OROVILLE UNION HIGH SCHOOL DISTRICT

2021-2022

Original Budget

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

INTRODUCTORY SECTION

OROVILLE UNION HIGH SCHOOL DISTRICT

Board of Education

Scott Damon, President
Amber Englund, Vice President
Ray Sehorn, Clerk
Bonnie King, Trustee
Nanette Walker, Trustee

District Office Administration

Dr. Corey Willenberg, Superintendent
Susan Watts, CMA, CPA, Assistant Superintendent of Business (CBO)
Kevin Simas, Director of Education

Site Principals

Dr. Lamar Collins, Las Plumas High School
Cristi Tellechea, Oroville High School
Tim Drury, Prospect High School
Jeff Ochs, Director of Alternative Education

Mission

Preparing students for the future today

Core Beliefs

We believe:

- When provided an engaging, inspiring and challenging learning environment, every student will have the opportunity to achieve at their maximum potential;
- Active engagement of students by caring adults is key to helping students achieve
- Every student learns at their own pace and will have access to educational services and supports to enhance their learning experience;
- Every student will have a goal for college and/or careers, and our district will prepare each for participation in those opportunities;
- Every member of the learning community deserves to be part of a safe, caring,

Vision Statement

OUHSD will provide a variety of quality educational experiences for students of all learning styles, in a safe and nurturing environment to prepare them to be critical thinkers and consumers in the 21st century in a fiscally responsible manner. Learning communities will provide programs and experiences that promote academic achievement and personal and social growth of every student.

We expect:

- All students to graduate
- Strategic establishment of positive relationships with all students in class
- Teachers to engage students in the active learning process, which includes participation, discussion, writing, hands-on activities and experiential learning opportunities
- Teaching, modeling and reinforcement of prosocial classroom skills (following directions the first time, actively listening, waiting patiently, sharing with others, etc.)
- Classroom behavioral expectations to be posted, taught, reviewed and known by every student
- Students and teachers to use technology to enhance the educational experience
- Staff involvement and engagement in professional learning communities to support development in all curricular areas
- Curriculum and instructional practices to be aligned with the Common Core State Standards and the Standards for the Teaching Profession
- Our schools to actively pursue, encourage and welcome increased family and community involvement

Local Control Accountability Plan

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

Goal 1 – Provide equitable educational opportunities for all students

Actions

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

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

Actions

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

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

Actions

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

BUDGET DEVELOPMENT

Budget Summary

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

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

Enrollment. The enrollment for the year is expected to be 2,343 students. District enrollment trends over the last ten years, and a projection for 2021/22, are as follows:

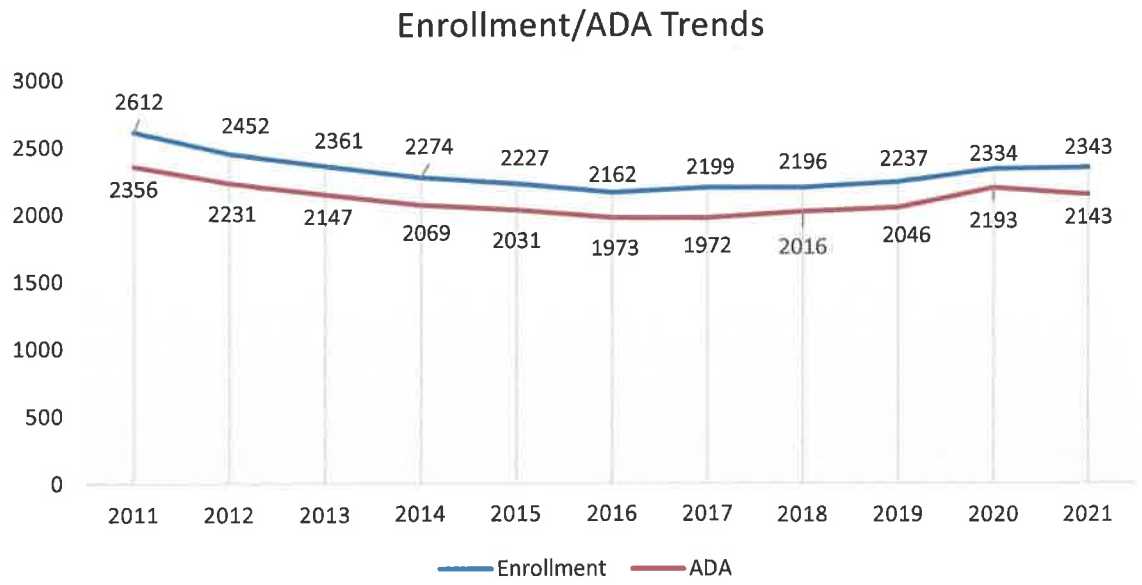
Year	Enrollment	Change	% Change
October 2011	2,612	(124)	(4.5%)
October 2012	2,452	(160)	(6.0%)
October 2013	2,361	(91)	(3.7%)
October 2014	2,274	(87)	(3.8%)
October 2015	2,227	(47)	(2.0%)
October 2016	2,162	(65)	(2.9%)
October 2017	2,199	37	1.7%
October 2018	2,196	(3)	0.0%
October 2019	2,237	41	1.9%
October 2020	2,334	97	4.3%
October 2021*	2,343	9	0.4%

* Projection

ADA. Average Daily Attendance (ADA) is frequently used to determine the amount of funding to be received by the district. It is calculated by dividing the total days of student attendance by total days of instruction offered. This number represents the percentage of actual attendance earned by the students. District attendance for the last ten years, with a projection for 2021/22, follows:

Year	ADA	Change	% Change
2011/12	2,356.04	(112.24)	(4.5%)
2012/13	2,230.57	(125.47)	(5.3%)
2013/14	2,146.51	(84.06)	(3.8%)
2014/15	2,069.46	(77.05)	(3.6%)
2015/16	2,031.35	(38.11)	(1.8%)
2016/17	1,972.58	(58.77)	(2.9%)
2017/18	1,971.62	(.96)	(0.0%)
2018/19	2015.72	44.10	2.2%
2019/20	2046.47	30.75	1.5%
2020/21	2192.90	146.43	7.2%
2021/22*	2142.94	(49.96)	(2.30%)

* Projection



Budget. The district's fiscal year is from July 1 to June 30, as required by the state. The budget for the current year totals $ 40.7 million. $ 35 million is in the General Fund, a fund used to record the day-to-day operations of the district. The remainder is in the five special purpose funds. The funds and their budgets are shown below:

Fund	2020/21 Expenditures	2021/22 Expenditures	% Change
General	$ 36,280,663	$ 35,465,340	(2%)
Student Activity	$ 664,000	$ 664,000	0%
Adult	$ 1,455,885	$ 1,522,100	5%
Cafeteria	$ 816,244	$ 1,256,249	54%
Capital Facilities	$ 16,000	$ 24,000	50%
Bond Int & Redemp	$ 1,811,611	$ 1,752,455	3%
Total	$ 41,044,403	$ 40,684,144	(1%)

Budget Adoption Process

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

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

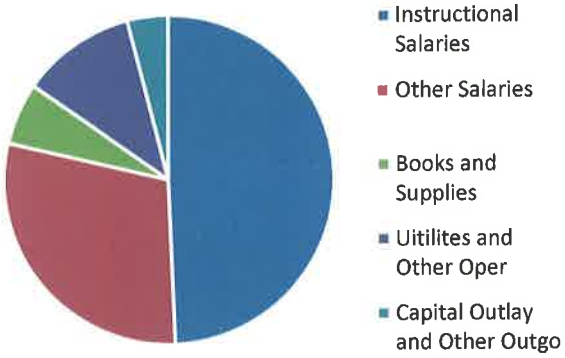
Expenditures. In 2021/22, the district anticipates spending $15,138 per student. The greatest proportion of this goes to salaries in direct instruction. 90% of the unrestricted budget is spent on salaries and benefits. Spending categories are shown below:

Category	2021/22 Expenditures	$ per Student	% of Total
Instruct Personnel	$ 17,489,633	$ 7,465	50%
Other Personnel	$ 10,387,871	$ 4,434	29%
Books, Supplies	$ 2,159,722	$ 922	6%
Util, Repairs, Other	$ 3,996,693	$ 1,706	11%
Capital, Other Outgo	$ 1,431,421	$ 611	4%
Total	$ 35,465,340	$15,138	100%

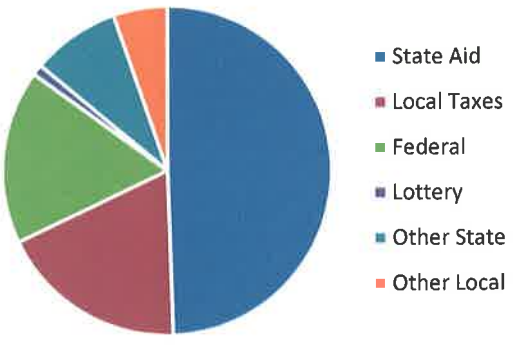
Revenues. The largest source of funding is the Local Control Funding Formula (LCFF) allocation. This is a state allocation of general-purpose money and is made up of state aid and local taxes. For 2021/22, the LCFF allocation is $11,946 per student for a total allocation of $28.0 million. This represents 68% of all district revenues. Revenue categories are shown below:

Category	2021/22 Revenues	$ per Student	% of Total
State Aid	$ 20,388,027	$ 8,702	50%
Local Taxes	$ 7,599,921	$ 3,244	18%
Federal	$ 7,067,936	$ 3,017	17%
Lottery	$ 426,000	$ 182	1%
Other State	$ 3,557,218	$ 1,518	9%
Other Local	$ 2,180,284	$ 931	5%
Total	$ 41,219,386	$17,594	100%

Expenditures



Revenue



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

- Nonspendable – amounts that are not in spendable form, such as revolving cash accounts, inventory and prepaid items.
- Restricted – amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, laws or regulations of other governments or by law through constitutional provisions or enabling legislation.
- Committed – amounts subject to internal constraints self-imposed by formal action of the district's governing board.
- Assigned – amounts the district intends to be used for specific purposes. Authority to establish assignments has been designated to the Superintendent and the Assistant Superintendent of Business.
- Unassigned – the residual balance that has not been restricted, committed or assigned to specific purposes. The Reserve for Economic Uncertainties is included in this category.

Components of the 2021/22 General Fund ending fund balance are as shown below:

Components	2021/22 Estimated Balance
Nonspendable (Revolving Cash/Prepaid Expenditures)	$ 27,050
Restricted:	
Medi-Cal Billing Reimbursement	70,692
School Emergency Relief Funds	1,123,604
Scholarships	1,518,153
Assigned:	
Harrison Stadium	100,000
Solar Savings Set-Aside	13,045
Vehicle Replacement	40,172
Baseball/Softball Field Lighting	46,132
Unassigned:	
Reserve for Economic Uncertainties **	1,027,351
BP 3100 Reserves **	4,794,306
Unassigned	6,762,892
Total	$15,523,397

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

Reserves (cont.).

Assigned and Unassigned General Fund Reserves	
Assigned Reserves	$ 199,349
Unassigned Reserves	12,584,549
Total	$12,783,898
Required Reserve for Economic Uncertainties (3%)	1,027,351
Reserves in Excess of Requirement	$11,756,547

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

- Salary and benefit settlements with employee groups. Negotiations for 2021/22 are just starting for all groups. Certificated health benefit premium costs are uncapped, thus the District must have the ability to absorb cost increases until budget adjustments can be made or negotiated.

- Assigned reserves for one-time purposes. Specific funds have been set aside for one-time purposes such as the stadium and solar maintenance. A donation for a baseball/softball field lighting project is accumulating until the District gets enough funds to undertake the project.

- Protection during declining enrollment. Although enrollment appears to be leveling out, the district has experienced a significant drop in the number of students enrolled in the past. 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.

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

- Volatility in state funding or general economic conditions. In the current budget year, the district is projected to suffer drastic cuts in state funding. The State is also proposing to defer apportionment payments. In addition, the district can face potential of mid-year budget cuts at the State level. As reserves are difficult to build during tough times, having a reserve over the state minimum insures that obligations can continue to be met.

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

The total ending balance of $15,523,397 is an estimated amount which includes an anticipated beginning fund balance which is determined by estimating 2020/21 income and expenditure figures. 2020/21 actual results will be finalized during the year-end closing process and reported in the Unaudited Actual report due September 15.

Glossary of Terms

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

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

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

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

BCOE – Butte County Office of Education

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

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

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

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

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

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

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

COLA – Cost of living adjustment.

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

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

CDE – California Department of Education

CSAM – California Schools Accounting Manual.

CTEIG – Career Technical Education Incentive Grant

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

DOF – Department of Finance

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

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

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

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

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

Escape – the financial system used by the District.

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

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

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

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

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

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

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

GASB – Governmental Accounting Standards Board.

JPA – Joint Powers Authority.

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

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

LEP – Limited English Proficient

MAA – Medi-Cal Administrative Activities

OPSC – Office of Public Schools Construction

PERS – Public Employees' Retirement System

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

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

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

RDA – Redevelopment Agency

SAB – State Allocation Board

SCE – School Compensatory Education

SCO – State Controller's Office

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

STRS – State Teachers' Retirement System.

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

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

Unrestricted – All programs or activities that are not restricted.

Budget Assumptions for 2021/22

Fund Name: General Fund

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

Assumptions:

Revenues:

- Enrollment is projected at 2,343.
- Average Daily Attendance is projected at 2,143.
- The State budget proposes a 5.07% COLA. The LCFF entitlement per ADA is $9,802 base grant, $255 grade span add-on, $1,484 Supplemental and $943 Concentration grants. Supplemental and Concentration grant funds are provided for students qualifying for free or reduced meals, for students that are English language learners, and for students that live in foster homes or are homeless. 74% of the District's students qualify in at least one of these categories. Current regulations also include deferrals of state apportionment payments. 15% of the LCFF and State Special Education apportionment payments will be received after the end of the year. While the final state budget will probably include eliminating some of these deferrals, the deferrals will remain in the district's cash flow projections until the final State budget is adopted.
- ADA estimates include 11 ADA from students in BCOE operated programs, for which the revenue ($141K) will be transferred to the county based on the District's LCFF funding rate.
- 33% ($5 million) of the State's obligation for revenue limit funding will be received in quarterly payments from the Education Protection Account (EPA), which was originally established with the passage of Proposition 30 and then extended with the passage of Proposition 55. Although this is not additional funding, the district is required to report on its expenditure annually. EPA funds cannot be used to pay for administrative costs. Existing certificated instructional salaries will be journaled from the unrestricted resource to the EPA resource to fully utilize these funds.
- All regular federal funding is projected to remain unchanged. $3.9 million in one-time COVID-19 Schools Emergency Relief Funds will be used for digital resources and equipment, other expenses and activities that are necessary to maintain operations and continuity of services and continuing to employ existing staff.
- Lottery is estimated at $199 per prior year ADA.
- The Special Education funding allocation is in year two of a three-year phase-in of a new funding model.

