25	0.00	0.00	0.00	126,068.25	0.00	0.00	126,068.25	0.00	126,068.25	504,273.00	
Other State Revenue																
STRS on-behalf pension		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,147,920.00	
Cal Shape	January	0.00	0.00	0.00	0.00	0.00	0.00	180,652.00	0.00	0.00	0.00	0.00	0.00	0.00	180,652.00	
CTE/G	Accrual Only	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,233.00	0.00	0.00	0.00	310,191.00	342,424.00	
A-G Grant	Accrual Only	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40,000.00	40,000.00	
All other State Rev	Prior Year %	0.00	0.00	0.00	246,264.83	0.00	649,452.96	100,355.36	0.00	155,637.17	231,306.16	21,129.55	135,854.97	0.00	1,540,001.00	
Deferred Revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total State Revenue		0.00	0.00	0.00	372,333.08	0.00	649,452.96	281,007.36	126,068.25	187,870.17	231,306.16	147,197.80	135,854.97	476,259.25	3,755,270.00	
Other Local Revenues																
Interest	Rec Qtrly (following month)	0.00	0.00	0.00	23,250.00	0.00	0.00	23,250.00	0.00	0.00	23,250.00	0.00	0.00	23,250.00	93,000.00	
Interagency services																
Transp OE Home to Sch	Quarterly	0.00	0.00	0.00	103,028.00	0.00	0.00	103,028.00	0.00	0.00	103,028.00	0.00	103,028.00	0.00	412,112.00	
Transp OE SDC	Monthly	0.00	65,663.90	65,663.90	65,663.90	65,663.90	65,663.90	65,663.90	65,663.90	65,663.90	65,663.90	65,663.90	0.00	0.00	656,639.00	
Scholarship Fund Act		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53,000.00	
K12Strong Yr 1		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
K12 Strong Yr 2	Accrual	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	255,340.00	255,340.00	
K12 Strong Yr 3	Accrual	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	227,857.00	227,857.00	
SDC Pass Through	pass thru schedule	0.00	0.00	0.00	0.00	0.00	0.00	379,329.95	56,495.95	8,070.85	250,196.35	0.00	0.00	112,991.90	807,085.00	
SDC AB 602	BCOE payment schedule	47,520.95	47,520.95	85,537.71	85,537.71	85,537.71	85,537.71	85,537.71	85,537.71	85,537.71	85,537.71	85,537.71	85,537.71	0.00	950,419.00	
E-Rate		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	255,443.00	0.00	0.00	255,443.00	
Other Local Revenue	Prior Year %	6,106.80	10,269.38	5,438.39	34,825.29	300.49	1,493.34	986.07	580.24	0.00	0.00	0.00	0.00	0.00	60,000.00	
Total Local Revenue		53,627.75	123,454.23	156,640.00	312,304.90	151,502.10	152,694.95	657,795.63	208,277.80	159,272.46	527,675.96	406,644.61	188,565.71	619,438.90	3,770,895.00	
Interfund Transfers In	Quarterly	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Financing Sources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL RECEIPTS		2,803,205.75	2,859,971.61	4,872,510.01	3,952,434.49	968,831.44	7,725,855.52	2,032,346.88	2,784,117.71	3,602,881.64	5,258,440.36	2,887,414.39	4,800,027.69	2,104,730.51	47,853,688.00	
C DISBURSEMENTS																
Salaries & Benefits	PY %	505,832.58	2,449,614.82	2,739,744.08	2,447,965.36	2,764,342.97	2,674,296.32	2,572,956.96	3,112,675.85	3,420,011.44	3,093,046.46	3,092,545.08	3,092,545.08	0.00	31,965,577.00	
STRS on-behalf pension		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,147,920.00	1,147,920.00	
Total Salary and Benefits		505,832.58	2,449,614.82	2,739,744.08	2,447,965.36	2,764,342.97	2,674,296.32	2,572,956.96	3,112,675.85	3,420,011.44	3,093,046.46	3,092,545.08	3,092,545.08	1,147,920.00	33,113,497.00	
Operating Expenditures	PY %	1,224,948.41	800,743.40	642,580.39	673,452.50	578,968.58	426,969.75	779,511.38	1,105,540.14	339,958.51	611,980.24	1,996,779.35	1,996,779.35	0.00	11,178,212.00	
Scholarship Fund Activity		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53,000.00	
Prepaids	Accrual only	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Operatings Expenses		1,224,948.41	800,743.40	642,580.39	673,452.50	578,968.58	426,969.75	779,511.38	1,105,540.14	339,958.51	611,980.24	1,996,779.35	1,996,779.35	0.00	11,231,212.00	
