To: The Board of Education

From: Susan M. Watts, CMA, CPA

Date: December 5, 2022

Subject: First Interim Report

The First Interim Report is the first state mandated step in the process of reviewing and monitoring the District's budget. This report provides a snapshot of the activity from July 1 through October 31. The budget is a living document that will continue to be monitored and revised throughout the year, as assumptions change or actual allocations of funding or expenditures become known.

At this time, the District is reporting the changes that have been incorporated in the budget since the estimated actual budget revisions were approved. These revisions will comprise the new board approved operating budget. A summary of the budget revisions follows.

GENERAL FUND

Revenues

Local Control Funding Formula (LCFF) Sources **$ 5,609,936**

Estimated Average Daily Apportionment (ADA) is 2,114. Preliminary CBEDS enrollment is 2,347, 81 less students than prior year. It is anticipated that ADA will be funded at the prior year level of 2,246 ADA with 2021-22 ADA level benefitting from the ADA Relief Adjustment. The ADA Relief Adjustment applies the 2019-20 attendance yield factor to 2021-22 ADA to compensate for the decreases in attendance experienced after the COVD closures. The ADA relief not only increased the 2021-22 LCFF revenue by $866K, it also increased the funded ADA for 2022-23. In addition, the final State Budget augmented the COLA so that an additional 6.7% of LCFF was allocated to the District than what was estimated when the Original Budget was compiled. LCFF funding allocates revenue at $11,102 per ADA for the base grant, $289 per ADA for Career Technical Education and $3,487 per ADA for 81% of the student population identified as low income, foster, homeless or an English Learner.

Federal Revenue **$ 466,070**

After closing the prior year financials, unused or deferred categorical funding is added to current year revenues. Revenues related to COVID relief (Special Ed, Homeless, Expanded Learning Opportunities) are also reflected in this category at First Interim.

Other State Revenues **$ 633,382**

Unused or deferred categorical funding from the prior year is added to current year revenues. The Kitchen Infrastructure Grant is anticipated to provide at least $100K for use in the Food Service program. CALShape funding was decreased to reflect that 50% of the funding was received in the prior fiscal year.

Other Local Revenues **$ 0**

Transfers In **$ 0**

Other Sources **$ 0**

Expenditures

Certificated Salaries **$ 61,560**

Certificated staffing costs are adjusted to actual from projected costs as vacancies are filled.

Classified Salaries **$ (9,051)**

Classified staffing costs are adjusted to actual from projected costs as vacancies are filled. Savings from unfilled positions (the majority of which are transportation staff or para-educators) are reflected in this change. The District is contracting out for para-educators to temporarily fill vacancies in the classrooms with severely handicapped students and Community Day School.

Employee Benefits **$ (236,675)**

Statutory benefits changes result from salary changes mentioned above. Savings from unfilled vacancies and extended leaves are also captured for this revision. Several para-educator vacancies were not filled and the duties are being covered by contracted services for which benefits are not applicable.

Books and Supplies **$ 284,942**

The increase in this category is associated with incorporating the carryover and related expenditure of funds from prior year, as well as expenditures related to COVID relief funding received for Special Education and homeless students.

Services and Other Operating Expenditures **$ 1,620,476**

The increase in this category is associated with incorporating the carryover and related expenditure of funds from prior year. Additions to services also include new or increases in costs for a contracted nurse, a LVN and para-educators, as vacancies remain unfilled. Expenditures also include building and site improvements that are funded from one-time funding sources and digital instructional resources for the math and social science programs.

Capital Outlay **$ 1,219,000**

Expenditures include building and site improvements funded with one-time sources. Other capital outlay will be financed by the carryover of unused funding in the CTEIG and K12 SWF grants. The Kitchen Infrastructure Grant will fund improvements in the kitchens.

Other Outgo **$ 124,205**

The adjustment of estimated Special Education bill backs.

Indirect Costs **$ (99,311)**

The recalculation of indirect costs that can be charged to restricted programs.

Transfers Out To Other Funds **$ 0**

Reserves

Ending fund balance is estimated to be $13,670,488. $1,050 is classified as nonspendable and is attributed to the revolving fund cash balance. $22,300 is set aside for future vehicle replacement. $46,132 has been donated towards an athletic field lighting project. $6,790,106 (17%) of unrestricted funds are set aside in accordance with BP 3100. $9,804,565 remains unassigned. Excess reserves above the state requirement of 3% exist for:

- Protection during declining enrollment. While projections indicate that enrollment will increase in the near future, charter schools continue to compete for district students. 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 adjustments.

- Differences in actual LCFF funding from projections. For funding calculations, enrollment, average daily attendance and unduplicated counts are not finalized until April of each fiscal year. Reserves allow the District to temporarily absorb funding decreases when actuals fall below estimates.

- Repair and maintenance of aging facilities and bus fleet. Reserves allow the District to meet its obligations when a building needs an unplanned repair, technology equipment fails or a bus goes down.

- To keep current with advances in technology and replace aging equipment.

- To address safety concerns.

- To fund current year settlements with the various employee groups.

- Legal matters.

- Volatility in state funding or general economic conditions. In past years, the District has suffered drastic cuts in state funding and has been subjected to unplanned reductions in funding (mid-year cuts or deferrals of program payments). The State also has a history of deferring apportionment payments unexpectedly when it runs out of cash. 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 special education students. The district must have financial resources available to allow the 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.

OTHER FUNDS

Adult Education Fund

Revenues are increased to reflect the final allocation of WIOA funding, the addition of unused CalWorks funding and an adjustment of estimated local revenues. Salaries and Benefits are adjusted to reflect current staffing levels and anticipation of settlements with employee groups. Services and Other Operating and Capital Outlay expenditures are decreased to balance the budget.

Cafeteria Fund

Revenue estimates were increased based on year-to-date activity. The State increased meal reimbursements to compensate for lost revenue as it is mandated that all students in California eat for free. Salaries and Benefits are adjusted to reflect current staffing levels. Indirect costs are recalculated to eliminate food costs from the calculation. All other costs are adjusted based on year-to-date activity.

Capital Facilities Fund

Developer fee revenue has been decreased based on year-to-date activity. Expenditures for the replacement of the Harrison track and turf are anticipated to utilize the balance of the RDA funding.

All Other Funds

No budget revisions are necessary for any of the remaining funds.

General Fund Cash Flow Projections

- Actual cash balance at June 30, 2022 - $13,509,678
- Projected cash balance at June 30, 2023 - $17,428,604

The cash balances above do not reflect cash held in the Fund 76 payroll holding account or the Scholarship accounts.

GENERAL FUND

OUHSD
General Fund Summary
2022/23 First Interim Budget

	Unrestricted	Restricted	Total
Revenues			
LCFF Sources	$ 34,748,368		$ 34,748,368
Federal Revenues		4,232,346	4,232,346
Other State Revenues	500,000	2,479,106	2,979,106
Other Local Sources	1,441,975	2,147,962	3,589,937
Total Revenues	$ 36,690,343	$ 8,859,414	$ 45,549,757
Expenditures			
Certificated Salaries	$ 9,744,577	$ 2,780,983	$ 12,525,560
Classified Salaries	3,748,076	1,852,708	5,600,784
Employee Benefits	7,658,716	4,254,748	11,913,464
Books and Supplies	1,090,274	1,792,660	2,882,934
Services, Other Operating	2,730,082	3,112,778	5,842,860
Capital Outlay	215,559	1,211,103	1,426,662
Other Outgo	366,942	935,000	1,301,942
Direct Support/Indirect Costs	(518,201)	418,890	(99,311)
Total Expenditures	$ 25,036,025	$ 16,358,870	$ 41,394,895
Total of Revenues less Expenditures	$ 11,654,318	$ (7,499,456)	$ 4,154,862
Other Financing Sources/Uses			
Transfers in from other funds			-
Transfer out to other funds			-
Other Sources			-
Contributions to Restricted Prog.	(6,169,299)	6,169,299	-
Total Other Sources/Uses	$ (6,169,299)	$ 6,169,299	$ -
Change in Fund Balance	$ 5,485,019	$ (1,330,157)	$ 4,154,862
Beginning Balance	11,179,134	3,681,184	14,860,318
Ending Balance	$ 16,664,153	$ 2,351,027	$ 19,015,180

Components of Ending Fund Balance	
Nonspendable	
Revolving Cash	$ 1,050
Prepaid Expenses	
Restricted	
Medi-cal Reimbursement	101,891
Expanded Learning Opport	216,083
A-G Access Grant	660,106
Scholarships	1,372,947
Assigned	
Vehicle Replacement	22,300
Field Lighting	46,132
Unassigned	
Reserve for Economic Uncertainties (3%)	1,198,254
BP 3100 Reserve (14)	5,591,852
Unrestricted	9,804,565
Total Fund Balance	$ 19,015,180

OUHSD
General Fund Proposed Budget Changes
2022/23 First Interim Budget

	Board Approved Budget	Revision	Revised Budget
LCFF Sources	$ 28,938,432	$ 5,809,936	$ 34,748,368
Federal Revenues	3,766,276	466,070	4,232,346
Other State Revenues	2,345,724	633,382	2,979,106
Other Local Sources	3,589,937	-	3,589,937
Transfers in From Other Funds		-	-
Other Sources		-	-
Total Revenues	$ 38,640,369	$ 6,909,388	$ 45,549,757
Certificated Salaries	$ 12,464,000	$ 61,560	$ 12,525,560
Classified Salaries	5,609,835	(9,051)	5,600,784
Employee Benefits	12,149,139	(235,675)	11,913,464
Books and Supplies	2,597,992	284,942	2,882,934
Services and Other Operating	4,222,384	1,620,476	5,842,860
Captial Outlay	207,662	1,219,000	1,426,662
Other Outgo	1,177,737	124,205	1,301,942
Indirect Costs	(114,690)	15,379	(99,311)
Transfers Out to Other Funds		-	-
Total Expenditures	$ 38,314,059	$ 3,080,836	$ 41,394,895

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	28,938,432.00	28,938,432.00	11,986,725.00	34,748,368.00	5,809,936.00	20.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	484,945.00	484,945.00	6,355.88	500,000.00	15,055.00	3.1%
4) Other Local Revenue		8600-8799	1,223,975.00	1,223,975.00	297,037.48	1,441,975.00	218,000.00	17.8%
5) TOTAL, REVENUES			30,647,352.00	30,647,352.00	12,290,118.36	36,690,343.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,682,670.00	9,682,670.00	2,600,820.54	9,744,577.00	(61,907.00)	-0.6%
2) Classified Salaries		2000-2999	3,730,285.00	3,730,285.00	1,090,091.88	3,748,076.00	(17,791.00)	-0.5%
3) Employee Benefits		3000-3999	7,789,051.00	7,789,051.00	2,089,454.72	7,658,716.00	130,335.00	1.7%
4) Books and Supplies		4000-4999	865,210.00	1,175,974.00	367,294.22	1,090,274.00	85,700.00	7.3%
5) Services and Other Operating Expenditures		5000-5999	2,280,490.00	2,294,358.00	1,676,192.88	2,730,082.00	(435,724.00)	-19.0%
6) Capital Outlay		6000-6999	95,559.00	95,559.00	69,559.70	215,559.00	(120,000.00)	-125.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	373,737.00	373,737.00	34,304.00	366,942.00	6,795.00	1.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(505,100.00)	(505,100.00)	0.00	(518,201.00)	13,101.00	-2.6%
9) TOTAL, EXPENDITURES			24,311,902.00	24,636,534.00	7,927,717.94	25,036,025.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,335,450.00	6,010,818.00	4,362,400.42	11,654,318.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,691,171.00)	(4,691,171.00)	0.00	(6,169,299.00)	(1,478,128.00)	31.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,691,171.00)	(4,691,171.00)	0.00	(6,169,299.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,644,279.00	1,319,647.00	4,362,400.42	5,485,019.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,243,317.00	11,179,134.00		11,179,134.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,243,317.00	11,179,134.00		11,179,134.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,243,317.00	11,179,134.00		11,179,134.00		
2) Ending Balance, June 30 (E + F1e)			12,887,596.00	12,498,781.00		16,664,153.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,050.00	1,050.00		1,050.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	169,432.00	168,432.00		68,432.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,141,994.00	6,257,664.00		6,790,106.00		
Unassigned/Unappropriated Amount		9790	6,575,120.00	6,071,635.00		9,804,565.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	16,286,339.00	16,286,339.00	10,031,140.00	17,505,924.00	1,219,585.00	7.5%
Education Protection Account State Aid - Current Year		8012	4,351,212.00	4,351,212.00	2,013,889.00	7,174,042.00	2,822,830.00	64.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	865,568.00	865,568.00	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	105,608.00	105,608.00	0.00	94,737.00	(10,871.00)	-10.3%
Timber Yield Tax		8022	31,438.00	31,438.00	0.00	71,890.00	40,452.00	128.7%
Other Subventions/In-Lieu Taxes		8029	3,855.00	3,855.00	0.00	4,009.00	154.00	4.0%
County & District Taxes								
Secured Roll Taxes		8041	8,009,622.00	8,009,622.00	0.00	8,702,961.00	693,339.00	8.7%
Unsecured Roll Taxes		8042	510,947.00	510,947.00	0.00	499,754.00	(11,193.00)	-2.2%
Prior Years' Taxes		8043	13,955.00	13,955.00	0.00	15,853.00	1,898.00	13.6%
Supplemental Taxes		8044	148,879.00	148,879.00	0.00	182,874.00	33,995.00	22.8%
Education Revenue Augmentation Fund (ERAF)		8045	(1,918,871.00)	(1,918,871.00)	0.00	(1,716,549.00)	202,322.00	-10.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,588,769.00	1,588,769.00	0.00	1,548,508.00	(40,261.00)	-2.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			29,131,753.00	29,131,753.00	12,045,029.00	34,949,571.00	5,817,818.00	20.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	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	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(193,321.00)	(193,321.00)	(58,304.00)	(201,203.00)	(7,882.00)	4.1%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			28,938,432.00	28,938,432.00	11,986,725.00	34,748,368.00	5,809,936.00	20.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	136,000.00	136,000.00	0.00	136,000.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	344,945.00	344,945.00	6,355.88	360,000.00	15,055.00	4.4%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		