Budget Assumptions for 2021/22

Fund Name: General Fund (cont.)

Revenues (cont.)

- The Las Plumas Agriculture Department was awarded a $330K K12 Strong Workforce grant. This one-time revenue source will be used to promote community workforce activities and introduce Palermo Middle School students to agricultural education.

- The $1.9 million Expanded Learning Opportunities grant will be used to purchase services from the Boys and Girls Club hire para-educators, a social worker, teachers to push-in to math and English classes and counseling staff.

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

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

Expenditures:

- Step and column increases are provided for all eligible employees.

- Certificated Staffing
  - 115.80 FTE Teachers
  - 1.00 FTE Librarian
  - 8.80 FTE Counselors
  - 6.75 FTE Site Administrators
  - 2.50 FTE Psychologists
  - 4.00 FTE Social Worker
  - 1.00 FTE Director of Education
  - 1.00 FTE Superintendent

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

Budget Assumptions for 2021/22

Fund Name: General Fund (cont.)

Expenditures (cont.):

- Employee Benefits
  - 15.92% STRS (certificated) (.95% decrease)
  - 22.91% PERS (classified) (.98% increase)
  - 6.20% Social Security (classified)
  - 1.45% Medicare (all employees)
  - 1.23% State Unemployment Insurance (all employees)
  - 2.72% Workers' Comp Insurance (all employees)
  - 4.48% Retiree Health Benefits (all employees)

- Medical Benefits
  - $24,261 annually – CVT (active certificated) (6% increase or $1,288 per employee)
  - $22,135 annually – CVT (single certificated retirees) (6% increase or $1,276 per retiree)
  - $38,142 annually – CVT (certificated retiree plus spouse) (6% increase or $2,189 per retiree)
  - $48,370 annually – CVT (certificated retiree plus family) (6% increase or $2,758 per retiree)
  - $12,865/$13,524 annual cap – JPA (board members, administrators, confidential/supervisory, classified) (No change)

- Property and Liability Insurance
  - $552K Property and Liability Insurance (15% increase or $108K) due to risk of wildfire and COVID-19 claims

- Site Budgets
  - $100 per CBEDS enrollment for general expenditures, 10% of which will be withheld until actual CBEDS is counted in October
  - $8,500 for athletic equipment reconditioning
  - $5 per athlete in lottery funds for equipment replacement
  - $15 per CBEDS enrollment in lottery funds for computer maintenance
  - $500 per art, drama and band section
  - $700 per non-home economics CTE section
  - $800 per home economics section
  - $500 per site for administrator travel
  - $11 per prior year on-campus enrollment of restricted lottery for book Replacement. Prospect High is allocated $3,000.
  - $3,000 for Mock Trial
  - $1,500 for Academic Decathlon
  - $164K for athletic, band and agriculture department travel
  - $800 for Link Crew supplies
  - Prospect High receives a $33,900 site allocation, a $5000 lottery allocation for computer repairs and $500 for mileage

Budget Assumptions for 2021/22

Fund Name: General Fund (cont.)

Expenditures (cont.):

- Site Budgets
  $19,800 Independent Study supplies and copier costs
  $10,500 College Connection operating costs
  $50,000 Summer School and Oroville Adult Credit Recover salaries and benefits
  $14,500 Adult Transition Center program supplies and services

- Transfers To Other Funds
  $ 225,391 Cafeteria Fund support

- Unrestricted Contributions to Restricted Programs
  $3,737,230 Special Education Program
  $1,040,171 Restricted Maintenance

- The district must budget 3% of total General Fund expenditures and other outgo for routine repair and maintenance. $1.04 million has been budgeted for general maintenance ($1.04 million required). $150K of this is set aside for deferred maintenance expenditures such as seal coating, roofing, or flooring.

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

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

- $228K is budgeted to contract for two school resource officers.

Budget Assumptions for 2021/22

Fund Name: Student Activity Fund

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

Assumptions:

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

Fund Name: Adult Education Fund

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

Assumptions:

- $1.2 million will be received from the Adult Education Consortium to fund the Oroville and Chico centers.
- Federal Adult Literacy funds are budgeted at prior year levels.
- A three-year average is used to estimate student fee and interest income.
- Staff
  - 6.00 FTE Full-time teachers
  - .25 FTE Administrator
  - 3.00 FTE Clerical
  - 1.50 FTE Para-Educator
  - 1.00 FTE Navigator
  - .71 FTE Custodian
  - Various part-time teachers for fee-based classes

Budget Assumptions for 2021/22

Fund Name: Cafeteria Fund

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

Assumptions:

- A transfer in from the General Fund of $225,391 will be necessary to support the food service program.
- Meal counts are estimated at prior year levels.
- Food costs are projected to come in at 53% of food sales.
- A three-year average is used to estimate interest income and all other operating costs.
- Staff
  1.00 FTE Supervisor
  .49 FTE Clerical
  2.94 FTE Cook Mangers
  6.31 FTE Food Service Workers

Fund Name: Capital Facilities Fund

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

Assumptions:

- On July 14, 2020, fees were established at the rates authorized by the state at $4.08 per square foot and $.66 per square foot for residential and commercial development, respectively. Based upon the most recent impact study, the district may collect 40% of these fees, with 60% going to the applicable feeder school.
- A three-year average is used to estimate interest and developer fee revenue.
- The district has been receiving pass-through funds from the Oroville Redevelopment Agency to be used for facility improvements within the Agency's boundaries. The budget includes $151K of RDA revenues. These funds are reserved for track and turf replacement at Harrison Stadium.
- A 3% administration fee is charged on all developer fees collected, which is subsequently transferred to the General Fund.

Budget Assumptions for 2021/22

Fund Name: Bond Interest and Redemption Fund

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

Assumptions:

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

GENERAL FUND

OUHSD
General Fund Summary
2021/22 Original Budget

	2019/20 Unaudited Actuals	2020/21 Estimated Actuals	2021/22 Budget		
			Unrestricted	Restricted	Total
Revenues					
Revenue Limit Sources	$ 25,108,649	$ 26,276,652	$ 27,987,948		$ 27,987,948
Federal Revenues	1,725,189	5,081,925		$ 7,067,936	7,067,936
Other State Revenues	2,092,258	4,520,919	454,309	3,528,909	3,983,218
Other Local Sources	1,955,101	2,537,547	716,250	1,464,034	2,180,284
Total Revenues	$ 30,881,197	$ 38,417,043	$ 29,158,507	$ 12,060,879	$ 41,219,386
Expenditures					
Certificated Salaries	$ 11,196,715	$ 12,183,119	$ 8,743,004	$ 3,259,239	$ 12,002,243
Classified Salaries	4,587,586	4,681,872	2,783,038	2,168,725	4,951,763
Employee Benefits	9,214,831	9,363,572	6,437,855	4,485,643	10,923,498
Books and Supplies	1,094,559	2,581,828	542,378	1,617,344	2,159,722
Services, Other Operating	2,925,208	3,762,860	1,526,000	2,470,693	3,996,693
Capital Outlay	115,434	2,165,280	10,000	35,945	45,945
Other Outgo	1,714,363	1,197,848	435,737	828,000	1,263,737
Direct Support/Indirect Costs	(95,937)	(68,960)	(474,448)	370,796	(103,652)
Total Expenditures	$ 30,752,759	$ 35,867,419	$ 20,003,564	$ 15,236,385	$ 35,239,949
Total of Revenues less Expenditures	$ 128,438	$ 2,549,624	$ 9,154,943	$ (3,175,506)	$ 5,979,437
Other Financing Sources/Uses					
Transfers in from other funds	$ 14,444	$ 16,000			$ -
Transfer out to other funds	(20,831)	(413,244)	(225,391)		(225,391)
Other Sources					-
Contributions to Restricted Prog.			(4,777,401)	$ 4,777,401	-
Total Other Sources/Uses	$ (6,387)	$ (397,244)	$ (5,002,792)	$ 4,777,401	$ (225,391)
Change in Fund Balance	$ 122,051	$ 2,152,380	$ 4,152,151	$ 1,601,895	$ 5,754,046
Beginning Balance	5,976,767	6,098,818	8,658,797	1,110,554	9,769,351
Restatement of Beg Balance		1,518,153			
Ending Balance	$ 6,098,818	$ 9,769,351	$ 12,810,948	$ 2,712,449	$ 15,523,397

Components of Ending Fund Balance:	
Nonspendable	
Revolving Cash	$ 1,050
Prepaid Expenditures	26,000
Restricted	
Medi-Cal Billing Reimbursement	70,692
Schools Emergency Relief Funds	1,123,604
Scholarship Awards	1,518,153
Assigned	
Harrison Stadium	100,000
Vehicle Replacement	40,172
Baseball/Softball Field Lighting	46,132
Solar Savings Set-Aside	13,045
Unassigned	
Reserve for Economic Uncertainties (3%)	1,027,351
BP 3100 Reserves (14%)	4,794,306
Unassigned	6,762,892
Total Fund Balance	$ 15,523,397