Transfers Out - Adult Ed	Apportionment schedule	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Transfers Out - Cafeteria	June	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL DISBURSEMENTS		1,730,780.99	3,250,358.22	3,382,324.46	3,121,417.86	3,343,311.54	3,101,266.07	3,352,468.34	4,218,215.99	3,759,969.95	3,705,026.70	5,089,324.44	5,089,324.44	1,147,920.00	44,344,709.00	

D BALANCE SHEET TRANSACTIONS		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	Accruals	Total
Assets and Deferred Outflows															
Cash Not in Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Aid PY		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GEER A/R		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ESSER II A/R		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
IPI A/R		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due from other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resrcs	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Undefined Objects		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL ASSETS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows															
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability Accounts	9544 & 9560 (s/b 0)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resrcs	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Undefined Objects		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating															
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

2022/2023 Actual		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	Total	
B RECEIPTS															
Principal Apportionment															
Property Tax	21/22 cash flow	0.00	0.00	0.00	443,496.84	0.00	4,154,862.77	0.00	45,627.81	0.00	2,715,136.49	567,559.04	567,559.04	8,494,242	
Federal Revenues															
Other Federal Revenue	21/22 cash flow	0.00	0.00	0.00	13,189.20	0.00	0.00	19,833.18	2,750.00	84,355.36	9,188.15	25,394.70	31,059.41	185,770	
Other State Revenues															
All Other State Revenue	21/22 cash flow	0.00	0.00	0.00	234,463.00	0.00	618,329.00	95,546.00	0.00	148,178.51	220,221.19	20,116.95	129,344.35	1,466,199	
Other Local Revenues															
Interagency services - all other	21/22 cash flow	0.00	0.00	0.00	0.00	0.00	343,795.00	0.00	0.00	0.00	0.00	0.00	343,795.00	687,590	
Other Local	21/22 cash flow	17,113.36	28,778.36	15,240.24	97,592.50	842.07	4,184.85	2,763.32	1,626.02	0.00	0.00	0.00	0.00	168,141	
C DISBURSEMENTS															
Salaries & Benefits	21/22 cash flow	431,485.41	2,089,570.93	2,337,057.05	2,088,163.91	2,358,040.40	2,281,228.79	2,194,784.27	2,655,175.39	2,917,338.86	2,638,431.12	2,638,003.44	2,638,003.44	27,267,283	
Operating Expenditures	21/22 cash flow	1,080,573.26	706,366.00	566,844.43	594,077.89	510,730.05	376,646.14	687,636.43	975,238.71	299,890.24	539,850.89	1,761,434.48	1,761,434.48	9,860,723	

Table for Percentages		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	Total %	
B RECEIPTS															
Principal Apportionment															
State Aid	E.C. Princ Appt Schedule	15.00%	15.00%	15.00%	15.00%	0.00%	0.00%	6.00%	6.80%	6.80%	6.80%	6.80%	6.80%	100.00%	Receipts Feb & June
State Aid PY Adjustment	E.C. Princ Appt Schedule	15.00%	15.00%	15.00%	15.00%	0.00%	0.00%	6.00%	6.80%	6.80%	6.80%	6.80%	6.80%	100.00%	
State Aid Ad Ed Transfer	E.C. Princ Appt Schedule	15.00%	15.00%	15.00%	15.00%	0.00%	0.00%	6.00%	6.80%	6.80%	6.80%	6.80%	6.80%	100.00%	Receipts Feb & June
EPA	E.C. Princ Appt Schedule	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	100.00%	Receipts Feb & June
Property Tax	PY %	0.00%	0.00%	0.00%	5.22%	0.00%	48.91%	0.00%	0.54%	0.00%	31.96%	6.68%	6.68%	100.00%	x
In-Lieu	In-Lieu w/s	0.00%	6.00%	12.00%	8.00%	8.00%	8.00%	8.00%	8.00%	14.00%	7.00%	7.00%	7.00%	93.00%	
Federal Revenues															
Special Ed Entitlement	50% Feb, 25% May, Bal Accr	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	50.00%	0.00%	0.00%	25.00%	0.00%	75.00%	
Other Federal Revenue															
VEA	50% Jan, 25% Apr Bal Accr	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	50.00%	0.00%	25.00%	0.00%	0.00%	75.00%	
Title I	Quarterly	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	75.00%	
Title II	Quarterly	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	75.00%	