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Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			484,945.00	484,945.00	6,355.88	500,000.00	15,055.00	3.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	6,000.00	6,000.00	5,868.74	6,000.00	0.00	0.0%
Interest		8660	83,000.00	83,000.00	147.08	83,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,000,000.00	1,000,000.00	228,084.75	1,188,000.00	188,000.00	18.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	134,975.00	134,975.00	62,936.91	164,975.00	30,000.00	22.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,223,975.00	1,223,975.00	297,037.48	1,441,975.00	218,000.00	17.8%
TOTAL, REVENUES			30,647,352.00	30,647,352.00	12,290,118.36	36,690,343.00	6,042,991.00	19.7%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,213,806.00	7,213,806.00	1,944,328.29	7,251,795.00	(37,989.00)	-0.5%
Certificated Pupil Support Salaries		1200	771,810.00	771,810.00	223,333.13	787,285.00	(15,475.00)	-2.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,319,506.00	1,319,506.00	409,208.12	1,325,267.00	(5,761.00)	-0.4%
Other Certificated Salaries		1900	377,548.00	377,548.00	23,951.00	380,230.00	(2,682.00)	-0.7%
TOTAL, CERTIFICATED SALARIES			9,682,670.00	9,682,670.00	2,600,820.54	9,744,577.00	(61,907.00)	-0.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	22,144.00	22,144.00	238.88	16,180.00	5,964.00	26.9%
Classified Support Salaries		2200	2,027,169.00	2,027,169.00	555,273.16	2,003,629.00	23,540.00	1.2%
Classified Supervisors' and Administrators' Salaries		2300	226,962.00	226,962.00	75,653.96	249,291.00	(22,329.00)	-9.8%
Clerical, Technical and Office Salaries		2400	1,451,910.00	1,451,910.00	457,910.96	1,476,876.00	(24,966.00)	-1.7%
Other Classified Salaries		2900	2,100.00	2,100.00	1,014.92	2,100.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,730,285.00	3,730,285.00	1,090,091.88	3,748,076.00	(17,791.00)	-0.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,801,743.00	1,801,743.00	483,589.03	1,807,903.00	(6,160.00)	-0.3%
PERS		3201-3202	922,972.00	922,972.00	268,369.55	932,643.00	(9,671.00)	-1.0%
OASDI/Medicare/Alternative		3301-3302	413,099.00	413,099.00	121,244.70	416,981.00	(3,882.00)	-0.9%
Health and Welfare Benefits		3401-3402	3,770,840.00	3,770,840.00	974,162.77	3,608,560.00	162,280.00	4.3%
Unemployment Insurance		3501-3502	68,950.00	68,950.00	18,141.48	66,219.00	2,731.00	4.0%
Workers' Compensation		3601-3602	289,712.00	289,712.00	79,740.97	296,359.00	(6,647.00)	-2.3%
OPEB, Allocated		3701-3702	521,735.00	521,735.00	144,206.22	530,051.00	(8,316.00)	-1.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,789,051.00	7,789,051.00	2,089,454.72	7,658,716.00	130,335.00	1.7%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	230,000.00	230,000.00	133,763.24	155,000.00	75,000.00	32.6%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	624,140.00	934,904.00	161,069.76	887,204.00	47,700.00	5.1%
Noncapitalized Equipment		4400	11,070.00	11,070.00	72,461.22	48,070.00	(37,000.00)	-334.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			865,210.00	1,175,974.00	367,294.22	1,090,274.00	85,700.00	7.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	18,500.00	18,500.00	8,264.62	18,500.00	0.00	0.0%
Dues and Memberships		5300	25,400.00	25,400.00	27,598.96	25,400.00	0.00	0.0%
Insurance		5400-5450	652,000.00	652,000.00	668,398.00	695,189.00	(43,189.00)	-6.6%
Operations and Housekeeping Services		5500	636,900.00	636,900.00	219,176.05	636,900.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	189,340.00	203,208.00	55,037.92	207,508.00	(4,300.00)	-2.1%
Transfers of Direct Costs		5710	(46,300.00)	(46,300.00)	(7,130.70)	(64,300.00)	18,000.00	-38.9%
Transfers of Direct Costs - Interfund		5750	(50,000.00)	(50,000.00)	(3,539.53)	(30,200.00)	(19,800.00)	39.6%
Professional/Consulting Services and Operating Expenditures		5800	782,900.00	782,900.00	685,078.98	1,169,335.00	(386,435.00)	-49.4%
Communications		5900	71,750.00	71,750.00	23,308.58	71,750.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,280,490.00	2,294,358.00	1,676,192.88	2,730,082.00	(435,724.00)	-19.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	95,559.00	95,559.00	69,559.70	215,559.00	(120,000.00)	-125.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			95,559.00	95,559.00	69,559.70	215,559.00	(120,000.00)	-125.6%
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	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	79,000.00	79,000.00	34,304.00	72,205.00	6,795.00	8.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	294,737.00	294,737.00	0.00	294,737.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			373,737.00	373,737.00	34,304.00	366,942.00	6,795.00	1.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(390,410.00)	(390,410.00)	0.00	(418,890.00)	28,480.00	-7.3%
Transfers of Indirect Costs - Interfund		7350	(114,690.00)	(114,690.00)	0.00	(99,311.00)	(15,379.00)	13.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(505,100.00)	(505,100.00)	0.00	(518,201.00)	13,101.00	-2.6%
TOTAL, EXPENDITURES			24,311,902.00	24,636,534.00	7,927,717.94	25,036,025.00	(399,491.00)	-1.6%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(4,691,171.00)	(4,691,171.00)	0.00	(6,169,299.00)	(1,478,128.00)	31.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,691,171.00)	(4,691,171.00)	0.00	(6,169,299.00)	(1,478,128.00)	31.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,691,171.00)	(4,691,171.00)	0.00	(6,169,299.00)	(1,478,128.00)	31.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,766,276.00	3,766,276.00	942,462.31	4,232,346.00	466,070.00	12.4%
3) Other State Revenue		8300-8599	2,105,464.00	1,860,779.00	535,661.74	2,479,106.00	618,327.00	33.2%
4) Other Local Revenue		8600-8799	2,056,739.00	2,056,739.00	525,824.73	2,147,962.00	91,223.00	4.4%
5) TOTAL, REVENUES			7,928,479.00	7,683,794.00	2,003,948.78	8,859,414.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,771,330.00	2,781,330.00	723,294.11	2,780,983.00	347.00	0.0%
2) Classified Salaries		2000-2999	1,879,550.00	1,879,550.00	472,637.34	1,852,708.00	26,842.00	1.4%
3) Employee Benefits		3000-3999	4,360,088.00	4,360,088.00	707,902.54	4,254,748.00	105,340.00	2.4%
4) Books and Supplies		4000-4999	1,167,162.00	1,422,018.00	100,290.76	1,792,660.00	(370,642.00)	-26.1%
5) Services and Other Operating Expenditures		5000-5999	1,873,026.00	1,928,026.00	673,887.30	3,112,778.00	(1,184,752.00)	-61.4%
6) Capital Outlay		6000-6999	25,000.00	112,103.00	159,660.10	1,211,103.00	(1,099,000.00)	-980.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	804,000.00	804,000.00	0.00	935,000.00	(131,000.00)	-16.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	390,410.00	390,410.00	0.00	418,890.00	(28,480.00)	-7.3%
9) TOTAL, EXPENDITURES			13,270,566.00	13,677,525.00	2,837,672.15	16,358,870.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,342,087.00)	(5,993,731.00)	(833,723.37)	(7,499,456.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	4,691,171.00	4,691,171.00	0.00	6,169,299.00	1,478,128.00	31.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,691,171.00	4,691,171.00	0.00	6,169,299.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(650,916.00)	(1,302,560.00)	(833,723.37)	(1,330,157.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,663,163.00	3,681,184.00		3,681,184.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,663,163.00	3,681,184.00		3,681,184.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,663,163.00	3,681,184.00		3,681,184.00		
2) Ending Balance, June 30 (E + F1e)			2,012,247.00	2,378,624.00		2,351,027.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,012,247.00	2,378,624.00		2,351,027.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	539,790.00	539,790.00	0.00	548,709.00	8,919.00	1.7%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	102,531.00	102,531.00	New
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	901,564.00	901,564.00	103,810.18	1,029,899.00	128,335.00	14.2%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	109,000.00	109,000.00	0.00	144,812.00	35,812.00	32.9%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	1,358.00	1,358.00	New
Title III, Part A, English Learner Program	4203	8290	22,000.00	22,000.00	4,300.56	23,245.00	1,245.00	5.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	74,000.00	74,000.00	38,188.83	96,305.00	22,305.00	30.1%
Career and Technical Education	3500-3599	8290	106,140.00	106,140.00	0.00	106,140.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,013,782.00	2,013,782.00	796,162.74	2,179,347.00	165,565.00	8.2%
TOTAL, FEDERAL REVENUE			3,766,276.00	3,766,276.00	942,462.31	4,232,346.00	466,070.00	12.4%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	100,000.00	100,000.00	New
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	138,000.00	138,000.00	6,981.04	142,000.00	4,000.00	2.9%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	183,821.70	216,055.00	216,055.00	New
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,967,464.00	1,722,779.00	344,859.00	2,021,051.00	298,272.00	17.3%
TOTAL, OTHER STATE REVENUE			2,105,464.00	1,860,779.00	535,661.74	2,479,106.00	618,327.00	33.2%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	1,308.71	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	248,498.00	248,498.00	242,571.00	349,426.00	100,928.00	40.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	54,000.00	54,000.00	23,753.02	54,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	1,734,241.00	1,734,241.00	258,192.00	1,724,536.00	(9,705.00)	-0.6%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,056,739.00	2,056,739.00	525,824.73	2,147,962.00	91,223.00	4.4%
TOTAL, REVENUES			7,928,479.00	7,683,794.00	2,003,948.78	8,859,414.00	1,175,620.00	15.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,137,107.00	2,147,107.00	562,217.29	2,173,471.00	(26,364.00)	-1.2%
Certificated Pupil Support Salaries		1200	435,988.00	435,988.00	117,734.40	406,658.00	29,330.00	6.7%
Certificated Supervisors' and Administrators' Salaries		1300	198,235.00	198,235.00	43,342.42	200,854.00	(2,619.00)	-1.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,771,330.00	2,781,330.00	723,294.11	2,780,983.00	347.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,359,684.00	1,359,684.00	317,590.09	1,331,130.00	28,554.00	2.1%
Classified Support Salaries		2200	427,400.00	427,400.00	126,479.39	413,240.00	14,160.00	3.3%
Classified Supervisors' and Administrators' Salaries		2300	43,227.00	43,227.00	14,409.04	58,744.00	(15,517.00)	-35.9%
Clerical, Technical and Office Salaries		2400	5,562.00	5,562.00	2,157.98	5,917.00	(355.00)	-6.4%
Other Classified Salaries		2900	43,677.00	43,677.00	12,000.84	43,677.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,879,550.00	1,879,550.00	472,637.34	1,852,708.00	26,842.00	1.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,953,840.00	1,953,840.00	130,196.56	1,979,555.00	(25,715.00)	-1.3%
PERS		3201-3202	492,356.00	492,356.00	125,630.99	452,943.00	39,413.00	8.0%
OASDI/Medicare/Alternative		3301-3302	189,078.00	189,078.00	48,848.34	179,323.00	9,755.00	5.2%
Health and Welfare Benefits		3401-3402	1,420,529.00	1,420,529.00	324,775.28	1,336,896.00	83,633.00	5.9%
Unemployment Insurance		3501-3502	22,918.00	22,918.00	5,890.40	22,792.00	126.00	0.5%
Workers' Compensation		3601-3602	100,466.00	100,466.00	25,852.54	101,820.00	(1,354.00)	-1.3%
OPEB, Allocated		3701-3702	180,901.00	180,901.00	46,708.43	181,419.00	(518.00)	-0.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,360,088.00	4,360,088.00	707,902.54	4,254,748.00	105,340.00	2.4%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	138,000.00	385,675.00	0.00	402,493.00	(16,818.00)	-4.4%
Books and Other Reference Materials		4200	500.00	500.00	8,116.39	57,136.00	(56,636.00)	-11,327.2%
Materials and Supplies		4300	768,592.00	825,724.00	81,524.05	1,102,687.00	(276,963.00)	-33.5%
Noncapitalized Equipment		4400	254,070.00	204,119.00	10,650.32	227,344.00	(23,225.00)	-11.4%
Food		4700	6,000.00	6,000.00	0.00	3,000.00	3,000.00	50.0%
TOTAL, BOOKS AND SUPPLIES			1,167,162.00	1,422,018.00	100,290.76	1,792,660.00	(370,642.00)	-26.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	39,345.00	(39,345.00)	New
Travel and Conferences		5200	278,508.00	283,508.00	24,664.60	729,986.00	(446,478.00)	-157.5%
Dues and Memberships		5300	2,200.00	2,200.00	2,651.81	2,200.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	668,517.00	668,517.00	248,040.31	921,517.00	(253,000.00)	-37.8%
Transfers of Direct Costs		5710	46,300.00	46,300.00	7,130.70	64,300.00	(18,000.00)	-38.9%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	877,251.00	927,251.00	391,242.53	1,355,180.00	(427,929.00)	-46.2%
Communications		5900	250.00	250.00	157.35	250.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,873,026.00	1,928,026.00	673,887.30	3,112,778.00	(1,184,752.00)	-61.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	220,000.00	(220,000.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	47,971.00	544,000.00	(544,000.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	25,000.00	112,103.00	111,689.10	447,103.00	(335,000.00)	-298.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			25,000.00	112,103.00	159,660.10	1,211,103.00	(1,099,000.00)	-980.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	(33,000.00)	(33,000.00)	0.00	(23,000.00)	(10,000.00)	30.3%
Payments to County Offices		7142	837,000.00	837,000.00	0.00	958,000.00	(121,000.00)	-14.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			804,000.00	804,000.00	0.00	935,000.00	(131,000.00)	-16.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	390,410.00	390,410.00	0.00	418,890.00	(28,480.00)	-7.3%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			390,410.00	390,410.00	0.00	418,890.00	(28,480.00)	-7.3%
TOTAL, EXPENDITURES			13,270,566.00	13,677,525.00	2,837,672.15	16,358,870.00	(2,681,345.00)	-19.6%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	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	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	4,691,171.00	4,691,171.00	0.00	6,169,299.00	1,478,128.00	31.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			4,691,171.00	4,691,171.00	0.00	6,169,299.00	1,478,128.00	31.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,691,171.00	4,691,171.00	0.00	6,169,299.00	(1,478,128.00)	-31.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	28,938,432.00	28,938,432.00	11,986,725.00	34,748,368.00	5,809,936.00	20.1%
2) Federal Revenue		8100-8299	3,766,276.00	3,766,276.00	942,462.31	4,232,346.00	466,070.00	12.4%
3) Other State Revenue		8300-8599	2,590,409.00	2,345,724.00	542,017.62	2,979,106.00	633,382.00	27.0%
4) Other Local Revenue		8600-8799	3,280,714.00	3,280,714.00	822,862.21	3,589,937.00	309,223.00	9.4%
5) TOTAL, REVENUES			38,575,831.00	38,331,146.00	14,294,067.14	45,549,757.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	12,454,000.00	12,464,000.00	3,324,114.65	12,525,560.00	(61,560.00)	-0.5%
2) Classified Salaries		2000-2999	5,609,835.00	5,609,835.00	1,562,729.22	5,600,784.00	9,051.00	0.2%
3) Employee Benefits		3000-3999	12,149,139.00	12,149,139.00	2,797,357.26	11,913,464.00	235,675.00	1.9%
4) Books and Supplies		4000-4999	2,032,372.00	2,597,992.00	467,584.98	2,882,934.00	(284,942.00)	-11.0%
5) Services and Other Operating Expenditures		5000-5999	4,153,516.00	4,222,384.00	2,350,080.18	5,842,860.00	(1,620,476.00)	-38.4%
6) Capital Outlay		6000-6999	120,559.00	207,662.00	229,219.80	1,426,662.00	(1,219,000.00)	-587.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,177,737.00	1,177,737.00	34,304.00	1,301,942.00	(124,205.00)	-10.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(114,690.00)	(114,690.00)	0.00	(99,311.00)	(15,379.00)	13.4%
9) TOTAL, EXPENDITURES			37,582,468.00	38,314,059.00	10,765,390.09	41,394,895.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			993,363.00	17,087.00	3,528,677.05	4,154,862.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			993,363.00	17,087.00	3,528,677.05	4,154,862.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,906,480.00	14,860,318.00		14,860,318.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,906,480.00	14,860,318.00		14,860,318.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,906,480.00	14,860,318.00		14,860,318.00		
2) Ending Balance, June 30 (E + F1e)			14,899,843.00	14,877,405.00		19,015,180.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,050.00	1,050.00		1,050.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,012,247.00	2,378,624.00		2,351,027.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	169,432.00	168,432.00		68,432.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,141,994.00	6,257,664.00		6,790,106.00		
Unassigned/Unappropriated Amount		9790	6,575,120.00	6,071,635.00		9,804,565.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	16,286,339.00	16,286,339.00	10,031,140.00	17,505,924.00	1,219,585.00	7.5%
Education Protection Account State Aid - Current Year		8012	4,351,212.00	4,351,212.00	2,013,889.00	7,174,042.00	2,822,830.00	64.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	865,568.00	865,568.00	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	105,608.00	105,608.00	0.00	94,737.00	(10,871.00)	-10.3%
Timber Yield Tax		8022	31,438.00	31,438.00	0.00	71,890.00	40,452.00	128.7%
Other Subventions/In-Lieu Taxes		8029	3,855.00	3,855.00	0.00	4,009.00	154.00	4.0%
County & District Taxes								
Secured Roll Taxes		8041	8,009,622.00	8,009,622.00	0.00	8,702,961.00	693,339.00	8.7%
Unsecured Roll Taxes		8042	510,947.00	510,947.00	0.00	499,754.00	(11,193.00)	-2.2%
Prior Years' Taxes		8043	13,955.00	13,955.00	0.00	15,853.00	1,898.00	13.6%
Supplemental Taxes		8044	148,879.00	148,879.00	0.00	182,874.00	33,995.00	22.8%
Education Revenue Augmentation Fund (ERAF)		8045	(1,918,871.00)	(1,918,871.00)	0.00	(1,716,549.00)	202,322.00	-10.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,588,769.00	1,588,769.00	0.00	1,548,508.00	(40,261.00)	-2.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			29,131,753.00	29,131,753.00	12,045,029.00	34,949,571.00	5,817,818.00	20.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	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	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(193,321.00)	(193,321.00)	(58,304.00)	(201,203.00)	(7,882.00)	4.1%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			28,938,432.00	28,938,432.00	11,986,725.00	34,748,368.00	5,809,936.00	20.1%
FEDERAL REVENUE								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	539,790.00	539,790.00	0.00	548,709.00	8,919.00	1.7%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	102,531.00	102,531.00	New
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	901,564.00	901,564.00	103,810.18	1,029,899.00	128,335.00	14.2%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	109,000.00	109,000.00	0.00	144,812.00	35,812.00	32.9%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	1,358.00	1,358.00	New
Title III, Part A, English Learner Program	4203	8290	22,000.00	22,000.00	4,300.56	23,245.00	1,245.00	5.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	74,000.00	74,000.00	38,188.83	96,305.00	22,305.00	30.1%
Career and Technical Education	3500-3599	8290	106,140.00	106,140.00	0.00	106,140.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,013,782.00	2,013,782.00	796,162.74	2,179,347.00	165,565.00	8.2%
TOTAL, FEDERAL REVENUE			3,766,276.00	3,766,276.00	942,462.31	4,232,346.00	466,070.00	12.4%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	100,000.00	100,000.00	New
Mandated Costs Reimbursements		8550	136,000.00	136,000.00	0.00	136,000.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	482,945.00	482,945.00	13,336.92	502,000.00	19,055.00	3.9%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	183,821.70	216,055.00	216,055.00	New
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,971,464.00	1,726,779.00	344,859.00	2,025,051.00	298,272.00	17.3%
TOTAL, OTHER STATE REVENUE			2,590,409.00	2,345,724.00	542,017.62	2,979,106.00	633,382.00	27.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	6,000.00	6,000.00	5,868.74	6,000.00	0.00	0.0%
Interest		8660	103,000.00	103,000.00	1,455.79	103,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,248,498.00	1,248,498.00	470,655.75	1,537,426.00	288,928.00	23.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	188,975.00	188,975.00	86,689.93	218,975.00	30,000.00	15.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	1,734,241.00	1,734,241.00	258,192.00	1,724,536.00	(9,705.00)	-0.6%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,280,714.00	3,280,714.00	822,862.21	3,589,937.00	309,223.00	9.4%
TOTAL, REVENUES			38,575,831.00	38,331,146.00	14,294,067.14	45,549,757.00	7,218,611.00	18.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	9,360,913.00	9,360,913.00	2,506,545.58	9,425,266.00	(64,353.00)	-0.7%
Certificated Pupil Support Salaries		1200	1,207,798.00	1,207,798.00	341,067.53	1,193,943.00	13,855.00	1.1%
Certificated Supervisors' and Administrators' Salaries		1300	1,517,741.00	1,517,741.00	452,550.54	1,526,121.00	(8,380.00)	-0.6%
Other Certificated Salaries		1900	377,548.00	377,548.00	23,951.00	380,230.00	(2,682.00)	-0.7%
TOTAL, CERTIFICATED SALARIES			12,464,000.00	12,464,000.00	3,324,114.65	12,525,560.00	(61,560.00)	-0.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,381,828.00	1,381,828.00	317,828.97	1,347,310.00	34,518.00	2.5%
Classified Support Salaries		2200	2,454,569.00	2,454,569.00	681,752.55	2,416,869.00	37,700.00	1.5%
Classified Supervisors' and Administrators' Salaries		2300	270,189.00	270,189.00	90,063.00	308,035.00	(37,846.00)	-14.0%
Clerical, Technical and Office Salaries		2400	1,457,472.00	1,457,472.00	460,068.94	1,482,793.00	(25,321.00)	-1.7%
Other Classified Salaries		2900	45,777.00	45,777.00	13,015.76	45,777.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,609,835.00	5,609,835.00	1,562,729.22	5,600,784.00	9,051.00	0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,755,583.00	3,755,583.00	613,785.59	3,787,458.00	(31,875.00)	-0.8%
PERS		3201-3202	1,415,328.00	1,415,328.00	394,000.54	1,385,586.00	29,742.00	2.1%
OASDI/Medicare/Alternative		3301-3302	602,177.00	602,177.00	170,093.04	596,304.00	5,873.00	1.0%
Health and Welfare Benefits		3401-3402	5,191,369.00	5,191,369.00	1,298,938.05	4,945,456.00	245,913.00	4.7%
Unemployment Insurance		3501-3502	91,868.00	91,868.00	24,031.88	89,011.00	2,857.00	3.1%
Workers' Compensation		3601-3602	390,178.00	390,178.00	105,593.51	398,179.00	(8,001.00)	-2.1%
OPEB, Allocated		3701-3702	702,636.00	702,636.00	190,914.65	711,470.00	(8,834.00)	-1.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			12,149,139.00	12,149,139.00	2,797,357.26	11,913,464.00	235,675.00	1.9%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	368,000.00	615,675.00	133,763.24	557,493.00	58,182.00	9.5%
Books and Other Reference Materials		4200	500.00	500.00	8,116.39	57,136.00	(56,636.00)	-11,327.2%
Materials and Supplies		4300	1,392,732.00	1,760,628.00	242,593.81	1,989,891.00	(229,263.00)	-13.0%
Noncapitalized Equipment		4400	265,140.00	215,189.00	83,111.54	275,414.00	(60,225.00)	-28.0%
Food		4700	6,000.00	6,000.00	0.00	3,000.00	3,000.00	50.0%
TOTAL, BOOKS AND SUPPLIES			2,032,372.00	2,597,992.00	467,584.98	2,882,934.00	(284,942.00)	-11.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	39,345.00	(39,345.00)	New
Travel and Conferences		5200	297,008.00	302,008.00	32,929.22	748,486.00	(446,478.00)	-147.8%
Dues and Memberships		5300	27,600.00	27,600.00	30,250.77	27,600.00	0.00	0.0%
Insurance		5400-5450	652,000.00	652,000.00	668,398.00	695,189.00	(43,189.00)	-6.6%
Operations and Housekeeping Services		5500	636,900.00	636,900.00	219,176.05	636,900.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	857,857.00	871,725.00	303,078.23	1,129,025.00	(257,300.00)	-29.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(50,000.00)	(50,000.00)	(3,539.53)	(30,200.00)	(19,800.00)	39.6%
Professional/Consulting Services and Operating Expenditures		5800	1,660,151.00	1,710,151.00	1,076,321.51	2,524,515.00	(814,364.00)	-47.6%
Communications		5900	72,000.00	72,000.00	23,465.93	72,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,153,516.00	4,222,384.00	2,350,080.18	5,842,860.00	(1,620,476.00)	-38.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	220,000.00	(220,000.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	47,971.00	544,000.00	(544,000.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	120,559.00	207,662.00	181,248.80	662,662.00	(455,000.00)	-219.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			120,559.00	207,662.00	229,219.80	1,426,662.00	(1,219,000.00)	-587.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	(33,000.00)	(33,000.00)	0.00	(23,000.00)	(10,000.00)	30.3%
Payments to County Offices		7142	916,000.00	916,000.00	34,304.00	1,030,205.00	(114,205.00)	-12.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	294,737.00	294,737.00	0.00	294,737.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,177,737.00	1,177,737.00	34,304.00	1,301,942.00	(124,205.00)	-10.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(114,690.00)	(114,690.00)	0.00	(99,311.00)	(15,379.00)	13.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(114,690.00)	(114,690.00)	0.00	(99,311.00)	(15,379.00)	13.4%
TOTAL, EXPENDITURES			37,582,468.00	38,314,059.00	10,765,390.09	41,394,895.00	(3,080,836.00)	-8.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2022-23 Projected Totals
7412	A-G Access/Success Grant	477,901.00
7413	A-G Learning Loss Mitigation Grant	182,205.00
7425	Expanded Learning Opportunities (ELO) Grant	216,083.00
9010	Other Restricted Local	1,474,838.00
Total, Restricted Balance		2,351,027.00