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals Unrestricted (A)	2020-21 Estimated Actuals Restricted (B)	2020-21 Estimated Actuals Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	2021-22 Budget Restricted (E)	2021-22 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	26,276,652.00	0.00	26,276,652.00	27,987,948.00	0.00	27,987,948.00	6.5%
2) Federal Revenue		8100-8299	0.00	5,081,925.00	5,081,925.00	0.00	7,067,936.00	7,067,936.00	39.1%
3) Other State Revenue		8300-8599	446,491.00	4,074,428.00	4,520,919.00	454,309.00	3,528,909.00	3,983,218.00	-11.9%
4) Other Local Revenue		8600-8799	1,033,660.00	1,503,887.00	2,537,547.00	716,250.00	1,464,034.00	2,180,284.00	-14.1%
5) TOTAL, REVENUES			27,756,803.00	10,660,240.00	38,417,043.00	29,158,507.00	12,060,879.00	41,219,386.00	7.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	8,817,784.00	3,365,335.00	12,183,119.00	8,743,004.00	3,259,239.00	12,002,243.00	-1.5%
2) Classified Salaries		2000-2999	2,862,554.00	1,819,318.00	4,681,872.00	2,783,038.00	2,168,725.00	4,951,763.00	5.8%
3) Employee Benefits		3000-3999	6,117,157.00	3,246,415.00	9,363,572.00	6,437,855.00	4,485,643.00	10,923,498.00	16.7%
4) Books and Supplies		4000-4999	819,945.00	1,761,883.00	2,581,828.00	542,378.00	1,617,344.00	2,159,722.00	-16.3%
5) Services and Other Operating Expenditures		5000-5999	1,934,263.00	1,828,597.00	3,762,860.00	1,526,000.00	2,470,693.00	3,996,693.00	6.2%
6) Capital Outlay		6000-6999	130,326.00	2,034,954.00	2,165,280.00	10,000.00	35,945.00	45,945.00	-97.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	431,830.00	766,018.00	1,197,848.00	435,737.00	828,000.00	1,263,737.00	5.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(309,113.00)	240,153.00	(68,960.00)	(474,448.00)	370,796.00	(103,652.00)	50.3%
9) TOTAL, EXPENDITURES			20,804,746.00	15,062,673.00	35,867,419.00	20,003,564.00	15,236,385.00	35,239,949.00	-1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,952,057.00	(4,402,433.00)	2,549,624.00	9,154,943.00	(3,175,506.00)	5,979,437.00	134.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers a) Transfers In		8900-8929	16,000.00	0.00	16,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	339,854.00	73,390.00	413,244.00	225,391.00	0.00	225,391.00	-45.5%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,453,824.00)	4,453,824.00	0.00	(4,777,401.00)	4,777,401.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,777,678.00)	4,380,434.00	(397,244.00)	(5,002,792.00)	4,777,401.00	(225,391.00)	-43.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals Unrestricted (A)	2020-21 Estimated Actuals Restricted (B)	2020-21 Estimated Actuals Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	2021-22 Budget Restricted (E)	2021-22 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,174,379.00	(21,999.00)	2,152,380.00	4,152,151.00	1,601,895.00	5,754,046.00	167.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,484,418.00	(385,600.00)	6,098,818.00	8,658,797.00	1,110,554.00	9,769,351.00	60.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,484,418.00	(385,600.00)	6,098,818.00	8,658,797.00	1,110,554.00	9,769,351.00	60.2%
d) Other Restatements		9795	0.00	1,518,153.00	1,518,153.00	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,484,418.00	1,132,553.00	7,616,971.00	8,658,797.00	1,110,554.00	9,769,351.00	28.3%
2) Ending Balance, June 30 (E + F1e)			8,658,797.00	1,110,554.00	9,769,351.00	12,810,948.00	2,712,449.00	15,523,397.00	58.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,050.00	0.00	1,050.00	1,050.00	0.00	1,050.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	26,000.00	0.00	26,000.00	26,000.00	0.00	26,000.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,575,845.00	1,575,845.00	0.00	2,712,449.00	2,712,449.00	72.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	231,666.00	0.00	231,666.00	199,349.00	0.00	199,349.00	-13.9%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,009,652.00	0.00	6,009,652.00	5,821,657.00	0.00	5,821,657.00	-3.1%
Unassigned/Unappropriated Amount		9790	2,390,429.00	(465,291.00)	1,925,138.00	6,762,892.00	0.00	6,762,892.00	251.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals Unrestricted (A)	2020-21 Estimated Actuals Restricted (B)	2020-21 Estimated Actuals Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	2021-22 Budget Restricted (E)	2021-22 Budget Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) In County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals Unrestricted (A)	2020-21 Estimated Actuals Restricted (B)	2020-21 Estimated Actuals Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	2021-22 Budget Restricted (E)	2021-22 Budget Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	13,661,394.00	0.00	13,661,394.00	15,288,459.00	0.00	15,288,459.00	11.9%
Education Protection Account State Aid - Current Year		8012	5,019,176.00	0.00	5,019,176.00	5,099,568.00	0.00	5,099,568.00	1.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	112,452.00	0.00	112,452.00	112,452.00	0.00	112,452.00	0.0%
Timber Yield Tax		8022	26,762.00	0.00	26,762.00	26,762.00	0.00	26,762.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,928.00	0.00	2,928.00	2,928.00	0.00	2,928.00	0.0%
County & District Taxes Secured Roll Taxes		8041	8,013,997.00	0.00	8,013,997.00	8,013,997.00	0.00	8,013,997.00	0.0%
Unsecured Roll Taxes		8042	457,724.00	0.00	457,724.00	457,724.00	0.00	457,724.00	0.0%
Prior Years' Taxes		8043	13,100.00	0.00	13,100.00	13,100.00	0.00	13,100.00	0.0%
Supplemental Taxes		8044	105,650.00	0.00	105,650.00	105,650.00	0.00	105,650.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(2,106,775.00)	0.00	(2,106,775.00)	(2,106,775.00)	0.00	(2,106,775.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,222,173.00	0.00	1,222,173.00	1,222,173.00	0.00	1,222,173.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			26,528,581.00	0.00	26,528,581.00	28,236,038.00	0.00	28,236,038.00	6.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(251,929.00)	0.00	(251,929.00)	(248,090.00)	0.00	(248,090.00)	-1.5%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			26,276,652.00	0.00	26,276,652.00	27,987,948.00	0.00	27,987,948.00	6.5%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	343,649.00	343,649.00	0.00	485,088.00	485,088.00	41.2%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		810,973.00	810,973.00		721,643.00	721,643.00	-11.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		120,536.00	120,536.00		104,000.00	104,000.00	-13.7%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals Unrestricted (A)	2020-21 Estimated Actuals Restricted (B)	2020-21 Estimated Actuals Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	2021-22 Budget Restricted (E)	2021-22 Budget Total Fund col. D + E (F)	% Diff Column C & F
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		96,645.00	96,645.00		89,000.00	89,000.00	-7.9%
Career and Technical Education	3500-3599	8290		86,566.00	86,566.00		86,566.00	86,566.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	3,623,556.00	3,623,556.00	0.00	5,581,639.00	5,581,639.00	54.0%
TOTAL, FEDERAL REVENUE			0.00	5,081,925.00	5,081,925.00	0.00	7,067,936.00	7,067,936.00	39.1%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	126,791.00	0.00	126,791.00	129,309.00	0.00	129,309.00	2.0%
Lottery - Unrestricted and Instructional Materials		8560	315,700.00	98,500.00	414,200.00	321,000.00	105,000.00	426,000.00	2.8%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,000.00	3,975,928.00	3,979,928.00	4,000.00	3,423,909.00	3,427,909.00	-13.9%
TOTAL, OTHER STATE REVENUE			446,491.00	4,074,428.00	4,520,919.00	454,309.00	3,528,909.00	3,983,218.00	-11.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals Unrestricted (A)	2020-21 Estimated Actuals Restricted (B)	2020-21 Estimated Actuals Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	2021-22 Budget Restricted (E)	2021-22 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	8,000.00	0.00	8,000.00	New
Interest		8660	75,000.00	21,000.00	96,000.00	103,000.00	24,000.00	127,000.00	32.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	34,000.00	34,000.00	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	697,149.00	217,231.00	914,380.00	536,000.00	56,334.00	592,334.00	-35.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	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	0.00	0.0%
All Other Local Revenue		8699	261,511.00	13,000.00	274,511.00	69,250.00	47,000.00	116,250.00	-57.7%
Tuition		8710	0.00	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	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		1,218,656.00	1,218,656.00		1,336,700.00	1,336,700.00	9.7%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,033,660.00	1,503,887.00	2,537,547.00	716,250.00	1,464,034.00	2,180,284.00	-14.1%
TOTAL, REVENUES			27,756,803.00	10,660,240.00	38,417,043.00	29,158,507.00	12,060,879.00	41,219,386.00	7.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	6,644,237.00	3,052,631.00	9,696,868.00	6,430,988.00	2,558,126.00	8,989,114.00	-7.3%
Certificated Pupil Support Salaries		1200	750,886.00	175,395.00	926,281.00	764,633.00	518,449.00	1,283,082.00	38.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,091,250.00	137,309.00	1,228,559.00	1,214,231.00	182,664.00	1,396,895.00	13.7%
Other Certificated Salaries		1900	331,411.00	0.00	331,411.00	333,152.00	0.00	333,152.00	0.5%
TOTAL, CERTIFICATED SALARIES			8,817,784.00	3,365,335.00	12,183,119.00	8,743,004.00	3,259,239.00	12,002,243.00	-1.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	600.00	983,968.00	984,568.00	0.00	1,268,788.00	1,268,788.00	28.9%
Classified Support Salaries		2200	1,382,015.00	724,418.00	2,106,433.00	1,259,714.00	797,425.00	2,057,139.00	-2.3%
Classified Supervisors' and Administrators' Salaries		2300	213,901.00	53,536.00	267,437.00	204,985.00	54,348.00	259,333.00	-3.0%
Clerical, Technical and Office Salaries		2400	1,263,938.00	14,262.00	1,278,200.00	1,316,239.00	7,195.00	1,323,434.00	3.5%
Other Classified Salaries		2900	2,100.00	43,134.00	45,234.00	2,100.00	40,969.00	43,069.00	-4.8%
TOTAL, CLASSIFIED SALARIES			2,862,554.00	1,819,318.00	4,681,872.00	2,783,038.00	2,168,725.00	4,951,763.00	5.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,400,783.00	1,464,075.00	2,864,858.00	1,365,419.00	1,733,325.00	3,098,744.00	8.2%
PERS		3201-3202	578,564.00	245,963.00	824,527.00	600,488.00	470,256.00	1,070,744.00	29.9%
OASDI/Medicare/Alternative		3301-3302	342,324.00	187,852.00	530,176.00	336,356.00	210,125.00	546,481.00	3.1%
Health and Welfare Benefits		3401-3402	2,943,571.00	1,022,234.00	3,965,805.00	3,168,980.00	1,651,514.00	4,820,494.00	21.6%
Unemployment Insurance		3501-3502	10,755.00	2,568.00	13,323.00	147,730.00	65,578.00	213,308.00	1501.1%
Workers' Compensation		3601-3602	305,831.00	135,410.00	441,241.00	313,465.00	147,591.00	461,056.00	4.5%
OPEB, Allocated		3701-3702	535,329.00	188,313.00	723,642.00	505,417.00	207,254.00	712,671.00	-1.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,117,157.00	3,246,415.00	9,363,572.00	6,437,855.00	4,485,643.00	10,923,498.00	16.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	5,000.00	105,000.00	110,000.00	6,000.00	105,000.00	111,000.00	0.9%
Books and Other Reference Materials		4200	0.00	250.00	250.00	1,000.00	10,700.00	11,700.00	4580.0%
Materials and Supplies		4300	740,768.00	1,504,473.00	2,245,241.00	529,788.00	1,475,644.00	2,005,432.00	-10.7%
Noncapitalized Equipment		4400	74,177.00	152,160.00	226,337.00	5,590.00	26,000.00	31,590.00	-86.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			819,945.00	1,761,883.00	2,581,828.00	542,378.00	1,617,344.00	2,159,722.00	-16.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	24,000.00	159,351.00	183,351.00	24,500.00	188,154.00	212,654.00	16.0%
Dues and Memberships		5300	23,700.00	2,500.00	26,200.00	24,800.00	2,700.00	27,500.00	5.0%
Insurance		5400 - 5450	500,123.00	0.00	500,123.00	552,000.00	0.00	552,000.00	10.4%
Operations and Housekeeping Services		5500	505,600.00	2,909.00	508,509.00	16,200.00	620,800.00	637,000.00	25.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	178,905.00	305,014.00	483,919.00	171,800.00	327,300.00	499,100.00	3.1%
Transfers of Direct Costs		5710	(20,500.00)	20,500.00	0.00	(16,500.00)	16,500.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(20,000.00)	0.00	(20,000.00)	(23,000.00)	(15,000.00)	(38,000.00)	90.0%
Professional/Consulting Services and Operating Expenditures		5800	710,435.00	1,337,073.00	2,047,508.00	757,000.00	1,315,489.00	2,072,489.00	1.2%
Communications		5900	32,000.00	1,250.00	33,250.00	19,200.00	14,750.00	33,950.00	2.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,934,263.00	1,828,597.00	3,762,860.00	1,526,000.00	2,470,693.00	3,996,693.00	6.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals Unrestricted (A)	2020-21 Estimated Actuals Restricted (B)	2020-21 Estimated Actuals Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	2021-22 Budget Restricted (E)	2021-22 Budget Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	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	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	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	0.00	0.0%
Equipment		6400	130,326.00	2,034,954.00	2,165,280.00	10,000.00	35,945.00	45,945.00	-97.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			130,326.00	2,034,954.00	2,165,280.00	10,000.00	35,945.00	45,945.00	-97.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	21,000.00	21,000.00	New
Payments to County Offices		7142	137,093.00	766,018.00	903,111.00	141,000.00	807,000.00	948,000.00	5.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	294,737.00	0.00	294,737.00	294,737.00	0.00	294,737.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			431,830.00	766,018.00	1,197,848.00	435,737.00	828,000.00	1,263,737.00	5.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(240,153.00)	240,153.00	0.00	(370,796.00)	370,796.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(68,960.00)	0.00	(68,960.00)	(103,652.00)	0.00	(103,652.00)	50.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(309,113.00)	240,153.00	(68,960.00)	(474,448.00)	370,796.00	(103,652.00)	50.3%
TOTAL, EXPENDITURES			20,804,746.00	15,062,673.00	35,867,419.00	20,003,564.00	15,236,385.00	35,239,949.00	-1.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	16,000.00	0.00	16,000.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			16,000.00	0.00	16,000.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	339,854.00	73,390.00	413,244.00	225,391.00	0.00	225,391.00	-45.5%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			339,854.00	73,390.00	413,244.00	225,391.00	0.00	225,391.00	-45.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(4,453,824.00)	4,453,824.00	0.00	(4,777,401.00)	4,777,401.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,453,824.00)	4,453,824.00	0.00	(4,777,401.00)	4,777,401.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,777,678.00)	4,380,434.00	(397,244.00)	(5,002,792.00)	4,777,401.00	(225,391.00)	-43.3%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals Unrestricted (A)	2020-21 Estimated Actuals Restricted (B)	2020-21 Estimated Actuals Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	2021-22 Budget Restricted (E)	2021-22 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	26,276,652.00	0.00	26,276,652.00	27,987,948.00	0.00	27,987,948.00	6.5%
2) Federal Revenue		8100-8299	0.00	5,081,925.00	5,081,925.00	0.00	7,067,936.00	7,067,936.00	39.1%
3) Other State Revenue		8300-8599	446,491.00	4,074,428.00	4,520,919.00	454,309.00	3,528,909.00	3,983,218.00	-11.9%
4) Other Local Revenue		8600-8799	1,033,660.00	1,503,887.00	2,537,547.00	716,250.00	1,464,034.00	2,180,284.00	-14.1%
5) TOTAL, REVENUES			27,756,803.00	10,660,240.00	38,417,043.00	29,158,507.00	12,060,879.00	41,219,386.00	7.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		10,324,902.00	8,947,322.00	19,272,224.00	10,397,980.00	9,070,319.00	19,468,299.00	1.0%
2) Instruction - Related Services	2000-2999		2,614,440.00	792,166.00	3,406,606.00	2,760,689.00	941,828.00	3,702,517.00	8.7%
3) Pupil Services	3000-3999		3,725,373.00	2,591,245.00	6,316,618.00	4,151,476.00	1,233,443.00	5,384,919.00	-14.7%
4) Ancillary Services	4000-4999		665,185.00	129,686.00	794,871.00	768,774.00	0.00	768,774.00	-3.3%
5) Community Services	5000-5999		0.00	55,000.00	55,000.00	0.00	54,000.00	54,000.00	-1.8%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,520,615.00	240,153.00	1,760,768.00	1,397,644.00	370,796.00	1,768,440.00	0.4%
8) Plant Services	8000-8999		1,522,401.00	1,541,083.00	3,063,484.00	91,264.00	2,737,999.00	2,829,263.00	-7.6%
9) Other Outgo	9000-9999	Except 7600-7699	431,830.00	766,018.00	1,197,848.00	435,737.00	828,000.00	1,263,737.00	5.5%
10) TOTAL, EXPENDITURES			20,804,746.00	15,062,673.00	35,867,419.00	20,003,564.00	15,236,385.00	35,239,949.00	-1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,952,057.00	(4,402,433.00)	2,549,624.00	9,154,943.00	(3,175,506.00)	5,979,437.00	134.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers a) Transfers In		8900-8929	16,000.00	0.00	16,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	339,854.00	73,390.00	413,244.00	225,391.00	0.00	225,391.00	-45.5%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,453,824.00)	4,453,824.00	0.00	(4,777,401.00)	4,777,401.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,777,678.00)	4,380,434.00	(397,244.00)	(5,002,792.00)	4,777,401.00	(225,391.00)	-43.3%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals Unrestricted (A)	2020-21 Estimated Actuals Restricted (B)	2020-21 Estimated Actuals Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	2021-22 Budget Restricted (E)	2021-22 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,174,379.00	(21,999.00)	2,152,380.00	4,152,151.00	1,601,895.00	5,754,046.00	167.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,484,418.00	(385,600.00)	6,098,818.00	8,658,797.00	1,110,554.00	9,769,351.00	60.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,484,418.00	(385,600.00)	6,098,818.00	8,658,797.00	1,110,554.00	9,769,351.00	60.2%
d) Other Restatements		9795	0.00	1,518,153.00	1,518,153.00	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,484,418.00	1,132,553.00	7,616,971.00	8,658,797.00	1,110,554.00	9,769,351.00	28.3%
2) Ending Balance, June 30 (E + F1e)			8,658,797.00	1,110,554.00	9,769,351.00	12,810,948.00	2,712,449.00	15,523,397.00	58.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,050.00	0.00	1,050.00	1,050.00	0.00	1,050.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	26,000.00	0.00	26,000.00	26,000.00	0.00	26,000.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,575,845.00	1,575,845.00	0.00	2,712,449.00	2,712,449.00	72.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	231,666.00	0.00	231,666.00	199,349.00	0.00	199,349.00	-13.9%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,009,652.00	0.00	6,009,652.00	5,821,657.00	0.00	5,821,657.00	-3.1%
Unassigned/Unappropriated Amount		9790	2,390,429.00	(465,291.00)	1,925,138.00	6,762,892.00	0.00	6,762,892.00	251.3%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
3213	Elementary and Secondary School Emergency Relief III (ESSER III)	0.00	23,690.00
3214	Elementary and Secondary School Emergency Relief III (ESSER III)	0.00	1,099,914.00
9010	Other Restricted Local	1,575,845.00	1,588,845.00
Total, Restricted Balance		1,575,845.00	2,712,449.00

STUDENT ACTIVITY FUND

OUHSD
Student Activity Fund Summary
2021/22 Original Budget

	2019/20 Unaudited Actuals	2020/21 Estimated Actuals	2021/22 Original Budget
Revenues			
Revenue Limit Sources			
Federal Sources			
Other State Sources		$ 664,000	$ 664,000
Other Local Sources			
Total Revenues	$ -	$ 664,000	$ 664,000
Expenditures			
Certificated Salaries			
Classified Salaries			
Employee Benefits			
Books and Supplies		$ 664,000	$ 664,000
Services, Other Operating			
Capital Outlay			
Other Outgo			
Direct Support/Indirect Costs			
Total Expenditures	$ -	$ 664,000	$ 664,000
Total of Revenues less Expenditures	$ -	$ -	$ -
Other Financing Sources/Uses			
Transfers in from other funds			
Transfer out to other funds			
Other Sources			
Debt Repayments			
Contributions to Restricted Prog.			
Total Other Sources/Uses	$ -	$ -	$ -
Change in Net Assets	$ -	$ -	$ -
Beginning Net Assets			261,896
Restatatement of Beg Balance		261,896	
Ending Net Assets	$ -	$ 261,896	$ 261,896