Title III	Quarterly	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	75.00%	
Title IV	Quarterly	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	75.00%	
ESSERF	Quarterly	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	0.00%	25.00%	75.00%	
CRF	100% September	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	
GEER	Quarterly	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	75.00%	
All Other Federal Rev	PY %	0.00%	0.00%	0.00%	7.10%	0.00%	0.00%	10.68%	1.48%	45.41%	4.95%	13.67%	16.72%	100.00%	x
Other State Revenues															
Lottery	Rec Qtrly (following month)	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	75.00%	
Other State Revenue															
Cal Shape	January	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	
K12Strong	70% Sept, 30% after YE	0.00%	0.00%	70.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	70.00%	
CTEIG	90% Aug, 10% after YE	0.00%	90.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	90.00%	
Prop 98 LLM	100% October	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	
All other State Rev	PY %	0.00%	0.00%	0.00%	15.99%	0.00%	42.17%	6.52%	0.00%	10.11%	15.02%	1.37%	8.82%	100.00%	x
Other Local Revenues															
Interest	Rec Qtrly (following month)	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	75.00%	
Interagency services															
Transp OE Home to Sch	Quarterly	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	25.00%	100.00%	
Transp OE SDC	Monthly	0.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	0.00%	100.00%	
SDC Pass Through	pass-thru schedule	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	47.00%	7.00%	1.00%	31.00%	0.00%	0.00%	86.00%	
SDC AB 602	BCOE payment schedule	5.00%	5.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	100.00%	
E-Rate	PY%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%	
Other Local Revenue Deposits	PY%	10.18%	17.12%	9.06%	58.04%	0.50%	2.49%	1.64%	0.97%	0.00%	0.00%	0.00%	0.00%	100.00%	x
Interfund Transfers In	Qtrly	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	100.00%	
All Other Financing Sources															
C DISBURSEMENTS		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	Total %	
Salaries & Benefits	PY %	1.58%	7.66%	8.57%	7.66%	8.65%	8.37%	8.05%	9.74%	10.70%	9.68%	9.67%	9.67%	100.00%	x
Prepaids	Accrual only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Operating Expenditures	PY %	10.96%	7.16%	5.75%	6.02%	5.18%	3.82%	6.97%	9.89%	3.04%	5.47%	17.86%	17.86%	100.00%	x
Transfers Out - Adult Ed	P.A. w/s %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	6.80%	6.80%	Receipts Feb & June
Transfers Out - Cafeteria	April	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%	

D	BALANCE SHEET TRANSACTIONS													
	Assets and Deferred Outflows													
	Cash Not in Treasury	July	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
	Accounts Receivable	AR Tab	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Due from other Funds	September	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
	Prepaid Expenditures	Not a cash transaction	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Other Current Assets		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Deferred Outflows of Resrcs		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Undefined Objects		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	SUBTOTAL ASSETS		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Liabilities and Deferred Inflows													
	Accounts Payable	AP Tab	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00% fix in June
	Due to Other Funds	September	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
	Current Loans		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00% Recerts Feb & June
	Unearned Revenues	Not a cash transaction	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Deferred Inflows of Resrcs		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Undefined Objects		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	SUBTOTAL LIABILITIES													
	Nonoperating													
	Suspense Clearing		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%