STUDENT ACTIVITY FUND

Student Activity Fund
2022/23 First Interim Budget

Revenues		
LCFF Sources		
Federal Revenues		
Other State Revenues		
Other Local Sources		585,000
Total Revenues	$	585,000
Expenditures		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Books and Supplies	$	585,000
Services, Other Operating		
Capital Outlay		-
Other Outgo		-
Direct Support/Indirect Costs		
Total Expenditures	$	585,000
Total of Revenues less Expenditures	$	-
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	$	-
Beginning Balance		351,081
Ending Balance	$	351,081
Components of Ending Fund Balance		
Restricted		
Las Plumas ASB	$	220,760
Oroville ASB		130,321
Total Fund Balance	$	351,081

Student Activity Fund Proposed Changes
2022/23 First Interim Budget

	Board Approved Budget	Revision	Revised Budget
LCFF Sources	$ -	$ -	$ -
Federal Revenues		-	-
Other State Revenues		-	-
Other Local Sources	$ 585,000	-	585,000
Transfers in From Other Funds		-	-
Other Sources		-	-
Total Revenues	$ 585,000	$ -	$ 585,000
Certificated Salaries	$ -	$ -	$ -
Classified Salaries	-	-	-
Employee Benefits	-	-	-
Books and Supplies	585,000	-	585,000
Services and Other Operating	-	-	-
Captial Outlay	-	-	-
Other Outgo	-	-	-
Indirect Costs	-	-	-
Transfers Out to Other Funds		-	-
Total Expenditures	$ 585,000	$ -	$ 585,000

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	585,000.00	585,000.00	0.00	585,000.00	0.00	0.0%
5) TOTAL, REVENUES			585,000.00	585,000.00	0.00	585,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	585,000.00	585,000.00	0.00	585,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			585,000.00	585,000.00	0.00	585,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
a) As of July 1 - Unaudited		9791	309,563.00	351,081.00		351,081.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			309,563.00	351,081.00		351,081.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			309,563.00	351,081.00		351,081.00		
2) Ending Balance, June 30 (E + F1e)			309,563.00	351,081.00		351,081.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	309,563.00	351,081.00		351,081.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	585,000.00	585,000.00	0.00	585,000.00	0.00	0.0%
TOTAL, REVENUES			585,000.00	585,000.00	0.00	585,000.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	585,000.00	585,000.00	0.00	585,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			585,000.00	585,000.00	0.00	585,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			585,000.00	585,000.00	0.00	585,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER SOURCES/USES								
SOURCES								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00		
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
8210	Student Activity Funds	351,081.00
Total, Restricted Balance		351,081.00

ADULT EDUCATION FUND

OUHSD
Adult Education Summary
2022/23 First Interim Budget

Revenues		
LCFF Sources		
Federal Revenues	$	186,585
Other State Revenues		45,023
Other Local Sources		1,440,566
Total Revenues	$	1,672,174
Expenditures		
Certificated Salaries	$	435,246
Classified Salaries		311,412
Employee Benefits		460,827
Books and Supplies		32,131
Services, Other Operating		358,183
Capital Outlay		12,000
Other Outgo		-
Direct Support/Indirect Costs		67,746
Total Expenditures	$	1,677,545
Total of Revenues less Expenditures	$	(5,371)
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	$	(5,371)
Beginning Balance		794,198
Ending Balance	$	788,827
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash		
Prepaid Expenses		
Restricted		167,681
Committed		
Adult Education Program		621,146
Total Fund Balance	$	788,827