Components of Ending Net Assets:	
Student Activity Funds	$ 261,896
Total Net Assets	$ 261,896

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	664,000.00	664,000.00	0.0%
5) TOTAL, REVENUES			664,000.00	664,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	664,000.00	664,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			664,000.00	664,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	261,896.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	261,896.00	New
d) Other Restatements		9795	261,896.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			261,896.00	261,896.00	0.0%
2) Ending Balance, June 30 (E + F1e)			261,896.00	261,896.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	261,896.00	261,896.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	664,000.00	664,000.00	0.0%
TOTAL, REVENUES			664,000.00	664,000.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
BOOKS AND SUPPLIES					
Materials and Supplies		4300	664,000.00	664,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			664,000.00	664,000.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			664,000.00	664,000.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	664,000.00	664,000.00	0.0%
5) TOTAL, REVENUES			664,000.00	664,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		664,000.00	664,000.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			664,000.00	664,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	261,896.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	261,896.00	New
d) Other Restatements		9795	261,896.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			261,896.00	261,896.00	0.0%
2) Ending Balance, June 30 (E + F1e)			261,896.00	261,896.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	261,896.00	261,896.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
8210	Student Activity Funds	261,896.00	261,896.00
Total, Restricted Balance		261,896.00	261,896.00

ADULT EDUCATION FUND

OUHSD
Adult Education Fund Summary
2021/22 Original Budget

	2019/20 Unaudited Actuals	2020/21 Estimated Actuals	2021/22 Original Budget
Revenues			
Revenue Limit Sources			
Federal Revenues	$ 138,550	$ 135,200	$ 168,884
Other State Revenues	104,709	39,131	
Other Local Sources	1,436,266	1,319,873	1,335,398
Total Revenues	$ 1,679,525	$ 1,494,204	$ 1,504,282
Expenditures			
Certificated Salaries	$ 480,657	$ 411,445	$ 393,631
Classified Salaries	272,462	269,115	272,812
Employee Benefits	491,884	405,443	429,709
Books and Supplies	10,707	9,124	10,326
Services, Other Operating	319,967	316,571	346,218
Capital Outlay	14,056		11,890
Other Outgo	593,284		
Direct Support/Indirect Costs	59,516	44,187	57,514
Total Expenditures	$ 2,242,533	$ 1,455,885	$ 1,522,100
Total of Revenues less Expenditures	$ (563,008)	$ 38,319	$ (17,818)
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	$ (563,008)	$ 38,319	$ (17,818)
Beginning Balance	1,200,899	637,891	676,210
Ending Balance	$ 637,891	$ 676,210	$ 658,392

Components of Ending Fund Balance:	
Nonspendable	
Revolving Cash	$ 200
Prepaid Expenditures	1,000
Restricted	
CalWorks	55,876
Committed	
Adult Education Programs	601,316
Total Fund Balance	$ 658,392

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	135,200.00	168,884.00	24.9%
3) Other State Revenue		8300-8599	39,131.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,319,873.00	1,335,398.00	1.2%
5) TOTAL, REVENUES			1,494,204.00	1,504,282.00	0.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	411,445.00	393,631.00	-4.3%
2) Classified Salaries		2000-2999	269,115.00	272,812.00	1.4%
3) Employee Benefits		3000-3999	405,443.00	429,709.00	6.0%
4) Books and Supplies		4000-4999	9,124.00	10,326.00	13.2%
5) Services and Other Operating Expenditures		5000-5999	316,571.00	346,218.00	9.4%
6) Capital Outlay		6000-6999	0.00	11,890.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	44,187.00	57,514.00	30.2%
9) TOTAL, EXPENDITURES			1,455,885.00	1,522,100.00	4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			38,319.00	(17,818.00)	-146.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			38,319.00	(17,818.00)	-146.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	637,891.00	676,210.00	6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			637,891.00	676,210.00	6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			637,891.00	676,210.00	6.0%
2) Ending Balance, June 30 (E + F1e)			676,210.00	658,392.00	-2.6%
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	55,876.00	55,876.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	620,334.00	602,516.00	-2.9%
d) Assigned Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	135,200.00	168,884.00	24.9%
TOTAL, FEDERAL REVENUE			135,200.00	168,884.00	24.9%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	39,131.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			39,131.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	15,341.00	13,073.00	-14.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	100,000.00	100,000.00	0.0%
Interagency Services		8677	1,161,598.00	1,179,022.00	1.5%
Other Local Revenue					
All Other Local Revenue		8699	42,934.00	43,303.00	0.9%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,319,873.00	1,335,398.00	1.2%
TOTAL, REVENUES			1,494,204.00	1,504,282.00	0.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	346,629.00	355,707.00	2.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	64,816.00	37,924.00	-41.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			411,445.00	393,631.00	-4.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	46,585.00	48,194.00	3.5%
Classified Support Salaries		2200	35,362.00	34,647.00	-2.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	177,312.00	180,115.00	1.6%
Other Classified Salaries		2900	9,856.00	9,856.00	0.0%
TOTAL, CLASSIFIED SALARIES			269,115.00	272,812.00	1.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	67,631.00	62,297.00	-7.9%
PERS		3201-3202	53,199.00	59,803.00	12.4%
OASDI/Medicare/Alternative		3301-3302	26,188.00	25,214.00	-3.7%
Health and Welfare Benefits		3401-3402	217,199.00	226,338.00	4.2%
Unemployment Insurance		3501-3502	336.00	8,077.00	2303.9%
Workers' Compensation		3601-3602	16,320.00	18,123.00	11.0%
OPEB, Allocated		3701-3702	24,570.00	29,857.00	21.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			405,443.00	429,709.00	6.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	9,124.00	10,326.00	13.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,124.00	10,326.00	13.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	3,000.00	New
Dues and Memberships		5300	2,260.00	2,260.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	35,035.00	35,035.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	72,292.00	93,450.00	29.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	19,000.00	18,000.00	-5.3%
Professional/Consulting Services and Operating Expenditures		5800	151,984.00	158,473.00	4.3%
Communications		5900	36,000.00	36,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			316,571.00	346,218.00	9.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	11,890.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	11,890.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	44,187.00	57,514.00	30.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			44,187.00	57,514.00	30.2%
TOTAL, EXPENDITURES			1,455,885.00	1,522,100.00	4.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	135,200.00	168,884.00	24.9%
3) Other State Revenue		8300-8599	39,131.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,319,873.00	1,335,398.00	1.2%
5) TOTAL, REVENUES			1,494,204.00	1,504,282.00	0.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		791,035.00	809,030.00	2.3%
2) Instruction - Related Services	2000-2999		431,597.00	443,983.00	2.9%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		44,187.00	57,514.00	30.2%
8) Plant Services	8000-8999		189,066.00	211,573.00	11.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,455,885.00	1,522,100.00	4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			38,319.00	(17,818.00)	-146.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			38,319.00	(17,818.00)	-146.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	637,891.00	676,210.00	6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			637,891.00	676,210.00	6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			637,891.00	676,210.00	6.0%
2) Ending Balance, June 30 (E + F1e)			676,210.00	658,392.00	-2.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	55,876.00	55,876.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	620,334.00	602,516.00	-2.9%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
6371	CalWORKs for ROCP or Adult Education	55,876.00	55,876.00
Total, Restricted Balance		55,876.00	55,876.00

CAFETERIA FUND

OUHSD
Cafeteria Fund Summary
2021/22 Original Budget

	2019/20 Unaudited Actuals	2020/21 Estimated Actuals	2021/22 Original Budget
Revenues			
Revenue Limit Sources	$ 719,812	$ 365,000	$ 955,000
Federal Revenues	53,321	30,000	85,000
Other State Revenues	151,830	8,000	25,000
Other Local Sources	$ 924,963	$ 403,000	$ 1,065,000
Total Revenues			
Expenditures			
Certificated Salaries	$ 346,253	$ 357,842	$ 376,389
Classified Salaries	184,034	207,429	231,622
Employee Benefits	455,809	214,000	589,000
Books and Supplies	(89,031)	12,200	13,100
Services, Other Operating			
Capital Outlay			
Other Outgo			
Direct Support/Indirect Costs	36,421	24,773	46,138
Total Expenditures	$ 933,486	$ 816,244	$ 1,256,249
Total of Revenues less Expenditures	$ (8,523)	$ (413,244)	$ (191,249)
Other Financing Sources/Uses			
Transfers in from other funds	$ 20,831	$ 413,244	$ 225,391
Transfer out to other funds			
Other Sources			
Contributions to Restricted Prog.			
Total Other Sources/Uses	$ 20,831	$ 413,244	$ 225,391
Change in Fund Balance	$ 12,308	$ -	$ 34,142
Beginning Balance	19,147	31,455	31,455
Ending Balance	$ 31,455	$ 31,455	$ 65,597

Components of Ending Fund Balance:	
Restricted	
Suppers Program	$ 65,597
Total Fund Balance	$ 65,597

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	365,000.00	955,000.00	161.6%
3) Other State Revenue		8300-8599	30,000.00	85,000.00	183.3%
4) Other Local Revenue		8600-8799	8,000.00	25,000.00	212.5%
5) TOTAL, REVENUES			403,000.00	1,065,000.00	164.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	357,842.00	376,389.00	5.2%
3) Employee Benefits		3000-3999	207,429.00	231,622.00	11.7%
4) Books and Supplies		4000-4999	214,000.00	589,000.00	175.2%
5) Services and Other Operating Expenditures		5000-5999	12,200.00	13,100.00	7.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	24,773.00	46,138.00	86.2%
9) TOTAL, EXPENDITURES			816,244.00	1,256,249.00	53.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(413,244.00)	(191,249.00)	-53.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	413,244.00	225,391.00	-45.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			413,244.00	225,391.00	-45.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	34,142.00	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	31,455.00	31,455.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,455.00	31,455.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,455.00	31,455.00	0.0%
2) Ending Balance, June 30 (E + F1e)			31,455.00	65,597.00	108.5%
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	31,455.00	65,597.00	108.5%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	365,000.00	955,000.00	161.6%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			365,000.00	955,000.00	161.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	30,000.00	85,000.00	183.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			30,000.00	85,000.00	183.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	9,000.00	26,000.00	188.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(1,000.00)	(1,000.00)	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,000.00	25,000.00	212.5%
TOTAL, REVENUES			403,000.00	1,065,000.00	164.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	283,631.00	310,759.00	9.6%
Classified Supervisors' and Administrators' Salaries		2300	62,597.00	65,630.00	4.8%
Clerical, Technical and Office Salaries		2400	11,614.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			357,842.00	376,389.00	5.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	60,327.00	69,536.00	15.3%
OASDI/Medicare/Alternative		3301-3302	26,443.00	27,910.00	5.5%
Health and Welfare Benefits		3401-3402	98,989.00	102,618.00	3.7%
Unemployment Insurance		3501-3502	172.00	4,488.00	2509.3%
Workers' Compensation		3601-3602	8,581.00	10,208.00	19.0%
OPEB, Allocated		3701-3702	12,917.00	16,862.00	30.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			207,429.00	231,622.00	11.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	22,000.00	50,000.00	127.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	192,000.00	539,000.00	180.7%
TOTAL, BOOKS AND SUPPLIES			214,000.00	589,000.00	175.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,500.00	500.00	-66.7%
Dues and Memberships		5300	500.00	500.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,000.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,000.00	1,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,700.00	10,600.00	58.2%
Communications		5900	500.00	500.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,200.00	13,100.00	7.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	24,773.00	46,138.00	86.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			24,773.00	46,138.00	86.2%
TOTAL, EXPENDITURES			816,244.00	1,256,249.00	53.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	413,244.00	225,391.00	-45.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			413,244.00	225,391.00	-45.5%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			413,244.00	225,391.00	-45.5%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	365,000.00	955,000.00	161.6%
3) Other State Revenue		8300-8599	30,000.00	85,000.00	183.3%
4) Other Local Revenue		8600-8799	8,000.00	25,000.00	212.5%
5) TOTAL, REVENUES			403,000.00	1,065,000.00	164.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		791,471.00	1,210,111.00	52.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		24,773.00	46,138.00	86.2%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			816,244.00	1,256,249.00	53.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(413,244.00)	(191,249.00)	-53.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	413,244.00	225,391.00	-45.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			413,244.00	225,391.00	-45.5%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	34,142.00	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,455.00	31,455.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,455.00	31,455.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,455.00	31,455.00	0.0%
2) Ending Balance, June 30 (E + F1e)			31,455.00	65,597.00	108.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	31,455.00	65,597.00	108.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	31,455.00	65,597.00
Total, Restricted Balance		31,455.00	65,597.00

CAPITAL FACILITIES FUND

OUHSD
Capital Facilities Fund Summary
2021/22 Original Budget

	2019/20 Unaudited Actuals	2020/21 Estimated Actuals	2021/22 Original Budget
Revenues			
Other Local Sources			
Developer Fees	$ 210,358	$ 200,000	$ 320,000
Community Redevelopment Funds	163,666	117,000	151,000
Interest	19,924	14,000	17,000
Other	22,763		
Total Revenues	$ 416,711	$ 331,000	$ 488,000
Expenditures			
Certificated Salaries			
Classified Salaries			
Employee Benefits			
Books and Supplies			
Services, Other Operating	4,072		24,000
Capital Outlay	56,095		
Other Outgo	143,408		
Direct Support/Indirect Costs			
Total Expenditures	$ 203,575	$ -	$ 24,000
Total of Revenues less Expenditures	$ 213,136	$ 331,000	$ 464,000
Other Financing Sources/Uses			
Transfers in from other funds			
Transfer out to other funds	$ (14,444)	$ (16,000)	
Other Sources			
Contributions to Restricted Prog.			
Total Other Sources/Uses	$ (14,444)	$ (16,000)	$ -
Change in Fund Balance	$ 198,692	$ 315,000	$ 464,000
Beginning Balance	1,157,878	1,356,570	1,671,570
Ending Balance	$ 1,356,570	$ 1,671,570	$ 2,135,570

Components of Ending Fund Balance:	
Restricted	
Projects Within the RDA Boundaries	$ 983,634
Capital Facilties Projects	1,151,936
Total Fund Balance	$ 2,135,570

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	331,000.00	488,000.00	47.4%
5) TOTAL, REVENUES			331,000.00	488,000.00	47.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	24,000.00	New
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	24,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			331,000.00	464,000.00	40.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	16,000.00	0.00	-100.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(16,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			315,000.00	464,000.00	47.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,356,570.00	1,671,570.00	23.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,356,570.00	1,671,570.00	23.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,356,570.00	1,671,570.00	23.2%
2) Ending Balance, June 30 (E + F1e)			1,671,570.00	2,135,570.00	27.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,671,570.00	2,135,570.00	27.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	117,000.00	151,000.00	29.1%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	14,000.00	17,000.00	21.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	200,000.00	320,000.00	60.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			331,000.00	488,000.00	47.4%
TOTAL, REVENUES			331,000.00	488,000.00	47.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	19,000.00	New
Professional/Consulting Services and Operating Expenditures		5800	0.00	5,000.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	24,000.00	New
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	24,000.00	New

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	16,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			16,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(16,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	331,000.00	488,000.00	47.4%
5) TOTAL, REVENUES			331,000.00	488,000.00	47.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	24,000.00	New
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	24,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			331,000.00	464,000.00	40.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	16,000.00	0.00	-100.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(16,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			315,000.00	464,000.00	47.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,356,570.00	1,671,570.00	23.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,356,570.00	1,671,570.00	23.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,356,570.00	1,671,570.00	23.2%
2) Ending Balance, June 30 (E + F1e)			1,671,570.00	2,135,570.00	27.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,671,570.00	2,135,570.00	27.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
9010	Other Restricted Local	1,671,570.00	2,135,570.00
Total, Restricted Balance		1,671,570.00	2,135,570.00

BOND INTEREST AND REDEMPTION FUND

OUHSD
Bond Interest and Redemption Fund
2021/22 Original Budget

	2019/20 Unaudited Actuals	2020/21 Estimated Actuals	2021/22 Original Budget
Revenues			
Revenue Limit Sources			
Federal Sources			
Other State Sources	$ 18,879	$ 23,000	$ 28,000
Other Local Sources	2,035,620	1,585,000	1,790,000
Total Revenues	$ 2,054,499	$ 1,608,000	$ 1,818,000
Expenditures			
Certificated Salaries			
Classified Salaries			
Employee Benefits			
Books and Supplies			
Services, Other Operating			
Capital Outlay			
Other Outgo	$ 1,660,674	$ 1,811,611	$ 1,752,455
Direct Support/Indirect Costs			
Total Expenditures	$ 1,660,674	$ 1,811,611	$ 1,752,455
Total of Revenues less Expenditures	$ 393,825	$ (203,611)	$ 65,545
Other Financing Sources/Uses			
Transfers in from other funds			
Transfer out to other funds			
Other Sources	4,520		
Contributions to Restricted Prog.			
Total Other Sources/Uses	$ 4,520	$ -	$ -
Change in Fund Balance	$ 398,345	$ (203,611)	$ 65,545
Beginning Balance	2,667,740	3,066,085	2,862,474
Ending Balance	$ 3,066,085	$ 2,862,474	$ 2,928,019

Components of Ending Fund Balance:	
Restricted	
General Obligation Bond Debt Payments	$ 2,928,019
Total Fund Balance	$ 2,928,019

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	23,000.00	28,000.00	21.7%
4) Other Local Revenue		8600-8799	1,585,000.00	1,790,000.00	12.9%
5) TOTAL, REVENUES			1,608,000.00	1,818,000.00	13.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,811,611.00	1,752,455.00	-3.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,811,611.00	1,752,455.00	-3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(203,611.00)	65,545.00	-132.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(203,611.00)	65,545.00	-132.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,066,085.00	2,862,474.00	-6.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,066,085.00	2,862,474.00	-6.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,066,085.00	2,862,474.00	-6.6%
2) Ending Balance, June 30 (E + F1e)			2,862,474.00	2,928,019.00	2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,862,474.00	2,928,019.00	2.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	17,000.00	22,000.00	29.4%
Other Subventions/In-Lieu Taxes		8572	6,000.00	6,000.00	0.0%
TOTAL, OTHER STATE REVENUE			23,000.00	28,000.00	21.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	1,439,000.00	1,638,000.00	13.8%
Unsecured Roll		8612	97,000.00	94,000.00	-3.1%
Prior Years' Taxes		8613	4,000.00	4,000.00	0.0%
Supplemental Taxes		8614	21,000.00	27,000.00	28.6%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	24,000.00	27,000.00	12.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,585,000.00	1,790,000.00	12.9%
TOTAL, REVENUES			1,608,000.00	1,818,000.00	13.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,150,481.00	563,497.00	-51.0%
Bond Interest and Other Service Charges		7434	661,130.00	1,188,958.00	79.8%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,811,611.00	1,752,455.00	-3.3%
TOTAL, EXPENDITURES			1,811,611.00	1,752,455.00	-3.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	23,000.00	28,000.00	21.7%
4) Other Local Revenue		8600-8799	1,585,000.00	1,790,000.00	12.9%
5) TOTAL, REVENUES			1,608,000.00	1,818,000.00	13.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,811,611.00	1,752,455.00	-3.3%
10) TOTAL, EXPENDITURES			1,811,611.00	1,752,455.00	-3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(203,611.00)	65,545.00	-132.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(203,611.00)	65,545.00	-132.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,066,085.00	2,862,474.00	-6.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,066,085.00	2,862,474.00	-6.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,066,085.00	2,862,474.00	-6.6%
2) Ending Balance, June 30 (E + F1e)			2,862,474.00	2,928,019.00	2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,862,474.00	2,928,019.00	2.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
9010	Other Restricted Local	2,862,474.00	2,928,019.00
Total, Restricted Balance		2,862,474.00	2,928,019.00

LONG-TERM DEBT SUMMARY

OUHSD
Long Term Debt Summary
2020/21 Estimated Actuals

	Years Remaining	Beginning Balance	Additions	Deletions	Ending Balance
General Obligation Bond	13	$ 11,218,983		$ 1,150,481	$ 10,068,502
Unarmortized Bond Premium	13	57,590		4,430	53,160
Capitalized Interest	13	6,068,209	129,389		6,197,598
Accumulated Vacation	N/A	237,618			237,618
Solar Loan	6	2,210,526		294,737	1,915,789
Net Pension Liability	N/A	25,069,539			25,069,539
Net Retiree Health Benefits	N/A	11,069,690			11,069,690
		$ 55,932,155	$ 129,389	$ 1,449,648	$ 54,611,896

OTHER MISCELLANEOUS FORMS

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,173.76	2,173.76	2,173.76	2,142.94	2,142.94	2,142.94
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	2,173.76	2,173.76	2,173.76	2,142.94	2,142.94	2,142.94
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	5.54	5.54	5.54	11.51	11.51	11.51
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	5.54	5.54	5.54	11.51	11.51	11.51
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,179.30	2,179.30	2,179.30	2,154.45	2,154.45	2,154.45
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

ANNUAL BUDGET REPORT:
July 1, 2021 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Place: 2211 Washington Ave, Oroville, CA 95966
Date: June 19, 2021

Adoption Date: _____

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

Public Hearing:

Place: 2139 Washington Ave., Oroville
Date: June 23, 2021
Time: 6:00 p.m.

Contact person for additional information on the budget reports:

Name: Susan M. Watts, CMA, CPA
Title: Assistant Superintendent/CBO

Telephone: (530) 538-2300 ex. 1103
E-mail: swatts@ouhsd.net

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	Jun 30, 2021	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	$
Less: Amount of total liabilities reserved in budget:	$
Estimated accrued but unfunded liabilities:	$ 0.00

(X) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
The District is a member of the North Valley School Insurance Group

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

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

Date of Meeting: Jun 30, 2021

For additional information on this certification, please contact:

Name: Susan M. Watts, CMA CPA

Title: Assistant Superintendent/CBO

Telephone: (530) 538-2300 ex. 1103

E-mail: swatts@ouhsd.net

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): 2,143

District's ADA Standard Percentage Level: 1.0%

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	2,012	2,015		
Charter School				
Total ADA	**2,012**	**2,015**	**N/A**	**Met**
Second Prior Year (2019-20)				
District Regular	2,098	2,049		
Charter School				
Total ADA	**2,098**	**2,049**	**2.3%**	**Not Met**
First Prior Year (2020-21)				
District Regular	2,053	2,174		
Charter School		0		
Total ADA	**2,053**	**2,174**	**N/A**	**Met**
Budget Year (2021-22)				
District Regular	2,143			
Charter School	0			
Total ADA	**2,143**			

1B. Comparison of District ADA to the Standard

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

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

Explanation: (required if NOT met)

In 19/20, an unusual number of students that were enrolled with the District the year before did not show up at the beginning of the new school year. Others droped or transferred after school started.

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

Explanation: (required if NOT met)

2. CRITERION: Enrollment

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): 2,143

District's Enrollment Standard Percentage Level: **1.0%**

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	2,203	2,196		
Charter School				
Total Enrollment	**2,203**	**2,196**	**0.3%**	**Met**
Second Prior Year (2019-20)				
District Regular	2,295	2,237		
Charter School				
Total Enrollment	**2,295**	**2,237**	**2.5%**	**Not Met**
First Prior Year (2020-21)				
District Regular	2,245	2,334		
Charter School				
Total Enrollment	**2,245**	2,334	**N/A**	**Met**
Budget Year (2021-22)				
District Regular	2,343			
Charter School				
Total Enrollment	2,343			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	2,015	2,196	
Charter School		0	
Total ADA/Enrollment	**2,015**	**2,196**	**91.8%**
Second Prior Year (2019-20)			
District Regular	2,048	2,237	
Charter School			
Total ADA/Enrollment	**2,048**	**2,237**	**91.6%**
First Prior Year (2020-21)			
District Regular	2,174	2,334	
Charter School	0		
Total ADA/Enrollment	**2,174**	**2,334**	**93.1%**
		Historical Average Ratio:	92.2%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**92.7%**

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2021-22)				
District Regular	2,143	2,343		
Charter School	0			
Total ADA/Enrollment	**2,143**	**2,343**	**91.5%**	**Met**
1st Subsequent Year (2022-23)				
District Regular	2,150	2,351		
Charter School				
Total ADA/Enrollment	**2,150**	**2,351**	**91.5%**	**Met**
2nd Subsequent Year (2023-24)				
District Regular	2,114	2,311		
Charter School				
Total ADA/Enrollment	**2,114**	**2,311**	**91.5%**	**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 MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.
LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	2,179.30	2,154.45		
b. Prior Year ADA (Funded)		2,179.30	2,154.45	0.00
c. Difference (Step 1a minus Step 1b)		(24.85)	(2,154.45)	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-1.14%	-100.00%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		-1.14%	-100.00%	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):		**-2.14% to -.14%**	**-101.00% to -99.00%**	**-1.00% to 1.00%**

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	7,848,011.00	7,848,011.00	7,848,011.00	7,848,011.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

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

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

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	26,528,581.00	28,236,038.00	28,443,542.00	29,304,322.00
District's Projected Change in LCFF Revenue:		6.44%	0.73%	3.03%
LCFF Revenue Standard:		**-2.14% to -.14%**	**-101.00% to -99.00%**	**-1.00% to 1.00%**
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Bidgeted COLA's at 5.07% for 21/22, 2.48% for 22/23 and 3.11% for 23/24 per School Services recommendations.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2018-19)	17,519,568.91	21,076,254.90	83.1%
Second Prior Year (2019-20)	18,987,731.71	21,370,464.85	88.9%
First Prior Year (2020-21)	17,797,495.00	20,804,746.00	85.5%
		Historical Average Ratio:	85.8%

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**82.8% to 88.8%**	**82.8% to 88.8%**	**82.8% to 88.8%**

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2021-22)	17,963,897.00	20,003,564.00	89.8%	Not Met
1st Subsequent Year (2022-23)	20,087,336.00	22,205,710.00	90.5%	Not Met
2nd Subsequent Year (2023-24)	20,048,336.00	22,301,710.00	89.9%	Not Met

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

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

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

Explanation:
(required if NOT met)

Uncapped health premiums for the certificated bargaining unit continue to rise which increases the percentage of salaries and benefits to Total Expenditures. The District has also added 5 new positions (3 Targeted Case Managers and 2 College/Career techs) which are also paid out of unrestricted funding.

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-1.14%	-100.00%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-11.14% to 8.86%**	**-110.00% to -90.00%**	**-10.00% to 10.00%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-6.14% to 3.86%	-105.00% to -95.00%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2020-21)	5,081,925.00		
Budget Year (2021-22)	7,067,936.00	39.08%	Yes
1st Subsequent Year (2022-23)	1,675,369.00	-76.30%	Yes
2nd Subsequent Year (2023-24)	1,675,369.00	0.00%	No

Explanation: (required if Yes)
The increase in the budget year is to include ESSER III funds. ESSER III funds were not budgeted in the 1st Subsequent Year, resulting in a decrease.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2020-21)	4,520,919.00		
Budget Year (2021-22)	3,983,218.00	-11.89%	Yes
1st Subsequent Year (2022-23)	2,053,739.00	-48.44%	Yes
2nd Subsequent Year (2023-24)	2,053,739.00	0.00%	No

Explanation: (required if Yes)
Budget Year includes K12 Strong Work Force and Expanded Learning Opportunity Grants. The Expanded Learning Opportunities Grant was removed from the 1st Subsequent year budget.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2020-21)	2,537,547.00		
Budget Year (2021-22)	2,180,284.00	-14.08%	Yes
1st Subsequent Year (2022-23)	2,158,950.00	-0.98%	Yes
2nd Subsequent Year (2023-24)	2,158,950.00	0.00%	No

Explanation: (required if Yes)
The Budget Year does not include MAA payments, as those are added to the budget as they are received. It is also budgeted that funding received for transporting elementary students will decrease in the Budget Year as the contract is based on PY expenses. In 20/21, expenses were down due to COVID closures. In the 1st Subsequent Year, TUPE carryover has been removed.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2020-21)	2,581,828.00		
Budget Year (2021-22)	2,159,722.00	-16.35%	Yes
1st Subsequent Year (2022-23)	1,035,779.00	-52.04%	Yes
2nd Subsequent Year (2023-24)	1,016,779.00	-1.83%	No

Explanation: (required if Yes)
The First Prior Year budget includes expenditure of funds carried over from the prior year. The Budget Year does not include carryovers. ESSER III and Expanded Learning Opportunities grant funding were removed from the 1st Subsequent Year budget.

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

First Prior Year (2020-21)	3,762,860.00		
Budget Year (2021-22)	3,996,693.00	6.21%	Yes
1st Subsequent Year (2022-23)	2,153,688.00	-46.11%	Yes
2nd Subsequent Year (2023-24)	2,746,688.00	27.53%	Yes

Explanation: (required if Yes)
The Budget Year includes a purchase of Edgenuity online curriculum. The 1st Subsequent year budget does not include this expenditure, as well as expenditures related to the ESSER III and Expanded Learning Grant funds. The 2nd subsequent year includes funding services delivered by the Boys and Girls Club funded from ESSER III Learning Loss Mitigation.