OUHSD
Adult Education Fund Proposed Budget Changes
2022/23 First Interim Budget

	Board Approved Budget	Revision	Revised Budget
LCFF Sources	$ -	$ -	$ -
Federal Revenues	170,474	16,111	186,585
Other State Revenues	38,745	6,278	45,023
Other Local Sources	1,414,488	26,078	1,440,566
Transfers in From Other Funds		-	-
Other Sources		-	-
Total Revenues	$ 1,623,707	$ 48,467	$ 1,672,174
Certificated Salaries	$ 405,421	$ 29,825	$ 435,246
Classified Salaries	277,112	34,300	311,412
Employee Benefits	453,987	6,840	460,827
Books and Supplies	28,894	3,237	32,131
Services and Other Operating	377,760	(19,577)	358,183
Captial Outlay	20,000	(8,000)	12,000
Other Outgo	-	-	-
Indirect Costs	65,435	2,311	67,746
Transfers Out to Other Funds		-	-
Total Expenditures	$ 1,628,609	$ 48,936	$ 1,677,545

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	170,474.00	170,474.00	0.00	186,585.00	16,111.00	9.5%
3) Other State Revenue		8300-8599	38,745.00	38,745.00	45,023.00	45,023.00	6,278.00	16.2%
4) Other Local Revenue		8600-8799	1,414,488.00	1,414,488.00	32,889.21	1,440,566.00	26,078.00	1.8%
5) TOTAL, REVENUES			1,623,707.00	1,623,707.00	77,912.21	1,672,174.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	405,421.00	405,421.00	93,031.91	435,246.00	(29,825.00)	-7.4%
2) Classified Salaries		2000-2999	277,112.00	277,112.00	89,459.97	311,412.00	(34,300.00)	-12.4%
3) Employee Benefits		3000-3999	453,987.00	453,987.00	109,983.22	460,827.00	(6,840.00)	-1.5%
4) Books and Supplies		4000-4999	28,894.00	28,894.00	5,322.05	32,131.00	(3,237.00)	-11.2%
5) Services and Other Operating Expenditures		5000-5999	377,760.00	377,760.00	119,036.08	358,183.00	19,577.00	5.2%
6) Capital Outlay		6000-6999	20,000.00	20,000.00	0.00	12,000.00	8,000.00	40.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	65,435.00	65,435.00	0.00	67,746.00	(2,311.00)	-3.5%
9) TOTAL, EXPENDITURES			1,628,609.00	1,628,609.00	416,833.23	1,677,545.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,902.00)	(4,902.00)	(338,921.02)	(5,371.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,902.00)	(4,902.00)	(338,921.02)	(5,371.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	690,144.00	794,198.00		794,198.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			690,144.00	794,198.00		794,198.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			690,144.00	794,198.00		794,198.00		
2) Ending Balance, June 30 (E + F1e)			685,242.00	789,296.00		788,827.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	64,096.00	168,150.00		167,681.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	621,146.00	621,146.00		621,146.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	170,474.00	170,474.00	0.00	186,585.00	16,111.00	9.5%
TOTAL, FEDERAL REVENUE			170,474.00	170,474.00	0.00	186,585.00	16,111.00	9.5%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	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	0.0%
Adult Education Program	6391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	38,745.00	38,745.00	45,023.00	45,023.00	6,278.00	16.2%
TOTAL, OTHER STATE REVENUE			38,745.00	38,745.00	45,023.00	45,023.00	6,278.00	16.2%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,900.00	5,900.00	8.84	9,066.00	3,166.00	53.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	100,000.00	100,000.00	27,750.75	100,000.00	0.00	0.0%
Interagency Services		8677	1,273,097.00	1,273,097.00	0.00	1,287,964.00	14,867.00	1.2%
Other Local Revenue								
All Other Local Revenue		8699	35,491.00	35,491.00	5,129.62	43,536.00	8,045.00	22.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,414,488.00	1,414,488.00	32,889.21	1,440,566.00	26,078.00	1.8%
TOTAL, REVENUES			1,623,707.00	1,623,707.00	77,912.21	1,672,174.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	359,785.00	359,785.00	77,794.81	386,217.00	(26,432.00)	-7.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	45,636.00	45,636.00	15,237.10	49,029.00	(3,393.00)	-7.4%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CERTIFICATED SALARIES			405,421.00	405,421.00	93,031.91	435,246.00	(29,825.00)	-7.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	48,191.00	48,191.00	17,408.20	63,039.00	(14,848.00)	-30.8%
Classified Support Salaries		2200	34,520.00	34,520.00	10,952.26	38,353.00	(3,833.00)	-11.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	184,545.00	184,545.00	59,210.96	200,164.00	(15,619.00)	-8.5%
Other Classified Salaries		2900	9,856.00	9,856.00	1,888.55	9,856.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			277,112.00	277,112.00	89,459.97	311,412.00	(34,300.00)	-12.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	78,897.00	78,897.00	17,943.03	84,592.00	(5,695.00)	-7.2%
PERS		3201-3202	66,418.00	66,418.00	20,683.38	71,135.00	(4,717.00)	-7.1%
OASDI/Medicare/Alternative		3301-3302	26,848.00	26,848.00	8,092.88	30,021.00	(3,173.00)	-11.8%
Health and Welfare Benefits		3401-3402	237,132.00	237,132.00	51,318.27	226,181.00	10,951.00	4.6%
Unemployment Insurance		3501-3502	3,399.00	3,399.00	904.91	3,726.00	(327.00)	-9.6%
Workers' Compensation		3601-3602	14,742.00	14,742.00	3,941.82	16,127.00	(1,385.00)	-9.4%
OPEB, Allocated		3701-3702	26,551.00	26,551.00	7,098.93	29,045.00	(2,494.00)	-9.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			453,987.00	453,987.00	109,983.22	460,827.00	(6,840.00)	-1.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	393.10	0.00	0.00	0.0%
Materials and Supplies		4300	15,894.00	15,894.00	4,928.95	19,131.00	(3,237.00)	-20.4%
Noncapitalized Equipment		4400	13,000.00	13,000.00	0.00	13,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			28,894.00	28,894.00	5,322.05	32,131.00	(3,237.00)	-11.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,000.00	5,000.00	649.00	4,000.00	1,000.00	20.0%
Dues and Memberships		5300	3,760.00	3,760.00	1,538.82	3,760.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	35,035.00	35,035.00	13,235.05	35,035.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	89,320.00	89,320.00	35,089.11	81,530.00	7,790.00	8.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	18,000.00	18,000.00	1,080.00	18,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	184,689.00	184,689.00	60,000.94	173,902.00	10,787.00	5.8%
Communications		5900	41,956.00	41,956.00	7,443.16	41,956.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			377,760.00	377,760.00	119,036.08	358,183.00	19,577.00	5.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	20,000.00	20,000.00	0.00	12,000.00	8,000.00	40.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			20,000.00	20,000.00	0.00	12,000.00	8,000.00	40.0%
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	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	65,435.00	65,435.00	0.00	67,746.00	(2,311.00)	-3.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			65,435.00	65,435.00	0.00	67,746.00	(2,311.00)	-3.5%
TOTAL, EXPENDITURES			1,628,609.00	1,628,609.00	416,833.23	1,677,545.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
6371	CalWORKs for ROCP or Adult Education	23,762.00
6391	Adult Education Program	143,919.00
Total, Restricted Balance		167,681.00

CAFETERIA FUND

OUHSD
Cafeteria Fund Proposed Budget Changes
2022/23 First Interim Budget

	Board Approved Budget	Revision	Revised Budget
Revenue Limit Sources	$ -	$ -	$ -
Federal Revenues	1,215,000	(123,742)	1,091,258
Other State Revenues	70,000	360,000	430,000
Other Local Sources	12,000	-	12,000
Transfers in From Other Funds		-	-
Other Sources		-	-
Total Revenues	$ 1,297,000	$ 236,258	$ 1,533,258
Certificated Salaries			
Classified Salaries	$ 418,785	$ (342)	$ 418,443
Employee Benefits	249,192	8,614	257,806
Books and Supplies	483,000	88,000	571,000
Services and Other Operating	10,700	7,500	18,200
Captial Outlay		-	-
Other Outgo		-	-
Indirect Costs	49,255	(17,690)	31,565
Transfers Out to Other Funds		-	-
Total Revenues	$ 1,210,932	$ 86,082	$ 1,297,014

OUHSD
Cafeteria Summary
2022/23 First Interim Budget

Revenues		
Revenue Limit Sources		
Federal Revenues	$	1,091,258
Other State Revenues		430,000
Other Local Sources		12,000
Total Revenues	$	1,533,258
Expenditures		
Certificated Salaries		
Classified Salaries	$	418,443
Employee Benefits		257,806
Books and Supplies		571,000
Services, Other Operating		18,200
Capital Outlay		
Other Outgo		
Direct Support/Indirect Costs		31,565
	$	1,297,014
Total of Revenues less Expenditures	$	236,244
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	$	236,244
Beginning Balance		201,424
Ending Balance	$	437,668
Components of Ending Fund Balance		
Restricted		
Suppers Program	$	31,455
Total Fund Balance	$	31,455

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,215,000.00	1,215,000.00	61,999.40	1,091,258.00	(123,742.00)	-10.2%
3) Other State Revenue		8300-8599	70,000.00	70,000.00	0.00	430,000.00	360,000.00	514.3%
4) Other Local Revenue		8600-8799	12,000.00	12,000.00	10,639.65	12,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,297,000.00	1,297,000.00	72,639.05	1,533,258.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	418,785.00	418,785.00	104,490.09	418,443.00	342.00	0.1%
3) Employee Benefits		3000-3999	249,192.00	249,192.00	66,521.17	257,806.00	(8,614.00)	-3.5%
4) Books and Supplies		4000-4999	483,000.00	483,000.00	170,686.52	571,000.00	(88,000.00)	-18.2%
5) Services and Other Operating Expenditures		5000-5999	10,700.00	10,700.00	6,730.02	18,200.00	(7,500.00)	-70.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	49,255.00	49,255.00	0.00	31,565.00	17,690.00	35.9%
9) TOTAL, EXPENDITURES			1,210,932.00	1,210,932.00	348,427.80	1,297,014.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			86,068.00	86,068.00	(275,788.75)	236,244.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			86,068.00	86,068.00	(275,788.75)	236,244.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	41,702.00	201,424.00		201,424.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,702.00	201,424.00		201,424.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,702.00	201,424.00		201,424.00		
2) Ending Balance, June 30 (E + F1e)			127,770.00	287,492.00		437,668.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	127,770.00	287,492.00		437,668.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	1,215,000.00	1,215,000.00	61,999.40	1,091,258.00	(123,742.00)	-10.2%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,215,000.00	1,215,000.00	61,999.40	1,091,258.00	(123,742.00)	-10.2%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	70,000.00	70,000.00	0.00	430,000.00	360,000.00	514.3%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			70,000.00	70,000.00	0.00	430,000.00	360,000.00	514.3%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	13,000.00	13,000.00	443.50	13,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	(1,000.00)	(1,000.00)	56.65	(1,000.00)	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	10,139.50	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,000.00	12,000.00	10,639.65	12,000.00	0.00	0.0%
TOTAL, REVENUES			1,297,000.00	1,297,000.00	72,639.05	1,533,258.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	330,594.00	330,594.00	85,756.23	335,732.00	(5,138.00)	-1.6%
Classified Supervisors' and Administrators' Salaries		2300	68,741.00	68,741.00	18,733.86	68,691.00	50.00	0.1%
Clerical, Technical and Office Salaries		2400	19,450.00	19,450.00	0.00	14,020.00	5,430.00	27.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			418,785.00	418,785.00	104,490.09	418,443.00	342.00	0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,910.00	1,910.00	0.00	1,910.00	0.00	0.0%
PERS		3201-3202	90,079.00	90,079.00	21,894.86	86,500.00	3,579.00	4.0%
OASDI/Medicare/Alternative		3301-3302	31,226.00	31,226.00	7,824.63	31,199.00	27.00	0.1%
Health and Welfare Benefits		3401-3402	98,620.00	98,620.00	29,968.68	110,863.00	(12,243.00)	-12.4%
Unemployment Insurance		3501-3502	2,041.00	2,041.00	511.41	2,039.00	2.00	0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	9,025.00	9,025.00	2,256.92	9,016.00	9.00	0.1%
OPEB, Allocated		3701-3702	16,291.00	16,291.00	4,064.67	16,279.00	12.00	0.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			249,192.00	249,192.00	66,521.17	257,806.00	(8,614.00)	-3.5%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	50,000.00	50,000.00	15,461.11	50,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	433,000.00	433,000.00	155,225.41	521,000.00	(88,000.00)	-20.3%
TOTAL, BOOKS AND SUPPLIES			483,000.00	483,000.00	170,686.52	571,000.00	(88,000.00)	-18.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	500.00	500.00	282.99	950.00	(450.00)	-90.0%
Dues and Memberships		5300	500.00	500.00	319.44	1,050.00	(550.00)	-110.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,000.00	1,000.00	670.44	2,200.00	(1,200.00)	-120.0%
Professional/Consulting Services and Operating Expenditures		5800	8,700.00	8,700.00	5,441.00	14,000.00	(5,300.00)	-60.9%
Communications		5900	0.00	0.00	16.15	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,700.00	10,700.00	6,730.02	18,200.00	(7,500.00)	-70.1%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	49,255.00	49,255.00	0.00	31,565.00	17,690.00	35.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			49,255.00	49,255.00	0.00	31,565.00	17,690.00	35.9%
TOTAL, EXPENDITURES			1,210,932.00	1,210,932.00	348,427.80	1,297,014.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	393,880.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	43,788.00
Total, Restricted Balance		437,668.00

CAPITAL FACILITIES FUND

OUHSD
Capital Facilties Summary
2022/23 First Interim Budget

Revenues	
Revenue Limit Sources	
Federal Revenues	
Other State Revenues	
Other Local Sources	387,600
Total Revenues	$ 387,600
Expenditures	
Certificated Salaries	
Classified Salaries	
Employee Benefits	
Books and Supplies	
Services, Other Operating	10,000
Capital Outlay	1,372,426
Other Outgo	
Direct Support/Indirect Costs	
Total Expenditures	$ 1,382,426
Total of Revenues less Expenditures	$ (994,826)
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	$ (994,826)
Beginning Balance	2,081,277
Ending Balance	$ 1,086,451
Components of Ending Fund Balance	
Restricted	
Projects Within the RDA Boundaries	-
Assigned	
Capital Facilities Projects	1,086,451
Total Fund Balance	$ 1,086,451

OUHSD
Capital Facilities Fund Proposed Budget Changes
2022/23 First Interim Budget