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

DATA ENTRY: All data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
First Prior Year (2020-21)	12,140,391.00		
Budget Year (2021-22)	13,231,438.00	8.99%	Not Met
1st Subsequent Year (2022-23)	5,888,058.00	-55.50%	Not Met
2nd Subsequent Year (2023-24)	5,888,058.00	0.00%	Met

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

First Prior Year (2020-21)	6,344,688.00		
Budget Year (2021-22)	6,156,415.00	-2.97%	Met
1st Subsequent Year (2022-23)	3,189,467.00	-48.19%	Not Met
2nd Subsequent Year (2023-24)	3,763,467.00	18.00%	Not Met

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

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

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

Explanation: Federal Revenue (linked from 6B if NOT met)
The increase in the budget year is to include ESSER III funds. ESSER III funds were not budgeted in the 1st Subsequent Year, resulting in a decrease.

Explanation: Other State Revenue (linked from 6B if NOT met)
Budget Year includes K12 Strong Work Force and Expanded Learning Opportunity Grants. The Expanded Learning Opportunities Grant was removed from the 1st Subsequent year budget.

Explanation: Other Local Revenue (linked from 6B if NOT met)
The Budget Year does not include MAA payments, as those are added to the budget as they are received. It is also budgeted that funding received for transporting elementary students will decrease in the Budget Year as the contract is based on PY expenses. In 20/21, expenses were down due to COVID closures. In the 1st Subsequent Year, TUPE carryover has been removed.

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

Explanation: Books and Supplies (linked from 6B if NOT met)
The First Prior Year budget includes expenditure of funds carried over from the prior year. The Budget Year does not include carryovers. ESSER III and Expanded Learning Opportunities grant funding were removed from the 1st Subsequent Year budget.

Explanation: Services and Other Exps (linked from 6B if NOT met)
The Budget Year includes a purchase of Edgenuity online curriculum. The 1st Subsequent year budget does not include this expenditure, as well as expenditures related to the ESSER III and Expanded Learning Grant funds. The 2nd subsequent year includes funding services delivered by the Boys and Girls Club funded from ESSER III Learning Loss Mitigation.

7. CRITERION: Facilities Maintenance

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

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

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Per SB 98 and SB 820 of 2020, resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690 are excluded from the total general fund expenditures calculation.

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690)	34,245,041.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	34,245,041.00	1,027,351.23	1,040,171.00	Met

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

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2018-19)	Second Prior Year (2019-20)	First Prior Year (2020-21)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	3,674,505.00	3,655,406.00	6,009,652.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	584,151.39	2,259,656.84	2,390,429.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(557,636.69)	(465,291.00)
e. Available Reserves (Lines 1a through 1d)	4,258,656.39	5,357,426.15	7,934,790.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	30,620,872.35	30,773,591.86	36,280,663.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	30,620,872.35	30,773,591.86	36,280,663.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	13.9%	17.4%	21.9%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**4.6%**	**5.8%**	**7.3%**

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2018-19)	504,748.16	21,163,396.71	N/A	Met
Second Prior Year (2019-20)	705,814.31	21,391,295.45	N/A	Met
First Prior Year (2020-21)	2,174,379.00	21,144,600.00	N/A	Met
Budget Year (2021-22) (Information only)	4,152,151.00	20,228,955.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

District Estimated P-2 ADA (Form A, Lines A6 and C4): 2,154

District's Fund Balance Standard Percentage Level: 1.0%

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2018-19)	5,012,370.00	5,273,855.20	N/A	Met
Second Prior Year (2019-20)	4,808,248.00	5,778,603.36	N/A	Met
First Prior Year (2020-21)	5,077,875.00	6,484,418.00	N/A	Met
Budget Year (2021-22) (Information only)	8,658,797.00			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

Percentage Level	District ADA		
5% or $71,000 (greater of)	0	to	300
4% or $71,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	2,143	2,162	2,125
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s):

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	35,465,340.00	31,934,001.00	33,165,915.00
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)	35,465,340.00	31,934,001.00	33,165,915.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,063,960.20	958,020.03	994,977.45
6. Reserve Standard - by Amount ($71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. **District's Reserve Standard (Greater of Line B5 or Line B6)**	**1,063,960.20**	**958,020.03**	**994,977.45**

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	5,821,657.00	5,221,329.00	5,427,784.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	6,762,892.00	9,531,756.00	12,185,882.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	12,584,549.00	14,753,085.00	17,613,666.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	35.48%	46.20%	53.11%
District's Reserve Standard (Section 10B, Line 7):	**1,063,960.20**	**958,020.03**	**994,977.45**
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? — No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? — No

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

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? — No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2020-21)	(4,453,824.00)			
Budget Year (2021-22)	(4,777,401.00)	323,577.00	7.3%	Met
1st Subsequent Year (2022-23)	(4,768,711.00)	(8,690.00)	-0.2%	Met
2nd Subsequent Year (2023-24)	(4,825,401.00)	56,690.00	1.2%	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2020-21)	16,000.00			
Budget Year (2021-22)	0.00	(16,000.00)	-100.0%	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2020-21)	413,244.00			
Budget Year (2021-22)	225,391.00	(187,853.00)	-45.5%	Not Met
1st Subsequent Year (2022-23)	231,391.00	6,000.00	2.7%	Met
2nd Subsequent Year (2023-24)	234,391.00	3,000.00	1.3%	Met

1d. **Impact of Capital Projects**
Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

The transfer out to the Cafeteria Fund was larger in the First Prior Year as fewer meals were served as a result of fewer students on campus with COVID closures until November and the Hybrid schedule utilized until March.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payments for the budget year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2021
Leases				
Certificates of Participation				
General Obligation Bonds	13	Fund 51 Local tax assessments and interest earn.	Fund 51 objects 4300 & 7434	10,068,503
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
CEC Loan (Solar)	6	Savings on electricity by installing solar	Fund 01 object 7439 (0% interest loan)	1,915,789
TOTAL:				11,984,292

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Budget Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	1,811,611	1,752,455	1,805,391	1,860,838
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:	2,106,348	2,047,192	2,100,128	2,155,575
Has total annual payment increased over prior year (2020-21)?		**No**	**No**	**Yes**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Property taxes will be assessed 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 annual payments.

Explanation: (required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

2. For the district's OPEB:
   a. Are they lifetime benefits? — No
   b. Do benefits continue past age 65? — No
   c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

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

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

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

Self-Insurance Fund	Governmental Fund
0	0

4. OPEB Liabilities

a. Total OPEB liability	12,727,925.00
b. OPEB plan(s) fiduciary net position (if applicable)	
c. Total/Net OPEB liability (Line 4a minus Line 4b)	12,727,925.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2020

5. OPEB Contributions

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	1,150,685.00	1,150,685.00	1,150,685.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	759,390.00	572,415.00	377,488.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	759,390.00	572,415.00	377,488.00
d. Number of retirees receiving OPEB benefits	37	29	20

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

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

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

   No

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

3. Self-Insurance Liabilities
   a. Accrued liability for self-insurance programs
   b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions
   a. Required contribution (funding) for self-insurance programs
   b. Amount contributed (funded) for self-insurance programs

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
3a			
3b			
4a			
4b			

S8. Status of Labor Agreements

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

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:
The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	129.6	134.6	134.6	134.6

Certificated (Non-management) Salary and Benefit Negotiations

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

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

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

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

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?
If Yes, date of budget revision board adoption:

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

5. Salary settlement:

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits	120,000		
	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
7. Amount included for any tentative salary schedule increases	0	0	0

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	3,161,946	3,300,946	3,445,946
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	6.0%	4.3%	4.3%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	0	0	0
3. Percent change in step & column over prior year	0.0%	0.0%	0.0%

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	84.5	103.4	103.4	103.4

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

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

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?
If Yes, date of budget revision board adoption:

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

5. Salary settlement:

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits 55,000

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
7. Amount included for any tentative salary schedule increases	0	0	0

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	1,395,284	1,395,284	1,395,284
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	0	0	0
3. Percent change in step & column over prior year	0.0%	0.0%	0.0%

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	18.7	19.3	19.3	19.3

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits 26,000

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
4. Amount included for any tentative salary schedule increases	0	0	0

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	222,561	222,561	22,561
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%

Management/Supervisor/Confidential Step and Column Adjustments

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step and column adjustments	0	0	0
3. Percent change in step & column over prior year	0.0%	0.0%	0.0%

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	16,000	16,000	16,000
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Jun 30, 2021

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

MULTI-YEAR PROJECTIONS

Budget Assumptions for 2021/22

Multi-year Projection

A multi-year projection is included in the MYP section for 2022/23 and 2023/24. Multi-year projections are the mathematical result of today's decisions based on a given set of assumptions. Projections are expected to change as various factors change. They should not be viewed as a prediction.

Assumptions used in the projections include:

- 2.48% COLA and 3.11% COLAs for 2022/23 and 2023/24, respectively.
- Funded ADA of 2,143 for 2022/23 and 2,150 for 2023/24.
- Includes estimated step and column increases.
- Uncapped health benefits estimated to increase 4.67% for active employees, 7% for retirees.
- Reduces retiree benefits as individuals reach the 65 years of age limit.
- Insurance and utilities costs projected to increase 5%.
- Savings on electrical costs from solar project are anticipated to pay California Energy Commission loan payments.
- STRS rates increase to 19.01 in 2022/23 and then remain steady for 2023/24. PERS rates increase to 26.1% and 27.1% in 2022/23 and 2023/24, respectively.
- Carryover of portion of the School Emergency Relief Funding to be used for Learning Loss Mitigation is projected to be spent in 2023/24.
- 2022/23 will be the final year of Special Ed funding allocation phase-in.
- 17% reserve levels met in both years.
- The district will be able to meet its financial obligations in both years.

Unrestricted Multi-year Projection

	Original Budgt 2021/22		2022/23		2023/24	
Revenue Limit Sources	27,987,948		28,190,744		29,051,524	
Federal Revenues	-		-		-	
Other State	454,309		454,309		454,309	
Other Local	716,250		716,250		716,250	
Other Financing	(4,777,401)		(4,768,711)		(4,825,401)	
Total	24,381,106		24,592,592		25,396,682	
Certificated	8,743,004		9,412,622		9,412,622	
Classified	2,783,038		3,322,475		3,322,475	
Benefits	6,437,855		7,352,239		7,313,239	
Books and Supplies	542,378		542,378		542,378	
Services	1,526,000		1,464,000		1,557,000	
Capital Outlay	10,000		10,000		10,000	
Other Outgo	435,737		435,737		435,737	
Indirect	(474,448)		(333,741)		(291,741)	
Other Financing Uses	225,391		231,391		234,391	
Necessary Budget Reductions	-				-	
Total	20,228,955		22,437,101		22,536,101	
Net Increase(Decrease)	4,152,151		2,155,491		2,860,581	
Beginning Fund Balance	8,658,797		12,810,948		14,966,439	
Ending Fund Balance	12,810,948		14,966,439		17,827,020	
Revolving Fund	1,050		1,050		1,050	
Prepaid Expenses	26,000		26,000		26,000	
Econ Uncert (3% Required)	1,027,351	3%	921,411	3%	955,398	3%
Econ Uncert (14% BP 3100)	4,794,306	14%	4,299,918	14%	4,472,386	14%
Assigned (Board, Mand Cost)	199,349	1%	186,304	1%	186,304	1%
Undesignated/Unappropriated	6,762,892	20%	9,531,756	30%	12,185,881	37%
	12,810,948		14,966,439		17,827,020	

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

Restricted Multi-year Projection

	Original Budget 2021/22	2022/23	2023/24
RL Transfers	-	-	-
Federal Revenues	7,067,936	1,675,369	1,675,369
Other State	3,528,909	1,599,430	1,599,430
Other Local	1,464,034	1,442,700	1,442,700
Other Financing	4,777,401	4,768,711	4,825,401
Total	16,838,280	9,486,210	9,542,900
Certificated	3,259,239	2,161,225	2,344,225
Classified	2,168,725	1,506,438	1,629,438
Benefits	4,485,643	3,502,114	3,806,028
Books and Supplies	1,617,344	493,401	474,401
Services	2,470,693	689,688	1,189,688
Capital Outlay	35,945	35,945	35,945
Other Outgo	828,000	878,000	878,000
Indirect	370,796	230,089	272,089
Other Financing Uses	-	-	-
Total	15,236,385	9,496,900	10,629,814
Net Increase(Decrease)	1,601,895	(10,690)	(1,086,914)
Beginning Fund Balance	1,110,554	2,712,449	2,701,759
Ending Fund Balance	2,712,449	2,701,759	1,614,845
Medi-cal LEA Billing	70,692	83,692	96,692
ESSER III	23,690		
ESSER III LLM	1,099,914	1,099,914	
Scholarships	1,518,153	1,518,153	1,518,153
Fund Balance Reserves	2,712,449	2,701,759	1,614,845

Oroville Union High School District
2021-22 MYP Assumptions for the Original Budget

UNRESTRICTED

	RL Sources	Federal	Other State	Other Local	Transfers In	Other Sources	Contributions to Rest Prog	Total Revenue	Certificated Salaries	Classified Salaries	Benefits	Books/ Supplies	Services/ Other Oper	Capital Outlay	Other Outgo	Indirect	Other Financing	Total Expenditures	
2021-22 Original Budget	27,887,945		454,309	716,250			(4,777,401)	24,381,106	8,743,004	2,783,036	6,457,855	542,378	1,626,000	10,000	435,737	(474,448)	225,391	20,228,955	4,152,151
2.48% COLA, 2,143 ADA																			
Funded at current year level	202,796																		
Step & Cost Increments (3 yr average) (see note)																			
Estimated change in H & W premiums																			
(4.67% increase for uncapped certificated)											109,000								
Change in retiree H&W - 7% increase in premiums																			
netted against drop of retirees as they turn 65											(148,000)								
STRS rate increases to 19.1%											273,000								
PERS rate increases to 26.1%											84,000						10,000		
SUI rate decreases to .2%											(124,000)						(4,000)		
Non Re-elect H&W (July & August) in PY											(12,000)								
Increase in Property & Liability (5%)													28,000						
Increase in Utilities (5%)													32,000						
Savings from technology license renewal schedule													(153,000)						
CIS, Grounds & Custodial staff charged to ESSER II in PY									669,616	539,437	732,384								
Board Elections													31,000						
To balance 7310's																140,707			
Adjust contributions to restricted							8,690												
2022-2023 Projections	28,190,744	-	454,309	716,250	-	-	(4,768,711)	24,592,592	9,412,622	3,322,475	7,352,239	542,378	1,464,000	10,000	435,737	(333,741)	231,391	22,437,101	
3.11% COLA, ADA 2,150																			
Funded at prior year level	860,760																		
Step & Cost Increments (3 yr average) (see note)																			
Estimated change in H & W premiums																			
(4.67% increase for uncapped certificated)											114,000								
Change in retiree H&W - 7% increase in premiums																			
netted against drop of retirees as they turn 65											(179,000)								
STRS rate - No change											28,000						3,000		
PERS rate increases to 27.1%													28,000						
Increase in Property & Liability (5%)													32,000						
Increase in Utilities (5%)													33,000						
Increase from technology license renewal schedule																			
No Board Elections																42,000			
To balance 7310's																			
Adjust contributions to restricted							(56,690)												
2023-2024 Projections	29,051,504	-	454,309	716,250	-	-	(4,825,401)	25,353,682	9,412,622	3,322,475	7,313,239	542,378	1,557,000	10,000	435,737	(291,741)	234,391	22,536,101	

Oroville Union High School District
2021-22 MYP Assumptions for the Original Budget

RESTRICTED

	RL Transfers	Federal Rev	Other State	Other Local	Other Financing Sources	Total Revenue	Certificated Salaries	Classified Salaries	Benefits	Books/ Supplies	Services/ Other Oper	Capital Outlay	Other Outgo	Indirect	Other Financing Uses	Total Expenditures	
2021-22 Original Budget		7,067,936	3,529,909	1,464,034	4,777,401	16,839,280	3,259,239	2,166,725	4,485,643	1,617,344	2,470,693	35,945	628,000	370,796		15,236,385	1,601,895
Step & Cost Increments (3 yr average) (see note)																	
Estimated change in H & W premiums					19,000				30,000	(11,000)							
(4.67% increase for uncapped certificated)					53,000				102,000	(49,000)							
STRS rate increases to 19.1%					41,000				66,000	(25,000)							
PERS rate increases to 26.1%					(26,000)				(45,000)	19,000							
SUI rate decreases to .2%					(142,000)												
Year 3 of Special Ed Funding Allocation Phase-in		107,000		35,000	50,000								50,000				
Estimated increase in Special Ed Bill Back																	
Funding sources not continuing																	
ESSER III		(4,399,653)					(669,618)	(539,437)	(732,384)	(683,000)	(1,245,526)			(140,707)			
ESSER III LLM		(1,099,914)								(58,334)							
TUPE				(58,334)						(418,609)	(535,479)						
Expanded Learning Grant			(1,745,231)				(428,396)		(269,472)								
Expanded Learning Grant Paras			(184,248)					(122,850)	(134,873)								
Balance Resources					(3,690)												(10,690)
2022-2023 Projections	-	1,675,369	1,599,430	1,442,700	4,765,711	9,483,210	2,161,225	1,505,438	3,502,114	433,401	689,688	35,945	678,000	230,089	-	9,435,900	
Step & Cost Increments (3 yr average) (see note)																	
Estimated change in H & W premiums					20,000				31,000	(11,000)							
(4.67% increase for uncapped certificated)																	
STRS rate - No change					13,000				21,000	(8,000)							
PERS rate increases to 27.1%							183,000	123,000	251,914		500,000			42,000			
Expenditure of remaining ESSER III LLM					23,690												
Balance resources																	(1,086,914)
2023-2024 Projections	-	1,675,369	1,599,430	1,442,700	4,822,401	9,543,900	2,344,225	1,628,438	3,805,028	414,401	1,189,688	35,945	678,000	272,089	-	10,029,814	

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

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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	27,987,948.00	0.72%	28,190,744.00	3.05%	29,051,524.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	454,309.00	0.00%	454,309.00	0.00%	454,309.00
4. Other Local Revenues	8600-8799	716,250.00	0.00%	716,250.00	0.00%	716,250.00
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	(4,777,401.00)	-0.18%	(4,768,711.00)	1.19%	(4,825,401.00)
6. Total (Sum lines A1 thru A5c)		24,381,106.00	0.87%	24,592,592.00	3.27%	25,396,682.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,743,004.00		9,412,622.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				669,618.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,743,004.00	7.66%	9,412,622.00	0.00%	9,412,622.00
2. Classified Salaries						
a. Base Salaries				2,783,038.00		3,322,475.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				539,437.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,783,038.00	19.38%	3,322,475.00	0.00%	3,322,475.00
3. Employee Benefits	3000-3999	6,437,855.00	14.20%	7,352,239.00	-0.53%	7,313,239.00
4. Books and Supplies	4000-4999	542,378.00	0.00%	542,378.00	0.00%	542,378.00
5. Services and Other Operating Expenditures	5000-5999	1,526,000.00	-4.06%	1,464,000.00	6.35%	1,557,000.00
6. Capital Outlay	6000-6999	10,000.00	0.00%	10,000.00	0.00%	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	435,737.00	0.00%	435,737.00	0.00%	435,737.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(474,448.00)	-29.66%	(333,741.00)	-12.58%	(291,741.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	225,391.00	2.66%	231,391.00	1.30%	234,391.00
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)		20,228,955.00	10.92%	22,437,101.00	0.44%	22,536,101.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		4,152,151.00		2,155,491.00		2,860,581.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,658,797.00		12,810,948.00		14,966,439.00
2. Ending Fund Balance (Sum lines C and D1)		12,810,948.00		14,966,439.00		17,827,020.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	27,050.00		27,050.00		27,050.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	199,349.00		186,304.00		186,304.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,821,657.00		5,221,329.00		5,427,784.00
2. Unassigned/Unappropriated	9790	6,762,892.00		9,531,756.00		12,185,882.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,810,948.00		14,966,439.00		17,827,020.00

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,821,657.00		5,221,329.00		5,427,784.00
c. Unassigned/Unappropriated	9790	6,762,892.00		9,531,756.00		12,185,882.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		12,584,549.00		14,753,085.00		17,613,666.00

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	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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	7,067,936.00	-76.30%	1,675,369.00	0.00%	1,675,369.00
3. Other State Revenues	8300-8599	3,528,909.00	-54.68%	1,599,430.00	0.00%	1,599,430.00
4. Other Local Revenues	8600-8799	1,464,034.00	-1.46%	1,442,700.00	0.00%	1,442,700.00
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	4,777,401.00	-0.18%	4,768,711.00	1.19%	4,825,401.00
6. Total (Sum lines A1 thru A5c)		16,838,280.00	-43.66%	9,486,210.00	0.60%	9,542,900.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,259,239.00		2,161,225.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,098,014.00)		183,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,259,239.00	-33.69%	2,161,225.00	8.47%	2,344,225.00
2. Classified Salaries						
a. Base Salaries				2,168,725.00		1,506,438.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(662,287.00)		123,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,168,725.00	-30.54%	1,506,438.00	8.16%	1,629,438.00
3. Employee Benefits	3000-3999	4,485,643.00	-21.93%	3,502,114.00	8.68%	3,806,028.00
4. Books and Supplies	4000-4999	1,617,344.00	-69.49%	493,401.00	-3.85%	474,401.00
5. Services and Other Operating Expenditures	5000-5999	2,470,693.00	-72.09%	689,688.00	72.50%	1,189,688.00
6. Capital Outlay	6000-6999	35,945.00	0.00%	35,945.00	0.00%	35,945.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	828,000.00	6.04%	878,000.00	0.00%	878,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	370,796.00	-37.95%	230,089.00	18.25%	272,089.00
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)		15,236,385.00	-37.67%	9,496,900.00	11.93%	10,629,814.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		1,601,895.00		(10,690.00)		(1,086,914.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,110,554.00		2,712,449.00		2,701,759.00
2. Ending Fund Balance (Sum lines C and D1)		2,712,449.00		2,701,759.00		1,614,845.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,712,449.00		2,701,759.00		1,614,845.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,712,449.00		2,701,759.00		1,614,845.00

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2						
in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

See MYP Worksheet

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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	27,987,948.00	0.72%	28,190,744.00	3.05%	29,051,524.00
2. Federal Revenues	8100-8299	7,067,936.00	-76.30%	1,675,369.00	0.00%	1,675,369.00
3. Other State Revenues	8300-8599	3,983,218.00	-48.44%	2,053,739.00	0.00%	2,053,739.00
4. Other Local Revenues	8600-8799	2,180,284.00	-0.98%	2,158,950.00	0.00%	2,158,950.00
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)		41,219,386.00	-17.32%	34,078,802.00	2.53%	34,939,582.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,002,243.00		11,573,847.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(428,396.00)		183,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,002,243.00	-3.57%	11,573,847.00	1.58%	11,756,847.00
2. Classified Salaries						
a. Base Salaries				4,951,763.00		4,828,913.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(122,850.00)		123,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,951,763.00	-2.48%	4,828,913.00	2.55%	4,951,913.00
3. Employee Benefits	3000-3999	10,923,498.00	-0.63%	10,854,353.00	2.44%	11,119,267.00
4. Books and Supplies	4000-4999	2,159,722.00	-52.04%	1,035,779.00	-1.83%	1,016,779.00
5. Services and Other Operating Expenditures	5000-5999	3,996,693.00	-46.11%	2,153,688.00	27.53%	2,746,688.00
6. Capital Outlay	6000-6999	45,945.00	0.00%	45,945.00	0.00%	45,945.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,263,737.00	3.96%	1,313,737.00	0.00%	1,313,737.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(103,652.00)	0.00%	(103,652.00)	-81.04%	(19,652.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	225,391.00	2.66%	231,391.00	1.30%	234,391.00
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)		35,465,340.00	-9.96%	31,934,001.00	3.86%	33,165,915.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		5,754,046.00		2,144,801.00		1,773,667.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,769,351.00		15,523,397.00		17,668,198.00
2. Ending Fund Balance (Sum lines C and D1)		15,523,397.00		17,668,198.00		19,441,865.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	27,050.00		27,050.00		27,050.00
b. Restricted	9740	2,712,449.00		2,701,759.00		1,614,845.00
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	199,349.00		186,304.00		186,304.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,821,657.00		5,221,329.00		5,427,784.00
2. Unassigned/Unappropriated	9790	6,762,892.00		9,531,756.00		12,185,882.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		15,523,397.00		17,668,198.00		19,441,865.00

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,821,657.00		5,221,329.00		5,427,784.00
c. Unassigned/Unappropriated	9790	6,762,892.00		9,531,756.00		12,185,882.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		12,584,549.00		14,753,085.00		17,613,666.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		35.48%		46.20%		53.11%
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 A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		2,142.94		2,161.76		2,125.18
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		35,465,340.00		31,934,001.00		33,165,915.00
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)		35,465,340.00		31,934,001.00		33,165,915.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,063,960.20		958,020.03		994,977.45
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,063,960.20		958,020.03		994,977.45
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

CASH FLOWS

Budget Assumptions for 2021/22

Cash Flow Assumptions

A cash flow projection is included in the Cash Flows section for 2020/21. The cash balance is projected to run negative by the end of the year.

Assumptions used in this projection include:

- Receipt of principal apportionment and other state revenue included in the principal apportionment is State's principal apportionment payment schedule, adjusted for the funding deferrals. State budget proposals include eliminating the deferrals in whole or in part. Once the State budget is final, cash flow projections will be updated accordingly. A portion of state aid will be allocated from the Education Protection Account (EPA) and will be paid on a quarterly basis.

- 50% of the federal Special Education funding will be received in February, 25% in April, and 25% after the end of the year. State Special Education funding is scheduled using the same payment schedule and deferrals used for principal apportionments.

- The Governor's May Revise includes deferrals of apportionment payments for State Aid and State Special Education funding. 100% of the June 2020 apportionment will be paid in July. In the following year, 22% of the April 2021 apportionment, 100% of the May 2021 apportionment and 100% of the June 2021 apportionment will be paid after the year has ended.

- Most Federal funding, Lottery, interest income and transfers in from the Capital Facilities Fund are expected to be received quarterly.

- Special Education pass-through funds are allocated based on a schedule provided by BCOE.

- Transportation revenue received from the elementary district for services is anticipated to be received in January and June.

- COVID-19 related funding is projected to be received per State instructions or on a quarterly basis.

- An interfund transfer to the Cafeteria fund is scheduled for April 2022.

- All other revenue sources and expenditures are based on prior year receipts and disbursements.

- The cash balance is projected to remain positive throughout the year.

Oroville Union High School District
2021-2022 Cash Flow Analysis

	Estimated												Accruals	Total
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June		
A. BEGINNING CASH	3,019,523.78	4,034,779.94	4,233,012.85	5,588,274.96	5,214,646.89	4,338,742.70	7,008,435.41	5,775,755.94	5,337,838.30	4,321,275.89	4,112,823.10	1,712,206.44		
B. RECEIPTS														
Revenue Limit	2,293,269.00	2,278,383.60	3,538,390.20	2,278,023.49	463,488.35	4,992,923.73	1,340,822.76	551,815.66	1,503,494.40	2,450,645.12	696,461.99	1,721,118.99	3,879,110.70	27,987,948.00
State Aid	2,293,269.00	2,293,269.00	3,568,161.00	2,293,269.00	0.00	1,274,892.00	917,308.00	537,793.00	1,538,227.00	250,235.00	250,235.00	1,274,892.00	3,896,477.00	20,388,027.00
Property Tax	0.00	0.00	0.00	4,601.69	463,335.55	3,737,878.93	443,361.96	33,869.86	0.00	2,217,776.42	463,593.29	463,593.29	0.00	7,848,011.00
In-Lieu	0.00	-14,885.40	-29,770.80	-19,847.20	-19,847.20	-19,847.20	-19,847.20	-19,847.20	-34,732.60	-17,366.30	-17,366.30	-17,366.30	-17,366.30	-248,090.00
Federal Revenues	0.00	442,063.89	0.00	12,656.75	1,217,696.77	533.83	53,432.47	1,475,293.92	21,769.86	24,012.72	369,627.94	997,937.60	2,452,910.25	7,067,936.00
Other State Sources	0.00	28,581.79	977,046.64	6,986.14	127,363.94	13,144.41	115,126.30	6,986.14	15,188.84	129,073.47	2,062.06	13,258.27	1,328,101.00	3,983,218.00
Other Local Revenues	49,145.18	49,145.18	207,039.06	109,789.06	78,530.55	254,958.60	569,140.80	163,434.13	207,039.06	109,789.06	122,289.06	207,039.06	52,945.18	2,180,284.00
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	2,342,414.18	2,798,174.46	4,722,475.91	2,407,455.44	1,887,079.60	5,261,560.57	2,078,522.33	2,197,529.85	1,747,492.16	2,713,520.38	1,190,441.06	2,939,353.93	7,713,067.13	41,219,386.00
C. DISBURSEMENTS														
Salaries & Benefits	650,073.78	2,093,540.75	2,888,258.77	2,214,686.58	2,432,245.12	2,333,844.38	2,234,034.98	2,363,518.05	2,544,375.51	2,301,124.36	2,300,751.36	2,300,751.36	1,220,299.00	27,877,504.00
Operating Expenditures	677,084.25	506,400.80	478,955.02	566,396.93	330,738.68	258,023.48	1,077,166.82	271,929.43	219,679.07	395,457.81	1,290,306.36	1,290,306.36	0.00	7,362,445.00
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	225,391.00	0.00	0.00	0.00	225,391.00
TOTAL DISBURSEMENTS	1,327,158.03	2,599,941.55	3,367,213.79	2,781,083.51	2,762,983.80	2,591,867.86	3,311,201.80	2,635,447.48	2,764,054.57	2,921,973.17	3,591,057.72	3,591,057.72	1,220,299.00	35,465,340.00
D. BALANCE SHEET TRANSACTIONS														
Cash not in Treasury	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,195,181.00	1,195,181.00
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,195,181.00	1,195,181.00
Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Balance Sheet	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,195,181.00	1,195,181.00
E. NET INCREASE/DECREASE (B - C + D)	1,015,256.16	198,232.91	1,355,262.11	-373,628.07	-875,904.20	2,669,692.71	-1,232,679.47	-437,917.63	-1,016,562.41	-208,452.80	-2,400,616.66	-651,703.79	7,687,949.13	6,949,227.00
F. ENDING CASH (A + E)	4,034,779.94	4,233,012.85	5,588,274.96	5,214,646.89	4,338,742.70	7,008,435.41	5,775,755.94	5,337,838.30	4,321,275.89	4,112,823.10	1,712,206.44	1,060,502.65	7,687,949.13	6,949,227.00
Auditors Ending Cash	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	4,034,779.94	4,233,012.85	5,588,274.96	5,214,646.89	4,338,742.70	7,008,435.41	5,775,755.94	5,337,838.30	4,321,275.89	4,112,823.10	1,712,206.44	1,060,502.65		
10%	403,477.99	423,301.28	558,827.50	521,464.69	433,874.27	700,843.54	577,575.59	533,783.83	432,127.59	411,282.31	171,220.64	106,050.27		