	Board Approved Budget	Revision	Revised Budget
Revenue Limit Sources	$ -	$ -	$ -
Federal Revenues		-	-
Other State Revenues		-	-
Other Local Sources	660,600	(273,000)	387,600
Transfers in From Other Funds		-	-
Other Sources		-	-
Total Revenues	$ 660,600	$ (273,000)	$ 387,600
Certificated Salaries	$ -	$ -	$ -
Classified Salaries		-	-
Employee Benefits		-	-
Books and Supplies		-	-
Services and Other Operating	31,000	(21,000)	10,000
Captial Outlay		1,372,426	1,372,426
Other Outgo		-	-
Indirect Costs		-	-
Transfers Out to Other Funds		-	-
Total Expenditures	$ 31,000	$ 1,351,426	$ 1,382,426

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	660,600.00	660,600.00	78,786.83	387,600.00	(273,000.00)	-41.3%
5) TOTAL, REVENUES			660,600.00	660,600.00	78,786.83	387,600.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	31,000.00	31,000.00	1,789.09	10,000.00	21,000.00	67.7%
6) Capital Outlay		6000-6999	0.00	0.00	2,052.00	1,372,426.00	(1,372,426.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			31,000.00	31,000.00	3,841.09	1,382,426.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			629,600.00	629,600.00	74,945.74	(994,826.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			629,600.00	629,600.00	74,945.74	(994,826.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,811,348.00	2,081,277.00		2,081,277.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,811,348.00	2,081,277.00		2,081,277.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,811,348.00	2,081,277.00		2,081,277.00		
2) Ending Balance, June 30 (E + F1e)			2,440,948.00	2,710,877.00		1,086,451.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	2,440,948.00	2,710,877.00		1,086,451.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	221,000.00	221,000.00	0.00	221,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	16,600.00	16,600.00	9.88	16,600.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	423,000.00	423,000.00	78,776.95	150,000.00	(273,000.00)	-64.5%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			660,600.00	660,600.00	78,786.83	387,600.00	(273,000.00)	-41.3%
TOTAL, REVENUES			660,600.00	660,600.00	78,786.83	387,600.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	31,000.00	31,000.00	1,789.09	10,000.00	21,000.00	67.7%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			31,000.00	31,000.00	1,789.09	10,000.00	21,000.00	67.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	1,372,426.00	(1,372,426.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	2,052.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	2,052.00	1,372,426.00	(1,372,426.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			31,000.00	31,000.00	3,841.09	1,382,426.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	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	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	1,086,451.00
Total, Restricted Balance		1,086,451.00

BOND INTEREST AND REDEMPTION FUND

OUHSD
Bond Interest and Redemption Fund
2022/23 First Interim Budget

Revenues		
Revenue Limit Sources		
Federal Revenues		
Other State Revenues	$	18,400
Other Local Sources		1,950,800
Total Revenues	$	1,969,200
Expenditures		
Certificated Salaries		
Classified Salaries		
Employee Benefits		
Books and Supplies		
Services, Other Operating		
Capital Outlay		
Other Outgo		1,805,391
Direct Support/Indirect Costs		
Total Expenditures	$	1,805,391
Total of Revenues less Expenditures	$	163,809
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	$	163,809
Beginning Balance		3,178,518
Ending Balance	$	3,342,327
Components of Ending Fund Balance		
Restricted		
G.O. Bond Debt Repayment	$	3,342,327
Total Fund Balance	$	3,342,327

OUHSD
Bond Interest and Redemption Fund
2022/23 First Interim Budget

	Board Approved Budget	Revision	Revised Budget
Revenue Limit Sources	$ -	$ -	$ -
Federal Revenues		-	-
Other State Revenues	18,400	-	18,400
Other Local Sources	1,950,800	-	1,950,800
Transfers in From Other Funds		-	-
Other Sources		-	-
Total Revenues	$ 1,969,200	$ -	$ 1,969,200
Certificated Salaries	$ -	$ -	$ -
Classified Salaries		-	-
Employee Benefits		-	-
Books and Supplies		-	-
Services and Other Operating		-	-
Captial Outlay		-	-
Other Outgo	1,805,391	-	1,805,391
Indirect Costs		-	-
Transfers Out to Other Funds		-	-
Total Expenditures	$ 1,805,391	$ -	$ 1,805,391

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	18,400.00	18,400.00	0.00	18,400.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,950,800.00	1,950,800.00	0.00	1,950,800.00	0.00	0.0%
5) TOTAL, REVENUES			1,969,200.00	1,969,200.00	0.00	1,969,200.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	1,805,391.00	1,805,391.00	1,755,882.96	1,805,391.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,805,391.00	1,805,391.00	1,755,882.96	1,805,391.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			163,809.00	163,809.00	(1,755,882.96)	163,809.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			163,809.00	163,809.00	(1,755,882.96)	163,809.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,244,473.00	3,178,518.00		3,178,518.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,244,473.00	3,178,518.00		3,178,518.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,244,473.00	3,178,518.00		3,178,518.00		
2) Ending Balance, June 30 (E + F1e)			3,408,282.00	3,342,327.00		3,342,327.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	3,408,282.00	3,342,327.00		3,342,327.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	12,900.00	12,900.00	0.00	12,900.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	5,500.00	5,500.00	0.00	5,500.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			18,400.00	18,400.00	0.00	18,400.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	1,799,000.00	1,799,000.00	0.00	1,799,000.00	0.00	0.0%
Unsecured Roll		8612	94,100.00	94,100.00	0.00	94,100.00	0.00	0.0%
Prior Years' Taxes		8613	4,100.00	4,100.00	0.00	4,100.00	0.00	0.0%
Supplemental Taxes		8614	31,300.00	31,300.00	0.00	31,300.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	22,300.00	22,300.00	0.00	22,300.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,950,800.00	1,950,800.00	0.00	1,950,800.00	0.00	0.0%
TOTAL, REVENUES			1,969,200.00	1,969,200.00	0.00	1,969,200.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	1,103,587.00	1,103,587.00	1,103,586.50	1,103,587.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	701,804.00	701,804.00	652,296.46	701,804.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,805,391.00	1,805,391.00	1,755,882.96	1,805,391.00	0.00	0.0%
TOTAL, EXPENDITURES			1,805,391.00	1,805,391.00	1,755,882.96	1,805,391.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	3,342,327.00
Total, Restricted Balance		3,342,327.00

OTHER MISCELLANEOUS FORMS

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	0.00	2,052.65	2,114.00	2,240.95	188.30	9.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
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)	2,052.65	0.00	0.00	0.00	0.00	0.0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	2,052.65	2,052.65	2,114.00	2,240.95	188.30	9.0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	8.68	8.68	5.00	5.00	(3.68)	-42.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	8.68	8.68	5.00	5.00	(3.68)	-42.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,061.33	2,061.33	2,119.00	2,245.95	184.62	9.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0.0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 14, 2022 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

_____ QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

_____ NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Susan M. Watts, CMA, CPA Telephone: (530) 538-2300 ex. 1103

Title: Assistant Superintendent/CBO 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 (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
CRITERIA AND STANDARDS (continued)			**Met**	**Not Met**
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			**No**	**Yes**
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?		X
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?		X

S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than $20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			**No**	**Yes**
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
ADDITIONAL FISCAL INDICATORS			**No**	**Yes**
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

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

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

CRITERIA AND STANDARDS

1. **CRITERION: Average Daily Attendance**

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2022-23)				
District Regular	2,052.65	2,240.95		
Charter School	0.00	0.00		
Total ADA	**2,052.65**	**2,240.95**	**9.2%**	**Not Met**
1st Subsequent Year (2023-24)				
District Regular	2,054.00	2,181.32		
Charter School				
Total ADA	**2,054.00**	**2,181.32**	**6.2%**	**Not Met**
2nd Subsequent Year (2024-25)				
District Regular	2,102.00	2,166.00		
Charter School				
Total ADA	**2,102.00**	**2,166.00**	**3.0%**	**Not Met**

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

Enrollment for the budget year is 68 students more than what was estimated in the OR budget. This affects ADA projections for all three years. Also, the OR budget did not include ADA adjustments for the 2020-21 ADA relief. Once these adjustments are applied, the budget year ADA increases to the prior year ADA (which includes the ADA relief) and 1st subsequent year increases to the 3 PY average.

2. **CRITERION: Enrollment**

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment Budget Adoption (Form 01CS, Item 3B)	Enrollment First Interim CBEDS/Projected	Percent Change	Status
Current Year (2022-23)				
District Regular	2,279.00	2,347.00		
Charter School				
Total Enrollment	**2,279.00**	**2,347.00**	**3.0%**	**Not Met**
1st Subsequent Year (2023-24)				
District Regular	2,281.00	2,348.00		
Charter School				
Total Enrollment	**2,281.00**	**2,348.00**	**2.9%**	**Not Met**
2nd Subsequent Year (2024-25)				
District Regular	2,334.00	2,401.00		
Charter School				
Total Enrollment	**2,334.00**	**2,401.00**	**2.9%**	**Not Met**

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

The Budget Year enrollment exceeded projections by 68 students. Projections were based on prior year enrollment for grades 9-11, plus prior year feeder school enrollment for 8th grade. The 68 student difference is seen as an abnormal fluctuation as students re-engaged in school when the instructional program normalized with full in-school instruction and full-day schedules.

3. **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2019-20)			
District Regular	2,048	2,237	
Charter School			
Total ADA/Enrollment	**2,048**	**2,237**	**91.6%**
Second Prior Year (2020-21)			
District Regular	2,158	2,334	
Charter School			
Total ADA/Enrollment	**2,158**	**2,334**	**92.5%**
First Prior Year (2021-22)			
District Regular	2,230	2,428	
Charter School			
Total ADA/Enrollment	**2,230**	**2,428**	**91.8%**
		Historical Average Ratio:	92.0%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**92.5%**

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2022-23)				
District Regular	2,114	2,347		
Charter School	0			
Total ADA/Enrollment	**2,114**	**2,347**	**90.1%**	**Met**
1st Subsequent Year (2023-24)				
District Regular	2,181	2,348		
Charter School				
Total ADA/Enrollment	**2,181**	**2,348**	**92.9%**	**Not Met**
2nd Subsequent Year (2024-25)				
District Regular	2,166	2,401		
Charter School				
Total ADA/Enrollment	**2,166**	**2,401**	**90.2%**	**Met**

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

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

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

Explanation:
(required if NOT met)

2023-24 funded ADA is based on the 3 PY Average which includes the effects of the 2020-21 ADA relief on the two prior year funded ADA levels.

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2022-23)	29,131,753.00	34,084,003.00	17.0%	Not Met
1st Subsequent Year (2023-24)	30,611,645.00	35,268,693.00	15.2%	Not Met
2nd Subsequent Year (2024-25)	32,264,479.00	36,607,935.00	13.5%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The differences between LCFF revenue at OR and the 1st Interim include 1) the 2020-21 ADA relief which affects prior year revenue object 8019 (as this funding was not included in the Unaudited Actuals ADA calculation) and the funded ADA levels for 2022-23, 2) an increase of 68 enrolled students and 3) an augmentation of 6.28% to the COLA.

5. **CRITERION: Salaries and Benefits**

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999) 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 (2019-20)	18,987,731.71	21,370,464.85	88.9%
Second Prior Year (2020-21)	17,615,187.99	20,036,491.25	87.9%
First Prior Year (2021-22)	19,551,747.00	22,824,199.00	85.7%
		Historical Average Ratio:	87.5%

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**84.5% to 90.5%**	**84.5% to 90.5%**	**84.5% to 90.5%**

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Current Year (2022-23)	21,151,369.00	25,036,025.00	84.5%	Met
1st Subsequent Year (2023-24)	21,045,369.00	24,138,025.00	87.2%	Met
2nd Subsequent Year (2024-25)	21,793,369.00	25,811,025.00	84.4%	Not Met

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

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

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

Explanation:
(required if NOT met)

The ratio is .1 below the acceptable range, which is insignificant. 2022-23 salary settlements have not yet been reached with the employee groups. Once the effect of these is known, the ratio will increase for all three years.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2022-23)	3,766,276.00	4,232,346.00	12.4%	Yes
1st Subsequent Year (2023-24)	3,272,857.00	3,995,789.00	22.1%	Yes
2nd Subsequent Year (2024-25)	1,652,293.00	1,721,789.00	4.2%	No

Explanation: (required if Yes)

Carryovers of funding have been included in the 1st Interim budget causing the increase for 2022-23. Estimates of carryovers of ESSER III and the federal ELO-G sources have also been applied for 2023-24. These funds must be used by 6/30/24.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2022-23)	2,590,409.00	2,979,106.00	15.0%	Yes
1st Subsequent Year (2023-24)	2,101,038.00	1,837,106.00	-12.6%	Yes
2nd Subsequent Year (2024-25)	2,101,038.00	1,837,106.00	-12.6%	Yes

Explanation: (required if Yes)

Carryovers of funding have been included in the 1st Interim budget causing the increase for 22-23. More accurate estimates of the utilization of the mulit-year funding sources is also affecting the 1st and 2nd subsequent year projections.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2022-23)	3,280,714.00	3,589,937.00	9.4%	Yes
1st Subsequent Year (2023-24)	3,254,715.00	3,509,937.00	7.8%	Yes
2nd Subsequent Year (2024-25)	3,323,715.00	3,509,937.00	5.6%	Yes

Explanation: (required if Yes)

The increase to local revenue includes 1) an increase to the transportation reimbursement to be received from the elementary district, 2) a carryover of funds for K12 SWF and TUPE, 2) an increase in special education revenue and 3) a payment received for MAA. The increase in SPED funding and the transportation agreement were also applied to the subsequent years.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2022-23)	2,032,372.00	2,882,934.00	41.9%	Yes
1st Subsequent Year (2023-24)	1,651,151.00	1,616,402.00	-2.1%	No
2nd Subsequent Year (2024-25)	1,426,151.00	1,151,402.00	-19.3%	Yes

Explanation: (required if Yes)

The increase in current expenses is related to the anticipated expenditure of carryovers and unused restricted program funding. 2024-25 expenditures drop dramatically as the deadline to spend ESSER III and ELO-G funding is 6/30/24.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2022-23)	4,153,516.00	5,842,860.00	40.7%	Yes
1st Subsequent Year (2023-24)	3,878,971.00	5,004,860.00	29.0%	Yes
2nd Subsequent Year (2024-25)	4,313,971.00	4,990,860.00	15.7%	Yes

Explanation: (required if Yes)

The increase in current expenses is related to 1) the anticipated expenditure of carryovers and unused restricted program funding, 2) budgeted expenditures for professional development for the A-G Access grant, 3) an increase in P&L insurance, 4) one-time facilities improvement and repairs, 5) reclassification of the object code used to transfer instructional expenses from the unrestricted resource to the EPA resource 6) nurse/LVN services/para-ed contracted services, and 7) licenses for instructional resources. Recurring expenditures were applied to the subsequent years.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2022-23)	9,637,399.00	10,801,389.00	12.1%	Not Met
1st Subsequent Year (2023-24)	8,628,610.00	9,342,832.00	8.3%	Not Met
2nd Subsequent Year (2024-25)	7,077,046.00	7,068,832.00	-.1%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2022-23)	6,185,888.00	8,725,794.00	41.1%	Not Met
1st Subsequent Year (2023-24)	5,530,122.00	6,621,262.00	19.7%	Not Met
2nd Subsequent Year (2024-25)	5,740,122.00	6,142,262.00	7.0%	Not Met

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

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

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

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

Carryovers of funding have been included in the 1st Interim budget causing the increase for 2022-23. Estimates of carryovers of ESSER III and the federal ELO-G sources have also been applied for 2023-24. These funds must be used by 6/30/24.