Oroville Union High School District
2021-2022 Entry worksheet

	OUHSD Assumptions	Estimated														Recert Amt
		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	Accruals	Total	
B. RECEIPTS																
Principal Apportionment																
State Aid	E.C. Princ Appt Schedule	2,293,269.00	2,293,269.00	2,293,269.00	2,293,269.00	0.00	0.00	917,308.00	537,793.00	263,335.00	250,235.00	250,235.00	0.00	3,896,477.00	15,286,459.00	15,286,459.00
Prior Year Adj. (8019)	E.C. Princ Appt Schedule	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EPA	Quarterly	0.00	0.00	1,274,892.00	0.00	0.00	1,274,892.00	0.00	0.00	1,274,892.00	0.00	0.00	1,274,892.00	0.00	5,099,568.00	0.00
Property Tax	Prior Year %	0.00	0.00	0.00	4,601.69	463,335.55	3,737,878.93	443,361.96	33,869.86	0.00	2,217,776.42	463,593.29	463,593.29	0.00	7,848,011.00	
In-Lieu	BCOE W/S	0.00	-14,885.40	-29,770.80	-19,847.20	-19,847.20	-19,847.20	-19,847.20	-19,847.20	-34,732.60	-17,366.30	-17,366.30	-17,366.30	-17,366.30	-248,090.00	
Total Apportionment		2,293,269.00	2,278,383.60	3,538,390.20	2,278,023.49	463,488.35	4,992,923.73	1,340,822.76	551,815.66	1,503,494.40	2,450,645.12	696,461.99	1,721,118.99	3,879,110.70	27,987,948.00	
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	242,544.00	0.00	0.00	121,272.00	0.00	121,272.00	485,088.00	
Other Federal Revenue																
VEA	50% Feb 25% Apr Bal Accr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,641.50	0.00	21,641.50	21,641.50	0.00	21,641.50	86,566.00	
Title I	Quarterly	0.00	0.00	0.00	0.00	180,410.75	0.00	0.00	180,410.75	0.00	0.00	180,410.75	0.00	180,410.75	721,643.00	
Title II	Quarterly	0.00	0.00	0.00	0.00	26,000.00	0.00	0.00	26,000.00	0.00	0.00	26,000.00	0.00	26,000.00	104,000.00	
Title IV	Quarterly	0.00	0.00	0.00	0.00	13,750.00	0.00	0.00	13,750.00	0.00	0.00	13,750.00	0.00	13,750.00	55,000.00	
ESSERF III	Susan's schedule	0.00	439,965.00	0.00	0.00	989,922.00	0.00	0.00	989,922.00	0.00	0.00	0.00	989,922.00	989,922.00	4,399,653.00	
ESSERF III LLM	Susan's 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	1,099,914.00	1,099,914.00	
GEER	Quarterly	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Federal Rev	Prior Year %	0.00	2,098.89	0.00	12,656.75	7,614.02	533.83	53,432.47	1,025.67	21,789.86	2,371.22	6,553.69	8,015.60	0.00	116,072.00	
Deferred Revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Federal		0.00	442,063.89	0.00	12,656.75	1,217,695.77	533.83	53,432.47	1,475,293.92	21,789.86	24,012.72	369,627.94	997,937.60	2,452,910.25	7,067,936.00	
Other State Revenues																
Lottery	Rec Qtrly (following month)	0.00	0.00	0.00	0.00	106,500.00	0.00	106,500.00	0.00	0.00	106,500.00	0.00	0.00	106,500.00	426,000.00	
Other State Revenue																
STRS on-behalf pension		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,220,299.00	
Bus Replacement	December	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	
K12Strong	70% Sept / 30% after YE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	256,861.00	256,861.00	
ELO	Susan's schedule	0.00	0.00	872,615.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	872,616.00	1,745,231.00	
ELO Paras	Susan's schedule	0.00	0.00	92,124.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	92,124.00	184,248.00	
All other State Rev	Prior Year %	0.00	28,581.79	12,307.64	6,986.14	20,863.94	13,144.41	8,826.30	6,986.14	15,188.84	22,573.47	2,062.06	13,258.27	0.00	150,579.00	
Deferred Revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total State Revenue		0.00	28,581.79	977,046.64	6,986.14	127,363.94	13,144.41	115,126.30	6,986.14	15,188.84	129,073.47	2,062.06	13,258.27	1,328,101.00	3,983,218.00	
Other Local Revenues																
Interest	Rec Qtrly (following month)	0.00	0.00	0.00	31,750.00	0.00	0.00	31,750.00	0.00	0.00	31,750.00	0.00	0.00	31,750.00	127,000.00	
Interagency services																
Transp. OE Home to Sch.	Quarterly	0.00	0.00	129,000.00	0.00	0.00	129,000.00	0.00	0.00	129,000.00	0.00	0.00	129,000.00	0.00	516,000.00	
SDC Pass Through	pass thru schedule	0.00	0.00	0.00	0.00	491.48	47,919.53	459,351.74	85,395.07	0.00	0.00	0.00	0.00	21,195.18	614,353.00	
K12Strong	70% Sept / 30% after YE	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	
SDC AB 602	BCOE payment schedule	36,117.35	36,117.35	65,011.23	65,011.23	65,011.23	65,011.23	65,011.23	65,011.23	65,011.23	65,011.23	65,011.23	65,011.23	0.00	722,347.00	
E-Rate		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44,250.00	0.00	0.00	44,250.00	
Other Local Revenue	Prior Year %	13,027.83	13,027.83	13,027.83	13,027.83	13,027.83	13,027.83	13,027.83	13,027.83	13,027.83	13,027.83	13,027.83	13,027.83	0.00	156,334.00	
Total Local Revenue		49,145.18	49,145.18	207,039.06	109,789.06	78,530.55	254,958.60	569,140.80	163,434.13	207,039.06	109,789.06	122,289.06	207,039.06	52,945.18	2,180,284.00	
Interfund Transfers In	Quarterly	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Financing Sources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL RECEIPTS		2,342,414.18	2,798,174.46	4,722,475.91	2,407,456.44	1,887,079.60	5,261,560.57	2,078,522.33	2,197,529.85	1,747,492.16	2,713,520.36	1,190,441.06	2,939,353.93	7,713,067.13	41,219,386.00	
C. DISBURSEMENTS																
Salaries & Benefits	PY %	650,073.78	2,093,540.75	2,888,258.77	2,214,686.58	2,432,245.12	2,333,844.38	2,234,034.98	2,363,518.05	2,544,375.51	2,301,124.36	2,300,751.36	2,300,751.36	0.00	26,857,205.00	
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	1,220,299.00	1,220,299.00	
Total Salary and Benefits		650,073.78	2,093,540.75	2,888,258.77	2,214,686.58	2,432,245.12	2,333,844.38	2,234,034.98	2,363,518.05	2,544,375.51	2,301,124.36	2,300,751.36	2,300,751.36	1,220,299.00	27,877,504.00	
Operating Expenditures	PY %	677,084.25	506,400.80	478,955.02	566,396.93	330,738.68	256,023.48	1,077,166.82	271,929.43	219,679.07	395,457.81	1,290,306.36	1,290,306.36	0.00	7,362,445.00	
Prepaids	Accrual only	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Operatings Expenses		677,084.25	506,400.80	478,955.02	566,396.93	330,738.68	256,023.48	1,077,166.82	271,929.43	219,679.07	395,457.81	1,290,306.36	1,290,306.36	0.00	7,362,445.00	
Transfers Out - Adult Ed	Apportionment schedule	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Transfers Out - Cafeteria	June	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	225,391.00	0.00	0.00	0.00	225,391.00	
TOTAL DISBURSEMENTS		1,327,158.03	2,599,941.55	3,367,213.79	2,781,083.51	2,762,983.80	2,591,867.86	3,311,201.80	2,635,447.48	2,764,054.57	2,921,973.17	3,591,057.72	3,591,057.72	1,220,299.00	35,465,340.00	

D. BALANCE SHEET TRANSACTIONS		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	Accruals	Total
Assets and Deferred Outflows															
Cash Not in Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,195,181.00	1,195,181.00
State Aid PY		898,798.00	729,273.00	715,248.00	715,248.00	462,808.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-3,521,375.00	0.00
GEER A/R		0.00	0.00	108,333.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-108,333.00	0.00
ESSER II A/R		0.00	0.00	649,479.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-649,479.00	0.00
IPI A/R		0.00	437,369.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-437,369.00	0.00
Due from other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resrcs	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Undefined Objects		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL ASSETS		898,798.00	1,166,642.00	1,473,060.00	715,248.00	462,808.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-3,521,375.00	1,195,181.00
Liabilities and Deferred Inflows															
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability Accounts	9544 & 9560 (s/b 0)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resrcs	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Undefined Objects		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating															
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		898,798.00	1,166,642.00	1,473,060.00	715,248.00	462,808.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-3,521,375.00	1,195,181.00

B. RECEIPTS															
Principal Apportionment															
Property Tax	20/21 cash flow	0.00	0.00	0.00	4,301.87	451,844.20	3,494,340.36	414,475.06	31,663.10	0.00	2,073,278.94	433,388.24	433,388.24	7,336,680	
Federal Revenues															
Other Federal Revenue	20/21 cash flow	0.00	28,106.00	0.00	169,465.40	101,958.69	7,148.52	715,509.58	13,734.80	291,518.36	31,752.76	87,759.94	107,336.27	1,554,310	
Other State Revenues															
All Other State Revenue	20/21 cash flow	0.00	257,141.03	110,727.84	62,852.00	187,706.00	118,255.99	77,608.00	62,852.00	136,649.00	203,086.16	18,551.69	119,280.29	1,354,710	
Other Local Revenues															
Interagency services - all other	20/21 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	20/21 cash flow	1,903.49	11,755.91	18,917.88	2,849.24	2,897.26	17,102.95	133,377.52	56,455.50	7,679.08	20,992.24	21,425.97	21,425.97	316,783	
C. DISBURSEMENTS															
Salaries & Benefits	20/21 cash flow	581,557.99	1,872,887.95	2,583,845.12	1,981,265.38	2,175,893.91	2,087,864.31	1,998,574.52	2,114,410.47	2,276,206.10	2,058,592.88	2,058,259.19	2,058,259.19	23,847,617	
Operating Expenditures	20/21 cash flow	579,375.73	433,323.23	409,838.09	484,861.45	283,010.52	220,788.69	921,723.28	232,687.90	187,977.67	338,390.18	1,104,105.13	1,104,105.13	6,299,987	

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%	Reports Feb & June
State Aid PY Adjustment	E.C. Princ Appt Schedule	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	6.00%	3.29%	1.26%	1.26%	1.26%	0.00%	13.07%	
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%	Reports Feb & June
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%	Reports Feb & June
Property Tax	PY %	0.00%	0.00%	0.00%	0.00%	6.16%	47.63%	5.65%	0.43%	0.00%	28.26%	5.91%	5.91%	100.00%	x
In-Lieu	In-Lieu w/s	0.00%	8.00%	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%	25.00%	0.00%	25.00%	25.00%	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 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%	25.00%	0.00%	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%	1.81%	0.00%	10.90%	6.56%	0.46%	46.03%	0.88%	18.76%	2.04%	5.65%	6.91%	100.00%	x
Other State Revenues															
Lottery	Rec Qtrly (following month)	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	75.00%	
Other State Revenue															
Bus Replacement	December	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%	18.98%	8.17%	4.64%	13.86%	8.73%	5.73%	4.64%	10.09%	14.99%	1.37%	8.80%	100.00%	x
Other Local Revenues															
Interest	Rec Qtrly (following month)	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	75.00%	
Interagency services															
Transp. OE Home to Sch.	Quarterly	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	100.00%	
SDC Pass Through	pass-thru schedule	0.00%	0.00%	0.00%	0.00%	0.08%	7.80%	74.77%	13.90%	0.00%	0.00%	0.00%	0.00%	96.55%	
SDC AB 602	BCOE payment schedule	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	100.00%	
E-Rate	PY%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%	
Other Local Revenue	PY%	0.60%	3.71%	5.97%	0.90%	0.91%	5.40%	42.10%	17.82%	2.42%	6.63%	6.76%	6.76%	100.00%	x
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 %	2.44%	7.85%	10.83%	8.31%	9.12%	8.75%	8.38%	8.87%	8.54%	8.63%	8.63%	8.63%	100.00%	x
Prepaids	Accrual only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Operating Expenditures	PY %	9.20%	6.88%	6.51%	7.69%	4.49%	3.50%	14.63%	3.69%	2.98%	5.37%	17.53%	17.53%	100.00%	x
Transfers Out - Adult Ed	P.A. w/s %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	Reports Feb & June
Transfers Out - Cafeteria	April	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%	

D. BALANCE SHEET TRANSACTIONS														
Assets and Deferred Outflows														
Cash Not in Treasury	July	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	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%	fix in June
Due to Other Funds	September	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	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%	Recerts Feb & June
Unearned Revenues	Not a cash transaction	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	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%	