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

Carryovers of funding have been included in the 1st Interim budget causing the increase for 22-23. More accurate estimates of the utilization of the mulit-year funding sources is also affecting the 1st and 2nd subsequent year projections.

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

The increase to local revenue includes 1) an increase to the transportation reimbursement to be received from the elementary district, 2) a carryover of funds for K12 SWF and TUPE, 2) an increase in special education revenue and 3) a payment received for MAA. The increase in SPED funding and the transportation agreement were also applied to the subsequent years.

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

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

The increase in current expenses is related to the anticipated expenditure of carryovers and unused restricted program funding. 2024-25 expenditures drop dramatically as the deadline to spend ESSER III and ELO-G funding is 6/30/24.

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

The increase in current expenses is related to 1) the anticipated expenditure of carryovers and unused restricted program funding, 2) budgeted expenditures for professional development for the A-G Access grant, 3) an increase in P&L insurance, 4) one-time facilities improvement and repairs, 5) reclassification of the object code used to transfer instructional expenses from the unrestricted resource to the EPA resource 6) nurse/LVN services/para-ed contracted services, and 7) licenses for instructional resources. Recurring expenditures were applied to the subsequent years.

7. CRITERION: Facilities Maintenance

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

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

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statutes exclude the following resource codes from the total general fund expenditures calculation: 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690.

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

		Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	1,025,891.76	2,143,581.00	Met
2.	Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		1,031,576.00	

If status 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 any of the current fiscal year or two subsequent fiscal years.

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Available Reserve Percentages (Criterion 10C, Line 9)	40.1%	63.1%	83.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	**13.4%**	**21.0%**	**27.7%**

8B. Calculating the District's Deficit Spending Percentages

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

	Projected Year Totals			
Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2022-23)	5,485,019.00	25,036,025.00	N/A	Met
1st Subsequent Year (2023-24)	7,277,348.00	24,138,025.00	N/A	Met
2nd Subsequent Year (2024-25)	6,933,613.00	25,811,025.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. **CRITERION: Fund and Cash Balances**

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2022-23)	19,015,180.00	Met
1st Subsequent Year (2023-24)	25,766,445.00	Met
2nd Subsequent Year (2024-25)	32,389,952.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2022-23)	17,428,604.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves[1] for any of the current fiscal 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: Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA	
5% or $75,000 (greater of)	0	to 300
4% or $75,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

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

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

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	2,114.00	2,115.00	2,161.00
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 MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

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

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	41,394,895.00	37,860,260.00	37,053,260.00
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)	41,394,895.00	37,860,260.00	37,053,260.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,241,846.85	1,135,807.80	1,111,597.80

6. Reserve Standard - by Amount ($75,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. **District's Reserve Standard (Greater of Line B5 or Line B6)**	**1,241,846.85**	**1,135,807.80**	**1,111,597.80**

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	6,790,106.00	6,189,218.00	6,052,028.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	9,804,565.00	17,682,801.00	24,753,604.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	16,594,671.00	23,872,019.00	30,805,632.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	40.09%	63.05%	83.14%
District's Reserve Standard (Section 10B, Line 7):	**1,241,846.85**	**1,135,807.80**	**1,111,597.80**
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

Yes

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

There is litigation for a sexual assault case and a wrongful termination case. The financial impact of these are unknown.

S2. Use of One-time Revenues for Ongoing Expenditures

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

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 expenditures are being funded with ESSER III funds. A placeholder in unrestricted funding has been created to accommodate the shift from restricted to unrestricted funding sources in 2024/25.

S3. Temporary Interfund Borrowings

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

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2022-23)	(4,691,171.00)	(6,169,299.00)	31.5%	1,478,128.00	Not Met
1st Subsequent Year (2023-24)	(5,113,788.00)	(5,765,295.00)	12.7%	651,507.00	Not Met
2nd Subsequent Year (2024-25)	(4,629,170.00)	(5,775,272.00)	24.8%	1,146,102.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget? No

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

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

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

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

Explanation: (required if NOT met)

Expenditure of one-time funding in resources that encroach on the General Fund.

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

Explanation: (required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payment for the current fiscal 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: If Budget Adoption data exist (Form 01CS, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

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

   b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption? — No

2. If Yes to Item 1a, list (or update) 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, 2022-23
Capital Leases				
Certificates of Participation				
General Obligation Bonds	12	Fund 51, Objects 8500's and 8600's	Fund 51, Objects 7433 and 7434	7,894,089
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Fund 01, 11, 13 Various Objects	Fund 01, 11, 13 Objects 1000, 2000, 3000	221,533
Other Long-term Commitments (do not include OPEB):				
CEC Loan (Solar)	5	Fund 01, 11 Savings on electricity	Fund 01 Object 7439 90% interest loan	1,326,316
TOTAL:				9,441,938

Type of Commitment (continued)	Prior Year (2021-22) Annual Payment (P & I)	Current Year (2022-23) Annual Payment (P & I)	1st Subsequent Year (2023-24) Annual Payment (P & I)	2nd Subsequent Year (2024-25) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	1,752,455	1,805,391	1,860,837	1,916,111
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:	2,047,192	2,100,128	2,155,574	2,210,846
Has total annual payment increased over prior year (2021-22)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The Butte County tax assessor will assess property taxes in accordance with the annual debt repayment schedule 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.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

2 OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	11,917,286.00	11,116,556.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	11,917,286.00	11,116,556.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2021	Jun 30, 2022

3 OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2022-23)	1,187,591.00	1,011,499.00
1st Subsequent Year (2023-24)	1,187,591.00	1,011,499.00
2nd Subsequent Year (2024-25)	1,187,591.00	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)		
Current Year (2022-23)	745,478.00	756,794.00
1st Subsequent Year (2023-24)	531,140.00	596,362.00
2nd Subsequent Year (2024-25)	423,476.00	498,237.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2022-23)	745,478.00	756,794.00
1st Subsequent Year (2023-24)	531,140.00	596,362.00
2nd Subsequent Year (2024-25)	423,476.00	498,237.00
d. Number of retirees receiving OPEB benefits		
Current Year (2022-23)	35	36
1st Subsequent Year (2023-24)	25	26
2nd Subsequent Year (2024-25)	18	19

4. Comments:

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

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

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

No

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

n/a

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

n/a

2 Self-Insurance Liabilities

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

3 Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2022-23)		
1st Subsequent Year (2023-24)		
2nd Subsequent Year (2024-25)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2022-23)		
1st Subsequent Year (2023-24)		
2nd Subsequent Year (2024-25)		

4 Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption? No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	131.0	132.6	132.6	132.6

1a. Have any salary and benefit negotiations been settled since budget adoption? No

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	No	No	No
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	129,000

		Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
7.	Amount included for any tentative salary schedule increases	0	0	0

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

		Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Are costs of H&W benefit changes included in the interim and MYPs?			
2.	Total cost of H&W benefits	3,121,543	3,272,418	3,430,585
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	5.0%	4.9%	4.9%

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

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?		No		
	If Yes, amount of new costs included in the interim and MYPs			
	If Yes, explain the nature of the new costs:			

Certificated (Non-management) Step and Column Adjustments

		Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Are step & column adjustments included in the interim 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)

		Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption? No

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	93.0	114.2	114.2	114.2

1a. Have any salary and benefit negotiations been settled since budget adoption? No

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits 58,000

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
7. Amount included for any tentative salary schedule increases	0	0	0

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

		Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	1,514,841	1,514,841	1,514,841
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 Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?	No		
If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

		Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Are step & column adjustments included in the interim 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)

		Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption? No

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	20.0	21.2	21.2	21.2

1a. Have any salary and benefit negotiations been settled since budget adoption? No

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Is the cost of salary settlement included in the interim 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 28,000

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
4. Amount included for any tentative salary schedule increases	0	0	0

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits	259,804		
3. Percent of H&W cost paid by employer	100.0%		
4. Percent projected change in H&W cost over prior year	0.0%		

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	0	0	0
3. Percent change in step and column over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	16,200	16,200	16,200
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. **Status of Other Funds**

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? No

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

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

ADDITIONAL FISCAL INDICATORS

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

A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior and current fiscal years?	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	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?	No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

Oroville Union High School District
2022-2023 Cash Flow Analysis

	Actual					Estimated							Accruals	Total
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June		
A. BEGINNING CASH	13,509,679.42	14,651,545.59	13,929,009.98	16,088,431.86	16,585,473.63	13,427,835.10	18,946,077.33	17,852,844.69	17,407,464.61	17,675,893.43	19,449,575.15	17,513,415.67		
B. RECEIPTS														
Revenue Limit	2,507,785.00	2,491,328.00	4,209,277.00	2,778,335.00	-16,739.00	6,563,137.37	986,375.00	1,740,214.23	3,387,255.60	4,468,558.58	1,958,032.61	3,674,808.61	0.00	34,748,368.00
State Aid	2,507,785.00	2,507,785.00	4,234,385.00	2,795,074.00	0.00	1,726,601.00	1,003,114.00	1,703,655.60	3,420,431.60	1,309,975.60	1,309,975.60	3,026,751.60	0.00	25,545,534.00
Property Tax	0.00	0.00	0.00	0.00	0.00	4,853,275.37	0.00	53,297.63	0.00	3,171,537.98	662,963.01	662,963.01	0.00	9,404,037.00
In-Lieu	0.00	-16,457.00	-25,108.00	-16,739.00	-16,739.00	-16,739.00	-16,739.00	-16,739.00	-33,176.00	-12,955.00	-14,906.00	-14,906.00	0.00	-201,203.00
Federal Revenues	0.00	104,000.18	23,194.00	625,640.74	0.00	354,814.25	9,285.51	1,365,945.13	39,493.55	30,836.72	505,123.31	671,680.05	502,332.57	4,232,346.00
Other State Sources	62,050.00	0.00	296,145.92	0.00	0.00	235,141.38	261,628.11	125,500.00	26,274.84	39,049.37	129,067.11	22,935.19	328,221.08	2,979,106.00
Other Local Revenues	84,676.35	54,729.64	296,784.52	135,794.69	110,853.27	240,113.14	701,343.85	185,463.60	141,766.80	563,000.80	251,459.00	325,606.00	448,345.34	3,589,937.00
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	2,654,511.35	2,650,057.82	4,825,401.44	3,539,770.43	94,114.27	7,393,206.14	1,958,632.47	3,417,122.95	3,594,790.79	5,101,445.46	2,843,682.03	4,695,029.85	1,278,898.99	45,549,757.00
C. DISBURSEMENTS														
Salaries & Benefits	473,830.15	2,299,402.05	2,545,709.32	2,365,259.61	2,616,651.22	2,322,235.53	2,234,237.11	2,702,904.10	2,969,780.14	2,685,858.83	2,685,423.47	2,685,423.47	1,453,093.00	30,039,808.00
Operating Expenditures	1,018,225.13	1,030,717.79	406,821.66	601,183.38	635,741.53	447,847.75	817,628.00	1,159,598.94	356,581.83	641,904.91	2,094,418.05	2,094,418.05	0.00	11,355,087.00
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	1,492,055.28	3,330,119.84	2,952,530.98	2,966,442.99	3,252,392.75	2,770,083.29	3,051,865.11	3,862,503.03	3,326,361.97	3,327,763.74	4,779,841.51	4,779,841.51	1,453,093.00	41,394,895.00
D. BALANCE SHEET TRANSACTIONS														
Cash not in Treasury	2,244.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-2,244.95	0.00
Accounts Receivable	499,172.09	54,690.82	309,320.79	128,231.16	0.00	978,928.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,970,342.90
Due From Other Funds	0.00	0.00	0.00	74,999.00	0.00	74,999.00	0.00	0.00	0.00	0.00	0.00	0.00	155,569.24	305,567.24
Prepaid Expenses	39,023.30	0.00	0.00	11,772.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-50,795.30	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	540,440.34	54,690.82	309,320.79	215,002.16	0.00	978,928.04	0.00	0.00	0.00	0.00	0.00	0.00	-2,244.95	2,275,910.14
Accounts Payable	561,029.24	97,164.41	22,769.37	291,287.83	-639.95	83,808.67	0.00	0.00	0.00	0.00	0.00	0.00	-5.73	1,056,053.79
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	12,122.17	12,122.17
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	561,029.24	97,164.41	22,769.37	291,287.83	-639.95	83,808.67	0.00	0.00	0.00	0.00	0.00	0.00	-5.73	1,068,175.96
Total Balance Sheet	-20,588.90	-42,473.59	286,551.42	-76,285.67	639.95	895,119.37	0.00	0.00	0.00	0.00	0.00	0.00	-2,239.22	3,344,086.10
E. NET INCREASE/DECREASE (B - C + D)	1,141,867.17	-722,535.61	2,159,421.88	497,041.77	-3,157,638.53	5,518,242.23	-1,093,232.64	-445,380.08	268,428.82	1,773,681.72	-1,936,159.48	-84,811.66	-176,433.23	7,498,948.10
F. ENDING CASH (A + E)	14,651,545.59	13,929,009.98	16,088,431.86	16,585,473.63	13,427,835.10	18,946,077.33	17,852,844.69	17,407,464.61	17,675,893.43	19,449,575.15	17,513,415.67	17,428,604.01	-176,433.23	7,498,948.10
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		
	14,651,545.59	13,929,009.98	16,088,431.86	16,585,473.63	13,427,835.10	18,946,077.33	17,852,844.69	17,407,464.61	17,675,893.43	19,449,575.15	17,513,415.67	17,428,604.01		
10%	1,465,154.56	1,392,901.00	1,608,843.19	1,658,547.36	1,342,783.51	1,894,607.73	1,785,284.47	1,740,746.46	1,767,589.34	1,944,957.52	1,751,341.57	1,742,860.40		

Oroville Union High School District
2022-2023 Entry worksheet

	OUHSD Assumptions	Actual					Estimated							
		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	Accruals
B. RECEIPTS														
Principal Apportionment														
State Aid	E.C. Princ Appt Schedule	2,507,785.00	2,507,785.00	2,507,785.00	2,507,785.00	0.00	0.00	1,003,114.00	1,530,542.00	1,530,541.00	1,136,862.00	1,136,862.00	1,136,863.00	0.00
Prior Year Adj. (8019)	E.C. Princ Appt Schedule	0.00	0.00	0.00	0.00	0.00	0.00	0.00	173,113.60	173,113.60	173,113.60	173,113.60	173,113.60	0.00
EPA	Quarterly	0.00	0.00	1,726,600.00	287,289.00	0.00	1,726,601.00	0.00	0.00	1,716,777.00	0.00	0.00	1,716,775.00	0.00
Property Tax	Prior Year %	0.00	0.00	0.00	0.00	0.00	4,853,275.37	0.00	53,297.63	0.00	3,171,537.98	662,963.01	662,963.01	0.00
In-Lieu	BCOE W/S	0.00	-16,457.00	-25,108.00	-16,739.00	-16,739.00	-16,739.00	-16,739.00	-16,739.00	-33,176.00	-12,955.00	-14,906.00	-14,905.00	0.00
Total Apportionment		2,507,785.00	2,491,328.00	4,209,277.00	2,778,335.00	-16,739.00	6,563,137.37	986,375.00	1,740,214.23	3,387,255.60	4,468,558.58	1,958,032.61	3,674,808.61	0.00
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	325,620.00	0.00	0.00	162,810.00	0.00	162,810.00
Other Federal Revenue														
VEA	50% Feb 25% Apr Bal Accr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53,070.00	0.00	26,535.00	0.00	0.00	26,535.00
Title I	Quarterly	0.00	103,810.18	0.00	0.00	0.00	257,474.75	0.00	257,474.75	0.00	0.00	257,474.75	0.00	153,664.57
Title II	Quarterly	0.00	0.00	0.00	0.00	0.00	36,203.00	0.00	36,203.00	0.00	0.00	36,203.00	0.00	36,203.00
Title III / Resource 4201	Quarterly	0.00	0.00	0.00	0.00	0.00	339.50	0.00	339.50	0.00	0.00	339.50	0.00	339.50
Title III / Resource 4203	Quarterly	0.00	190.00	0.00	0.00	0.00	0.00	0.00	5,811.25	0.00	0.00	5,811.25	0.00	11,432.50
Title IV	Quarterly	0.00	0.00	0.00	0.00	0.00	14,529.00	0.00	14,529.00	0.00	0.00	14,529.00	0.00	14,529.00
Title V	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	38,189.00
ELO ESSERF II	Quarterly	0.00	0.00	23,194.00	0.00	0.00	18,409.00	0.00	18,409.00	0.00	0.00	0.00	20,004.00	0.00
ESSERF III	Susan's schedule	0.00	0.00	0.00	625,640.74	0.00	0.00	0.00	623,205.13	0.00	0.00	0.00	623,205.13	0.00
ELO ESSERF III	Quarterly	0.00	0.00	0.00	0.00	0.00	27,859.00	0.00	13,929.50	0.00	0.00	0.00	13,929.50	0.00
ELO GEER	Quarterly	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,066.50	0.00	0.00	16,066.50	0.00	32,133.00
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	26,497.00
All Other Federal Rev	Prior Year %	0.00	0.00	0.00	0.00	0.00	0.00	9,285.51	1,287.50	39,493.55	4,301.72	11,889.31	14,541.42	0.00
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
Total Federal		0.00	104,000.18	23,194.00	625,640.74	0.00	354,814.25	9,285.51	1,365,845.13	39,493.55	30,836.72	505,123.31	671,680.05	502,332.57
Other State Revenues														
Lottery	Rec Qtrly (following month)	0.00	0.00	13,336.92	0.00	0.00	125,500.00	0.00	125,500.00	0.00	0.00	125,500.00	0.00	112,163.08
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
Cal Shape	January	0.00	0.00	0.00	0.00	0.00	0.00	244,666.00	0.00	0.00	0.00	0.00	0.00	0.00
Educator Effectiveness	Accrual Only	0.00	0.00	115,755.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CTEIG	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	216,055.00
A-G Grant	Accrual Only	0.00	0.00	167,054.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00
All other State Rev	Prior Year %	62,050.00	0.00	0.00	0.00	0.00	109,641.38	16,942.11	0.00	26,274.84	39,049.37	3,567.11	22,935.19	0.00
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
Total State Revenue		62,050.00	0.00	296,145.92	0.00	0.00	235,141.38	261,628.11	125,500.00	26,274.84	39,049.37	129,067.11	22,935.19	328,221.08
Other Local Revenues														
Interest	Rec Qtrly (following month)	0.00	0.00	145.02	0.00	1,191.84	20,750.00	20,750.00	0.00	0.00	20,750.00	0.00	0.00	19,413.14
Interagency services														
Transp. OE Home to Sch.	Quarterly	0.00	0.00	182,019.75	0.00	0.00	0.00	181,980.25	0.00	0.00	182,000.00	0.00	182,000.00	0.00
Transp. OE SDC	Monthly	0.00	0.00	0.00	46,065.00	24,984.00	73,332.00	73,332.00	36,666.00	36,666.00	36,666.00	36,666.00	36,666.00	38,957.00
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
K12Strong Yr 0	June	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,118.00	0.00
K12 Strong Yr 1	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	288,016.00
SDC Pass Through	pass thru schedule	0.00	0.00	0.00	0.00	0.00	0.00	342,291.60	50,979.60	7,282.80	225,766.80	0.00	0.00	101,959.20
SDC AB 602	BCOE payment schedule	46,106.00	46,106.00	82,990.00	82,990.00	82,990.00	82,990.00	82,990.00	97,818.00	97,818.00	97,818.00	97,818.00	97,822.00	0.00
E-Rate		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	116,975.00	0.00	0.00
Other Local Revenue	Prior Year %	38,570.35	8,623.64	31,629.75	6,739.69	1,687.43	63,041.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Local Revenue		84,676.35	54,729.64	296,784.52	135,794.69	110,853.27	240,113.14	701,343.85	185,463.60	141,766.80	563,000.80	251,459.00	325,606.00	448,345.34
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
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
TOTAL RECEIPTS		2,654,511.35	2,650,057.82	4,825,401.44	3,539,770.43	94,114.27	7,393,206.14	1,958,632.47	3,417,122.95	3,594,790.79	5,101,445.46	2,843,682.03	4,695,029.85	1,278,898.99
C. DISBURSEMENTS														
Salaries & Benefits	PY %	473,830.15	2,299,402.05	2,545,709.32	2,365,259.61	2,616,651.22	2,322,235.53	2,234,237.11	2,702,904.10	2,969,780.14	2,685,858.83	2,685,423.47	2,685,423.47	0.00
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	1,453,093.00
Total Salary and Benefits		473,830.15	2,299,402.05	2,545,709.32	2,365,259.61	2,616,651.22	2,322,235.53	2,234,237.11	2,702,904.10	2,969,780.14	2,685,858.83	2,685,423.47	2,685,423.47	1,453,093.00
Operating Expenditures	PY %	1,018,225.13	1,030,717.79	406,821.66	601,183.38	635,741.53	447,847.75	817,628.00	1,159,598.94	356,581.83	641,904.91	2,094,418.05	2,094,418.05	0.00
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
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
Total Operatings Expenses		1,018,225.13	1,030,717.79	406,821.66	601,183.38	635,741.53	447,847.75	817,628.00	1,159,598.94	356,581.83	641,904.91	2,094,418.05	2,094,418.05	0.00
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
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
TOTAL DISBURSEMENTS		1,492,055.28	3,330,119.84	2,952,530.98	2,966,442.99	3,252,392.75	2,770,083.29	3,051,865.11	3,862,503.03	3,326,361.97	3,327,763.74	4,779,841.51	4,779,841.51	1,453,093.00

D. BALANCE SHEET TRANSACTIONS							Dec	Jan	Feb	March	April	May	June	Accruals
Assets and Deferred Outflows														
Cash Not in Treasury	9111-9199	2,244.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-2,244.95
Accounts Receivable	9200-9299	499,172.09	54,690.82	309,320.79	128,231.16	0.00	887,731.96	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	1,441.00	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
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
IPI A/R		0.00	0.00	0.00	0.00	0.00	89,755.08	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	74,999.00	0.00	74,999.00	0.00	0.00	0.00	0.00	0.00	0.00	155,569.24
Prepaid Expenditures	9330	39,023.30	0.00	0.00	11,772.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-50,795.30
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
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
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
SUBTOTAL ASSETS		540,440.34	54,690.82	309,320.79	215,002.16	0.00	1,053,927.04	0.00	0.00	0.00	0.00	0.00	0.00	102,528.99
Liabilities and Deferred Inflows														
Accounts Payable	9500-9599	561,029.24	97,164.41	22,769.37	291,287.83	0.00	83,808.67	0.00	0.00	0.00	0.00	0.00	0.00	-5.73
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
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	12,122.17
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
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
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
Undefined Objects		0.00	0.00	0.00	0.00	-639.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	639.95
SUBTOTAL LIABILITIES		561,029.24	97,164.41	22,769.37	291,287.83	-639.95	83,808.67	0.00	0.00	0.00	0.00	0.00	0.00	12,756.39
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
TOTAL BALANCE SHEET ITEMS		-20,588.90	-42,473.59	286,551.42	-76,285.67	639.95	970,118.37	0.00	0.00	0.00	0.00	0.00	0.00	89,772.60

2021/2022 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%	3.29%	1.26%	1.26%	1.26%	0.00%	73.07%
State Aid PY Adjustment	E.C. Princ Appt Schedule	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	20.00%	20.00%	20.00%	20.00%	20.00%	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%	3.29%	1.26%	1.26%	1.26%	0.00%	73.07%
EPA	E.C. Princ Appt Schedule			25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	100.00%
Property Tax	PY %	0.00%	0.00%	0.00%	5.51%	0.00%	51.61%	0.00%	0.57%	0.00%	33.73%	7.05%	7.05%	100.00%
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%	7.64%	0.00%	0.00%	11.49%	1.59%	48.88%	5.32%	14.71%	18.00%	100.00%
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%	19.04%	0.00%	50.20%	7.76%	0.00%	12.03%	17.88%	1.63%	10.50%	100.00%
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%	20.00%	20.00%	20.00%	20.00%	0.00%	135.00%
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	PY%	199.59%	335.64%	177.75%	1138.21%	9.82%	48.81%	32.23%	18.96%	0.00%	0.00%	0.00%	0.00%	100.00%
Deposits														
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 %	2.40%	11.63%	13.01%	11.62%	13.13%	12.70%	12.22%	14.78%	16.24%	14.69%	14.69%	14.69%	100.00%
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%
Operating Expenditures	PY %	16.88%	11.03%	8.85%	9.28%	7.98%	5.88%	10.74%	15.23%	4.68%	8.43%	27.51%	27.51%	100.00%
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%	0.00%	0.00%
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%	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%	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%	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%	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%	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%	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%
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%
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%	0.00%
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%	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%	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%	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%
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%	0.00%

MULTI-YEAR PROJECTIONS

Unrestricted Multi-year Projection

	1st Interim 2022/23	2023/24	2024/25
Revenue Limit Sources	34,748,368	35,268,693	36,607,935
Federal Revenues	-	-	-
Other State	500,000	500,000	500,000
Other Local	1,441,975	1,411,975	1,411,975
Other Financing	(6,169,299)	(5,765,295)	(5,775,272)
Total	30,521,044	31,415,373	32,744,638
Certificated	9,744,577	9,744,577	10,149,577
Classified	3,748,076	3,748,076	3,804,076
Benefits	7,658,716	7,552,716	7,839,716
Books and Supplies	1,090,274	704,274	954,274
Services	2,730,082	2,367,082	2,967,082
Capital Outlay	215,559	145,559	145,559
Other Outgo	366,942	366,942	366,942
Indirect	(518,201)	(491,201)	(416,201)
Other Financing Uses	-	-	-
	-	-	
Total	25,036,025	24,138,025	25,811,025
Net Increase(Decrease)	5,485,019	7,277,348	6,933,613
Beginning Fund Balance	11,179,134	16,664,153	23,941,501
Ending Fund Balance	16,664,153	23,941,501	30,875,114
Revolving Fund	1,050	1,050	1,050
Prepaid Expenditures			
Assigned (See notes)	68,432	68,432	68,432
Econ Uncert (3% Required)	1,198,254 3%	1,092,215 3%	1,068,005 3%
Econ Uncert (9% BP 3100)	5,591,852 14%	5,097,003 14%	4,984,023 14%
Undesignated/Unappropriated	9,804,565 24%	17,682,801 47%	24,753,604 67%
	16,664,153	23,941,501	30,875,114

Notes

The assigned Fund Balance is reserves committed for solar maintenance, transportation, field lighting and facility maintenance

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 two months of general fund operating expenditures, or 17 percent of general fund expenditures and other financing uses."

STRS On-behalf 1453093

Restricted Multi-year Projection

	1st Interim 2022/23	2023/24	2024/25
RL Transfers	-		
Federal Revenues	4,232,346	3,995,789	1,721,789
Other State	2,479,106	1,337,106	1,337,106
Other Local	2,097,962	2,097,962	2,097,962
Other Financing	6,169,299	5,765,295	5,775,272
Total	14,978,713	13,196,152	10,932,129
Certificated	2,780,983	2,821,983	2,361,983
Classified	1,852,708	1,822,708	1,577,708
Benefits	4,254,748	4,223,748	3,852,748
Books and Supplies	1,792,660	912,128	197,128
Services	3,062,778	2,637,778	2,023,778
Capital Outlay	1,211,103	-	-
Other Outgo	935,000	912,000	912,000
Indirect	418,890	391,890	316,890
Other Financing Uses	-	-	-
Total	16,308,870	13,722,235	11,242,235
Net Increase(Decrease)	(1,330,157)	(526,083)	(310,106)
Beginning Fund Balance	3,681,184	2,351,027	1,824,944
Ending Fund Balance	2,351,027	1,824,944	1,514,838
Medi-Cal Reimbursement	101,891	121,891	141,891
A-G Access Grant	660,106	330,106	
Expanded Learning Opp	216,083		
Scholarships	1,372,947	1,372,947	1,372,947
	2,351,027	1,824,944	1,514,838

Oroville Union High School Distrct
2022-23 MYP Worksheet

UNRESTRICTED

	RL Sources	Federal	Other State	Other Local	Transfers In	Contributions to Rest Prog	Other Sources		Certificated Salaries	Classified Salaries	Benefits	Books/ Supplies	Services/ Other Oper	Captial Outlay	Other Outgo	Indirect	Other Financing
2022-2023 First Interim Budget	34,748,368		500,000	1,441,975		(6,169,299)		30,521,044	9,744,577	3,748,076	7,658,716	1,090,274	2,730,082	215,559	366,942	(518,201)	
5.38% COLA, 2,120 ADA																	
Funded at 3 yr average of 2,181	1,385,868																
Revenue related to 21-22 ADA recovery included in PY	(865,543)																
Step & Cost Increments (3 yr average) See Note																	
Estimated change in H & W premiums																	
(4.67% increase for uncapped certificated)											119,000						
Change in retiree H&W - 7% increase in premiums																	
netted against drop of retirees as they turn 65											(219,000)						
STRS rate remains at 19.1%																	
PERS rate decreases to 25.2%											(6,000)						
Increase in Property & Liability (5%)													33,000				
SELF AB 218 assessment													(28,000)				
Increase in non-electrical utilities (5%)													32,000				
Change in costs for technology license renewals													33,000				
Social Studies and Math texts												(349,000)					
No Board Election													(30,000)				
Hall of Fame C/O in PY													(21,000)				
Oasis C/O in PY													(68,000)				
Site C/O in PY													(201,000)				
MAA funds received in PY				(30,000)													
Staff placement fee in PY													(30,000)				
Insurance Archeology services in PY													(14,000)				
School Pathways set up for CIS in PY													(5,000)				
One time facilities projects in PY (cc 0015)												(37,000)	(64,000)	(70,000)			
To balance 7310's																27,000	
Adjust contributions to restricted						404,004											
2023-2024 Projections	35,268,693	-	500,000	1,411,975	-	(5,765,295)	-	31,415,373	9,744,577	3,748,076	7,552,716	704,274	2,367,082	145,559	366,942	(491,201)	-
4.02% COLA, ADA 2,166																	
Funded at current year level	1,339,242																
Step & Cost Increments (3 yr average) See Note																	
Estimated change in H & W premiums																	
(4.67% increase for uncapped certificated)											125,000						
Change in retiree H&W - 6% increase in premiums																	
netted against drop of retirees as they turn 65											(98,000)						
STRS rate remains at 19.1%																	
PERS rate decreases to 24.6%											(21,000)						
Increase in Property & Liability (5%)													33,000				
Increase in non-electrical utilities (5%)													32,000				
Change in costs on technology license renewals													240,000				
Board Election													30,000				
Ongoing expenses picked up by ESSER III in PY																	
CIS teachers									405,000		244,000						
Groundskeeper										56,000	37,000						
Nurse & LVN													97,000				
Psych													78,000				
Digitial instructional resources													90,000				
Chromebooks for freshmen												250,000					
To balance 7310's																75,000	
Adjust contributions to restricted						(9,977)											
2024-2025 Projections	36,607,935	-	500,000	1,411,975	-	(5,775,272)	-	32,744,638	10,149,577	3,804,076	7,839,716	954,274	2,967,082	145,559	366,942	(416,201)	-

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

Oroville Union High School District
2022-23 MYP Worksheet

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
2022-2023 First Interim Budget		4,232,346	2,479,106	2,097,962	6,169,299	14,978,713	2,780,983	1,852,708	4,254,748	1,792,660	3,062,778	1,211,103	935,000	418,890		16,308,870
Step & Cost Increments See Note																
Estimated change in H & W premiums					25,000				31,000	(6,000)						
(4.67% increase for uncapped certificated)																
STRS rate remains at 19.1%					2,000				(3,000)	(1,000)						
PERS rate decreases to 25.2%					23,000								(23,000)			
SDC bill back to other districts in PY										(5,000)	(248,000)	(835,000)				
One time facilities projects in PY (cc 0015)										(246,532)						
Title I Carryover in PY		(248,532)														
ESSER III spenit in PY		(1,631,000)					(405,000)	(56,000)	(280,000)	(410,000)	414,000			(66,000)		
ESSER III to be spent in 23/24		1,791,000					405,000	56,000	280,000	563,000	414,000			73,000		
ESSER III LLM spent in PY		(241,025)					(43,000)		(28,000)	(148,000)	(13,000)			(10,000)		
ESSER III LLM to be spent in 23/24		41,000								39,000				2,000		
ELO Grant spent in PY																
Res 3216		(60,000)									(60,000)					
Res 3217		(64,000)									(64,000)					
Res 3218		(56,000)									(56,000)					
Res 7425,7426							(55,000)	(189,000)	(163,000)	(4,000)	(5,000)					
ELO Grant spent in 22/23																
Res 3218		127,000			(127,000)											
Res 3219		315,000			(15,000)					100,000	200,000					
Res 7425,7426					142,000		55,000	189,000	114,000							
IDEA/ARP PY		(103,000)					(5,000)	(5,000)	(3,000)	(76,000)	(10,000)			(4,000)		
Title II Carryover		(15,000)									(15,000)					
Title V Carryover		(38,000)								(9,000)	(28,000)			(1,000)		
Title III Carryover		(10,000)									(10,000)					
ARP Homeless Youth PY		(26,000)								(25,000)				(1,000)		
Educator Effectiveness in PY			(116,000)								(517,000)			(22,000)		
Restricted Lottery Carryover										(390,000)						
CTEIG in PY			(216,000)				(6,000)		(1,000)	(27,000)	(17,000)	(164,000)		(1,000)		
K12 SWF Round 2 spent in PY			(9,000)							(9,000)						
K12 SWF Round 3 spent in PY			(288,000)				(96,000)	(25,000)	(72,000)	(21,000)	(40,000)	(25,000)		(9,000)		
Dispute Resolution Funding in PY											(34,000)			(1,000)		
Learning Recovery Support in PY										(34,000)	(23,000)					
TUPE Carryover					(52,000)					(52,000)						
KIT Funds in PY			(100,000)									(187,103)				
A-G PY			(122,000)								(5,000)					
A-G CY							131,000		66,000		32,000			10,000		
A-G LLM PY			(46,000)													
A-G LLM CY							60,000		28,000					3,000		
CalSHAPE PY			(245,000)							(119,000)	(320,000)					
Balance Resources					(402,004)											
2023-2024 Projections	-	3,995,789	1,337,106	2,097,962	5,765,295	13,196,152	2,821,983	1,822,708	4,223,748	912,128	2,637,778	-	912,000	391,890	-	13,722,235
Step & Cost Increments See Note																
Estimated change in H & W premiums					13,000				33,000	(10,000)						
(4.6% increase for uncapped certificated)																
STRS rate remains at 19.1%					7,000				(10,000)	(3,000)						
PERS rate decreases to 24.6%																
ESSER III spent in PY		(1,791,000)					(405,000)	(56,000)	(280,000)	(563,000)	(414,000)			(73,000)		
ESSER III LLM spent in PY		(41,000)								(39,000)				(2,000)		
ELO Grant spent in PY																
Res 3218		(127,000)			127,000											
Res 3219		(315,000)			15,000					(100,000)	(200,000)					
Res 7425,7426					(142,000)		(55,000)	(189,000)	(114,000)							
A-G PY							(131,000)	(66,000)			(32,000)			(10,000)		
A-G CY							131,000	66,000			32,000			10,000		
A-G LLM PY							(60,000)	(28,000)						(3,000)		
A-G LLM CY							60,000	28,000						3,000		
Balance Resources					(10,023)											
2024-2025 Projections	-	1,721,789	1,337,106	2,097,962	5,775,272	10,932,129	2,361,983	1,577,708	3,852,748	197,128	2,023,778	-	912,000	316,890	-	11,242,235

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

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 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	34,748,368.00	1.50%	35,268,693.00	3.80%	36,607,935.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	500,000.00	0.00%	500,000.00	0.00%	500,000.00
4. Other Local Revenues	8600-8799	1,441,975.00	(2.08%)	1,411,975.00	0.00%	1,411,975.00
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	(6,169,299.00)	(6.55%)	(5,765,295.00)	.17%	(5,775,272.00)
6. Total (Sum lines A1 thru A5c)		30,521,044.00	2.93%	31,415,373.00	4.23%	32,744,638.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,744,577.00		9,744,577.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						405,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,744,577.00	0.00%	9,744,577.00	4.16%	10,149,577.00
2. Classified Salaries						
a. Base Salaries				3,748,076.00		3,748,076.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						56,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,748,076.00	0.00%	3,748,076.00	1.49%	3,804,076.00
3. Employee Benefits	3000-3999	7,658,716.00	(1.38%)	7,552,716.00	3.80%	7,839,716.00
4. Books and Supplies	4000-4999	1,090,274.00	(35.40%)	704,274.00	35.50%	954,274.00
5. Services and Other Operating Expenditures	5000-5999	2,730,082.00	(13.30%)	2,367,082.00	25.35%	2,967,082.00
6. Capital Outlay	6000-6999	215,559.00	(32.47%)	145,559.00	0.00%	145,559.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	366,942.00	0.00%	366,942.00	0.00%	366,942.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(518,201.00)	(5.21%)	(491,201.00)	(15.27%)	(416,201.00)
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)		25,036,025.00	(3.59%)	24,138,025.00	6.93%	25,811,025.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		5,485,019.00		7,277,348.00		6,933,613.00
D. FUND BALANCE						
1. Net Beginning Fund Balance(Form 01I, line F1e)		11,179,134.00		16,664,153.00		23,941,501.00
2. Ending Fund Balance (Sum lines C and D1)		16,664,153.00		23,941,501.00		30,875,114.00
3. Components of Ending Fund Balance (Form 01I)						
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	68,432.00		68,432.00		68,432.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,790,106.00		6,189,218.00		6,052,028.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	9,804,565.00		17,682,801.00		24,753,604.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		16,664,153.00		23,941,501.00		30,875,114.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,790,106.00		6,189,218.00		6,052,028.00
c. Unassigned/Unappropriated	9790	9,804,565.00		17,682,801.00		24,753,604.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		16,594,671.00		23,872,019.00		30,805,632.00

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	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 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	4,232,346.00	(5.59%)	3,995,789.00	(56.91%)	1,721,789.00
3. Other State Revenues	8300-8599	2,479,106.00	(46.06%)	1,337,106.00	0.00%	1,337,106.00
4. Other Local Revenues	8600-8799	2,147,962.00	(2.33%)	2,097,962.00	0.00%	2,097,962.00
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	6,169,299.00	(6.55%)	5,765,295.00	.17%	5,775,272.00
6. Total (Sum lines A1 thru A5c)		15,028,713.00	(12.19%)	13,196,152.00	(17.16%)	10,932,129.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,780,983.00		2,821,983.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				41,000.00		(460,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,780,983.00	1.47%	2,821,983.00	(16.30%)	2,361,983.00
2. Classified Salaries						
a. Base Salaries				1,852,708.00		1,822,708.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(30,000.00)		(245,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,852,708.00	(1.62%)	1,822,708.00	(13.44%)	1,577,708.00
3. Employee Benefits	3000-3999	4,254,748.00	(.73%)	4,223,748.00	(8.78%)	3,852,748.00
4. Books and Supplies	4000-4999	1,792,660.00	(49.12%)	912,128.00	(78.39%)	197,128.00
5. Services and Other Operating Expenditures	5000-5999	3,112,778.00	(15.26%)	2,637,778.00	(23.28%)	2,023,778.00
6. Capital Outlay	6000-6999	1,211,103.00	(100.00%)		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	935,000.00	(2.46%)	912,000.00	0.00%	912,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	418,890.00	(6.45%)	391,890.00	(19.14%)	316,890.00
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)		16,358,870.00	(16.12%)	13,722,235.00	(18.07%)	11,242,235.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,330,157.00)		(526,083.00)		(310,106.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		3,681,184.00		2,351,027.00		1,824,944.00
2. Ending Fund Balance (Sum lines C and D1)		2,351,027.00		1,824,944.00		1,514,838.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,351,027.00		1,824,944.00		1,514,838.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,351,027.00		1,824,944.00		1,514,838.00
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

See MYP worksheet

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 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	34,748,368.00	1.50%	35,268,693.00	3.80%	36,607,935.00
2. Federal Revenues	8100-8299	4,232,346.00	(5.59%)	3,995,789.00	(56.91%)	1,721,789.00
3. Other State Revenues	8300-8599	2,979,106.00	(38.33%)	1,837,106.00	0.00%	1,837,106.00
4. Other Local Revenues	8600-8799	3,589,937.00	(2.23%)	3,509,937.00	0.00%	3,509,937.00
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)		45,549,757.00	(2.06%)	44,611,525.00	(2.10%)	43,676,767.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,525,560.00		12,566,560.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				41,000.00		(55,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,525,560.00	.33%	12,566,560.00	(.44%)	12,511,560.00
2. Classified Salaries						
a. Base Salaries				5,600,784.00		5,570,784.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(30,000.00)		(189,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,600,784.00	(.54%)	5,570,784.00	(3.39%)	5,381,784.00
3. Employee Benefits	3000-3999	11,913,464.00	(1.15%)	11,776,464.00	(.71%)	11,692,464.00
4. Books and Supplies	4000-4999	2,882,934.00	(43.93%)	1,616,402.00	(28.77%)	1,151,402.00
5. Services and Other Operating Expenditures	5000-5999	5,842,860.00	(14.34%)	5,004,860.00	(.28%)	4,990,860.00
6. Capital Outlay	6000-6999	1,426,662.00	(89.80%)	145,559.00	0.00%	145,559.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,301,942.00	(1.77%)	1,278,942.00	0.00%	1,278,942.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(99,311.00)	0.00%	(99,311.00)	0.00%	(99,311.00)
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)		41,394,895.00	(8.54%)	37,860,260.00	(2.13%)	37,053,260.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		4,154,862.00		6,751,265.00		6,623,507.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		14,860,318.00		19,015,180.00		25,766,445.00
2. Ending Fund Balance (Sum lines C and D1)		19,015,180.00		25,766,445.00		32,389,952.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	1,050.00		1,050.00		1,050.00
b. Restricted	9740	2,351,027.00		1,824,944.00		1,514,838.00
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	68,432.00		68,432.00		68,432.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,790,106.00		6,189,218.00		6,052,028.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	9,804,565.00		17,682,801.00		24,753,604.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		19,015,180.00		25,766,445.00		32,389,952.00
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,790,106.00		6,189,218.00		6,052,028.00
c. Unassigned/Unappropriated	9790	9,804,565.00		17,682,801.00		24,753,604.00
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 E1 thru E2c)		16,594,671.00		23,872,019.00		30,805,632.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		40.09%		63.05%		83.14%
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					
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 AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		2,114.00		2,115.00		2,161.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		41,394,895.00		37,860,260.00		37,053,260.00
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)		41,394,895.00		37,860,260.00		37,053,260.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,241,846.85		1,135,807.80		1,111,597.80
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,241,846.85		1,135,807.80		1,111,597.80
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES