

**OROVILLE UNION HIGH SCHOOL DISTRICT
BOARD OF TRUSTEES**

REGULAR MEETING AGENDA

Wednesday, June 28, 2023, 5:15 p.m. at the District Office, located at 2211 Washington Avenue, Oroville, CA 95966

CALL TO ORDER

ROLL CALL

Scott Damon, Amber Englund, Bonnie King, Ray Sehorn and Tyler Smith

PLEDGE OF ALLEGIANCE

APPROVAL OF AGENDA VARIANCE

RECOGNITION OF INDIVIDUALS WHO WISH TO SPEAK ON NON-AGENDA ITEMS

At this time, the President will invite anyone in the audience wishing to address the Board on a matter not listed on the agenda to step to the podium, state their name for the record and make their presentation. Presentations are **limited to three (3) minutes per person and fifteen (15) minutes per subject**. The Board is prohibited by State law from taking action on any item not listed on the agenda, except under special circumstances as defined in the Government Code.

RECOGNITION OF INDIVIDUALS WHO WISH TO SPEAK ON AGENDA ITEMS

At this time, the President will invite anyone in the audience wishing to address the Board on a matter listed on the agenda to step to the podium, state their name for the record and make their presentation. Presentations are **limited to three (3) minutes per person and fifteen (15) minutes per subject**

NEW BUSINESS

1. 21-24 Local Control Accountability Plan (LCAP) (Willenberg)

A public hearing on this item was held at the June 21, 2023 board meeting. There were no comments from the audience or board. The LCAP is now being presented for approval. **Recommend approval**

Enclosure

2. 23/24 Original Budget (Watts)

A public hearing on this item was held at the June 21, 2023 board meeting. There were no comments from the audience or board. The budget is now being presented for approval. **Recommend approval**

Enclosure

3. Addendum to the 23/24 Finals site Contract (Willenberg)

Due to Google Translate being phased out, the District is seeking approval to add Weglot to the Finals site contract so users have the ability to view the website in five different languages: Spanish, Hmong, Arabic, Punjabi and Tagalog. The cost is \$1000 per year and will be paid with LCFF Supplemental and Concentration funds. **Recommend approval**

Enclosure

REGULAR BOARD AGENDA FOR JUNE 28, 2023

4. Personnel Assignment Order

Approval is requested for the following Personnel Assignment Order:

Certificated

Classified

Lori Taylor
Food Service Worker
Change from 3.5hrs p/day to 4.0hrs p/day
Effective 7/1/2023

CLOSED SESSION

- **Personnel-Gov't. Code 54957** [Public employee employment/discipline/dismissal/release]

RESULTS OF CLOSED SESSION

ADJOURNMENT

The meeting will be adjourned to the next regular board meeting scheduled for Wednesday, **July 26, 2023,** at 5:30 p.m. in the Transportation Conference Room.



LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Oroville Union High School District

CDS Code: 04-61515-0000000

School Year: 2023-24

LEA contact information:

Dr. Corey Willenberg

Superintendent

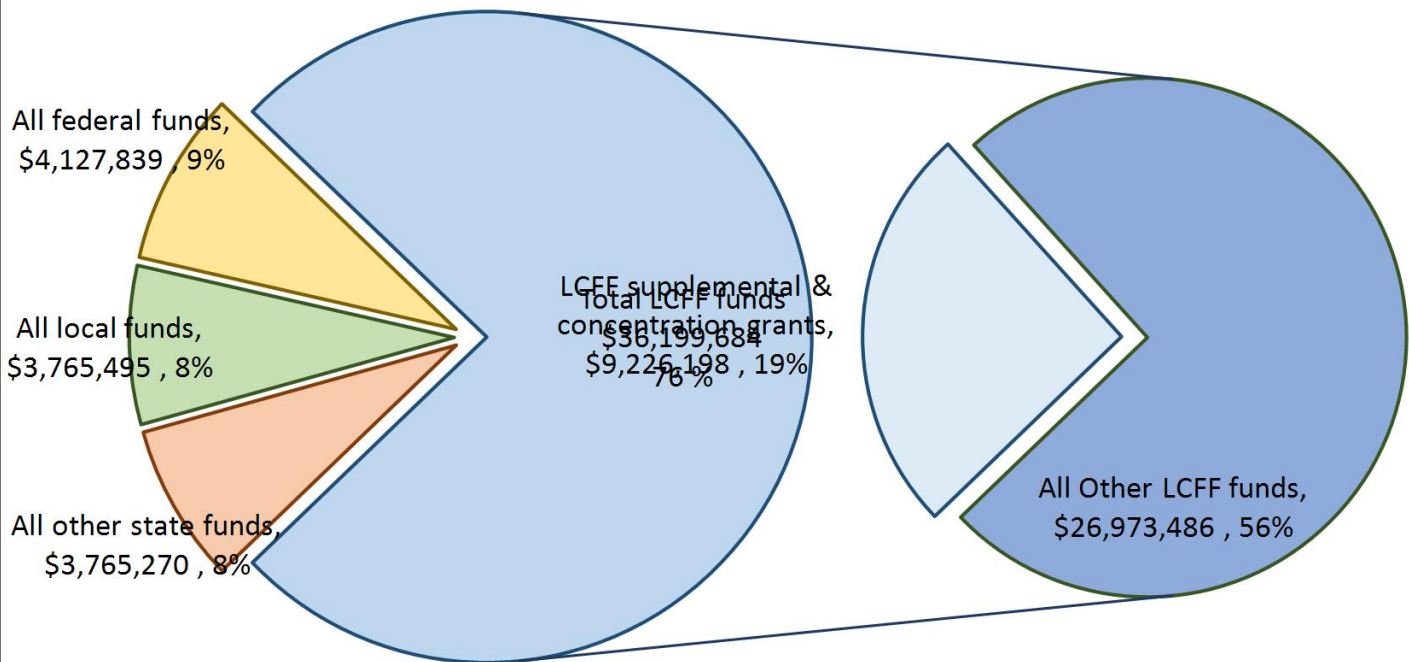
cwillenb@ouhsd.net

(530)-538-2300, ext. 1107

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

Budget Overview for the 2023-24 School Year

Projected Revenue by Fund Source

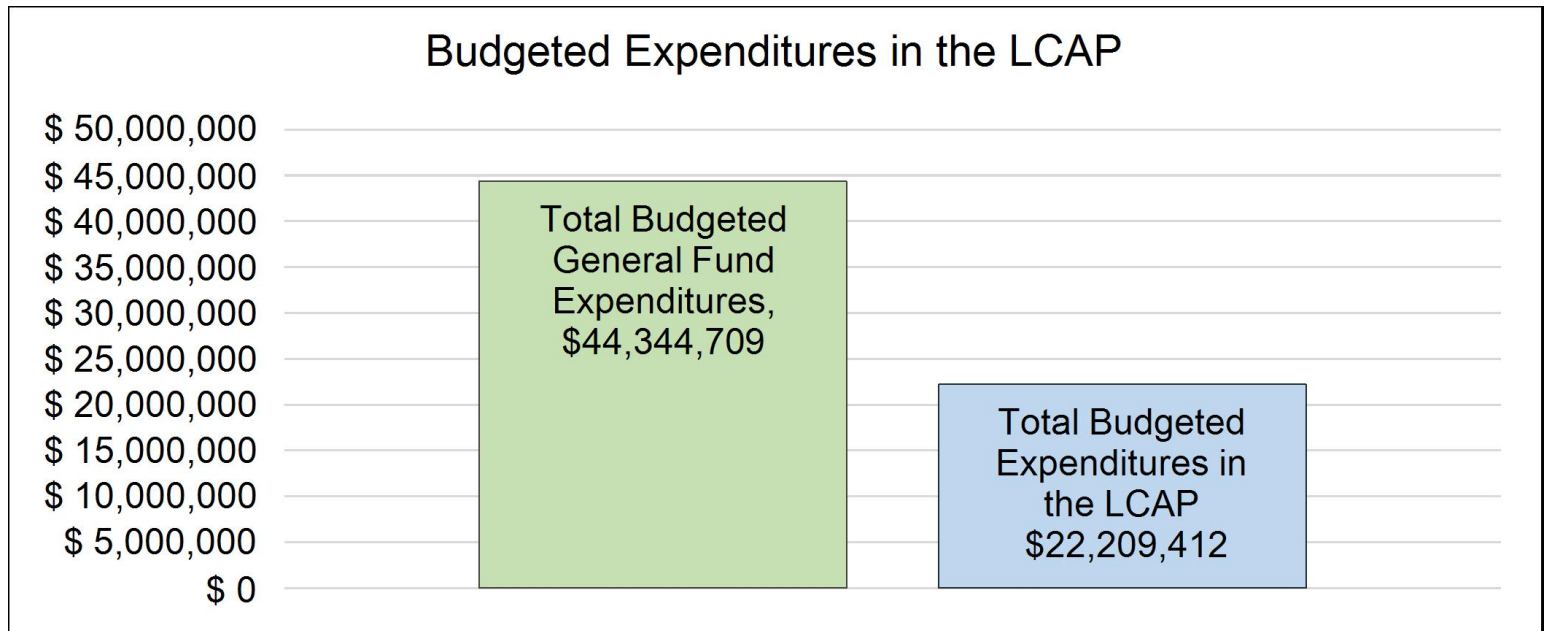


This chart shows the total general purpose revenue Oroville Union High School District expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Oroville Union High School District is \$47,858,288, of which \$36,199,684 is Local Control Funding Formula (LCFF), \$3,765,270 is other state funds, \$3,765,495 is local funds, and \$4,127,839 is federal funds. Of the \$36,199,684 in LCFF Funds, \$9,226,198 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

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



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

The text description of the above chart is as follows: Oroville Union High School District plans to spend \$44,344,709 for the 2023-24 school year. Of that amount, \$22,209,412 is tied to actions/services in the LCAP and \$22,135,297 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

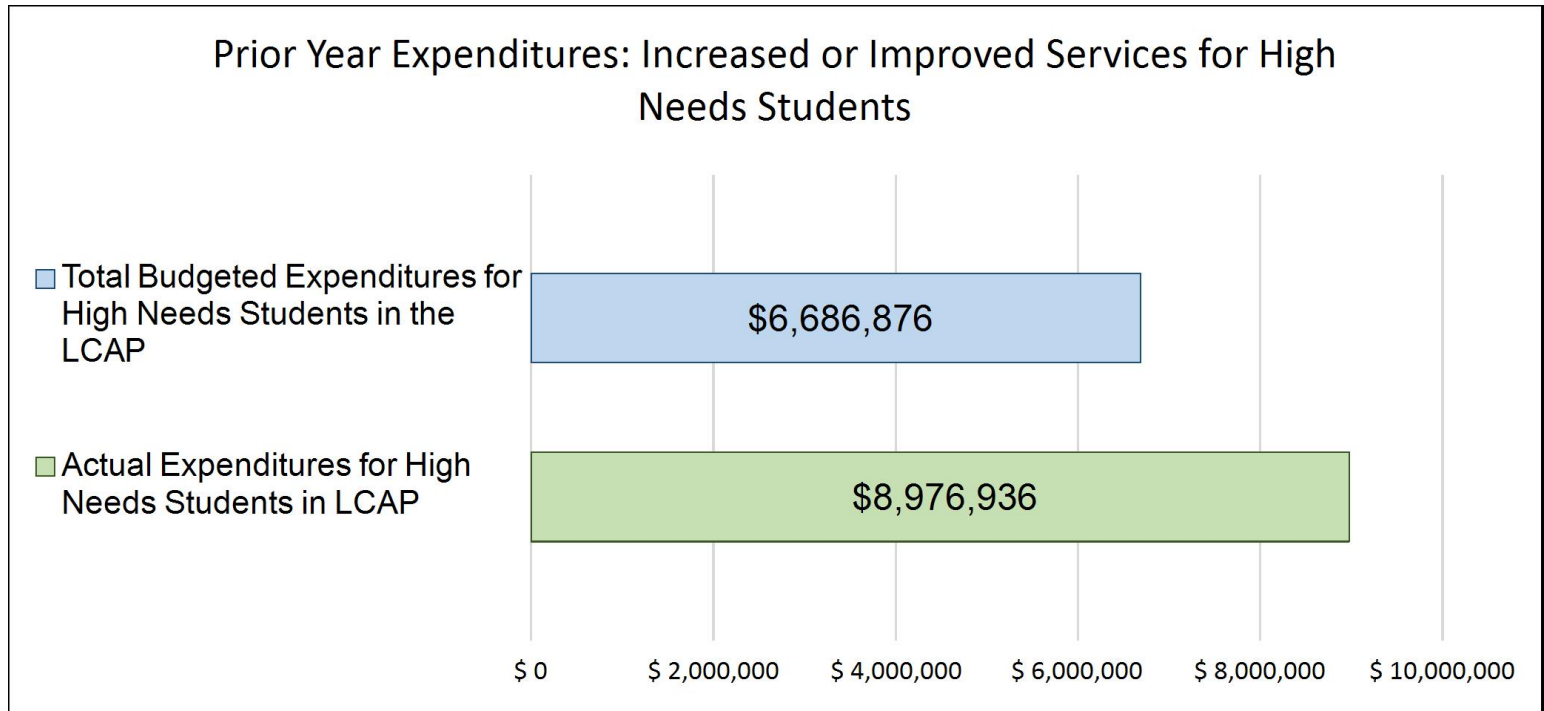
The LCAP does not reflect the entire General Fund budget. The District has defined those programs and services required to provide a basic educational program as its core program. The core program expenditures that do not address the LCAP goals are not included in this document. Examples of core program expenditures include teacher salaries, benefits and instructional materials for classes required for graduation, instructional and transportation costs for students with disabilities, instructional costs for students attending the required minimum day for the continuation school, district and school administration costs, health benefits for retirees, utilities, insurance and debt service payments. The complete budget is available for viewing at the OUHSD District Office at 2211 Washington Ave, Oroville, CA 95966, or on the District's website (www.ouhsd.org).

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

In 2023-24, Oroville Union High School District is projecting it will receive \$9,226,198 based on the enrollment of foster youth, English learner, and low-income students. Oroville Union High School District must describe how it intends to increase or improve services for high needs students in the LCAP. Oroville Union High School District plans to spend \$9,252,536 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

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



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

The text description of the above chart is as follows: In 2022-23, Oroville Union High School District's LCAP budgeted \$6,686,876 for planned actions to increase or improve services for high needs students. Oroville Union High School District actually spent \$8,976,936 for actions to increase or improve services for high needs students in 2022-23.



Local Control and Accountability Plan

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

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Oroville Union High School District	Dr. Corey Willenberg Superintendent	cwillenb@ouhsd.net (530)-538-2300, ext. 1107

Plan Summary [2023-24]

General Information

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

We are the Oroville Union High School District and we are glad you are here!

Community and connection are central to who we are. Students, teachers and staff are all part of the OUHSD family. What makes us unique is our deep roots in the Oroville community in Butte County, which is about seventy miles north of Sacramento, and is surrounded by natural beauty and countless opportunities for recreation in both rural and urban environments. With two comprehensive high schools, a continuation high school, a community day school, and an adult school, our district is a close-knit community where every student and employee knows and cares for each other in a safe, nurturing and supportive environment.

About Our Schools

Oroville High School was founded in 1892 and is the oldest high school in the district. The eighteen-acre campus serves approximately 867 students. Las Plumas High School was established in 1960 as the second comprehensive high school. The sixty-four-acre campus serves approximately 1,224 students. Both comprehensive high schools offer a variety of academic, career and technical education, and visual and performing arts classes as well as extracurricular opportunities to prepare students for postsecondary education and careers after high school.

As a continuation high school, Prospect High School provides a positive and supportive learning environment giving its 89 students the opportunity to make up and earn credits to earn their high school diploma while gaining the knowledge, attitudes and skills necessary to make good choices and find success in their career, family and life.

The Oroville Community Day School did not have students during the 21-22 school year. CDS provides a smaller environment to assist students with modifying behavior, earning academic credits and completing all of the requirements necessary to transition to Prospect High School or transfer back to Las Plumas High School or Oroville High School to earn their high school diploma. The current enrollment at CDS is 9 students.

The Oroville Adult Education Career and Technical Center serves approximately 1,500 youth and adults with academic and vocational programs through its adult education program, and also houses our Adult Transition Center and the district's independent study and home hospital programs.

Through using upgraded technology, providing equitable educational opportunities for every student, and supporting academic and career technical educational options, we have a passion to ensure that each student will have a goal and be college and/or career-ready, so that they are prepared for the workplace and an economically competitive society.

Oroville is the seat of Butte County, which comprises the primary source of income for the city's population of 20,737 residents (55,000 in the greater Oroville area). Other significant sources of income are agriculture, light manufacturing, tourism, retail trade services, transportation,

public utilities, construction, finance, government and public administration. The 2019 median household income in the city was \$34,428. We have made great strides to provide students with quality educational opportunities, such as Career and Technical Education pathways in Agriculture, Automotive, Culinary Arts, Engineering, Graphic Design, and Manufacturing. We have been focusing professional development funds on improving instruction districtwide in the areas of mathematics, special education, and science as well as implementing Culturally Responsive Positive Behavior Intervention Supports (CR-PBIS). OUHSD currently has a student enrollment of 2,427 students. The majority ethnicity of our student population is 3.5% African American, 7.5% American Indian/Alaska Native, 12.3% Asian, 21.3% Hispanic, and 49.2% White. OUHSD has an unduplicated student population of 85.1% (4.5% English Learners, 79.5% Low Income and 1.1% Foster Youth).

Reflections: Successes

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

During the 22-23 school year, a lot of great things have taken place in the Oroville Union High School District. The Board developed a one time expenditure list to address safety, facility and HVAC issues. OUHSD has improved communication via our website, Parent Square and social media. OUHSD has won three awards from the California School Public Relations Association (CALSPRA) for our social media presence and our Community Bulletin designed to share student data with parents and the community. OUHSD increased our 21-22 Graduation Rate to 87.9% for all students from 83.5% in 20-21. OUHSD has three social workers and six Targeted Case Managers/Family Liaisons to address student mental health issues.

Reflections: Identified Need

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

For the 23-24 school year, our focus will be on increasing the graduation rate, decreasing the chronic absenteeism rate at all schools, and improving our College/Career Readiness numbers so more students are deemed "Prepared." The 2020 California School Dashboard indicator shows that only 26.4% of all students, 3.1% of English Learners, 72.5% of Socio Economically Disadvantaged, 0% for Students with Disabilities, 8.3% for Foster Youth and 6.9% Homeless were deemed "Prepared". The overall suspension rate for all students increased to 5.5% during the 21-22 school year. Homeless students (13.59%) and Foster Youth (13.5%) had the highest percentage of suspensions. OUHSD had six expulsions during the 21-22 school year. OUHSD needs to look at ways to increase student performance on the State math, ELA and science assessments. During the 21-22 school year, 47.06% of all students met or exceeded the standards in ELA, 33.38% of all students met or exceeded the standards in math, and 29.45% of all students met or exceeded the standards in science. Per the California School Dashboard, in ELA testing, all students scored 79 points below standard, American Indian students scored 121.2 points below standard, English Learners scored 84.4 points below standard, Hispanic students scored 94.9 points below standard, Homeless students scored 150.5 points below standard, Socio Economically Disadvantaged students scored 82 points below standard, Students with

Disabilities scored 177.1 points below standard, White students scored 91.2 points below standard and Asian students scored 10.3 points above standard. Per the California School Dashboard, in Math testing, all students scored 150.4 points, below standard, American Indian students scored 176.7 points below standard, English Learners scored 185.1 points below standard, Hispanic students scored 158.7 points below standard, Homeless students scored 212.9 points below standard, Socio Economically Disadvantaged students scored 159.7 points below standard, Students with Disabilities scored 227.8 points below standard, White students scored 157.3 points below standard and Asian students scored 97.9 points below standard. The major focus of our schools in 23-24 is to fully implement Culturally Responsive Positive Behavior Intervention Supports (CR-PBIS), present Social Emotional Learning lessons weekly, reimplement Professional Learning Communities, and improve performance on the State ELA and math exams.

LCAP Highlights

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

Our LCAP goals have been updated to: 1) Provide equitable educational opportunities to every student; 2) Provide a safe, nurturing and supportive environment to every student using Culturally Responsive Positive Behavior Intervention Supports (CR-PBIS) as a framework; and 3) Every student will have a goal for college and/or careers, and our district will prepare each for participation in those opportunities. We are using these goals to frame education for all students. We have significantly increased communication with stakeholders by producing a community newsletter twice monthly and utilizing social media daily to publicize events and activities in the district and at our schools. Students were issued a Chromebook and a hotspot (if necessary) to provide better access to the Internet. OUHSD will have a full time School Resource Officer at OHS, PHS, and CDS and a fulltime School Resource Deputy at LPHS and CDS for the 23-24 school year. During the LCAP process OUHSD is concentrating goals and actions on improving safety, instruction, facilities, and supports for students and to improve performance on the California School Dashboard Indicators.

Comprehensive Support and Improvement

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

Schools Identified

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

Prospect High School is the only school in the Oroville Union High School District eligible for comprehensive support and improvement.

Support for Identified Schools

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

OUHSD has contracted with Thrive, an organization that led the district in a strategic planning process. The process looked at how the district serves students and determine ways we can improve services and academic achievement for students. Specifically for Prospect High School, input was gathered which is being used to restructure the instructional day for students beginning with the 23-24 school year.

Prospect is also looking to find ways to improve school culture, develop site-wide assessments, implement targeted interventions for students earning less than 10 credits a block, continuing implementation of PBIS, as well as looking for ways to improve supports for students.

Monitoring and Evaluating Effectiveness

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

OUHSD will work with the Prospect staff and principal to identify needs that need to be addressed to improve California School Dashboard Indicators (Graduation Rate, College/Career Readiness, Absenteeism, ELA, math and science assessment performance). We currently have the following structures, assessments and processes in place follow up when students are not attending school, students that are not progressing towards graduation and students that have barriers that are interfering with academic performance. Prospect has a weekly advisory to address SEL lessons, soft skills, school attendance and getting on track to graduate with credit accrual. Prospect has developed their Single Plan for Student Achievement (SPSA) for the 23-24 school year. OUHSD will provide support with curriculum, assessment, instruction and EL's on a regular basis during the 23-24 school year.

Engaging Educational Partners

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

Public stakeholder meetings were held via Zoom on March 6, 2023 and in person April 6, 2023 to solicit input and review data. No parents, students or community members attended either meeting. The LCAP is listed as an information item on each Board of Trustees meeting agenda so the district can provide updates and solicit additional public input. The Superintendent presented the LCAP mid year data to the Board on March 15, 2023. The Board-appointed Supportive School Climate Advisory Committee which also served as the Parent Advisory Committee (PAC) was established in 20-21, which is comprised of parents, students, teachers, administrators, non-profit organizations, and community organizations. The Supportive School Climate Committee held three meetings via Zoom on November 7, 2022, February 6, 2023, and May 8, 2023. The committee's purpose is to assist the district with improving instruction and school culture and climate for all students. The Supportive School Climate Committee meetings are open to the public and the public can give input on district operations. Our LCAP was presented at each of the three meetings held this year. The district met with the Butte County SELPA to consult on this year's LCAP as required by law on April 26, 2023. LCAP surveys were distributed electronically to parents, community members, students and staff in February 2023. OUHSD contracted with Thrive a non profit organization to develop a Portrait of a Graduate and develop a plan to improve schools in the Oroville Union High School District. During Thrive's information gathering process, over 1,095 students, staff, parents, community members and elected officials provided input on improving OUHSD schools. All input from our stakeholders was used to develop the goals and actions in this document. Elements of the LCAP were discussed with bargaining unit groups through negotiations several times during the school year and complete drafts of the documents were provided to both union presidents for review and input. OUHSD participated in a Federal Program Monitoring review this year. During the process ELL parents were contacted to participate in the review and give input to updating the OUHSD ELD Master Plan. Drafts of the LCAP were posted on the district's website and an email address was established for stakeholders to provide input. The District gave the most recent draft of the LCAP to DELAC meeting participants on May 11, 2023. Elements of the OUHSD LCAP were presented at every monthly OUHSD Board of Trustees meeting. Survey results were presented to the Board for discussion at the April 2023 meeting and the May 2023 meeting. A draft of the OUHSD LCAP was presented at the May 17, 2023 Board meeting for discussion and input. OUHSD presented Local Indicators to the Board as required by law at the June 21, 2022 Board meeting with the LCAP and proposed budget.

A summary of the feedback provided by specific educational partners.

As a result of the stakeholder meetings, educational partner input and discussions, the district maintained three overarching goals and priorities within each goal. Input from stakeholders showed the following recommendations (in no particular order):

What areas should the district focus on in the next two years? The majority of the input from educational partners is in parenthesis:

- Focus on good first instruction in all classes (Board, parents and students)
- Increase college readiness (Board, parents and students)
- Increase career readiness (Board, parents and students)
- Build a positive school community (staff, students and parents)
- Create ways to improve parent involvement (Board and parents)

Lower class sizes (staff)
 Increase the number of CTE pathways (staff and parents)
 Smaller class sizes in shop classes (staff)
 Career Exploration, Career Readiness, Personal Finance, and Placements (Board, parents and staff)
 Offer additional CTE pathways relevant to student interests and community needs (staff, community and parents)
 Continue to provide resources and training to fully implement CR-PBIS and PLC's (Board and staff)
 Provide resources to reinvigorate Professional Learning Communities (PLC's)(Staff)
 Counselors need to meet with all 9th graders to develop a 4 year plan and follow up with them regularly regarding progress (Board and parents)
 Continue to highlight pathways in CTE (staff and parents)
 Continue to have CTE as a presence including funding (Board, staff and parents)
 Increase graduation rate (Board, staff and parents)
 Continue outreach to students (Board, parents, staff and students)
 Expand work internships for CTE students (staff and students)
 Student Success Workshops-college and career readiness (Board, staff and students)
 Provide opportunities for work based learning (staff, students and parents)
 Consider a CTE coordinator that focuses on placements in job sites (staff)
 Contract with local law enforcement for SRO's at all OUHSD schools (staff, students, Board and parents).
 Provide tutoring for core subjects ((staff, students, Board and parents)
 Provide credit recovery opportunities on campus for students (staff, students, Board and parents)

What other areas should be a focus?:

Increase transportation (Board, parents and staff)
 Implement a 7 period day (Board and parents)
 Increase future diversity through Student Teacher Intern Placements / Internships (Board, community, parents and staff)
 Diversity in staff is essential (parents and community)
 Offer programs to help students succeed in Advanced Placement classes (Board, parents and students)
 Improve outreach to families and communication to students (Board, staff and students)
 Provide athletic trainers for each comprehensive schools(staff and parents).
 Continue to improve facilities throughout the district.

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

Input from stakeholders drove the amendments made to the 2022-2024 LCAP, which include continuing to focus on identified goals and actions in those key areas. After reviewing the data in the areas of attendance, graduation rates, college and career readiness, academic

performance data (AP tests, CAASPP data, ELPAC), and the number of students completing A-G requirements, it was determined that the District should focus on assisting all students with developing a four-year high school plan when they enter as freshmen to focus on meeting their postsecondary and/or career goals. It was also suggested the District explore more ways to assist students in searching for colleges, applying to colleges, completing financial aid forms, and providing students with work skills. Stakeholders also believe that administration needs assistance with monitoring California School Dashboard indicators and developing strategies to improve performance in all of the areas measured as well as the district continuing to implement Culturally Responsive-Positive Behavior Intervention Supports (CR-PBIS) to reduce disproportional discipline and improve school culture. After receiving feedback from educational partners, OUHSD will be adding two custodians to aide in keeping the school sites clean. OUHSD is also contracting to bring Athletic Trainers to both comprehensive high schools to make sure our student/athletes stay healthy.

Goals and Actions

Goal

Goal #	Description
1	Provide equitable educational opportunities for all students

An explanation of why the LEA has developed this goal.

Our California School Dashboard Indicators show that we are not serving students equitably. We will use California School Dashboard metrics to monitor progress on graduation rate, chronic absenteeism, college and career readiness, and suspensions/expulsions.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
District Graduation Rate for all students (Priority 5 Pupil Engagement)	19-20 Data 89.5% All 60.3% SWD 100% Foster Youth 82.4% EL's 90.4% SED 89.4% LPHS 96.0% OHS 56.3% PHS	2021 Data 83.5% All 68.1% SWD N/A Foster Youth 76.9% EL's 82.0% SED 89.3% LPHS 93.9% OHS 48.6% PHS	2022 Data 87.9% All 77.1% SWD N/A Foster Youth N/A EL's 86.8% SED 90.8% LPHS 93.1% OHS 60.6% PHS		94% All 80% SWD 100% Foster Youth 85% EL's
College/Career Readiness Indicator (Priority 8 College/Career Indicator) for all students deemed "Prepared"	19-20 Data All 26.4 SWD 0% EL 23.5% African American 11% American Indian 14.9% Asian 52.4%	20-21 Data All 21.0% SWD 0% EL 3.1% African American 1.5% American Indian 5.3% Asian 25.2%	2022 Data Not reported for 2022		All >40% SWD >40% EL >40% African American >40% American Indian >40% Asian > 60%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	Hispanic 20.4% White 25.5% SED 22.9% Homeless 14.8%	Hispanic 16.8% White 48.1% SED 72.5% Homeless 6.9%			Hispanic >40% White >40% SED >40% Homeless >40%
Chronic Absenteeism Rate for all students (Priority 5 Pupil Engagement)	18-19 Data All 26% LPHS 21.5% OHS 21.5% CDS 93.9% PHS 86.1% SWD 38.89% Foster Youth 42.4% EL's 16.2% SED 29.7%	20-21 Data All 26% LPHS 21.5% OHS 21.5% CDS 93.9% PHS 86.1% SWD 38.89% Foster Youth 42.4% EL's 16.2% SED 29.7%	2022 Data All 45.2% LPHS 40.1% OHS 47.1% PHS 93.2% SWD 48.6% Foster Youth 45.7% EL's 30.9% SED 48.6%		All <15% SWD <20% Foster Youth <20% ELs <15%
Student Performance on Advanced Placement Exams (score of "3" or better on all exams taken) (Priority 4 Pupil Achievement)	19-20 Data 68% scored a "3" or better on all exams taken)	20-21 Data OHS-66 students took 122 exams and 30% scored a "3" or better. LPHS-57 students took 96 exams and 32% scored a "3" or better.	2022 Data During the 2021-2022 school year, 129 AP exams were taken. At Las Plumas, 25 (19%) of students scored a "3" or better. At OHS, 15 ((12%) of students scored a "3" or better.		>75% scored a "3" or better on all exams taken)
School Facilities in "Good Repair" per CDE Facility	Average FIT score for all facilities is 90.28%	Average FIT score for all facilities is 92.07%	Average FIT score for all facilities is 87.25%		>Over 90% average for all facilities

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Inspection Tool (FIT) Priority 1 Basic)					
Teachers Fully Credentialed and Appropriately Assigned (Priority 1 Basic)	100% appropriately credentialed and assigned as measured by Williams Act criteria.	100% appropriately credentialed and assigned as measured by Williams Act criteria.	100% appropriately credentialed and assigned as measured by Williams Act criteria.		100% appropriately credentialed and assigned as measured by Williams Act criteria.
Standards aligned instructional materials for all students (Priority 1 Basic)	All students have standards aligned instructional materials.	All students have standards aligned instructional materials.	All students have standards aligned instructional materials.		Continue to have all students with standards aligned instructional materials as measured by Williams Act.
Parent engagement and parent input (Priority 3 Parent Involvement)	Engage parents and community members in school district by using dialer/community newsletters/social media. An average of 2,041 people have viewed the OUHSD Community Newsletter. District held five Zoom meetings for parents and community members to provide input on the LCAP, Expanded Learning Grant and disciplinary practices.	Engage parents and community members in school district by using dialer/community newsletters/social media. An average of 3,928 people have viewed the OUHSD Community Newsletter. District held five Zoom meetings for parents and community members to provide input on the LCAP, Expanded Learning Grant and disciplinary practices. Have also held ELAC, DELAC and School Site	Engage parents and community members in school district by using dialer/community newsletters/social media. An average of 5,000 people have viewed the OUHSD Community Newsletter. District held five Zoom meetings for parents and community members to provide input on the LCAP, and Portrait of a Graduate. Have also held ELAC, DELAC and School Site Council meetings to		Continue to engage parents and community members in school district by using dialer/community newsletters/social media. The goal is to increase an average of 2,500 views on Community Newsletters. Increase the number of informational meetings via in-person and Zoom to ten yearly.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
		Council meetings to seek stakeholder input.	seek stakeholder input.		
Attendance Rate (Priority 5 Pupil Engagement)	19-20 Data OUHSD: 87.5% LPHS: 94.7% OHS: 92.5% PHS: 75.4%	20-21 Data OUHSD: 91.51% LPHS: 94.8% OHS: 94.04% PHS: 85.70%	2022 Data OUHSD: 85.23% LPHS: 88.08% OHS: 86.62% PHS: 64.62%		OUHSD: >90% LPHS: >95% OHS: >95% PHS: >80%
High School Dropout (Priority 5 Pupil Engagement)	19-21 Data OUHSD: 33 LPHS: 7 OHS: 3 CDS: 5 PHS: 18	20-21 Data OUHSD: 54 LPHS: 14 OHS: 5 PHS: 31	2022 Data OUHSD: 42 (.07%) LPHS: 16 (.06%) OHS: 10 (.04%) PHS: 15 (.23%)		<10 dropouts district-wide
Implementation of CA state Standards including how EL's will access the CCSS and ELD standards (Priority 2).	Full implementation of State Standards as observed by administration using informal walkthrough form.	Full implementation of State Standards as observed by administration using informal walkthrough form.	Full implementation of State Standards as observed by administration using informal walkthrough form.		Full implementation of State Standards as observed by administration using informal walkthrough form.
% of EL's who progress in English proficiency (Priority 4)	18-19 Data 6 students (10.71%) were Proficient on ELPAC. 58 students were tested.	20-21 Data 14 students (14.94%) were Proficient on ELPAC. 95 students were tested.	2022 Data 94 students (40.4%) were Proficient on ELPAC.		>20% of ELL's will show improvement on the ELPAC.
Reclassification Rate for English Learners	20-21 Data 11 (15.9%) total for OUHSD	21-22 Data 36 (19.05%) total for OUHSD	2022 Data 24 (26%) total for OUHSD		>16% of ELL's will be reclassified

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24

Actions

Action #	Title	Description	Total Funds	Contributing
1.1	Technology Replacement and Repair	Acquire, repair and replace Chromebooks for all students, upgrade Internet connectivity at all sites, purchase interactive boards, and provide professional development for staff.	\$1,139,721.00	Yes
1.2	Professional Development for all Staff	Focus professional development on CR-PBIS, Professional Learning Communities (PLC), Universal Design for Learning, strategies for assisting ELL's and ELD, technology and curriculum. OUHSD teachers have four additional contract days for professional development and collaboration.	\$567,718.00	Yes
1.3	Intervention for 5th Year Seniors	Students continuously enrolled in OUHSD schools that need extra time and support to complete High School diploma requirements.		No
1.4	Purchase Assessment Software for Targeted Support	Use MAP assessment as a universal screener to ensure appropriate placement in math and English classes as well as target interventions. IO Education Assessment Platform to identify student needs and targeted support.	\$14,100.00	Yes
1.5	Maintain and Expand Library Services	Provide library supervision during and after school, ensure library resources are current and in good condition, and use Follett software for library management.	\$142,302.00	Yes

Action #	Title	Description	Total Funds	Contributing
1.6	Outreach for Foster Youth by Social Workers and BCOE School Ties Program	Social Workers and Targeted Case Managers will provide outreach to Foster Youth and Homeless students and support services to assist them in completing a high school graduation requirements.	\$26,487.00	No
1.7	Social Emotional Learning	Eight Social Emotional Learning periods will be used to provide lessons on bullying, harassment, bias, suicide prevention and high school skills. Character Strong curriculum for 23-24 will be used district wide	\$5,000.00	Yes
1.8	Math, English, and Positive Behavior Interventions	Teachers on Special Assignment (TOSA) will assist with PBIS implementation and will monitor California School Dashboard Indicators and activities to assist students in improving math and English Language Art skills. We will fund intervention periods for math and English.	\$232,048.00	Yes
1.9	Tutorial Support and Push In Support for Students with Disabilities	Tutorial Support (push-in) for students with disabilities. Differentiation of instruction for diverse learners. Additional assistance for students is provided by classified Para-Educators in the classroom and one-on-one settings.	\$3,010,913.00	No
1.10	District ELD Coordinator	EL Coordinator - 20% (1 section)	\$26,281.00	Yes
1.11	Supplemental English Language Development Support Classes for all ELD students	Supplemental English Language Development support classes for EL students.	\$212,679.00	Yes

Action #	Title	Description	Total Funds	Contributing
1.12	Extended Instructional Hours from 15/week to 30/week at Prospect High School	Extended instructional hours from 15/week to 30/week at PHS gives students more opportunities to earn credits and graduate on time.	\$624,789.00	Yes
1.13	College Connection Program	Provide College Connection program to seniors who wish to complete their senior year at Butte College. Students can earn up to 11 credits per semester towards their AA/AS degree or transfer credits.	\$172,319.00	Yes
1.14	Maintain Facilities in Good Repair	Ensure all facilities are in good repair and are clean and safe as defined in the Williams Act Requirements.	\$1,443,304.00	No
1.15	Teachers and Staff are Appropriately Assigned and Credentialed	Ensure staff and teachers are appropriately assigned and credentialed as defined in the Williams Act Requirements	\$0.00	No
1.16	Sufficient Instructional Materials	Ensure all students have sufficient instructional materials as defined in the Williams Act Requirements. Review curriculum and make adoptions to align to California State Standards.	\$227,608.00	Yes
1.17	Collaborate with Butte College	Work with Butte College to offer concurrent and dual enrollment classes as well as the College Connection program.	\$0.00	No
1.19	Credit Recovery and Summer School	Credit recovery opportunities will be offered throughout the school year as well as a summer session for students to make up credits. Purchase Edgenuity software for credit recovery and independent study.	\$183,285.00	Yes
1.20	Provide Outreach to Incoming 9th Graders	The district will provide outreach and supports to incoming 9th graders through campus visits and freshman orientation.	\$12,502.00	Yes

Action #	Title	Description	Total Funds	Contributing
	to Assist Them in Transitioning to High School			
1.21	Provide Facilities to the Boys and Girls Club of the North Valley	The Boys and Girls Club of the North Valley has clubhouses on each comprehensive high school campus. They collaborate with the district to provide tutoring, social emotional supports and career exploration opportunities to our students.	\$52,000.00	Yes
1.22	Maintain and Expand the Independent Study Program	Prior to the 20-21 school year, the independent study program was limited to 120 students. Beginning with the 22-23 school year, the independent study/digital learning program will be expanded to accommodate 350 students.	\$1,788,776.00	Yes
1.23	Addition of Online Geography and Independent Study PE	With the addition of Online Geography and Independent Study PE, students can access Band, Spanish or CTE courses.	\$119,089.00	Yes
1.24	Additional Paths to a Diploma for Students with Disabilities	Review policies and procedures to explore additional pathways to a diploma and process for reducing Certificates of Completions.	\$0.00	No
1.25	Add additional staff to provide direct support to students	Provide staff to provide direct support to students. Additional Assistant Principal at OHS and LPHS, additional social worker and co-teachers to assist in the general education classrooms.	\$1,853,048.00	Yes
1.26	Reopen CDS	Going to open CDS beginning with the 22-23 school year. We will add a teacher, para educator and a supply budget .	\$336,503.00	Yes
1.27	Additional Custodians	Hire additional custodians to improve cleanliness at all of the school sites.	\$153,682.00	Yes

Action #	Title	Description	Total Funds	Contributing
1.28	Indian Education Coordinator	OUHSD will partially fund the Indian Education Coordinator position to provide educational support to Native American youth.	\$2,000.00	Yes
1.29	DataZone Contract	Contract with the Santa Clara Office of Education for DataZone which is a data dashboard that assists staff in monitoring student achievement, dashboard indicators and monitor data for equity.	\$13,000.00	Yes

Goal Analysis [2022-23]

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

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

All of the planned actions were implemented during the 22-23 school year. OUHSD began the school year with a group of teachers designing the Social Emotional Lessons. After reviewing the SEL curriculum available and appropriate for high school students, OUHSD contracted with Character Strong to provide Social Emotional Learning curriculum for our monthly SEL lessons. During the 23-24 school year, students will participate in SEL lessons three times a month. The reopening of Community Day School gave students an additional educational option in the Oroville Union High School District.

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

OUHSD did not plan to purchase SEL curriculum during the 22-23 school year. We contracted with Character Strong which became a cost that was not originally budgeted for in the original OUHSD LCAP. OUHSD also has one time monies allocated for professional development and so the amount originally budgeted in the LCAP for professional development was expended from LCFF dollars. OUHSD expanded the independent study program in 21-22 in response from some families that they did not want to participate in in person instruction on a daily basis. We were going to use one time funds for the expansion on independent study, but have decided to fund it out of LCFF funds. Attendance has been low for the last three years. OUHSD usually is funded on 91% of our enrollment, during the last few years, we have been funded at 83% of our enrollment. OUHSD will continue to employ a district ELD Coordinator. This position will monitor student data, provide professional development to ELD staff, coordinate with ELAC and DELAC committees to provide data and information

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

After conducting a goal analysis, OUHSD was able to offer students choice in educational environments, as well as provide students with excellent learning opportunities. OUHSD had an increase in students participate in the College Connection program (30), an increase in

students participating in the independent study program (365) and an increase in students attending Community Day School (15). If OUHSD did not offer additional options for students, some of those students would leave the district. Since the Pandemic, OUHSD has become a 1:1 district. The focus on integrating technology into instruction provides students with digital literacy. OUHSD believes that by providing quality professional development to staff, utilizing MAP assessment, expanding and maintaining library services, interventions, tutorial support, ELD classes, good facilities, and extended instructional hours at Prospect High all are actions that improve the instructional program, as well as improve the Graduation Rate for all students. Our partnership with BCOE, as well as using our social workers, counselors and Targeted Case Managers provide needed support to our Foster Youth and Homeless Youth.

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

After reviewing stakeholder input, and the CHKS survey, the restrooms at most of the school sites were not clean according to stakeholders. 24% of the students taking the CHKS survey, believed the school was not clean and tidy. To address the clean and tidy issue, OUHSD will add additional custodians for the 23-24 school year in order to improve cleanliness at all schools in the district. Chronic Absenteeism rose to 45% for all students during 21-22. OUHSD will develop a protocol to address attendance and develop steps to address absenteeism in a proactive basis. In Goal #1, OUHSD used metrics and actions that focused on the California School Dashboard Indicators. Graduation Rate increased for all student groups. We would like to see improvement on AP Exam performance with more students earning a "3" or better. School facilities are in good repair as determined by the Facility Inspection Tool (FIT). All teachers are fully credentialed, all instructional materials are Standards aligned, Parent engagement has improved, with a strong social media presence, community newsletters distributed bi-monthly during the school year, and an improved website where parents can access district information. The OUHSD attendance rate for all students fell to 85.23% which is down from the 20-21 school year. OUHSD rewrote the District EL Master Plan to reflect current Federal Program Monitoring (FPM) requirements.

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

Goals and Actions

Goal

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

An explanation of why the LEA has developed this goal.

OUHSD believes every student deserves a high school education in a safe, nurturing and culturally responsive environment. Students will likely attend school regularly and graduate on time in a safe, positive and nurturing learning environment. Reducing suspensions and expulsions will reduce the number of days students are excluded from school due to disciplinary issues.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
California Healthy Kids Survey question on school being a supportive and inviting place for students to learn). (Priority 6 School Climate)	71% agree (720 students) (17/18 data)(9th graders and 11th graders took the survey)	CHKS survey was administered to students grades 9-12. 1,143 students took the survey and 26% of respondents agreed school was supportive and an inviting place for students to learn.	CHKS survey was administered to students grades 9-12. 731 students took the survey and 40% of respondents agreed felt they were part of the school.		85% agree
Implementation of PBIS (Priority 6 School Climate)	Implementation of PBIS 19-20	Continued implementation of PBIS (teams created, handbooks created, implementation of Social Contracts, restorative practices used).	Continued implementation of PBIS (teams created, handbooks created, implementation of Social Contracts, restorative practices used).		Full implementation of PBIS all schools.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Suspension Rate (Priority 6 School Climate)	19-20 Data OUHSD 8.7% LPHS 7.1% OHS 8.1% PHS 18.0% CDS 29.0%	20-21 Data OUHSD .1% LPHS .1% OHS .2% PHS 0%	2022 Data OUHSD 5.5% LPHS 3.6% OHS 6.9% PHS 11.7%		<2% for all students and SWD
Expulsion Rate (Priority 6 School Climate)	All .25%	All 0 for 20-21	All 6 (.24%)for 21-22 LPHS 1 (.07%) OHS 4 (.38%) PHS 1 (.53%)		.25% for all students

Actions

Action #	Title	Description	Total Funds	Contributing
2.1	Monitor for Implementation of CR-PBIS	Independent Monitor to oversee implementation of the Department of Justice agreement and assisting the district in implementing CR-PBIS.	\$30,000.00	No
2.2	Social, Emotional and Health Supports	Provide additional Social Workers, School Nurse, School Psychologist, and Speech Therapist to assist students in addressing barriers that could interfere in their school success.	\$1,489,552.00	Yes
2.3	School Resource Officer/Deputy and Campus Security	Contract with the Oroville Police Department and Butte County Sheriff's Office for a School Resource Officer/Deputy services. Hire campus security for each 9-12 campus.	\$850,095.00	No
2.4	Targeted Case Manager/Family Liaison	This new position would assist Las Plumas High School, Oroville High School and Prospect High School unduplicated students with instructional and mental health needs as well as pursuing	\$770,786.00	Yes

Action #	Title	Description	Total Funds	Contributing
		opportunities to increase and improve parent and community engagement.		
2.5	Extra Curricular and Co-Curricular Opportunities	Offer athletics, clubs and other activities	\$1,235,298.00	Yes
2.6	Home to School Transportation	The district will provide home to school transportation	\$268,802.00	Yes
2.7	Incentives	The district will provide incentives for student attendance and positive behavior.	\$15,000.00	Yes
2.8	School Attendance and Achievement Review Team	The Superintendent will assemble a team of school staff and community members to assist students in addressing barriers to reduce truancy.	\$0.00	No
2.9	Provide Nutritious Meals	The district will provide meals to all students at no cost to the student.	\$1,284,267.00	No
2.10	Parent and Family Engagement	Improve communication with parents with social media, website and informational bulletins and newsletters.	\$98,984.00	Yes
2.11	Parent Involvement	Parent Square as a way to communicate with parents	\$13,000.00	Yes
2.12	Athletic Trainers	OUHSD will contract with a firm to provide athletic training services to athletic teams at OHS and LPHS.	\$166,000.00	Yes

Goal Analysis [2022-23]

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

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

OUHSD is in the third year of PBIS implementation. All schools in the district have adopted Safe, Respectful and Responsible as schoolwide expectations. OUHSD did not plan on having a School Resource Deputy at Las Plumas High for the 22-23 school year. The Butte County Sheriff's Office was able to provide a part time deputy for twenty hours a week from January 2023-June 2023. OUHSD was able to provide Home to School transportation with a combination of bus routes and van routes. Beginning with 23-24, OUHSD will fund six Targeted Case Managers from LCFF funds. OUHSD contracted with Character Strong in December to provide SEL curriculum for grades 9-12. OUHSD will have a weekly SEL lesson for all students beginning with the 23-24 school year. OUHSD offers monthly incentives for safe, responsible and respectful behavior at all sites, monthly attendance incentives and monthly staff and student recognition. OUHSD has three Social Workers in the district to address barriers to learning. OUHSD has contracted with a school nurse and an LVN to provide medical services to all students. OUHSD has funded athletics and extra curricular activities to provide students with opportunities to keep involved in their school. Parent and Family Engagement is an area that OUHSD did not improve on during the 22-23 school year.

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

OUHSD spent more for School Resource Officers in 22-23 due to the addition of a part time deputy at LPHS in January 2023. OUHSD worked with stakeholders to find additional mental health supports for students. We will contract with CARE Solace and Daybreak Medical for student counseling services for the 23-24 school year. Beginning with 23-24, OUHSD will fund six Targeted Case Managers from LCFF funds. OUHSD contracted with Character Strong in December to provide SEL curriculum for grades 9-12. OUHSD will have a weekly SEL lesson for all students beginning with the 23-24 school year. OUHSD offers monthly incentives for safe, responsible and respectful behavior at all sites, monthly attendance incentives and monthly staff and student recognition. OUHSD has three Social Workers in the district to address barriers to learning. OUHSD has contracted with a school nurse and an LVN to provide medical services to all students. OUHSD has funded athletics and extra curricular activities to provide students with opportunities to keep them connected to their schools.

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

Suspensions and expulsions were down at all school sites with the implementation of PBIS and alternatives to suspension. OUHSD has contracted with an outside consultant to make sure the district implements the California Department of Justice Stipulated agreement with fidelity. Naviance was not used during the 22-23 school year. OUHSD had moderate success in having students complete the FAFSA during the 22-23 school year. OUHSD originally planned on funding three Targeted Case Managers out of LCFF funds. Beginning with 23-24, OUHSD will fund six Targeted Case Managers from LCFF funds. TCM's have provided additional adults on school sites to de-escalate kids, address barriers to learning and follow up with students that have issues attending school on a daily basis.

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

OUHSD will contract with a firm to provide athletic trainers to our student athletes for the 23-24 school year. Feedback from educational partners indicated that student/athletes were not receiving evaluation of injuries by trained professionals during incidents that happened during games. The addition of athletic trainers will help us insure the health and safety of all student athletes in the Oroville Union High School District. OUHSD plans to have a full-time deputy from BCSO and a full time officer from OPD at OUHSD schools for the 23-24 school year. OUHSD added additional Targeted Case Managers to address barriers to learning. OUHSD will address website accessibility by contracting with an outside contractor to make sure the website is accessible to all. OUHSD is exploring alternative means to transport students to school on a daily basis. Beginning with the 23-24 school year, OUHSD will offer students bus passes through the B-Line as an alternative home to school transportation method. OUHSD worked with stakeholders to find additional mental health supports for students. We will contract with CARE Solace and Daybreak Medical for student counseling services for the 23-24 school year. OUHSD contracted with Character Strong in December to provide SEL curriculum for grades 9-12. OUHSD will have a weekly SEL lesson for all students beginning with the 23-24 school year.

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

Goals and Actions

Goal

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

An explanation of why the LEA has developed this goal.

OUHSD believes that every student should graduate from high school with skills and knowledge to be college ready and/or career ready. This goal was developed after reviewing the College and Career Readiness Dashboard indicator where 26.4% of OUHSD students were deemed "Prepared."

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Priority 4 Rate of students meeting UC/CSU requirements (a-g)	19-20 Data All 16% Asian 42% African American 5% Hispanic 9% White 14% SED 14% ELs 18% Homeless 5%	20-21 Data All 58.8% American Indian 42.9% Asian 78.8% African American 0% Hispanic 45.5% White 54% SED 60% ELs 75% Homeless 44.4%	2022 Data All 14% American Indian 7.5% Asian 27.5% African American 5.6% Hispanic 14% White 11.2% SED 11.8% ELs 4.8% Homeless 4.2%		All Students >30% Asian >50% African American >30% Hispanic >30% White >30% SED >30% ELs >30% Homeless >30%
Priority 4 Rate of students completing a CTE pathway	19-20 Data All 9% American Indian 13% African American 5% Asian 6% Hispanic 10%	20-21 Data All 14.5% American Indian 28.6% African American 0% Asian 3%	2022 Data All 15.7% American Indian 9.4% African American 13%		All Students >25% American Indian >25% African American >25% Asian >25%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	White 11% ELs 18% SED 9% SWD 5%	Hispanic 18.2% White 19% ELs 0% SED 14.7% SWD 0%	Asian 13.5% Hispanic 16.4% White 17.5% ELs 3.6% SED 14% SWD 9.4% Foster Youth 7.1%		Hispanic >25% White >25% ELs >25% SED >25% SWD >25%
Priority 4 % of pupils prepared for college by the EAP - ELA (11th grade CAASPP 3 or higher)	19-20 Data 54%	20-21 Data 49.01%	2022 Data 47.06% met or exceeded standards		% of pupils prepared for college by the EAP - ELA (11th grade CAASPP 3 or higher) will be >65%
Priority 4 % of pupils prepared for college by the EAP - Math (11th grade CAASPP 3 or higher)	19-20 Data 21%	20-21 Data 33.76%	2022 Data 33.38% met or exceeded standards		% of pupils prepared for college by the EAP - Math (11th grade CAASPP 3 or higher) will be >40%.
Priority 7 Course Access Number of CTE pathways Number of AP classes	20-21 Data 8 AP Courses OHS 9 AP Courses LPHS 4 CTE Pathways OHS 9 CTE Pathways LPHS	20-21 Data 8 AP Courses OHS 9 AP Courses LPHS 4 CTE Pathways OHS 9 CTE Pathways LPHS	2022 Data 10 AP Courses OHS 8 AP Courses LPHS 4 CTE Pathways OHS 9 CTE Pathways LPHS		9 AP Courses OHS 10 AP Courses LPHS or more 5 CTE Pathways OHS 10 CTE Pathways LPHS
Priority 4 Students completing a CTE pathway and met CSU/UC requirements.	19-20 Data 2/448 students or .45%	20-21 Data 86/575 or .15%	2022 Data 17 (24%) students districtwide		>10% of students will complete a CTE pathway and meet CSU/UC requirements.
Priority 4 % of pupils prepared for college -	18-19 Data 29.93%	20-21 Data 28.72%	2022 Data 29.45% met or exceeded standards		% of pupils prepared for college on Science (11th grade CAASPP

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Science (11th grade CAASPP 3 or higher)					3 or higher) will be >40%.

Actions

Action #	Title	Description	Total Funds	Contributing
3.1	Counselling Staff	Counselors, and counseling office staff will assist students with college/career readiness, developing four year plans and providing interventions for the schools' CR-PBIS program.	\$1,228,138.00	Yes
3.2	College/Career Guidance Technician	This new position will assist comprehensive high schools with college/career readiness, assisting students and parents with completing college applications, applying for FAFSA, scholarship information, and supporting counseling departments to provide excellent service to our students and families.	\$154,425.00	Yes
3.3	Purchase Naviance Software	The district purchased a two-year Naviance software license to facilitate four year academic plans and assist students with ACT, SAT and AP test preparation. After stakeholder input in 22-23, OUHSD will not purchase a Naviance license for the 23-24 school year.	\$0.00	No
3.4	Provide High Quality CTE Courses	The district will provide CTE courses and pathways at all schools.	\$2,195,011.00	No
3.5	Provide Additional Section Funds to Career and Technical Education and Visual and Performing Arts Classes	The district will provide additional funding to Career Technical Education and Visual and Performing Arts sections for materials, field trips and professional development.	\$50,900.00	Yes

Action #	Title	Description	Total Funds	Contributing
3.6	FAFSA Completion	Comply with AB 132 that requires all students complete a FAFSA	\$0.00	No
3.7	Career Exploration Class	Add class for students to explore career possibilities	\$0.00	No

Goal Analysis [2022-23]

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

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

There were not any substantive differences in planned actions and actual implementations of these actions.

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

OUHSD used funding from different sources to purchase supplies, materials, and improve classroom spaces for CTE and VAPA programs. The amount expended will be more than budgeted.

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

Without a College and Career Readiness Indicator for last year, OUHSD is unable to determine the effectiveness of our planned actions for 22-23. OUHSD dis use the College and Career Guidance Technicians to assist counseling staff in completing a FAFSA form. During the 2021-22 school year, Las Plumas High had 102 completed FAFSA forms, Oroville High had completed 82 FAFSA forms and Prospect High had 12 completed FAFSA forms. The Automotive program at Oroville High School became a Honda/Acura PACT program, the only high school program on the West Coast. 14% of all students met A-G requirements during the 21-22 school year. 24% of our students completed a CTE pathway as well as met A-G requirements. OUHSD is seeing changes in graduation rates, A-G completion and FAFSA completion with the actions in the LCAP.

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

OUHSD will not fund Naviance software for the 23-24 school year as it wasn't used by counselors.

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

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2023-24]

Projected LCFF Supplemental and/or Concentration Grants	Projected Additional LCFF Concentration Grant (15 percent)
\$9,226,198	\$1,114,385

Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
34.86%	0.00%	\$0.00	34.86%

The Budgeted Expenditures for Actions identified as Contributing may be found in the Contributing Actions Table.

Required Descriptions

For each action being provided to an entire school, or across the entire school district or county office of education (COE), an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.

The Oroville Union High School District (OUHSD) serves an unduplicated student group population of 85.1% (SED: 79.5%, ELL: 4.5% and Foster Youth: 1.1%). Actions and services described within this document represent district-wide and/or school-wide increased or improved services that principally support the varying academic and socio-emotional needs of students or their parents/guardians. After reviewing our California School Dashboard Indicators and input from stakeholders, it is apparent that our current system is not adequately meeting the needs of our low income students and foster youth in the areas of attendance, behavior and academics.

CHRONIC ABSENTEEISM:
 OUHSD’s Chronic Absenteeism data shows that our Foster Youth, Homeless Youth, students from low income families, as well as our Students with Disabilities have much higher rates of absenteeism. All 45.2% (SED 48.6%, SWD 48.6%, FY 45.7% as compared to overall average of 45.2% for all students) We have found several barriers that these student groups experience and are currently trying to address them.

ACTIONS:

- Low income families often do not have reliable transportation so we are providing bussing and/or bus passes (2.6) Incentives are being offered to encourage our reluctant teenagers to actually utilize the bussing option to get to school (2.7)

- Foster and Homeless Youth often experience challenges related to trauma and the uncertainty of living arrangements. To address their specific needs, OUHSD has TOSAs (1.8), four social workers (2.2), four Assistant Principals and six Targeted Case Managers (2.4) to monitor and check in with each student experiencing these challenges.
- OUHSD will continue to employ an Indian Education Coordinator. This position will act as a liaison between our local tribes and the school district and provide families with resources and support to promote educational success (1.28).

OUTCOMES:

- By building caring relationships and consistent check-ins with each of the students experiencing homelessness and living in a foster home situations, we expect to see the chronic absenteeism rates decline by a minimum of 5% for our Foster Youth and Homeless Youth.

BARRIERS TO GRADUATION:

Our graduation rates show that our graduation rate for Socio Economically Disadvantaged Students (82.0%), Students with Disabilities (68.1%), EL's (76.9%) and all students (83.5%). We use teachers and Paraeducator to push into core academic classes to assist students in learning the material. OUHSD will also offer students tutoring after school in math and English. We offered tutoring in prior years, and have added Tutor.com which is a 24/7 online tutoring service that can assist students in core subjects. In addition only 58% of all students, 78.8% of Asian students, 0% of African American students, 45.5% of Hispanic students, 54% of White students, 60% of Socio Economically disadvantaged (SED) and 75% EL's and 44.4% Homeless students meet the CSU/UC requirements (A-G). OUHSD offers Career and Technical Education pathways in automotive, culinary arts, agriculture, engineering, welding and manufacturing. 14.5% of all students, 0% of students with disabilities (SWD), 14.7% of Socio Economically Disadvantaged (SED), and 0% of English Language Learners (ELL) completed a CTE pathway. After further investigation we have found that our students from low income families, our students dealing with various disabilities, and our BIPOC students enter our system not fully prepared to take on rigorous academic classes. ACTIONS:

- To address this issue and support ALL students, OUHSD added a fourth Social Worker. Each school will have a Social Worker (2.2) on their site five days a week.
- OUHSD added a Targeted Case Manager/Family Liaison at LPHS, OHS, and PHS beginning with the 21-22 school year.
- OUHSD will also operate Community Day School beginning with the 22-23 school year to assist students with a smaller educational program to address barriers that impact attendance and credit accrual (1.26).
- OUHSD will review instructional materials to ensure that all courses are aligned to California Common Core Standards and industry standards. We will be adding additional core and elective courses that are A-G approved. OHS has added Pre-AP English, Pre-AP Biology, Math 1 with Robotics and Personal Finance for 23-24. LPHS has added Personal Finance for 23-24 (1.16).
- OUHSD will offer students a Career Development and Planning elective that will be an A-G elective, that will also be a dual enrollment course through Butte College. The additional course aligns with OUHSD goals to improve College and Career preparation (3.7).
- OUHSD has a partnership with the Boys and Girls Club of the North Valley to provide after school programs for all students that address academic support, mental health services and college and career exploration (1.21).
- District IT staff will ensure that student devices will be updated and in good working condition to ensure that student have consistent access to educational materials and minimize gaps in access to support learning (1.1)

- OUHSD will continue to offer its independent study program. This program will be used to provide an alternative learning environment for students. It will also provide a greater opportunity for students who are credit deficient to earn the credits needed and get back on track to graduation (1.22)
- Students are able to enroll in independent study PE at each school site as a means to satisfy the PE graduation requirement and free up periods in their schedule that can be used to take CTE, Foreign Language, or other electives (1.23)
- OUHSD will continue to employ an Indian Education Coordinator. This position will act as a liaison between our local tribes and the school district and provide families with resources and support to promote educational success (1.28).

OUTCOMES:

- Even though these strategies are being offered LEA-wide, we expect that our graduation rates for our unduplicated student populations will increase at a higher rate than the rate of all other students. Evidence of impact will be demonstrated by monitoring our graduation rates and doing a longitudinal comparison.

TRUAMA AND ADVERSE CHILDHOOD EXPERIENCES (ACES)

Adverse Childhood Experiences (ACES) have been linked to low grade performance, special education, suspension, and expulsion (Balfanz and Fox, 2012). Additionally, in a widespread and renowned study by the Center for Disease Control and Prevention, researchers found that students who had endured 3 or more ACEs were 2.5 times more likely to fail a grade. Behavioral issues in the classroom are often results of trauma as well. Regarding kids with an ACE score of 3 or higher, a 2014 study by doctors David Murphey and Kristin Moore found:

48% reported low engagement in school

44% had trouble staying calm and controlled in the classroom

49% had difficulties finishing the tasks

23% were diagnosed with a learning disability

Unfortunately, the effects of ACEs can mimic a myriad of other problems. We know students from low income families face a greater chance of having adverse childhood experiences. Studies have shown that students experiencing high levels of trauma at home might experience a lack of focus, low engagement, and difficulty finishing tasks. (Murphey and Moore, 2014) Students experiencing trauma also often feel disengaged from the school environment. Children who have suffered neglect appear to be particularly vulnerable to academic deficits (Stone, 2007). In general, children in foster care have been found to score significantly below their non-foster peers on standardized tests, with researchers reporting a deficit of between 15 and 20 percentile points (Emerson & Lovitt, 2003). Additionally, Emerson and Lovitt (2003) found that 30% to 96% were performing below grade level in math and/or reading. Shin (2003) found that 33% of foster youth, with an average age of 17.5, were reading below the 6th-grade level, 31% had reading skills between the 6th- and 8th-grade level, and 18% were reading at the 9th and 11th-grade level. In addition to facing academic challenges, children and youth in foster care also struggle with behavior issues. Scherr (2007) found that 24% of youth in foster care had experienced either a suspension or expulsion from school. Their research suggests that youth in foster care are 3 times more likely to experience disciplinary actions than their non-foster peers. The 24% is significantly higher than the 7% national average. Emotional and behavioral challenges can also help to explain grade retention and representation in special education at higher rates than non foster peers (Zetlin & Weinberg, 2004). In addition to homebased trauma, the flood scare and the multiple fires have yet increased the trauma being experienced in our community. These are all barriers we have seen students dealing with on a daily basis. Research states that schools need to find strategies that will keep students in school, and feeling safe. One strategy that is successful in keeping students interested in school is participation in sports. As the leaders of sports' teams, coaches

provide the necessary mentoring that can positively guide a student's decision to stay in school. (Hinojosa & Maxwell)

It is clear that youth in foster care bring emotional and behavioral challenges into a classroom and that the education system may not be adequately prepared to meet those unique needs.

ACTIONS:

- OUHSD will provide induction to new certificated staff and extra contracted days for teacher orientation and professional development. OUHSD will focus professional development for staff on Culturally Responsive-Positive Behavioral Intervention Supports (CR-PBIS) ,Professional Learning Communities (PLC's). (1.2), and Social Emotional Learning (SEL)(1.2, 1.7).
- Provide Teachers on Special Assignment (TOSA's) to implement PBIS. (1.8)
- Implement CR-PBIS at each 9-12 school to increase attendance, address behavioral barriers to increase learning and to reduce out of school suspensions.
- Implement CR-PBIS and use restorative practices with fidelity to reduce suspensions and expulsions (2.1).
- OUHSD has a partnership with the Boys and Girls Club of the North Valley to provide after school programs for all students that address academic support, mental health services and college and career exploration (1.21).
- Offer tutoring in the areas of math and English after school and using Tutor.com
- Use NWEA MAP assessment as a universal screener for students to identify gaps in math and ELA (1.4)
- Use support services such as College/Career Readiness Technicians, Targeted Case Managers/Family Liaisons, School Nurse, Counselors and Social Workers to address barriers that interfere with learning (1.25, 3.1, 3.2).
- Expand CTE opportunities at both comprehensive schools and add CTE sections at our alternative education school. (1.12 & 3.5)
- Increase section allocations to VAPA and CTE courses to provide additional supplies for these programs (3.5)
- Academic Counselors and College and Career Readiness Technicians will provide assistance to students to develop their 4-year plan, PSAT and AP testing, FAFSA completion and college awareness (3.1 & 3.2 & 3.3)
- Offer students the College Connection program at Butte College during their senior year (1.13)
- Arrange college tours and provide the opportunity for students to participate in college and career fairs (3.5)
- Provide extended library hours for students to have a safe place to study with access to technology and reference materials (1.5)
- Provide math and English intervention classes (1.8) and summer school (1.19)
- Offer an athletic program monitored by the Athletic Directors (2.5)
- OUHSD will add additional custodians to maintain cleanliness and to ensure that facilities are in good repair and inviting (1.27).
- Repair and replace safety communication devices at all sites and upgrade our website (2.10)
- OUHSD will continue to employ an Indian Education Coordinator. This position will act as a liaison between our local tribes and the school district and provide families with resources and support to promote educational success (1.28).

OUTCOMES:

- Using Datazone (1.29), we will monitor data from unduplicated populations (specifically low income, Foster Youth, Homeless Youth and English Learners) to determine the impact of these actions on chronic absenteeism rates, credit accrual, graduation data, A-G Completion rates, CTE pathway completion, ELPAC Scores, and RFEP rates. Because these groups perform significantly lower than the rest of the population, we anticipate that these measures will improve at a higher rate as compared to all other students. We further expect the achievement gap to shrink.

PARENT ENGAGEMENT AND ELL STUDENT SUCCESS

Scholars agree that parent engagement is a challenge with ELL students because of varying cultural beliefs and expectations (Copeland, 2007; De Jong & Harper, 2005; Shim, 2013; Vera et al., 2012). According to Copeland (2007), “Barriers that may prevent involvement of parents of ELLs have been identified as language, cultural differences, work schedules, and lack of transportation” (p. 18). Copeland (2007) then expanded on the aforementioned concept of cultural differences by explaining that, “Parental involvement in school is not a universal expectation” (p. 67). Vera et al. (2012) offered an additional explanation for misunderstandings regarding the role of parent involvement due to cultural differences by explaining that many parents do not want “to interfere with how teachers do their jobs” (p. 186) and feel that communication would be disrespectful to the teacher.

ACTIONS:

- Provide outreach to incoming 9th graders to assist them in transitioning to High School (1.20)
- Provide a Targeted Case Manager/Family Liaison to reach out to parents. (2.4)
- Improve communication with parents via our website, newsletters, and social media (2.10)
- OUHSD uses Parent Square to send out messages to students and parents to increase parental and family engagement (2.11).
- Provide instructional support in core academic classes with co-teachers and/or paraeducators and communicate those offerings to students and families. (1.11)
- Academic Counselors and College and Career Readiness Technicians (3.1 & 3.2) will provide assistance to students to develop their 4-year plan, FAFSA completion and college awareness
- EL specific support outlined below in second narrative
- Monitor student enrollment and access to core curricular offerings including honors, AP, and elective courses to provide a more well rounded educational experience.
- OUHSD will continue to employ a district ELD Coordinator. This position will monitor student data, provide professional development to ELD staff, coordinate with ELAC and DELAC committees to provide data and information (1.10).
- OUHSD will contract with a firm to provide athletic trainers to our student athletes for the 23-24 school year. Feedback from educational partners indicated that student/athletes were not receiving evaluation of injuries by trained professionals during incidents that happened during games. The addition of athletic trainers will help us insure the health and safety of all student athletes in the Oroville Union High School District (2.12).

OUTCOMES:

- We will be analyzing graduation rates, chronic absenteeism rates, ELPAC scores, RFEP rates. We expect to see a decrease in chronic absenteeism which will aid in increasing graduation rates. We also expect to see an increase in the number of students that increase the ELPA performance level as well as an increase in the number of students that achieve a level 4. That increased achievement is expected to also promote in an increase in the number of students who are reclassified.

A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.

OUHSD has an unduplicated student population of 85.1% or 2,065 students. (79.5% Socio Economically Disadvantaged, 4.5% English learners and 1.1% Foster Youth). We chose actions that will increase and improve services for our unduplicated students, as well as all students. When we analyze the student data, we have identified attendance, College and Career Readiness and graduation rate as areas of focus. The California State Dashboard indicators for College and Career Readiness were not reported in 2022, but in 2021, students deemed "Prepared" are low for all students, including SWD (0%), EL's (3.1%), SED (72.5%) and Homeless (6.9%). The California State Dashboard indicators for Chronic Absenteeism are higher than Butte County as a whole for all students (45.2%), SWD (48.6%), Foster Youth (N/A), Low socio economic (SED) (48.6%) and EL's (N/A). The OUHSD graduation rate is 87.9%, but the rates for SWD (77.1%), SED (86.8%), Foster Youth (N/A), and EL's (N/A) needs to be improved to the graduation percentage for all students.

OUHSD will provide the following increased and/or improved services LEA wide:

1. Technology – interactive boards, 1:1 Chromebooks
2. Intervention for 5th yr seniors
3. Assessments for targeted services
4. Library service
5. Foster youth social worker and Targeted Case Managers
6. TOSA for PBIS and Math/English intervention periods
7. Extended time for Prospect
8. College Connection for Seniors
9. Dual enrollment
10. Summer School credit recovery
11. Campus visits for 8th graders
12. Boys and Girls Club facility at both OHS and LPHS.
13. Online courses to allow for more access to CTE, Band, and Spanish
14. Social Worker/Nurse/ Psychologist/ speech therapist – addressing barriers
15. TCM and Family Liaison Mental wellness and instructional needs
16. Home to School Transportation
17. Attendance incentives
18. Student Achievement and Attendance Review Team (SAART)
19. Nutritious meals
20. TOSA – implement CR-PBIS
21. CTE courses and pathways
22. Materials and supplies for VAPA and CTE programs
23. Additional Assistant Principals at OHS and LPHS to monitor attendance, implement PBIS and supervise instruction.
24. Additional teachers in the areas of alternative education, Spanish, Art, Agriculture, science and social studies, independent study, and supplemental education technician that provide direct services to students.

25. Counseling services to address barriers to learning.

OUHSD will provide the following increased and/or improved services for our English Learners:
ELD Coordinator 20% (1.10)
ELD classes (1.11).
Instructional support in core academic classes. (1.8 and 1.9).
PD for core academic teachers in supporting English Learners in the classroom.

OUHSD has increased services for our unduplicated students utilizing the actions listed above, by \$3,481,921.00. This exceeds the requirement for increased and improved services.

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

The Oroville Union High School District has an unduplicated student count of 85.1% (79.5% SED, 4.5% English Learners and 1.1% Foster Youth). During the 2020-2021 school year, the district implemented Culturally Responsive-Positive Behavior Intervention Supports (CR-PBIS). The goal was to restructure discipline, develop alternatives to suspension and develop positive school cultures throughout the district. Implementing this program takes additional staffing to make sure PBIS is being implemented in every classroom, everyday and to support staff in the implementation of CR-PBIS with fidelity. After consulting with educational partners, it was determined that an additional Assistant Principal at each comprehensive site (LPHS and OHS) was an excellent use of additional concentration funds. In addition, the district added a Supplemental Ed Tech at each comprehensive site to assist with student testing.

Staff-to-student ratios by type of school and concentration of unduplicated students	Schools with a student concentration of 55 percent or less	Schools with a student concentration of greater than 55 percent
Staff-to-student ratio of classified staff providing direct services to students		1 staff to 24.05 students

Staff-to-student ratios by type of school and concentration of unduplicated students	Schools with a student concentration of 55 percent or less	Schools with a student concentration of greater than 55 percent
Staff-to-student ratio of certificated staff providing direct services to students		1 staff to 15.94 students

2023-24 Total Expenditures Table

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$13,127,690.00	\$5,126,129.00	\$301,826.00	\$3,653,767.00	\$22,209,412.00	\$17,777,128.00	\$4,432,284.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1.1	Technology Replacement and Repair	English Learners Foster Youth Low Income	\$91,000.00	\$486,124.00	\$283,826.00	\$278,771.00	\$1,139,721.00
1	1.2	Professional Development for all Staff	English Learners Foster Youth Low Income	\$150,873.00	\$202,140.00		\$214,705.00	\$567,718.00
1	1.3	Intervention for 5th Year Seniors	All Students with Disabilities					
1	1.4	Purchase Assessment Software for Targeted Support	English Learners Foster Youth Low Income	\$14,100.00				\$14,100.00
1	1.5	Maintain and Expand Library Services	English Learners Foster Youth Low Income	\$122,739.00	\$19,563.00			\$142,302.00
1	1.6	Outreach for Foster Youth by Social Workers and BCOE School Ties Program	All				\$26,487.00	\$26,487.00
1	1.7	Social Emotional Learning	English Learners Foster Youth Low Income	\$5,000.00				\$5,000.00
1	1.8	Math, English, and Positive Behavior Interventions	English Learners Foster Youth Low Income	\$205,240.00			\$26,808.00	\$232,048.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1.9	Tutorial Support and Push In Support for Students with Disabilities	Students with Disabilities		\$2,275,576.00		\$735,337.00	\$3,010,913.00
1	1.10	District ELD Coordinator	English Learners	\$26,281.00				\$26,281.00
1	1.11	Supplemental English Language Development Support Classes for all ELD students	English Learners	\$212,679.00				\$212,679.00
1	1.12	Extended Instructional Hours from 15/week to 30/week at Prospect High School	English Learners Foster Youth Low Income	\$624,789.00				\$624,789.00
1	1.13	College Connection Program	English Learners Foster Youth Low Income	\$172,319.00				\$172,319.00
1	1.14	Maintain Facilities in Good Repair	All	\$1,296,935.00	\$20,593.00		\$125,776.00	\$1,443,304.00
1	1.15	Teachers and Staff are Appropriately Assigned and Credentialed	All	\$0.00				\$0.00
1	1.16	Sufficient Instructional Materials	English Learners Foster Youth Low Income	\$30,000.00	\$197,608.00			\$227,608.00
1	1.17	Collaborate with Butte College	All Students with Disabilities	\$0.00				\$0.00
1	1.19	Credit Recovery and Summer School	English Learners Foster Youth Low Income	\$75,285.00	\$32,999.00		\$75,001.00	\$183,285.00
1	1.20	Provide Outreach to Incoming 9th Graders to Assist Them in	English Learners Foster Youth Low Income	\$12,502.00				\$12,502.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
		Transitioning to High School						
1	1.21	Provide Facilities to the Boys and Girls Club of the North Valley	English Learners Foster Youth Low Income	\$52,000.00				\$52,000.00
1	1.22	Maintain and Expand the Independent Study Program	English Learners Foster Youth Low Income	\$746,902.00	\$335,927.00		\$705,947.00	\$1,788,776.00
1	1.23	Addition of Online Geography and Independent Study PE	English Learners Foster Youth Low Income	\$119,089.00				\$119,089.00
1	1.24	Additional Paths to a Diploma for Students with Disabilities	Students with Disabilities	\$0.00				\$0.00
1	1.25	Add additional staff to provide direct support to students	English Learners Foster Youth Low Income	\$1,853,048.00				\$1,853,048.00
1	1.26	Reopen CDS	English Learners Foster Youth Low Income	\$300,032.00	\$34,045.00		\$2,426.00	\$336,503.00
1	1.27	Additional Custodians	English Learners Foster Youth Low Income	\$153,682.00				\$153,682.00
1	1.28	Indian Education Coordinator	English Learners Foster Youth Low Income	\$2,000.00				\$2,000.00
1	1.29	DataZone Contract	English Learners Foster Youth Low Income	\$13,000.00				\$13,000.00
2	2.1	Monitor for Implementation of CR-PBIS	All Students with Disabilities	\$30,000.00				\$30,000.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
2	2.2	Social, Emotional and Health Supports	English Learners Foster Youth Low Income	\$542,065.00	\$568,487.00		\$379,000.00	\$1,489,552.00
2	2.3	School Resource Officer/Deputy and Campus Security	All	\$600,358.00	\$3,000.00		\$246,737.00	\$850,095.00
2	2.4	Targeted Case Manager/Family Liaison	English Learners Foster Youth Low Income	\$615,288.00			\$155,498.00	\$770,786.00
2	2.5	Extra Curricular and Co-Curricular Opportunities	English Learners Foster Youth Low Income	\$1,151,993.00	\$70,000.00		\$13,305.00	\$1,235,298.00
2	2.6	Home to School Transportation	English Learners Foster Youth Low Income	\$268,802.00				\$268,802.00
2	2.7	Incentives	English Learners Foster Youth Low Income	\$15,000.00				\$15,000.00
2	2.8	School Attendance and Achievement Review Team	All Students with Disabilities	\$0.00				\$0.00
2	2.9	Provide Nutritious Meals	All	\$748,696.00	\$350,000.00	\$18,000.00	\$167,571.00	\$1,284,267.00
2	2.10	Parent and Family Engagement	English Learners Foster Youth Low Income	\$90,000.00			\$8,984.00	\$98,984.00
2	2.11	Parent Involvement	English Learners Foster Youth Low Income	\$13,000.00				\$13,000.00
2	2.12	Athletic Trainers	English Learners Foster Youth Low Income	\$166,000.00				\$166,000.00
3	3.1	Counselling Staff	English Learners Foster Youth Low Income	\$1,202,503.00			\$25,635.00	\$1,228,138.00
3	3.2	College/Career Guidance Technician	English Learners Foster Youth Low Income	\$154,425.00				\$154,425.00
3	3.3	Purchase Naviance Software	All Students with Disabilities	\$0.00				\$0.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
3	3.4	Provide High Quality CTE Courses	All Students with Disabilities	\$1,199,165.00	\$530,067.00		\$465,779.00	\$2,195,011.00
3	3.5	Provide Additional Section Funds to Career and Technical Education and Visual and Performing Arts Classes	English Learners Foster Youth Low Income	\$50,900.00				\$50,900.00
3	3.6	FAFSA Completion	All	\$0.00				\$0.00
3	3.7	Career Exploration Class	All Students with Disabilities	\$0.00				\$0.00

2023-24 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
\$26,466,809	\$9,226,198	34.86%	0.00%	34.86%	\$9,252,536.00	0.00%	34.96 %	Total:	\$9,252,536.00
								LEA-wide Total:	\$8,627,747.00
								Limited Total:	\$50,900.00
								Schoolwide Total:	\$2,711,826.00

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.1	Technology Replacement and Repair	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$91,000.00	
1	1.2	Professional Development for all Staff	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools 9-12	\$150,873.00	
1	1.4	Purchase Assessment Software for Targeted Support	Yes	LEA-wide Schoolwide	English Learners Foster Youth Low Income	All Schools 9-12	\$14,100.00	
1	1.5	Maintain and Expand Library Services	Yes	LEA-wide Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Oroville High and Las Plumas High 9-12	\$122,739.00	
1	1.7	Social Emotional Learning	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools 9-12	\$5,000.00	
1	1.8	Math, English, and Positive Behavior Interventions	Yes	LEA-wide Schoolwide	English Learners Foster Youth Low Income	All Schools 9-12	\$205,240.00	

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.10	District ELD Coordinator	Yes	LEA-wide	English Learners	All Schools 9-12	\$26,281.00	
1	1.11	Supplemental English Language Development Support Classes for all ELD students	Yes	LEA-wide	English Learners	All Schools 9-12	\$212,679.00	
1	1.12	Extended Instructional Hours from 15/week to 30/week at Prospect High School	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Prospect High School 10-12	\$624,789.00	
1	1.13	College Connection Program	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools 9-12	\$172,319.00	
1	1.16	Sufficient Instructional Materials	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$30,000.00	
1	1.19	Credit Recovery and Summer School	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools 9-12	\$75,285.00	
1	1.20	Provide Outreach to Incoming 9th Graders to Assist Them in Transitioning to High School	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools Specific Schools: OHS and LPHS 9th grade	\$12,502.00	
1	1.21	Provide Facilities to the Boys and Girls Club of the North Valley	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools 9-12	\$52,000.00	
1	1.22	Maintain and Expand the Independent Study Program	Yes	LEA-wide	English Learners Foster Youth Low Income	9-12	\$746,902.00	
1	1.23	Addition of Online Geography and Independent Study PE	Yes	LEA-wide	English Learners Foster Youth Low Income	Specific Schools: Oroville High and Las Plumas High 9-12	\$119,089.00	
1	1.25	Add additional staff to provide direct support to students	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$1,853,048.00	

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.26	Reopen CDS	Yes	LEA-wide	English Learners Foster Youth Low Income	Specific Schools: Community Day School 9-12	\$300,032.00	
1	1.27	Additional Custodians	Yes	LEA-wide	English Learners Foster Youth Low Income	Specific Schools: Las Plumas HS, Oroville HS	\$153,682.00	
1	1.28	Indian Education Coordinator	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools 9-12	\$2,000.00	
1	1.29	DataZone Contract	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$13,000.00	
2	2.2	Social, Emotional and Health Supports	Yes	LEA-wide Schoolwide	English Learners Foster Youth Low Income	All Schools 9-12	\$542,065.00	
2	2.4	Targeted Case Manager/Family Liaison	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools 9-12	\$615,288.00	
2	2.5	Extra Curricular and Co-Curricular Opportunities	Yes	LEA-wide Schoolwide	English Learners Foster Youth Low Income	All Schools Specific Schools: Oroville High and Las Plumas High 9-12	\$1,151,993.00	
2	2.6	Home to School Transportation	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools 9-12	\$268,802.00	
2	2.7	Incentives	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools 9-12	\$15,000.00	
2	2.10	Parent and Family Engagement	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools 9-12	\$90,000.00	
2	2.11	Parent Involvement	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$13,000.00	

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
2	2.12	Athletic Trainers	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools 9-12	\$166,000.00	
3	3.1	Counselling Staff	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools 9-12	\$1,202,503.00	
3	3.2	College/Career Guidance Technician	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools 9-12	\$154,425.00	
3	3.5	Provide Additional Section Funds to Career and Technical Education and Visual and Performing Arts Classes	Yes	LEA-wide Schoolwide Limited to Unduplicated Student Group(s)	English Learners Foster Youth Low Income	All Schools 9-12	\$50,900.00	

2022-23 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	\$18,713,066.00	\$25,968,091.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.1	Technology Replacement and Repair	No Yes	\$806,144.00	\$882,067
1	1.2	Professional Development for all Staff	Yes	\$542,834.00	\$568,348.00
1	1.3	Intervention for 5th Year Seniors	No	\$0.00	\$0.00
1	1.4	Purchase Assessment Software for Targeted Support	Yes	\$30,000.00	\$32,110.00
1	1.5	Maintain and Expand Library Services	Yes	\$154,490.00	\$159,882.00
1	1.6	Outreach for Foster Youth by Social Workers and BCOE School Ties Program	No	\$2,000.00	\$8,006.00
1	1.7	Social Emotional Learning	No	\$0.00	\$12,294.00
1	1.8	Math, English, and Positive Behavior Interventions	Yes	\$472,814.00	\$500,158.00
1	1.9	Tutorial Support and Push In Support for Students with Disabilities	No	\$2,433,200.00	\$2,977,564.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.10	District ELD Coordinator	Yes	\$24,331.00	\$26,478.00
1	1.11	Supplemental English Language Development Support Classes for all ELD students	Yes	\$233,243.00	\$235,670.00
1	1.12	Extended Instructional Hours from 15/week to 30/week at Prospect High School	Yes	\$435,246.00	\$652,304.00
1	1.13	College Connection Program	Yes	\$160,156.00	\$169,754.00
1	1.14	Maintain Facilities in Good Repair	No	\$2,590,113.00	\$3,828,031
1	1.15	Teachers and Staff are Appropriately Assigned and Credentialed	No	\$0.00	\$0.00
1	1.16	Sufficient Instructional Materials	Yes	\$363,000.00	\$452,525.00
1	1.17	Collaborate with Butte College	No	\$0.00	\$0.00
1	1.19	Credit Recovery and Summer School	Yes	\$170,517.00	\$138,637.00
1	1.20	Provide Outreach to Incoming 9th Graders to Assist Them in Transitioning to High School	Yes	\$14,090.00	\$12,724.00
1	1.21	Provide Facilities to the Boys and Girls Club of the North Valley	Yes	\$52,000.00	\$52,000.00
1	1.22	Maintain and Expand the Independent Study Program	No Yes	\$898,689.00	\$1,631,055

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.23	Addition of Online Geography and Independent Study PE	Yes	\$75,753.00	\$85,289.00
1	1.24	Additional Paths to a Diploma for Students with Disabilities	No	\$0.00	\$0.00
1	1.25	Add additional staff to provide direct support to students	Yes	\$1,249,200.00	\$1,783,596.00
1	1.26	Reopen CDS	Yes	\$158,120.00	\$213,055.00
2	2.1	Monitor for Implementation of CR-PBIS	No	\$30,000.00	\$30,000.00
2	2.2	Social, Emotional and Health Supports	Yes	\$1,202,537.00	\$1,328,330.00
2	2.3	School Resource Officer/Deputy and Campus Security	No	\$619,625.00	\$707,297.00
2	2.4	Targeted Case Manager/Family Liaison	Yes	\$476,990.00	\$497,395.00
2	2.5	Extra Curricular and Co-Curricular Opportunities	Yes	\$897,105.00	\$1,004,256.00
2	2.6	Home to School Transportation	Yes	\$305,239.00	\$227,122.00
2	2.7	Incentives	Yes	\$15,000.00	\$15,000.00
2	2.8	School Attendance and Achievement Review Team	No	\$0.00	\$0.00
2	2.9	Provide Nutritious Meals	No	\$1,210,932.00	\$1,387,578.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
2	2.10	Parent and Family Engagement	Yes	\$93,523.00	\$57,226.00
2	2.11	Parent Involvement	Yes	\$14,000.00	\$12,135.00
3	3.1	Counselling Staff	Yes	\$1,143,915.00	\$1,259,660
3	3.2	College/Career Guidance Technician	Yes	\$139,773.00	\$150,865.00
3	3.3	Purchase Naviance Software	Yes	\$33,000.00	\$0.00
3	3.4	Provide High Quality CTE Courses	No	\$1,587,171.00	\$1,664,714.00
3	3.5	Provide Additional Section Funds to Career and Technical Education and Visual and Performing Arts Classes	Yes	\$52,100.00	\$178,303.00
3	3.6	FAFSA Completion	No	\$0.00	\$0.00
3	3.7	Career Exploration Class	Yes	\$26,216.00	\$56,663.00

2022-23 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
\$7,807,498	\$6,686,876.00	\$8,976,936.00	(\$2,290,060.00)	0.00%	0.00%	0.00%

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.1	Technology Replacement and Repair	Yes	\$0.00	\$62,000.00		
1	1.2	Professional Development for all Staff	Yes	\$161,308.00	\$164,652.00		
1	1.4	Purchase Assessment Software for Targeted Support	Yes	\$30,000.00	\$32,110.00		
1	1.5	Maintain and Expand Library Services	Yes	\$146,414.00	\$146,261.00		
1	1.8	Math, English, and Positive Behavior Interventions	Yes	\$419,651.00	\$474,075.00		
1	1.10	District ELD Coordinator	Yes	\$24,331.00	\$26,478.00		
1	1.11	Supplemental English Language Development Support Classes for all ELD students	Yes	\$233,243.00	\$235,670.00		
1	1.12	Extended Instructional Hours from 15/week to 30/week at Prospect High School	Yes	\$435,246.00	\$652,304.00		
1	1.13	College Connection Program	Yes	\$160,156.00	\$169,754.00		
1	1.16	Sufficient Instructional Materials	Yes	\$225,000.00	\$422,525.00		

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.19	Credit Recovery and Summer School	Yes	\$53,198.00	\$77,125.00		
1	1.20	Provide Outreach to Incoming 9th Graders to Assist Them in Transitioning to High School	Yes	\$14,090.00	\$12,724.00		
1	1.21	Provide Facilities to the Boys and Girls Club of the North Valley	Yes	\$52,000.00	\$52,000.00		
1	1.22	Maintain and Expand the Independent Study Program	Yes	\$0.00	\$765,926		
1	1.23	Addition of Online Geography and Independent Study PE	Yes	\$75,753.00	\$85,289.00		
1	1.25	Add additional staff to provide direct support to students	Yes	\$1,249,200.00	\$1,783,596.00		
1	1.26	Reopen CDS	Yes	\$158,120.00	\$213,055.00		
2	2.2	Social, Emotional and Health Supports	Yes	\$323,841.00	\$411,050.00		
2	2.4	Targeted Case Manager/Family Liaison	Yes	\$288,122.00	\$313,184.00		
2	2.5	Extra Curricular and Co-Curricular Opportunities	Yes	\$855,704.00	\$965,092.00		
2	2.6	Home to School Transportation	Yes	\$305,239.00	\$214,743.00		
2	2.7	Incentives	Yes	\$15,000.00	\$15,000.00		
2	2.10	Parent and Family Engagement	Yes	\$76,000.00	\$55,389.00		
2	2.11	Parent Involvement	Yes	\$14,000.00	\$12,135.00		
3	3.1	Counselling Staff	Yes	\$1,120,171.00	\$1,228,968.00		
3	3.2	College/Career Guidance Technician	Yes	\$139,773.00	\$150,865.00		
3	3.3	Purchase Naviance Software	Yes	\$33,000.00	\$0.00		

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
3	3.5	Provide Additional Section Funds to Career and Technical Education and Visual and Performing Arts Classes	Yes	\$52,100.00	\$178,303.00		
3	3.7	Career Exploration Class	Yes	\$26,216.00	\$56,663.00		

2022-23 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
\$25,464,353.00	\$7,807,498	1.17%	31.83%	\$8,976,936.00	0.00%	35.25%	\$0.00	0.00%

Instructions

[Plan Summary](#)

[Engaging Educational Partners](#)

[Goals and Actions](#)

[Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students](#)

For additional questions or technical assistance related to the completion of the Local Control and Accountability Plan (LCAP) template, please contact the local county office of education (COE), or the California Department of Education's (CDE's) Local Agency Systems Support Office, by phone at 916-319-0809 or by email at lcff@cde.ca.gov.

Introduction and Instructions

The Local Control Funding Formula (LCFF) requires local educational agencies (LEAs) to engage their local educational partners in an annual planning process to evaluate their progress within eight state priority areas encompassing all statutory metrics (COEs have 10 state priorities). LEAs document the results of this planning process in the LCAP using the template adopted by the State Board of Education.

The LCAP development process serves three distinct, but related functions:

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning (California *Education Code* [EC] Section 52064[e][1]). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.
- **Meaningful Engagement of Educational Partners:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful engagement (EC Section 52064[e][1]). Local educational partners possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.
- **Accountability and Compliance:** The LCAP serves an important accountability function because aspects of the LCAP template require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:
 - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (EC Section 52064[b][4-6]).
 - Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (EC sections 52064[b][1] and [2]).
 - Annually reviewing and updating the LCAP to reflect progress toward the goals (EC Section 52064[b][7]).

The LCAP template, like each LEA's final adopted LCAP, is a document, not a process. LEAs must use the template to memorialize the outcome of their LCAP development process, which should: (a) reflect comprehensive strategic planning (b) through meaningful engagement with educational partners that (c) meets legal requirements, as reflected in the final adopted LCAP. The sections included within the LCAP template do not and cannot reflect the full development process, just as the LCAP template itself is not intended as a tool for engaging educational partners.

If a county superintendent of schools has jurisdiction over a single school district, the county board of education and the governing board of the school district may adopt and file for review and approval a single LCAP consistent with the requirements in *EC* sections 52060, 52062, 52066, 52068, and 52070. The LCAP must clearly articulate to which entity's budget (school district or county superintendent of schools) all budgeted and actual expenditures are aligned.

The revised LCAP template for the 2021–22, 2022–23, and 2023–24 school years reflects statutory changes made through Assembly Bill 1840 (Committee on Budget), Chapter 243, Statutes of 2018. These statutory changes enhance transparency regarding expenditures on actions included in the LCAP, including actions that contribute to meeting the requirement to increase or improve services for foster youth, English learners, and low-income students, and to streamline the information presented within the LCAP to make adopted LCAPs more accessible for educational partners and the public.

At its most basic, the adopted LCAP should attempt to distill not just what the LEA is doing for students in transitional kindergarten through grade twelve (TK–12), but also allow educational partners to understand why, and whether those strategies are leading to improved opportunities and outcomes for students. LEAs are strongly encouraged to use language and a level of detail in their adopted LCAPs intended to be meaningful and accessible for the LEA's diverse educational partners and the broader public.

In developing and finalizing the LCAP for adoption, LEAs are encouraged to keep the following overarching frame at the forefront of the strategic planning and educational partner engagement functions:

Given present performance across the state priorities and on indicators in the California School Dashboard (Dashboard), how is the LEA using its budgetary resources to respond to TK–12 student and community needs, and address any performance gaps, including by meeting its obligation to increase or improve services for foster youth, English learners, and low-income students?

LEAs are encouraged to focus on a set of metrics and actions that the LEA believes, based on input gathered from educational partners, research, and experience, will have the biggest impact on behalf of its TK–12 students.

These instructions address the requirements for each section of the LCAP, but may include information about effective practices when developing the LCAP and completing the LCAP itself. Additionally, information is included at the beginning of each section emphasizing the purpose that each section serves.

Plan Summary

Purpose

A well-developed Plan Summary section provides a meaningful context for the LCAP. This section provides information about an LEA's community as well as relevant information about student needs and performance. In order to provide a meaningful context for the rest of the LCAP, the content of this section should be clearly and meaningfully related to the content included in the subsequent sections of the LCAP.

Requirements and Instructions

General Information – Briefly describe the LEA, its schools, and its students in grades TK–12, as applicable to the LEA. For example, information about an LEA in terms of geography, enrollment, or employment, the number and size of specific schools, recent community challenges, and other such information as an LEA wishes to include can enable a reader to more fully understand an LEA's LCAP.

Reflections: Successes – Based on a review of performance on the state indicators and local performance indicators included in the Dashboard, progress toward LCAP goals, local self-assessment tools, input from educational partners, and any other information, what progress is the LEA most proud of and how does the LEA plan to maintain or build upon that success? This may include identifying specific examples of how past increases or improvements in services for foster youth, English learners, and low-income students have led to improved performance for these students.

Reflections: Identified Need – Referring to the Dashboard, identify: (a) any state indicator for which overall performance was in the “Red” or “Orange” performance category or any local indicator where the LEA received a “Not Met” or “Not Met for Two or More Years” rating AND (b) any state indicator for which performance for any student group was two or more performance levels below the “all student” performance. What steps is the LEA planning to take to address these areas of low performance and performance gaps? An LEA that is required to include a goal to address one or more consistently low-performing student groups or low-performing schools must identify that it is required to include this goal and must also identify the applicable student group(s) and/or school(s). Other needs may be identified using locally collected data including data collected to inform the self-reflection tools and reporting local indicators on the Dashboard.

LCAP Highlights – Identify and briefly summarize the key features of this year's LCAP.

Comprehensive Support and Improvement – An LEA with a school or schools identified for comprehensive support and improvement (CSI) under the Every Student Succeeds Act must respond to the following prompts:

- **Schools Identified:** Identify the schools within the LEA that have been identified for CSI.
- **Support for Identified Schools:** Describe how the LEA has or will support the identified schools in developing CSI plans that included a school-level needs assessment, evidence-based interventions, and the identification of any resource inequities to be addressed through the implementation of the CSI plan.
- **Monitoring and Evaluating Effectiveness:** Describe how the LEA will monitor and evaluate the implementation and effectiveness of the CSI plan to support student and school improvement.

Engaging Educational Partners

Purpose

Significant and purposeful engagement of parents, students, educators, and other educational partners, including those representing the student groups identified by LCFF, is critical to the development of the LCAP and the budget process. Consistent with statute, such engagement should support comprehensive strategic planning, accountability, and improvement across the state priorities and locally identified priorities (*EC* Section 52064[e][1]). Engagement of educational partners is an ongoing, annual process.

This section is designed to reflect how the engagement of educational partners influenced the decisions reflected in the adopted LCAP. The goal is to allow educational partners that participated in the LCAP development process and the broader public understand how the LEA engaged educational partners and the impact of that engagement. LEAs are encouraged to keep this goal in the forefront when completing this section.

Statute and regulations specify the educational partners that school districts and COEs must consult when developing the LCAP: teachers, principals, administrators, other school personnel, local bargaining units of the LEA, parents, and students. Before adopting the LCAP, school districts and COEs must share it with the Parent Advisory Committee and, if applicable, to its English Learner Parent Advisory Committee. The superintendent is required by statute to respond in writing to the comments received from these committees. School districts and COEs must also consult with the special education local plan area administrator(s) when developing the LCAP.

Statute requires charter schools to consult with teachers, principals, administrators, other school personnel, parents, and students in developing the LCAP. The LCAP should also be shared with, and LEAs should request input from, schoolsite-level advisory groups, as applicable (e.g., schoolsite councils, English Learner Advisory Councils, student advisory groups, etc.), to facilitate alignment between schoolsite and district-level goals and actions.

Information and resources that support effective engagement, define student consultation, and provide the requirements for advisory group composition, can be found under Resources on the following web page of the CDE's website: <https://www.cde.ca.gov/re/lc/>.

Requirements and Instructions

Below is an excerpt from the 2018–19 *Guide for Annual Audits of K–12 Local Education Agencies and State Compliance Reporting*, which is provided to highlight the legal requirements for engagement of educational partners in the LCAP development process:

Local Control and Accountability Plan:

For county offices of education and school districts only, verify the LEA:

- a) Presented the local control and accountability plan to the parent advisory committee in accordance with Education Code section 52062(a)(1) or 52068(a)(1), as appropriate.
- b) If applicable, presented the local control and accountability plan to the English learner parent advisory committee, in accordance with Education Code section 52062(a)(2) or 52068(a)(2), as appropriate.

- c) Notified members of the public of the opportunity to submit comments regarding specific actions and expenditures proposed to be included in the local control and accountability plan in accordance with Education Code section 52062(a)(3) or 52068(a)(3), as appropriate.
- d) Held at least one public hearing in accordance with Education Code section 52062(b)(1) or 52068(b)(1), as appropriate.
- e) Adopted the local control and accountability plan in a public meeting in accordance with Education Code section 52062(b)(2) or 52068(b)(2), as appropriate.

Prompt 1: “A summary of the process used to engage educational partners and how this engagement was considered before finalizing the LCAP.”

Describe the engagement process used by the LEA to involve educational partners in the development of the LCAP, including, at a minimum, describing how the LEA met its obligation to consult with all statutorily required educational partners as applicable to the type of LEA. A sufficient response to this prompt must include general information about the timeline of the process and meetings or other engagement strategies with educational partners. A response may also include information about an LEA’s philosophical approach to engaging its educational partners.

Prompt 2: “A summary of the feedback provided by specific educational partners.”

Describe and summarize the feedback provided by specific educational partners. A sufficient response to this prompt will indicate ideas, trends, or inputs that emerged from an analysis of the feedback received from educational partners.

Prompt 3: “A description of the aspects of the LCAP that were influenced by specific input from educational partners.”

A sufficient response to this prompt will provide educational partners and the public with clear, specific information about how the engagement process influenced the development of the LCAP. The response must describe aspects of the LCAP that were influenced by or developed in response to the educational partner feedback described in response to Prompt 2. This may include a description of how the LEA prioritized requests of educational partners within the context of the budgetary resources available or otherwise prioritized areas of focus within the LCAP. For the purposes of this prompt, “aspects” of an LCAP that may have been influenced by educational partner input can include, but are not necessarily limited to:

- Inclusion of a goal or decision to pursue a Focus Goal (as described below)
- Inclusion of metrics other than the statutorily required metrics
- Determination of the desired outcome on one or more metrics
- Inclusion of performance by one or more student groups in the Measuring and Reporting Results subsection
- Inclusion of action(s) or a group of actions
- Elimination of action(s) or group of actions
- Changes to the level of proposed expenditures for one or more actions

- Inclusion of action(s) as contributing to increased or improved services for unduplicated services
- Determination of effectiveness of the specific actions to achieve the goal
- Determination of material differences in expenditures
- Determination of changes made to a goal for the ensuing LCAP year based on the annual update process
- Determination of challenges or successes in the implementation of actions

Goals and Actions

Purpose

Well-developed goals will clearly communicate to educational partners what the LEA plans to accomplish, what the LEA plans to do in order to accomplish the goal, and how the LEA will know when it has accomplished the goal. A goal statement, associated metrics and expected outcomes, and the actions included in the goal should be in alignment. The explanation for why the LEA included a goal is an opportunity for LEAs to clearly communicate to educational partners and the public why, among the various strengths and areas for improvement highlighted by performance data and strategies and actions that could be pursued, the LEA decided to pursue this goal, and the related metrics, expected outcomes, actions, and expenditures.

A well-developed goal can be focused on the performance relative to a metric or metrics for all students, a specific student group(s), narrowing performance gaps, or implementing programs or strategies expected to impact outcomes. LEAs should assess the performance of their student groups when developing goals and the related actions to achieve such goals.

Requirements and Instructions

LEAs should prioritize the goals, specific actions, and related expenditures included within the LCAP within one or more state priorities. LEAs should consider performance on the state and local indicators, including their locally collected and reported data for the local indicators that are included in the Dashboard in determining whether and how to prioritize its goals within the LCAP.

In order to support prioritization of goals, the LCAP template provides LEAs with the option of developing three different kinds of goals:

- **Focus Goal:** A Focus Goal is relatively more concentrated in scope and may focus on a fewer number of metrics to measure improvement. A Focus Goal statement will be time bound and make clear how the goal is to be measured.
- **Broad Goal:** A Broad Goal is relatively less concentrated in its scope and may focus on improving performance across a wide range of metrics.
- **Maintenance of Progress Goal:** A Maintenance of Progress Goal includes actions that may be ongoing without significant changes and allows an LEA to track performance on any metrics not addressed in the other goals of the LCAP.

At a minimum, the LCAP must address all LCFF priorities and associated metrics.

Focus Goal(s)

Goal Description: The description provided for a Focus Goal must be specific, measurable, and time bound. An LEA develops a Focus Goal to address areas of need that may require or benefit from a more specific and data intensive approach. The Focus Goal can explicitly reference the metric(s) by which achievement of the goal will be measured and the time frame according to which the LEA expects to achieve the goal.

Explanation of why the LEA has developed this goal: Explain why the LEA has chosen to prioritize this goal. An explanation must be based on Dashboard data or other locally collected data. LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with educational partners. LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.

Broad Goal

Goal Description: Describe what the LEA plans to achieve through the actions included in the goal. The description of a broad goal will be clearly aligned with the expected measurable outcomes included for the goal. The goal description organizes the actions and expected outcomes in a cohesive and consistent manner. A goal description is specific enough to be measurable in either quantitative or qualitative terms. A broad goal is not as specific as a focus goal. While it is specific enough to be measurable, there are many different metrics for measuring progress toward the goal.

Explanation of why the LEA has developed this goal: Explain why the LEA developed this goal and how the actions and metrics grouped together will help achieve the goal.

Maintenance of Progress Goal

Goal Description: Describe how the LEA intends to maintain the progress made in the LCFF State Priorities not addressed by the other goals in the LCAP. Use this type of goal to address the state priorities and applicable metrics not addressed within the other goals in the LCAP. The state priorities and metrics to be addressed in this section are those for which the LEA, in consultation with educational partners, has determined to maintain actions and monitor progress while focusing implementation efforts on the actions covered by other goals in the LCAP.

Explanation of why the LEA has developed this goal: Explain how the actions will sustain the progress exemplified by the related metrics.

Required Goals

In general, LEAs have flexibility in determining what goals to include in the LCAP and what those goals will address; however, beginning with the development of the 2022–23 LCAP, LEAs that meet certain criteria are required to include a specific goal in their LCAP.

Consistently low-performing student group(s) criteria: An LEA is eligible for Differentiated Assistance for three or more consecutive years based on the performance of the same student group or groups in the Dashboard. A list of the LEAs required to include a goal in the LCAP based on student group performance, and the student group(s) that lead to identification, may be found on the CDE's Local Control Funding Formula web page at <https://www.cde.ca.gov/fg/aa/lc/>.

- **Consistently low-performing student group(s) goal requirement:** An LEA meeting the consistently low-performing student group(s) criteria must include a goal in its LCAP focused on improving the performance of the student group or groups that led to the LEA's eligibility for Differentiated

Assistance. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, this student group or groups. An LEA required to address multiple student groups is not required to have a goal to address each student group; however, each student group must be specifically addressed in the goal. This requirement may not be met by combining this required goal with another goal.

- **Goal Description:** Describe the outcomes the LEA plans to achieve to address the needs of, and improve outcomes for, the student group or groups that led to the LEA's eligibility for Differentiated Assistance.
- **Explanation of why the LEA has developed this goal:** Explain why the LEA is required to develop this goal, including identifying the student group(s) that lead to the LEA being required to develop this goal, how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the student group(s), and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes identified in the goal description.

Low-performing school(s) criteria: The following criteria only applies to a school district or COE with two or more schools; it does not apply to a single-school district. A school district or COE has one or more schools that, for two consecutive years, received the two lowest performance levels on all but one of the state indicators for which the school(s) receive performance levels in the Dashboard and the performance of the "All Students" student group for the LEA is at least one performance level higher in all of those indicators. A list of the LEAs required to include a goal in the LCAP based on school performance, and the school(s) that lead to identification, may be found on the CDE's Local Control Funding Formula web page at <https://www.cde.ca.gov/fg/aa/lc/>.

- **Low-performing school(s) goal requirement:** A school district or COE meeting the low-performing school(s) criteria must include a goal in its LCAP focusing on addressing the disparities in performance between the school(s) and the LEA as a whole. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, the students enrolled at the low-performing school or schools. An LEA required to address multiple schools is not required to have a goal to address each school; however, each school must be specifically addressed in the goal. This requirement may not be met by combining this goal with another goal.
- **Goal Description:** Describe what outcomes the LEA plans to achieve to address the disparities in performance between the students enrolled at the low-performing school(s) and the students enrolled at the LEA as a whole.
- **Explanation of why the LEA has developed this goal:** Explain why the LEA is required to develop this goal, including identifying the schools(s) that lead to the LEA being required to develop this goal; how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the school(s); and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes for students enrolled at the low-performing school or schools identified in the goal description.

Measuring and Reporting Results:

For each LCAP year, identify the metric(s) that the LEA will use to track progress toward the expected outcomes. LEAs are encouraged to identify metrics for specific student groups, as appropriate, including expected outcomes that would reflect narrowing of any existing performance gaps.

Include in the baseline column the most recent data associated with this metric available at the time of adoption of the LCAP for the first year of the three-year plan. LEAs may use data as reported on the 2019 Dashboard for the baseline of a metric only if that data represents the most recent available (e.g., high school graduation rate).

Using the most recent data available may involve reviewing data the LEA is preparing for submission to the California Longitudinal Pupil Achievement Data System (CALPADS) or data that the LEA has recently submitted to CALPADS. Because final 2020–21 outcomes on some metrics may not be computable at the time the 2021–24 LCAP is adopted (e.g., graduation rate, suspension rate), the most recent data available may include a point in time calculation taken each year on the same date for comparability purposes.

The baseline data shall remain unchanged throughout the three-year LCAP.

Complete the table as follows:

- **Metric:** Indicate how progress is being measured using a metric.
- **Baseline:** Enter the baseline when completing the LCAP for 2021–22. As described above, the baseline is the most recent data associated with a metric. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 1 Outcome:** When completing the LCAP for 2022–23, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 2 Outcome:** When completing the LCAP for 2023–24, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 3 Outcome:** When completing the LCAP for 2024–25, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above. The 2024–25 LCAP will be the first year in the next three-year cycle. Completing this column will be part of the Annual Update for that year.
- **Desired Outcome for 2023–24:** When completing the first year of the LCAP, enter the desired outcome for the relevant metric the LEA expects to achieve by the end of the 2023–24 LCAP year.

Timeline for completing the “**Measuring and Reporting Results**” part of the Goal.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for Year 3 (2023–24)
Enter information in this box when completing the LCAP for 2021–22 .	Enter information in this box when completing the LCAP for 2021–22 .	Enter information in this box when completing the LCAP for 2022–23 . Leave blank until then.	Enter information in this box when completing the LCAP for 2023–24 . Leave blank until then.	Enter information in this box when completing the LCAP for 2024–25 . Leave blank until then.	Enter information in this box when completing the LCAP for 2021–22 or when adding a new metric.

The metrics may be quantitative or qualitative; but at minimum, an LEA’s LCAP must include goals that are measured using all of the applicable metrics for the related state priorities, in each LCAP year as applicable to the type of LEA. To the extent a state priority does not specify one or more metrics (e.g., implementation of state academic content and performance standards), the LEA must identify a metric to use within the LCAP. For these state priorities, LEAs are encouraged to use metrics based on or reported through the relevant self-reflection tool for local indicators within the Dashboard.

Actions: Enter the action number. Provide a short title for the action. This title will also appear in the action tables. Provide a description of the action. Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the summary tables. Indicate whether the action contributes to meeting the increase or improved services requirement as described in the Increased or Improved Services section using a “Y” for Yes or an “N” for No. (**Note:** for each such action offered on an LEA-wide or schoolwide basis, the LEA will need to provide additional information in the Increased or Improved Summary Section to address the requirements in *California Code of Regulations*, Title 5 [5 CCR] Section 15496(b) in the Increased or Improved Services Section of the LCAP).

Actions for English Learners: School districts, COEs, and charter schools that have a numerically significant English learner student subgroup must include specific actions in the LCAP related to, at a minimum, the language acquisition programs, as defined in *EC* Section 306, provided to students and professional development activities specific to English learners.

Actions for Foster Youth: School districts, COEs, and charter schools that have a numerically significant Foster Youth student subgroup are encouraged to include specific actions in the LCAP designed to meet needs specific to Foster Youth students.

Goal Analysis:

Enter the LCAP Year.

Using actual annual measurable outcome data, including data from the Dashboard, analyze whether the planned actions were effective in achieving the goal. Respond to the prompts as instructed.

- Describe the overall implementation of the actions to achieve the articulated goal. Include a discussion of relevant challenges and successes experienced with the implementation process. This must include any instance where the LEA did not implement a planned action or implemented a planned action in a manner that differs substantively from how it was described in the adopted LCAP.
- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures and between the Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services, as applicable. Minor variances in expenditures or percentages do not need to be addressed, and a dollar-for-dollar accounting is not required.
- Describe the effectiveness of the specific actions to achieve the articulated goal as measured by the LEA. In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal. When responding to this prompt, LEAs may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for educational partners. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.
- Describe any changes made to this goal, expected outcomes, metrics, or actions to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard or other local data, as applicable.

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students

Purpose

A well-written Increased or Improved Services section provides educational partners with a comprehensive description, within a single dedicated section, of how an LEA plans to increase or improve services for its unduplicated students in grades TK–12 as compared to all students in grades TK–12, as applicable, and how LEA-wide or schoolwide actions identified for this purpose meet regulatory requirements. Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broader understanding of educational partners to facilitate their ability to provide input. An LEA's description in this section must align with the actions included in the Goals and Actions section as contributing.

Requirements and Instructions

Projected LCFF Supplemental and/or Concentration Grants: Specify the amount of LCFF supplemental and concentration grant funds the LEA estimates it will receive in the coming year based on the number and concentration of low income, foster youth, and English learner students.

Projected Additional LCFF Concentration Grant (15 percent): Specify the amount of additional LCFF concentration grant add-on funding, as described in EC Section 42238.02, that the LEA estimates it will receive in the coming year.

Projected Percentage to Increase or Improve Services for the Coming School Year: Specify the estimated percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year as calculated pursuant to 5 CCR Section 15496(a)(7).

LCFF Carryover — Percentage: Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).

LCFF Carryover — Dollar: Specify the LCFF Carryover — Dollar amount identified in the LCFF Carryover Table. If a carryover amount is not identified in the LCFF Carryover Table, specify an amount of zero (\$0).

Total Percentage to Increase or Improve Services for the Coming School Year: Add the Projected Percentage to Increase or Improve Services for the Coming School Year and the Proportional LCFF Required Carryover Percentage and specify the percentage. This is the LEAs percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year, as calculated pursuant to 5 CCR Section 15496(a)(7).

Required Descriptions:

For each action being provided to an entire school, or across the entire school district or COE, an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.

For each action included in the Goals and Actions section as contributing to the increased or improved services requirement for unduplicated pupils and provided on an LEA-wide or schoolwide basis, the LEA must include an explanation consistent with 5 CCR Section 15496(b). For any such actions continued into the 2021–24 LCAP from the 2017–2020 LCAP, the LEA must determine whether or not the action was effective as expected, and this determination must reflect evidence of outcome data or actual implementation to date.

Principally Directed and Effective: An LEA demonstrates how an action is principally directed towards and effective in meeting the LEA's goals for unduplicated students when the LEA explains how:

- It considers the needs, conditions, or circumstances of its unduplicated pupils;
- The action, or aspect(s) of the action (including, for example, its design, content, methods, or location), is based on these considerations; and
- The action is intended to help achieve an expected measurable outcome of the associated goal.

As such, the response provided in this section may rely on a needs assessment of unduplicated students.

Conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient. Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increase or improve services standard because enrolling students is not the same as serving students.

For example, if an LEA determines that low-income students have a significantly lower attendance rate than the attendance rate for all students, it might justify LEA-wide or schoolwide actions to address this area of need in the following way:

After assessing the needs, conditions, and circumstances of our low-income students, we learned that the attendance rate of our low-income students is 7 percent lower than the attendance rate for all students. (Needs, Conditions, Circumstances [Principally Directed])

In order to address this condition of our low-income students, we will develop and implement a new attendance program that is designed to address some of the major causes of absenteeism, including lack of reliable transportation and food, as well as a school climate that does not emphasize the importance of attendance. Goal N, Actions X, Y, and Z provide additional transportation and nutritional resources as well as a districtwide educational campaign on the benefits of high attendance rates. (Contributing Action[s])

These actions are being provided on an LEA-wide basis and we expect/hope that all students with less than a 100 percent attendance rate will benefit. However, because of the significantly lower attendance rate of low-income students, and because the actions meet needs most associated with the chronic stresses and experiences of a socio-economically disadvantaged status, we expect that the attendance rate for our low-income students will increase significantly more than the average attendance rate of all other students. (Measurable Outcomes [Effective In])

COEs and Charter Schools: Describe how actions included as contributing to meeting the increased or improved services requirement on an LEA-wide basis are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above. In the case of COEs and charter schools, schoolwide and LEA-wide are considered to be synonymous.

For School Districts Only:

Actions Provided on an LEA-Wide Basis:

Unduplicated Percentage > 55 percent: For school districts with an unduplicated pupil percentage of 55 percent or more, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above.

Unduplicated Percentage < 55 percent: For school districts with an unduplicated pupil percentage of less than 55 percent, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities. Also describe how the actions **are the most effective use of the funds** to meet these goals for its unduplicated pupils. Provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

Actions Provided on a Schoolwide Basis:

School Districts must identify in the description those actions being funded and provided on a schoolwide basis, and include the required description supporting the use of the funds on a schoolwide basis.

For schools with 40 percent or more enrollment of unduplicated pupils: Describe how these actions are principally directed to and effective in meeting its goals for its unduplicated pupils in the state and any local priorities.

For school districts expending funds on a schoolwide basis at a school with less than 40 percent enrollment of unduplicated pupils: Describe how these actions are principally directed to and how the actions are the most effective use of the funds to meet its goals for foster youth, English learners, and low-income students in the state and any local priorities.

A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.

Consistent with the requirements of 5 CCR Section 15496, describe how services provided for unduplicated pupils are increased or improved by at least the percentage calculated as compared to the services provided for all students in the LCAP year. To improve services means to grow services in quality and to increase services means to grow services in quantity. Services are increased or improved by those actions in the LCAP that are included in the Goals and Actions section as contributing to the increased or improved services requirement, whether they are provided on an LEA-wide or schoolwide basis or provided on a limited basis to unduplicated students. A limited action is an action that only serves foster youth, English learners, and/or low-income students. This description must address how these action(s) are expected to result in the required proportional increase or improvement in services for unduplicated pupils as compared to the services the LEA provides to all students for the relevant LCAP year.

For any action contributing to meeting the increased or improved services requirement that is associated with a Planned Percentage of Improved Services in the Contributing Summary Table rather than an expenditure of LCFF funds, describe the methodology that was used to determine the contribution of the action towards the proportional percentage. See the instructions for determining the Planned Percentage of Improved Services for information on calculating the Percentage of Improved Services.

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

An LEA that receives the additional concentration grant add-on described in EC Section 42238.02 is required to demonstrate how it is using these funds to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent as compared to the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is equal to or less than 55 percent. The staff who provide direct services to students must be certificated staff and/or classified staff employed by the LEA; classified staff includes custodial staff.

Provide the following descriptions, as applicable to the LEA:

An LEA that does not receive a concentration grant or the concentration grant add-on must indicate that a response to this prompt is not applicable.

Identify the goal and action numbers of the actions in the LCAP that the LEA is implementing to meet the requirement to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent.

An LEA that does not have comparison schools from which to describe how it is using the concentration grant add-on funds, such as an LEA that only has schools with an enrollment of unduplicated students that is greater than 55 percent, must describe how it is using the funds to increase the number of credentialed staff, classified staff, or both, including custodial staff, who provide direct services to students at selected schools and the criteria used to determine which schools require additional staffing support.

In the event that an additional concentration grant add-on is not sufficient to increase staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, the LEA must describe how it is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

Complete the table as follows:

- Provide the staff-to-student ratio of classified staff providing direct services to students with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of classified staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA. The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA. The staff-to-student ratio must be based on the number of full time equivalent (FTE) staff and the number of enrolled students as counted on the first Wednesday in October of each year.
- Provide the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA. The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA. The staff-to-student ratio must be based on the number of FTE staff and the number of enrolled students as counted on the first Wednesday in October of each year.

Action Tables

Complete the Data Entry Table for each action in the LCAP. The information entered into this table will automatically populate the other Action Tables. Information is only entered into the Data Entry Table, the Annual Update Table, the Contributing Actions Annual Update Table, and the LCFF Carryover Table. With the exception of the Data Entry Table, the word “input” has been added to column headers to aid in identifying the column(s) where information will be entered. Information is not entered on the remaining Action tables.

The following tables are required to be included as part of the LCAP adopted by the local governing board or governing body:

- Table 1: Total Planned Expenditures Table (for the coming LCAP Year)

- Table 2: Contributing Actions Table (for the coming LCAP Year)
- Table 3: Annual Update Table (for the current LCAP Year)
- Table 4: Contributing Actions Annual Update Table (for the current LCAP Year)
- Table 5: LCFF Carryover Table (for the current LCAP Year)

Note: The coming LCAP Year is the year that is being planned for, while the current LCAP year is the current year of implementation. For example, when developing the 2022–23 LCAP, 2022–23 will be the coming LCAP Year and 2021–22 will be the current LCAP Year.

Data Entry Table

The Data Entry Table may be included in the LCAP as adopted by the local governing board or governing body, but is not required to be included. In the Data Entry Table, input the following information for each action in the LCAP for that applicable LCAP year:

- **LCAP Year:** Identify the applicable LCAP Year.
- **1. Projected LCFF Base Grant:** Provide the total amount of LCFF funding the LEA estimates it will receive for the coming school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 CCR Section 15496(a)(8).

See *EC* sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF apportionment calculations.

- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants the LEA estimates it will receive on the basis of the number and concentration of unduplicated students for the coming school year.
- **3. Projected Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5 CCR Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the coming LCAP year.
- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- **Total Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover —

Percentage. This is the percentage by which the LEA must increase or improve services for unduplicated pupils as compared to the services provided to all students in the coming LCAP year.

- **Goal #:** Enter the LCAP Goal number for the action.
- **Action #:** Enter the action's number as indicated in the LCAP Goal.
- **Action Title:** Provide a title of the action.
- **Student Group(s):** Indicate the student group or groups who will be the primary beneficiary of the action by entering "All," or by entering a specific student group or groups.
- **Contributing to Increased or Improved Services?:** Type "Yes" if the action **is** included as contributing to meeting the increased or improved services; OR, type "No" if the action is **not** included as contributing to meeting the increased or improved services.
- If "Yes" is entered into the Contributing column, then complete the following columns:
 - **Scope:** The scope of an action may be LEA-wide (i.e., districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.
 - **Unduplicated Student Group(s):** Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
 - **Location:** Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate "All Schools." If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter "Specific Schools" or "Specific Grade Spans." Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades transitional kindergarten through grade five), as appropriate.
- **Time Span:** Enter "ongoing" if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter "1 Year," or "2 Years," or "6 Months."
- **Total Personnel:** Enter the total amount of personnel expenditures utilized to implement this action.
- **Total Non-Personnel:** This amount will be automatically calculated based on information provided in the Total Personnel column and the Total Funds column.

- **LCFF Funds:** Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA's total LCFF target (i.e., base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
 - **Note:** For an action to contribute towards meeting the increased or improved services requirement it must include some measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.
- **Other State Funds:** Enter the total amount of Other State Funds utilized to implement this action, if any.
- **Local Funds:** Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds:** Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds:** This amount is automatically calculated based on amounts entered in the previous four columns.
- **Planned Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis to unduplicated students, and that does not have funding associated with the action, enter the planned quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.
 - As noted in the instructions for the Increased or Improved Services section, when identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which the LEA estimates would cost \$165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of \$165,000 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Service for the action.

Contributing Actions Table

As noted above, information will not be entered in the Contributing Actions Table; however, the ‘Contributing to Increased or Improved Services?’ column will need to be checked to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses.

Annual Update Table

In the Annual Update Table, provide the following information for each action in the LCAP for the relevant LCAP year:

- **Estimated Actual Expenditures:** Enter the total estimated actual expenditures to implement this action, if any.

Contributing Actions Annual Update Table

In the Contributing Actions Annual Update Table, check the ‘Contributing to Increased or Improved Services?’ column to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses. Provide the following information for each contributing action in the LCAP for the relevant LCAP year:

- **6. Estimated Actual LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.
- **Estimated Actual Expenditures for Contributing Actions:** Enter the total estimated actual expenditure of LCFF funds used to implement this action, if any.
- **Estimated Actual Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis only to unduplicated students, and that does not have funding associated with the action, enter the total estimated actual quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%).
 - Building on the example provided above for calculating the Planned Percentage of Improved Services, the LEA in the example implements the action. As part of the annual update process, the LEA reviews implementation and student outcome data and determines that the action was implemented with fidelity and that outcomes for foster youth students improved. The LEA reviews the original estimated cost for the action and determines that had it hired additional staff to collect and analyze data and to coordinate supports for students that estimated actual cost would have been \$169,500 due to a cost of living adjustment. The LEA would divide the estimated actual cost of \$169,500 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Estimated Actual Percentage of Improved Services for the action.

LCFF Carryover Table

- **9. Estimated Actual LCFF Base Grant:** Provide the total amount of LCFF funding the LEA estimates it will receive for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 CCR Section 15496(a)(8).

- **10. Total Percentage to Increase or Improve Services for the Current School Year:** This percentage will not be entered. The percentage is calculated based on the amounts of the Estimated Actual LCFF Base Grant (9) and the Estimated Actual LCFF Supplemental and/or Concentration Grants (6), pursuant to 5 CCR Section 15496(a)(8), plus the LCFF Carryover – Percentage from the prior year. This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the current LCAP year.

Calculations in the Action Tables

To reduce the duplication of effort of LEAs, the Action Tables include functionality such as pre-population of fields and cells based on the information provided in the Data Entry Table, the Annual Update Summary Table, and the Contributing Actions Table. For transparency, the functionality and calculations used are provided below.

Contributing Actions Table

- 4. Total Planned Contributing Expenditures (LCFF Funds)
 - This amount is the total of the Planned Expenditures for Contributing Actions (LCFF Funds) column
- 5. Total Planned Percentage of Improved Services
 - This percentage is the total of the Planned Percentage of Improved Services column
- Planned Percentage to Increase or Improve Services for the coming school year (4 divided by 1, plus 5)
 - This percentage is calculated by dividing the Total Planned Contributing Expenditures (4) by the Projected LCFF Base Grant (1), converting the quotient to a percentage, and adding it to the Total Planned Percentage of Improved Services (5).

Contributing Actions Annual Update Table

Pursuant to *EC* Section 42238.07(c)(2), if the Total Planned Contributing Expenditures (4) is less than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the LEA is required to calculate the difference between the Total Planned Percentage of Improved Services (5) and the Total Estimated Actual Percentage of Improved Services (7). If the Total Planned Contributing Expenditures (4) is equal to or greater than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the Difference Between Planned and Estimated Actual Percentage of Improved Services will display “Not Required.”

- 6. Estimated Actual LCFF Supplemental and Concentration Grants
 - This is the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.
- 4. Total Planned Contributing Expenditures (LCFF Funds)
 - This amount is the total of the Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)

- 7. Total Estimated Actual Expenditures for Contributing Actions
 - This amount is the total of the Estimated Actual Expenditures for Contributing Actions (LCFF Funds)
- Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)
 - This amount is the Total Estimated Actual Expenditures for Contributing Actions (7) subtracted from the Total Planned Contributing Expenditures (4)
- 5. Total Planned Percentage of Improved Services (%)
 - This amount is the total of the Planned Percentage of Improved Services column
- 8. Total Estimated Actual Percentage of Improved Services (%)
 - This amount is the total of the Estimated Actual Percentage of Improved Services column
- Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)
 - This amount is the Total Planned Percentage of Improved Services (5) subtracted from the Total Estimated Actual Percentage of Improved Services (8)

LCFF Carryover Table

- 10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)
 - This percentage is the Estimated Actual LCFF Supplemental and/or Concentration Grants (6) divided by the Estimated Actual LCFF Base Grant (9) plus the LCFF Carryover – Percentage from the prior year.
- 11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)
 - This percentage is the Total Estimated Actual Expenditures for Contributing Actions (7) divided by the LCFF Funding (9), then converting the quotient to a percentage and adding the Total Estimated Actual Percentage of Improved Services (8).
- 12. LCFF Carryover — Dollar Amount LCFF Carryover (Subtract 11 from 10 and multiply by 9)
 - If the Estimated Actual Percentage of Increased or Improved Services (11) is less than the Estimated Actual Percentage to Increase or Improve Services (10), the LEA is required to carry over LCFF funds.

The amount of LCFF funds is calculated by subtracting the Estimated Actual Percentage to Increase or Improve Services (11) from the Estimated Actual Percentage of Increased or Improved Services (10) and then multiplying by the Estimated Actual LCFF Base Grant (9). This amount is the amount of LCFF funds that is required to be carried over to the coming year.

- 13. LCFF Carryover — Percentage (12 divided by 9)
 - This percentage is the unmet portion of the Percentage to Increase or Improve Services that the LEA must carry over into the coming LCAP year. The percentage is calculated by dividing the LCFF Carryover (12) by the LCFF Funding (9).

California Department of Education
January 2022

OROVILLE
UNION
HIGH
SCHOOL
DISTRICT

2023-2024

Original Budget



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

OROVILLE UNION HIGH SCHOOL DISTRICT

Board of Education

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

District Office Administration

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

Site Principals

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

INTRODUCTORY SECTION

Mission

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

Core Beliefs

We believe:

1. When provided an engaging, inspiring and challenging learning environment, every student will have the opportunity to achieve at their maximum potential.
2. Active engagement of students by caring adults is key to helping students achieve.
3. Every student learns at their own pace and will have access to educational services and supports to enhance their learning experience.
4. Every student will have a goal for college and/or careers, and our district will prepare each for participation in those opportunities.
5. Every member of the learning community deserves to be part of a safe, caring, equitable and nurturing learning environment and should be treated with respect, dignity and worth.

Vision Statement

Preparing students for the future today

Local Control Accountability Plan

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

Goal 1 – Provide equitable educational opportunities for all students

Actions

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

Local Control Accountability Plan (Continued)

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

Actions

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

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

Actions

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

BUDGET DEVELOPMENT

Budget Summary

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

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

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

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

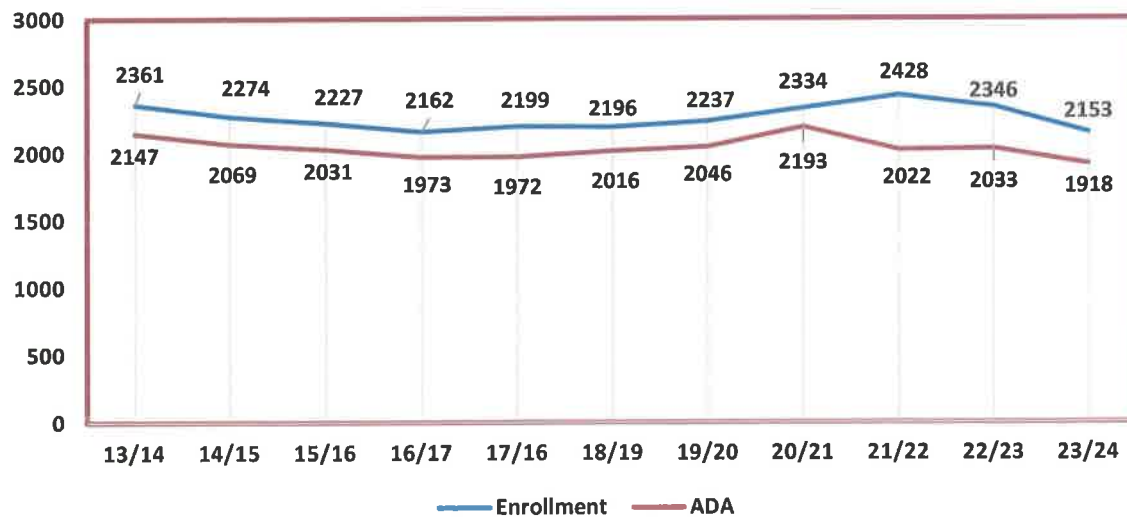
* Projection

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

Year	ADA	Change	% Change
2013/14	2,146.51	(84.06)	(3.8%)
2014/15	2,069.46	(77.05)	(3.6%)
2015/16	2,031.35	(38.11)	(1.8%)
2016/17	1,972.58	(58.77)	(2.9%)
2017/18	1,971.62	(.96)	(0.0%)
2018/19	2,015.72	44.10	2.2%
2019/20	2,046.47	30.75	1.5%
2020/21	2,192.90	146.43	7.2%
2021/22	2,022.08	(170.82)	(7.8%)
2022/23	2,033.17	11.09	0.5%
2023/24*	1,917.81	(115.36)	(-5.7%)

* Projection

Enrollment/ADA Trends



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

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

Budget Adoption Process

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

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

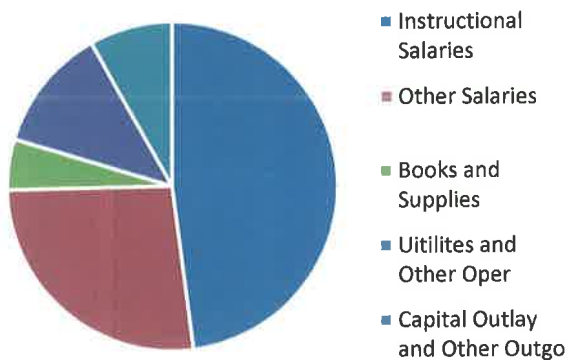
Expenditures. In 2023/24, the district anticipates spending \$20,596 per student. The greatest proportion of this goes to salaries in direct instruction. 84% of the unrestricted budget is spent on salaries and benefits. Unrestricted and restricted spending categories are shown below:

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

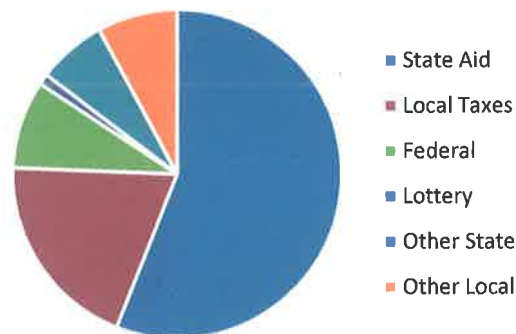
Revenues. The largest source of funding is the Local Control Funding Formula (LCFF) allocation. This is a state allocation of general-purpose money and is made up of state aid and local taxes. For 2023/24, the LCFF allocation is \$16,813 per student for a total allocation of \$36.2 million. This represents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

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

Expenditures



Revenue



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

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

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

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

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

Reserves (cont.).

Assigned and Unassigned General Fund Reserves

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

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

- Salary and benefit settlements with employee groups. Negotiations for 2023/24 are just starting for all groups. Certificated health benefit premium costs are uncapped, thus the District must have the ability to absorb cost increases until budget adjustments can be made or negotiated.
- Assigned reserves for one-time purposes. Specific funds have been set aside for one-time purposes. A donation for an athletic field lighting project is accumulating until the District undertakes the project.
- Protection during declining enrollment. It is difficult to implement budget reductions in proportion to the loss in revenue in perfect coordination with the loss of students. Excess reserves allow time to properly plan for budget reductions and, in some cases, wait out the loss of enrollment without making budget cuts.
- Repair and maintenance of aging facilities and bus/vehicle fleet. Reserves allow the district to meet its obligations when a building needs an unplanned repair, technology equipment fails or a bus or other vehicle breaks down. The OUHSD Board has approved a list of safety and improvement projects that will be funded with the excess reserves.
- Volatility in state funding or general economic conditions. In the past, the district has experienced drastic cuts in state funding and deferrals of apportionments. In addition, the district can face potential of mid-year budget cuts at the State level. As reserves are difficult to build during tough times, having a reserve over the state minimum insures that obligations can continue to be met.
- Unplanned needs of students with disabilities. The district must have financial resources available to allow flexibility to meet the needs for appropriate educational services for this group. As students and/or interventions frequently change, it is difficult to accurately project expenditures each year.

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

Budget Assumptions for 2023/24

Fund Name: General Fund

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

Assumptions:

Revenues:

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

Budget Assumptions for 2023/24

Fund Name: General Fund (cont.)

Revenues (cont.)

- The final year of the Expanded Learning Opportunities grant will be used to purchase services from the Boys and Girls Club, extend hours for current para-educators and the library aides and expansion of the summer school and tutoring programs.
- A \$579K Educator Effectiveness Grant was received in 2021/22. It is projected to be spent at a rate of \$130K annually on professional development for instructional staff and certificated administrators.
- The CalSHAPE program provided \$489K in funding to be used to assess and repair HVAC systems to improve air quality and replace plumbing and appliances to improve water efficiency. These projects will be completed in the budget year.
- 2022/23 CTEIG funds will be used to purchase digital multi meters and electronic training boards for the Las Plumas Auto program, sinks, faucets, disposers and stainless counter tops for the Las Plumas Culinary program and a freezer and refrigerator for the Oroville High Culinary Program. 2021/22 funds will be used to renovate the Oroville High culinary kitchen.
- Arts and Music Block Grant funds will be used for professional development, the purchase of library books, instructional materials and vans to transport students with disabilities. The Oroville High art room will have improvements made to the ventilation and HVAC systems. Band will have funds to repair or replace instruments, as well as to purchase a vehicle to pull the band trailer.
- The Kitchen Infrastructure Funds provides \$347K for cafeteria kitchen improvements.
- \$555K in A-G Access Grant funds will be used to improve pupil access to and completion of A-G course requirements.
- The Learning Recovery Emergency Block Grant supplies \$2.5 million to be used to support academic learning recovery and staff and pupil social and emotional well-being.
- A three-year average is used to estimate interest and miscellaneous income.
- Receipt of MAA funds have not been included in the budget. Due to their unpredictability, the budget will be adjusted as funds are received.

Budget Assumptions for 2023/24

Fund Name: General Fund (cont.)

Expenditures:

- Step and column increases are provided for all eligible employees. Savings on attrition is projected to exceed the step and column costs.
- Certificated Staffing
 - 118.40 FTE Teachers
 - 1.00 FTE Librarian
 - 8.80 FTE Counselors
 - 7.69 FTE Site Administrators
 - 3.00 FTE Psychologists
 - 3.00 FTE Social Worker
 - 1.00 FTE Director of Education
 - 2.00 FTE Superintendents
- Classified Staffing
 - 43.34 FTE Para-Educators
 - 13.00 FTE School Site Clerical
 - .25 FTE IEP Scheduler
 - 2.00 FTE Supplemental Ed Techs
 - 1.00 FTE Campus Supervisors
 - 21.59 FTE Transportation Employees
 - 19.33 FTE Maintenance, Grounds, Custodians
 - 3.00 FTE Technology
 - 8.00 FTE Universal Workers
 - 2.00 FTE Library Aides
 - 8.00 FTE Targeted Case Managers
 - 2.00 FTE College and Career Technicians
 - 1.00 FTE Indian Ed Grant Coordinator
 - 7.00 FTE District Office Confidential
 - 2.00 FTE Classified Supervisors
 - 1.00 FTE Classified Administrator
- Employee Benefits
 - 19.10% STRS (certificated) (2.18% decrease)
 - 26.68% PERS (classified) (2.46% increase)
 - 6.20% Social Security (classified)
 - 1.45% Medicare (all employees)
 - .05% State Unemployment Insurance (all employees)
 - 2.24% Workers' Comp Insurance (all employees)
 - 4.43% Retiree Health Benefits (all employees)

Budget Assumptions for 2023/24

Fund Name: General Fund (cont.)

Expenditures (cont.):

- Medical Benefits
 - \$26,518 annually – CVT (active certificated) (4.5% increase or \$1,133 per employee)
 - \$22,169 annually – CVT (single certificated retirees) (.2% increase or \$34 per retiree)
 - \$38,166 annually – CVT (certificated retiree plus spouse) (.1% increase or \$24 per retiree)
 - \$48,297 annually – CVT (certificated retiree plus family) (.2% decrease or (\$73) per retiree)
 - Capped - \$13,981 Board, \$12,685 administration, \$13,524 confidential/supervisory, \$14,820 classified (no change)
- Property and Liability Insurance
 - \$890K Property and Liability Insurance, 33% increase (or \$193K) due to risk of wildfires
- Site Budgets
 - \$100 per CBEDS enrollment for general expenditures, 10% of which will be withheld until actual CBEDS is counted in October
 - \$8,500 for athletic equipment reconditioning
 - \$5 per athlete in lottery funds for equipment replacement
 - \$15 per CBEDS enrollment in lottery funds for computer maintenance
 - \$500 per art, drama and band section
 - \$700 per non-home economics CTE section
 - \$800 per home economics section
 - \$500 per site for administrator travel
 - \$11 per prior year on-campus enrollment of restricted lottery for book Replacement. Prospect High is allocated \$3,000.
 - \$3,000 for Mock Trial
 - \$1,500 for Academic Decathlon
 - \$120K for athletic, band and agriculture department travel
 - \$1,000 for Link Crew supplies
 - \$5,000 for Comps and \$2,000 for Prospect to purchase PBIS incentives
 - Prospect High receives a \$36,000 site allocation, a \$5000 lottery allocation for computer repairs and \$500 for mileage
 - \$13,000 for Community Day School supplies and copier costs
 - \$18,500 Independent Study supplies and copier costs
 - \$10,700 College Connection operating costs
 - \$75,000 Summer School and Recovery salaries and benefits
 - \$16,400 Adult Transition Center program supplies and services
- Unrestricted Contributions to Restricted Programs
 - \$4,250,556 Special Education Program
 - \$1,250,084 Restricted Maintenance

Budget Assumptions for 2023/24

Fund Name: General Fund (cont.)

Expenditures (cont.):

- The district must budget 3% of total General Fund expenditures and other outgo for routine repair and maintenance. \$1.3 million has been budgeted for general maintenance (\$1.2 million required). \$150K of this is set aside for deferred maintenance expenditures such as seal coating, roofing, or flooring.
- \$295K savings on electrical costs realized upon operation of solar which will be used to make payments on a California Energy Commission loan.
- Budgeted expenditures include all costs identified in the LCAP. Technology expenditures include purchases for which discounts were applied through the E-rate program.
- \$247K is budgeted to contract with the Oroville Police Department and the Butte County Sheriff for school resource officers.
- Capital Outlay expenditures include the purchase of two full-size diesel buses and four electric buses for students with disabilities. The four SPED buses will be purchased through a Low Emissions Bus Grant

Budget Assumptions for 2023/24

Fund Name: Student Activity Fund

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

Assumptions:

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

Fund Name: Adult Education Fund

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

Assumptions:

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

Budget Assumptions for 2023/24

Fund Name: Cafeteria Fund

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

Assumptions:

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

Fund Name: Capital Facilities Fund

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

Assumptions:

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

Budget Assumptions for 2023/24

Fund Name: Bond Interest and Redemption Fund

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

Assumptions:

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

Budget Assumptions for 2023/24

Multi-year Projection

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

Assumptions used in the projections include:

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

Budget Assumptions for 2023/24

Cash Flow Assumptions

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

Assumptions used in this projection include:

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

Glossary of Terms

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

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

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

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

BCOE – Butte County Office of Education

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

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

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

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

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

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

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

COLA – Cost of living adjustment.

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

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

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CDE – California Department of Education

CSAM – California Schools Accounting Manual.

CTEIG – Career Technical Education Incentive Grant

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

DOF – Department of Finance

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

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

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

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

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

Escape – the financial system used by the District.

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

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

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

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

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

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

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

GASB – Governmental Accounting Standards Board.

JPA – Joint Powers Authority.

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

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

LEP – Limited English Proficient

MAA – Medi-Cal Administrative Activities

OPSC – Office of Public Schools Construction

PERS – Public Employees' Retirement System

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

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

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

RDA – Redevelopment Agency

SAB – State Allocation Board

SCE – School Compensatory Education

SCO – State Controller's Office

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

STRS – State Teachers' Retirement System.

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

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

Unrestricted – All programs or activities that are not restricted.

GENERAL FUND

OUHSD
General Fund Summary
2023/24 Original Budget

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

Components of Ending Fund Balance:

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	34,402,670.00	0.00	34,402,670.00	36,199,684.00	0.00	36,199,684.00	5.2%
2) Federal Revenue		8100-8299	0.00	4,412,917.00	4,412,917.00	0.00	4,127,839.00	4,127,839.00	-6.5%
3) Other State Revenue		8300-8599	500,000.00	5,918,181.00	6,418,181.00	510,677.00	3,244,593.00	3,755,270.00	-41.5%
4) Other Local Revenue		8600-8799	1,599,975.00	2,181,399.00	3,781,374.00	1,451,194.00	2,314,301.00	3,765,495.00	-0.4%
5) TOTAL REVENUES			36,502,645.00	12,512,497.00	49,015,142.00	38,161,555.00	9,686,733.00	47,848,288.00	-2.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	10,664,619.00	2,982,051.00	13,646,670.00	10,621,194.00	3,059,855.00	13,681,049.00	0.3%
2) Classified Salaries		2000-2999	4,078,222.00	1,853,978.00	5,932,200.00	4,519,073.00	2,179,730.00	6,698,803.00	12.9%
3) Employee Benefits		3000-3999	7,993,569.00	3,910,811.00	11,904,380.00	8,391,997.00	4,341,648.00	12,733,645.00	7.0%
4) Books and Supplies		4000-4999	1,348,659.00	1,875,700.00	3,224,359.00	733,010.00	1,474,386.00	2,207,396.00	-31.5%
5) Services and Other Operating Expenditures		5000-5999	3,343,453.00	3,166,369.00	6,509,822.00	3,252,347.00	2,145,181.00	5,397,528.00	-17.1%
6) Capital Outlay		6000-6999	266,259.00	2,032,203.00	2,298,462.00	588,257.00	1,976,183.00	2,564,440.00	11.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	366,570.00	847,378.00	1,213,948.00	327,252.00	808,046.00	1,135,298.00	-6.5%
7400-7499			(551,496.00)	449,690.00	(101,806.00)	(366,970.00)	293,520.00	(73,450.00)	-27.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	27,509,855.00	17,118,180.00	44,628,035.00	28,066,160.00	16,278,549.00	44,344,709.00	-0.6%
9) TOTAL EXPENDITURES			8,992,790.00	(4,605,683.00)	4,387,107.00	10,095,395.00	(6,591,816.00)	3,503,579.00	-20.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(7,032,074.00)	7,032,074.00	0.00	(5,500,640.00)	5,500,640.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,032,074.00)	7,032,074.00	0.00	(5,500,640.00)	5,500,640.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			1,960,716.00	2,426,391.00	4,387,107.00	4,594,755.00	(1,091,176.00)	3,503,579.00	-20.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	11,179,134.00	3,681,184.00	14,860,318.00	13,139,850.00	6,107,575.00	19,247,425.00	29.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	1,548,508.00	0.00	1,548,508.00	1,548,508.00	0.00	1,548,508.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			34,611,960.00	0.00	34,611,960.00	36,417,361.00	0.00	36,417,361.00	5.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(209,290.00)	0.00	(209,290.00)	(217,677.00)	0.00	(217,677.00)	4.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			34,402,670.00	0.00	34,402,670.00	36,199,684.00	0.00	36,199,684.00	5.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	584,579.00	584,579.00	0.00	543,503.00	543,503.00	-7.0%
Special Education Discretionary Grants		8182	0.00	102,531.00	102,531.00	0.00	25,680.00	25,680.00	-75.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,218,125.00	1,218,125.00	0.00	898,448.00	898,448.00	-26.2%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		144,812.00	144,812.00		132,000.00	132,000.00	-8.8%
Title III, Part A, Immigrant Student Program	4201	8290		1,358.00	1,358.00		1,400.00	1,400.00	3.1%
Title III, Part A, English Learner Program	4203	8290		23,245.00	23,245.00		14,000.00	14,000.00	-39.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		96,305.00	96,305.00		59,000.00	59,000.00	-38.7%
				106,140.00	106,140.00		116,654.00	116,654.00	9.9%
			0.00	2,135,822.00	2,135,822.00	0.00	2,337,154.00	2,337,154.00	9.4%
Career and Technical Education	3500-3599	8290							
All Other Federal Revenue	All Other	8290	0.00	4,412,917.00	4,412,917.00	0.00	4,127,839.00	4,127,839.00	-6.5%
TOTAL, FEDERAL REVENUE									
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	347,308.00	347,308.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	136,000.00	0.00	136,000.00	147,962.00	0.00	147,962.00	8.8%
Lottery - Unrestricted and Instructional Materials		8560	360,000.00	142,000.00	502,000.00	361,715.00	142,568.00	504,273.00	0.5%
Tax Relief Subventions									
Restricted Levies - Other		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes									
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		114,932.00	114,932.00		342,424.00	342,424.00	197.9%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,000.00	5,313,941.00	5,317,941.00	1,000.00	2,759,611.00	2,760,611.00	-48.1%
TOTAL, OTHER STATE REVENUE			500,000.00	5,918,181.00	6,418,181.00	510,677.00	3,244,593.00	3,755,270.00	-41.5%
OTHER LOCAL REVENUE									

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		1,745,670.00	1,745,670.00		1,757,504.00	1,757,504.00	0.7%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,599,975.00	2,181,399.00	3,781,374.00	1,451,194.00	2,314,301.00	3,765,495.00	-0.4%
TOTAL REVENUES			36,502,645.00	12,512,497.00	49,015,142.00	38,161,555.00	9,686,733.00	47,848,288.00	-2.4%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	7,920,418.00	2,362,753.00	10,283,171.00	7,683,695.00	2,430,690.00	10,114,385.00	-1.6%
Certificated Pupil Support Salaries		1200	848,049.00	400,108.00	1,248,157.00	787,757.00	385,108.00	1,172,865.00	-6.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,454,800.00	219,190.00	1,673,990.00	1,637,515.00	244,057.00	1,881,572.00	12.4%
Other Certificated Salaries		1900	441,352.00	0.00	441,352.00	512,227.00	0.00	512,227.00	16.1%
TOTAL, CERTIFICATED SALARIES			10,664,619.00	2,982,051.00	13,646,670.00	10,621,194.00	3,059,855.00	13,681,049.00	0.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	16,215.00	1,278,647.00	1,294,862.00	33,495.00	1,558,401.00	1,591,896.00	22.9%
Classified Support Salaries		2200	2,191,410.00	459,031.00	2,650,441.00	2,598,960.00	449,165.00	3,048,125.00	15.0%
Classified Supervisors' and Administrators' Salaries		2300	270,226.00	62,010.00	332,236.00	266,269.00	117,763.00	384,032.00	15.6%
Clerical, Technical and Office Salaries		2400	1,588,271.00	6,479.00	1,604,750.00	1,618,249.00	6,712.00	1,624,961.00	1.3%
Other Classified Salaries		2900	2,100.00	47,811.00	49,911.00	2,100.00	47,689.00	49,789.00	-0.2%
TOTAL, CLASSIFIED SALARIES			4,078,222.00	1,853,978.00	5,932,200.00	4,519,073.00	2,179,730.00	6,698,803.00	12.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,982,293.00	1,657,759.00	3,640,052.00	1,986,679.00	1,720,511.00	3,707,190.00	1.8%
PERS		3201-3202	1,008,292.00	463,211.00	1,471,503.00	1,185,895.00	575,574.00	1,761,469.00	19.7%
OASDI/Medicare/Alternative		3301-3302	453,043.00	186,930.00	639,973.00	497,101.00	213,166.00	710,267.00	11.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	3,579,188.00	1,282,182.00	4,861,370.00	3,942,062.00	1,501,196.00	5,443,258.00	12.0%
Unemployment Insurance		3501-3502	72,349.00	23,955.00	96,304.00	8,447.00	2,580.00	11,027.00	-88.5%
Workers' Compensation		3601-3602	323,362.00	107,048.00	430,410.00	339,188.00	117,367.00	456,555.00	6.1%
OPEB, Allocated		3701-3702	575,042.00	189,726.00	764,768.00	432,625.00	211,254.00	643,879.00	-15.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,993,569.00	3,910,811.00	11,904,380.00	8,391,997.00	4,341,648.00	12,733,645.00	7.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	145,000.00	422,675.00	567,675.00	30,000.00	197,608.00	227,608.00	-59.9%
Books and Other Reference Materials		4200	0.00	6,500.00	6,500.00	0.00	4,000.00	4,000.00	-38.5%
Materials and Supplies		4300	1,003,774.00	1,248,885.00	2,252,459.00	686,530.00	1,062,774.00	1,749,304.00	-22.3%
Noncapitalized Equipment		4400	199,885.00	194,840.00	394,725.00	16,480.00	207,004.00	223,484.00	-43.4%
Food		4700	0.00	3,000.00	3,000.00	0.00	3,000.00	3,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,348,659.00	1,875,700.00	3,224,359.00	733,010.00	1,474,386.00	2,207,396.00	-31.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	39,345.00	39,345.00	0.00	181,480.00	181,480.00	361.3%
Travel and Conferences		5200	22,500.00	456,719.00	479,219.00	17,500.00	320,150.00	337,650.00	-29.5%
Dues and Memberships		5300	25,400.00	2,200.00	27,600.00	29,900.00	3,500.00	33,400.00	21.0%
Insurance		5400 - 5450	721,189.00	0.00	721,189.00	889,828.00	0.00	889,828.00	23.4%
Operations and Housekeeping Services		5500	926,900.00	0.00	926,900.00	902,000.00	0.00	902,000.00	-2.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	221,508.00	1,121,561.00	1,343,069.00	207,840.00	388,993.00	596,833.00	-55.6%
Transfers of Direct Costs		5710	(52,800.00)	52,800.00	0.00	(48,389.00)	48,389.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(30,200.00)	0.00	(30,200.00)	(47,400.00)	0.00	(47,400.00)	57.0%
Professional/Consulting Services and Operating Expenditures		5800	1,445,106.00	1,493,494.00	2,938,600.00	1,219,168.00	1,202,669.00	2,421,837.00	-17.6%
Communications		5900	63,850.00	250.00	64,100.00	81,900.00	0.00	81,900.00	27.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,343,453.00	3,166,369.00	6,509,822.00	3,252,347.00	2,145,181.00	5,397,528.00	-17.1%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	220,000.00	220,000.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	875,000.00	875,000.00	0.00	206,236.00	206,236.00	-76.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	266,259.00	937,203.00	1,203,462.00	588,257.00	1,769,947.00	2,358,204.00	96.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs		7310	(449,690.00)	449,690.00	0.00	(293,520.00)	293,520.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(101,806.00)	0.00	(101,806.00)	(73,450.00)	0.00	(73,450.00)	-27.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(551,496.00)	449,690.00	(101,806.00)	(386,970.00)	293,520.00	(73,450.00)	-27.9%
TOTAL, EXPENDITURES			27,509,855.00	17,118,180.00	44,628,035.00	28,066,160.00	16,278,549.00	44,344,709.00	-0.6%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
Slate Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	34,402,670.00	0.00	34,402,670.00	36,199,684.00	0.00	36,199,684.00	5.2%
2) Federal Revenue		8100-8299	0.00	4,412,917.00	4,412,917.00	0.00	4,127,839.00	4,127,839.00	-6.5%
3) Other State Revenue		8300-8599	500,000.00	5,918,181.00	6,418,181.00	510,677.00	3,244,593.00	3,755,270.00	-41.5%
4) Other Local Revenue		8600-8799	1,599,975.00	2,181,399.00	3,781,374.00	1,451,194.00	2,314,301.00	3,765,495.00	-0.4%
5) TOTAL REVENUES			36,502,645.00	12,512,497.00	49,015,142.00	38,161,555.00	9,686,733.00	47,848,288.00	-2.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		12,859,064.00	9,654,382.00	22,513,446.00	11,940,134.00	9,308,538.00	21,248,672.00	-5.6%
2) Instruction - Related Services	2000-2999		3,576,380.00	610,010.00	4,186,390.00	3,498,884.00	685,514.00	4,184,398.00	0.0%
3) Pupil Services	3000-3999		5,351,521.00	2,071,245.00	7,422,766.00	6,187,479.00	3,348,161.00	9,535,640.00	28.5%
4) Ancillary Services	4000-4999		1,113,733.00	37,000.00	1,150,733.00	1,308,695.00	13,305.00	1,322,000.00	14.9%
5) Community Services	5000-5999		0.00	50,000.00	50,000.00	0.00	53,000.00	53,000.00	6.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,924,316.00	454,790.00	2,379,106.00	2,451,099.00	293,520.00	2,744,619.00	15.4%
8) Plant Services	8000-8999		2,318,271.00	3,393,375.00	5,711,646.00	2,352,617.00	1,768,485.00	4,121,082.00	-27.8%
9) Other Outgo	9000-9999	Except 7600-7699	366,570.00	847,378.00	1,213,948.00	327,252.00	808,046.00	1,135,298.00	-6.5%
10) TOTAL EXPENDITURES			27,509,855.00	17,118,180.00	44,628,035.00	28,066,160.00	16,278,549.00	44,344,709.00	-0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			8,992,790.00	(4,605,683.00)	4,387,107.00	10,095,395.00	(6,591,816.00)	3,503,579.00	-20.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(7,032,074.00)	7,032,074.00	0.00	(5,500,640.00)	5,500,640.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,032,074.00)	7,032,074.00	0.00	(5,500,640.00)	5,500,640.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,960,716.00	2,426,391.00	4,387,107.00	4,594,755.00	(1,091,176.00)	3,503,579.00	-20.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	11,179,134.00	3,661,184.00	14,860,318.00	13,139,850.00	6,107,575.00	19,247,425.00	29.5%

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

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

STUDENT ACTIVITY FUND

OUHSD
Student Activity Fund Summary
2023/24 Original Budget

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

Components of Ending Fund Balance

Student Activity Funds	\$ 351,081
Total Fund Balance	<u>\$ 351,081</u>

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

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

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

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

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

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

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

ADULT EDUCATION FUND

OUHSD
Adult Education Fund Summary
2023/24 Original Budget

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

Components of Ending Fund Balance:

Nonspendable

Revolving Cash

Prepaid Expenditures

Restricted

CalWorks

Adult Education Block Grant

Committed

Adult Education Programs

Total Fund Balance

6,520

156,266

621,146

\$ 783,932

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

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			439,253.00	500,977.00	14.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	68,281.00	68,197.00	-0.1%
Classified Support Salaries		2200	39,003.00	37,704.00	-3.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	203,797.00	205,316.00	0.7%
Other Classified Salaries		2900	9,856.00	9,856.00	0.0%
TOTAL, CLASSIFIED SALARIES			320,937.00	321,073.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	85,358.00	97,152.00	13.8%
PERS		3201-3202	73,552.00	77,436.00	5.3%
OASDI/Medicare/Alternative		3301-3302	30,962.00	31,727.00	2.5%
Health and Welfare Benefits		3401-3402	241,074.00	240,987.00	0.0%
Unemployment Insurance		3501-3502	3,846.00	411.00	-89.3%
Workers' Compensation		3601-3602	16,420.00	18,413.00	12.1%
OPEB, Allocated		3701-3702	29,572.00	36,417.00	23.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			480,784.00	502,543.00	4.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	15,802.00	13,844.00	-12.4%
Noncapitalized Equipment		4400	13,000.00	13,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			28,802.00	26,844.00	-6.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,663.00	5,000.00	-11.7%
Dues and Memberships		5300	3,760.00	4,050.00	8.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	35,035.00	35,035.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	84,558.00	89,070.00	5.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	18,000.00	18,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	171,466.00	182,316.00	6.3%
Communications		5900	41,956.00	41,958.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			360,438.00	375,437.00	4.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	12,000.00	25,000.00	108.3%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			12,000.00	25,000.00	108.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

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

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

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

CAFETERIA FUND

OUHSD
Cafeteria Fund Summary
2023/24 Original Budget

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

Components of Ending Fund Balance:

Restricted	
Breakfast/Lunch Program	\$ 376,235
Suppers Program	65,621
Total Fund Balance	<u>\$ 441,856</u>

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,081,258.00	1,020,000.00	-5.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,081,258.00	1,020,000.00	-5.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	430,000.00	350,000.00	-18.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			430,000.00	350,000.00	-18.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	13,000.00	8,000.00	-38.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(1,000.00)	(1,000.00)	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	11,000.00	New
TOTAL, OTHER LOCAL REVENUE			12,000.00	18,000.00	50.0%
TOTAL, REVENUES			1,523,258.00	1,388,000.00	-8.9%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	353,522.00	367,761.00	4.0%
Classified Supervisors' and Administrators' Salaries		2300	75,430.00	77,657.00	3.0%
Clerical, Technical and Office Salaries		2400	14,285.00	21,294.00	49.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			443,237.00	466,712.00	5.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,910.00	1,910.00	0.0%
PERS		3201-3202	92,066.00	102,498.00	11.3%
OASDI/Medicare/Alternative		3301-3302	33,026.00	34,827.00	5.5%
Health and Welfare Benefits		3401-3402	110,863.00	111,414.00	0.5%
Unemployment Insurance		3501-3502	2,158.00	227.00	-89.5%
Workers' Compensation		3601-3602	9,552.00	10,432.00	9.2%

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

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

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

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

CAPITAL FACILITIES FUND

OUHSD
Capital Facilities Fund Summary
2023/24 Original Budget

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

Components of Ending Fund Balance:

Restricted	
Projects Within the RDA Boundaries	\$ 311,000
Capital Facilities Projects	1,303,651
Total Fund Balance	<u>\$ 1,614,651</u>

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

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

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7851	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	429,500.00	517,900.00	20.6%
5) TOTAL, REVENUES			429,500.00	517,900.00	20.6%
B. EXPENDITURES (Objects 1000-7000)					
1) Instruction	1000-1099		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		10,000.00	26,900.00	169.0%
8) Plant Services	8000-8999		1,372,426.00	4,500.00	-99.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,382,426.00	31,400.00	-97.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B 10)			(952,926.00)	486,500.00	-151.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(952,926.00)	486,500.00	-151.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		2,081,277.00	1,128,351.00	-45.8%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,081,277.00	1,128,351.00	-45.8%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,081,277.00	1,128,351.00	-45.8%
2) Ending Balance, June 30 (E + F1e)			1,128,351.00	1,614,851.00	43.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		1,128,351.00	1,614,851.00	43.1%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

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

BOND INTEREST AND REDEMPTION FUND

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Bond Interest and Redemption Fund
2023/24 Original Budget

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

Components of Ending Fund Balance:

Restricted

General Obligation Bond Debt Payments
Total Fund Balance

\$ 3,258,690
\$ 3,258,690

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

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

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	18,400.00	21,000.00	14.1%
4) Other Local Revenue		8600-8799	1,955,500.00	1,751,500.00	-10.4%
5) TOTAL, REVENUES			1,973,900.00	1,772,500.00	-10.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,805,391.00	1,860,637.00	3.1%
10) TOTAL, EXPENDITURES			1,805,391.00	1,860,637.00	3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			168,509.00	(88,337.00)	-152.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			168,509.00	(88,337.00)	-152.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,178,518.00	3,347,027.00	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,178,518.00	3,347,027.00	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,178,518.00	3,347,027.00	5.3%
2) Ending Balance, June 30 (E + F1e)			3,347,027.00	3,258,690.00	-2.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,347,027.00	3,258,690.00	-2.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (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%

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

LONG-TERM DEBT SUMMARY

OUHSD
Long Term Debt Summary
2022/23 Estimated Actuals

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

OTHER MISCELLANEOUS FORMS

2023-24 Budget, July 1
AVERAGE DAILY ATTENDANCE

04 61515 0000000
Form A
E8BPSANCSS(2023-24)

Oroville Union High
Butte County

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

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

Oroville Union High
Butte County

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

ANNUAL BUDGET REPORT:

July 1, 2023 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: 2211 Washington Ave, Oroville, CA 95966

Date: June 16, 2023

Adoption Date: June 28, 2023

Signed: _____

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

Public Hearing:

Place: 2139 Washington Ave,
Oroville, CA 95966

Date: June 21, 2023

Time: 6:00 p.m.

Contact person for additional information on the budget reports:

Name: Susan Watts, CMA, CPA

Title: Assistant Superintendent/CBO

Telephone: (530) 538-2300 ex 1103

E-mail: swatts@ouhsd.net

Criteria and Standards Review Summary

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

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

Budget, July 1
FINANCIAL REPORTS
2023-24 Budget
School District Certification

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:

\$ _____

Less: Amount of total liabilities reserved in budget:

\$ _____

Estimated accrued but unfunded liabilities:

\$ _____ 0.00

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

North Bay Schools Insurance Authority JPA

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

Date of Meeting: June 28, 2023

Signed

Clerk/Secretary of the Governing Board

(Original signature required)

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 multi-year commitments (including cost-of-living adjustments).
Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	1,917.81	
District's ADA Standard Percentage Level:	1.0%	

1A. Calculating the District's ADA Variances

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

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

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

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

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

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

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2023-24)				
District Regular	1,918	2,153		
Charter School	0			
Total ADA/Enrollment	1,918	2,153	89.1%	Not Met
1st Subsequent Year (2024-25)				
District Regular	1,958	2,198		
Charter School				
Total ADA/Enrollment	1,958	2,198	89.1%	Not Met
2nd Subsequent Year (2025-26)				
District Regular	2,057	2,309		
Charter School				
Total ADA/Enrollment	2,057	2,309	89.1%	Not Met

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

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

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

Explanation:

(required if NOT met)

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

4. **CRITERION: LCFF Revenue**

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies:

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

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

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

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

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

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

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

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

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio	
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures	
Third Prior Year (2020-21)	17,615,187.99	20,036,491.25	87.9%	
Second Prior Year (2021-22)	19,551,746.55	22,824,197.70	85.7%	
First Prior Year (2022-23)	22,736,410.00	27,509,855.00	82.6%	
	Historical Average Ratio:		85.4%	
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4):		3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):		82.4% to 88.4%	82.4% to 88.4%	82.4% to 88.4%

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

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

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

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

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

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

Explanation:
(required if NOT met)

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

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

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

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

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

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

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

Explanation:
(required if Yes)

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

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

Explanation:
(required if Yes)

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

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

Explanation:
(required if Yes)

2023-24 includes funding for the K12 SWF grant that is not automatically funded past the budget year.

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

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

Explanation:
(required if Yes)

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

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

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

Explanation:
(required if Yes)

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

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2022-23)	14,612,472.00		
Budget Year (2023-24)	11,648,604.00	(20.28%)	Not Met
1st Subsequent Year (2024-25)	7,356,093.00	(36.85%)	Not Met
2nd Subsequent Year (2025-26)	7,356,093.00	0.00%	Met

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

First Prior Year (2022-23)	9,734,181.00		
Budget Year (2023-24)	7,604,924.00	(21.87%)	Not Met
1st Subsequent Year (2024-25)	6,816,634.00	(10.37%)	Not Met
2nd Subsequent Year (2025-26)	7,135,682.00	4.68%	Met

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

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

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

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

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

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

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

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

2023-24 includes funding for the K12 SWF grant that is not automatically funded past the budget year.

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

Explanation:

Books and Supplies

(linked from 6B

if NOT met)

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

Explanation:

Services and Other Exps

(linked from 6B

if NOT met)

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

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

No

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

41,140,390.00

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

0.00

3% Required

Budgeted Contribution¹

Minimum Contribution
(Line 2c times 3%)

to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

41,140,390.00

1,234,211.70

1,250,084.00

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation:

(required if NOT met
and Other is marked)

8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

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

¹Available 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.

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

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

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

--

9. **CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

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

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

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

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

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button

for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

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

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

2. If you are the SELPA AU and are excluding special education pass-through funds:
a. Enter the name(s) of the SELPA(s): _____

b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

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

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

10C. Calculating the District's Budgeted Reserve Amount

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

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

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

Yes

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

Yes

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

Yes

1b. If Yes, identify the expenditures:

Purchase of two diesel buses

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2022-23)	(7,032,074.00)			
Budget Year (2023-24)	(5,500,640.00)	(1,531,434.00)	(21.8%)	Not Met
1st Subsequent Year (2024-25)	(5,180,442.00)	(320,198.00)	(5.8%)	Met
2nd Subsequent Year (2025-26)	(5,183,091.00)	2,649.00	.1%	Met
1b. Transfers In, General Fund *				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?				No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.
- Explanation:
(required if NOT met)
- Contributions to Resource 8150 (RRMA) in 2022/23 are elevated due to the funding of several significant facilities improvement projects.
- 1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.
- Explanation:
(required if NOT met)

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

Explanation:

(required if NOT met)

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

Project Information:

(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ 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:		Principal Balance as of July 1, 2023
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	11	Fund 51 Objects 8500's and 8600's	Fund 51, Objects 7433 and 7434	7,894,029
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Fund 01, 11, 13 Various objects	Fund 01, 11, 13 Objects 1000, 2000, 3000	

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

CEC Loan (Solar)	5	Fund 01, 11 Savings on electricity	Fund 01 Object 7439, 0% interest loan	1,178,947
TOTAL:				9,072,976

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

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation:

(required if Yes
to increase in total
annual payments)

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

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

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

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

No

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

Explanation:

(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)
2. For the district's OPEB:
- a. Are they lifetime benefits?
- b. Do benefits continue past age 65?
- c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

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

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?
- 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
- b. OPEB plan(s) fiduciary net position (if applicable)
- c. Total/Net OPEB liability (Line 4a minus Line 4b)
- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
- e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

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

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

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

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

No

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

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

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

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Discussions on financial issues have not started.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

140,000		
Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
0	0	0

7. Amount included for any tentative salary schedule increases

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

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

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

Yes	Yes	Yes
3,319,560	3,486,645	3,662,139
100.0%	100.0%	100.0%
4.5%	5.3%	5.3%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
0	0	0
0.0%	0.0%	0.0%

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

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

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

Certificated (Non-management) - Other

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

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

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

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

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations have not convened for the budget year.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

64,000		
Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
0	0	0

7. Amount included for any tentative salary schedule increases

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

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

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

Yes	Yes	Yes
1,940,830	1,940,830	1,940,830
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
0	0	0
0.0%	0.0%	0.0%

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

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

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

Classified (Non-management) - Other

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

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

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

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

**Management/Supervisor/Confidential
Salary and Benefit Negotiations**

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

No

If Yes, complete question 2.

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

Negotiations have not commenced for the budget year.

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

Negotiations Settled

2. Salary settlement:

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")

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

Negotiations Not Settled

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

33,000

4. Amount included for any tentative salary schedule increases

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
0	0	0

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
296,501	296,501	296,501
0.0%	0.0%	0.0%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
38,200	28,200	28,200
136.0%	(26.0%)	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 28, 2023

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

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End of School District Budget Criteria and Standards Review

MULTI-YEAR PROJECTIONS

Unrestricted Multi-year Projection

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

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

Restricted Multi-year Projection

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

UNRESTRICTED

4,594,755

	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
2023-24 Original Budget	38,190,644		510,677	1,451,194			(5,500,640)	32,660,915	10,821,194	4,519,073	8,391,997	733,010	3,253,347	588,257	327,252	(388,970)		28,066,160
3.44% COLA, 1.69% ADA																		
Funded at 3-yr average level	320,945																	
Step & Cost Increases (3-yr average) (see note)											138,000							
Estimated change in H & W premiums											13,000							
(5.03% increase for unexpired certificated)																		
Change in retiree H&W -2.23% increase in premiums																		
netted against drop of retirees as they turn 65																		
STRS rate - No change																		
STRS rate decreases to 27.7%																		
Non-Retiree H&W (July & August) in PY													211,000					
Increase in Property & Liability (24%)													352,000					
Increase from technology license renewal schedule																		
No Board Elections																		
Outgoing Expenses funded with ESSER II in PY									446,000	61,000								
Balance included in PY														(329,031)		65,373		
To balance 7510's (discount for 7505's)																		
Adjust contributions to restricted							320,156											
2023-24 Projections	38,520,628	-	510,677	1,451,194	-	-	(5,180,442)	33,302,055	11,057,194	4,580,073	8,624,997	733,010	4,366,347	258,326	327,252	(311,597)	-	29,846,502
3.21% COLA, ADA's 0%	1,242,977																	
Step & Cost Increases (3-yr average) (see note)											138,000							
Estimated change in H & W premiums											13,000							
(5.03% increase for unexpired certificated)																		
Change in retiree H&W -2.23% increase in premiums																		
netted against drop of retirees as they turn 65																		
STRS rate - No change																		
STRS rate decreases to 26.3%																		
PERS rate decreases to 24.3%																		
Increase in Property & Liability (24%)											28,000							
Increase from technology license renewal schedule													260,000					
Board Elections													60,000					
To balance 7510's													50,000					
Adjust contributions to restricted							(2,440)											
2025-26 Projections	37,783,658	-	510,677	1,451,194	-	-	(5,183,091)	34,442,368	11,067,194	4,580,073	8,803,997	733,010	4,736,347	258,326	327,252	(311,597)	-	30,184,002

RESTRICTED

	RL Transfers	Federal Rev	Other State	Other Local	Other Financing Sources	Total Revenue	Certificated Salaries	Classified Salaries	Benefits	Books/ Supplies	Services/ Other Oper	Capital Outlay	Other Outgo	Indirect	Other Financing Uses	Total Expenditures
2023-24 Original Budget																
Step 1: Cost Increments (3 yr average) (see note)		4,127,839	3,244,593	2,314,301	9,500,840	15,187,373	3,059,855	2,179,730	4,341,848	1,474,389	2,145,181	1,976,183	808,046	293,520		(1,091,176)
Estimated change in H & W premiums (4.67% increase for uncapped certificated)					25,000				35,000	(10,000)						
STRS rate - No change					32,000				52,000	(20,000)						
PERS rate increases to 27.7%																
PY ESSER III		(1,472,582)														
PY ESSER III LLM		(372,330)														
PY ELO Grant		(197,000)														
ARPHomless in PY		(24,487)														
CTEIG in PY			(342,424)													
K12 SWF in PY				(483,197)												
Arts & Music SS in PY																
Arts & Music SS in CV																
Kitchen Infrastructure Funds in PY																
Bus Replacement Grant in PY																
CA-SOPS in PY			(1,235,276)													
CA-SOPS in CV			(180,652)													
Elmte State Grant in PY																
Elmte State Grant in CV																
Balance Scheduling Budget				9,400					21,632	50,000	48,000					8,000
Balance Resources					(377,198)											
2024-2025 Projections		2,071,440	1,486,278	1,839,864	5,180,442	10,577,024	2,460,918	1,891,765	3,892,108	839,155	1,178,122	70,000	900,046	240,147		(511,677)
Step & Cost Increments (3 yr average) (see note)																
Estimated change in H & W premiums (4.67% increase for uncapped certificated)					10,000				37,000	(27,000)						
STRS rate - No change					5,000				13,000	(8,000)						
PERS rate increases to 28.3%																
Educator Effectiveness BG final year exp adj																
Educator Effectiveness BG final year exp adj																
Arts & Music BG final year exp adj																
Balance resources					(12,351)											
2025-2026 Projections		2,071,440	1,486,278	1,839,864	5,182,091	10,577,313	2,460,518	1,891,765	3,942,198	897,980	1,168,346	70,000	900,046	240,147		(508,078)

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

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	36,199,684.00	0.89%	36,520,629.00	3.40%	37,763,606.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	510,677.00	0.00%	510,677.00	0.00%	510,677.00
4. Other Local Revenues	8600-8799	1,451,194.00	0.00%	1,451,194.00	0.00%	1,451,194.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(5,500,640.00)	-5.82%	(5,180,442.00)	0.05%	(5,183,091.00)
6. Total (Sum lines A1 thru A5c)		32,660,915.00	1.96%	33,302,058.00	3.72%	34,542,386.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,621,194.00		11,067,194.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				446,000.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,621,194.00	4.20%	11,067,194.00	0.00%	11,067,194.00
2. Classified Salaries						
a. Base Salaries				4,519,073.00		4,580,073.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				61,000.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,519,073.00	1.35%	4,580,073.00	0.00%	4,580,073.00
3. Employee Benefits	3000-3999	8,391,997.00	2.78%	8,624,997.00	2.08%	8,803,997.00
4. Books and Supplies	4000-4999	733,010.00	0.00%	733,010.00	0.00%	733,010.00
5. Services and Other Operating Expenditures	5000-5999	3,252,347.00	34.25%	4,366,347.00	8.47%	4,736,347.00
6. Capital Outlay	6000-6999	588,257.00	-56.09%	258,326.00	0.00%	258,326.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	327,252.00	0.00%	327,252.00	0.00%	327,252.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(366,970.00)	-15.09%	(311,597.00)	0.00%	(311,597.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		28,066,160.00	5.63%	29,645,602.00	1.85%	30,194,602.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		4,594,755.00		3,656,456.00		4,347,784.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		13,139,850.00		17,734,605.00		21,391,061.00
2. Ending Fund Balance (Sum lines C and D1)		17,734,605.00		21,391,061.00		25,738,845.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,050.00		1,050.00		1,050.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	69,432.00		69,432.00		69,432.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,348,044.00		6,729,284.00		6,805,982.00
2. Unassigned/Unappropriated	9790	10,316,079.00		14,591,295.00		18,862,381.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		17,734,605.00		21,391,061.00		25,738,845.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,348,044.00		6,729,284.00		6,805,982.00
c. Unassigned/Unappropriated	9790	10,316,079.00		14,591,295.00		18,862,381.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		17,664,123.00		21,320,579.00		25,668,363.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See MYP worksheet						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limil Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	4,127,839.00	-49.82%	2,071,440.00	0.00%	2,071,440.00
3. Other State Revenues	8300-8599	3,244,593.00	-54.19%	1,486,278.00	0.00%	1,486,278.00
4. Other Local Revenues	8600-8799	2,314,301.00	-20.65%	1,836,504.00	0.00%	1,836,504.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	5,500,640.00	-5.82%	5,180,442.00	0.05%	5,183,091.00
6. Total (Sum lines A1 thru A5c)		15,187,373.00	-30.37%	10,574,664.00	0.03%	10,577,313.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,059,855.00		2,460,918.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(598,937.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,059,855.00	-19.57%	2,460,918.00	0.00%	2,460,918.00
2. Classified Salaries						
a. Base Salaries				2,179,730.00		1,891,755.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(287,975.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,179,730.00	-13.21%	1,891,755.00	0.00%	1,891,755.00
3. Employee Benefits	3000-3999	4,341,648.00	-10.35%	3,892,198.00	1.28%	3,942,198.00
4. Books and Supplies	4000-4999	1,474,386.00	-63.43%	539,155.00	-7.64%	497,980.00
5. Services and Other Operating Expenditures	5000-5999	2,145,181.00	-45.08%	1,178,122.00	-0.83%	1,168,345.00
6. Capital Outlay	6000-6999	1,976,183.00	-96.46%	70,000.00	0.00%	70,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	808,046.00	0.00%	808,046.00	0.00%	808,046.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	293,520.00	-16.14%	246,147.00	0.00%	246,147.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		16,278,549.00	-31.90%	11,086,341.00	-0.01%	11,085,389.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,091,176.00)		(511,677.00)		(508,076.00)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,107,575.00		5,016,399.00		4,504,722.00
2. Ending Fund Balance (Sum lines C and D1)		5,016,399.00		4,504,722.00		3,996,646.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	5,016,399.00		4,504,722.00		3,996,646.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,016,399.00		4,504,722.00		3,996,646.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See MYP worksheet						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	36,199,684.00	0.89%	36,520,629.00	3.40%	37,763,606.00
2. Federal Revenues	8100-8299	4,127,839.00	-49.82%	2,071,440.00	0.00%	2,071,440.00
3. Other State Revenues	8300-8599	3,755,270.00	-46.82%	1,996,955.00	0.00%	1,996,955.00
4. Other Local Revenues	8600-8799	3,765,495.00	-12.69%	3,287,698.00	0.00%	3,287,698.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		47,848,288.00	-8.30%	43,876,722.00	2.83%	45,119,699.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				13,681,049.00		13,528,112.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(152,937.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,681,049.00	-1.12%	13,528,112.00	0.00%	13,528,112.00
2. Classified Salaries						
a. Base Salaries				6,698,803.00		6,471,828.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(226,975.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,698,803.00	-3.39%	6,471,828.00	0.00%	6,471,828.00
3. Employee Benefits	3000-3999	12,733,645.00	-1.70%	12,517,195.00	1.83%	12,746,195.00
4. Books and Supplies	4000-4999	2,207,396.00	-42.37%	1,272,165.00	-3.24%	1,230,990.00
5. Services and Other Operating Expenditures	5000-5999	5,397,528.00	2.72%	5,544,469.00	6.50%	5,904,692.00
6. Capital Outlay	6000-6999	2,564,440.00	-87.20%	328,326.00	0.00%	328,326.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,135,298.00	0.00%	1,135,298.00	0.00%	1,135,298.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(73,450.00)	-10.89%	(65,450.00)	0.00%	(65,450.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		44,344,709.00	-8.15%	40,731,943.00	1.35%	41,279,991.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		3,503,579.00		3,144,779.00		3,839,708.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		19,247,425.00		22,751,004.00		25,895,783.00
2. Ending Fund Balance (Sum lines C and D1)		22,751,004.00		25,895,783.00		29,735,491.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,050.00		1,050.00		1,050.00
b. Restricted	9740	5,016,399.00		4,504,722.00		3,996,646.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	69,432.00		69,432.00		69,432.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,348,044.00		6,729,284.00		6,805,982.00
2. Unassigned/Unappropriated	9790	10,316,079.00		14,591,295.00		18,862,381.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		22,751,004.00		25,895,783.00		29,735,491.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,348,044.00		6,729,284.00		6,805,982.00
c. Unassigned/Unappropriated	9790	10,316,079.00		14,591,295.00		18,862,381.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		17,664,123.00		21,320,579.00		25,668,363.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		39.83%		52.34%		62.18%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		1,917.81		1,957.89		2,056.77
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		44,344,709.00		40,731,943.00		41,279,991.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		44,344,709.00		40,731,943.00		41,279,991.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		1,330,341.27		1,221,958.29		1,238,399.73
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)						
		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		1,330,341.27		1,221,958.29		1,238,399.73
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

CASH FLOWS

	Estimated												Accruals	Total
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June		
A. BEGINNING CASH	18,216,478.92	19,288,903.68	18,898,517.07	20,388,702.61	21,219,719.24	18,845,239.13	23,469,828.58	22,149,707.13	20,715,608.84	20,558,320.54	22,111,934.20	19,910,024.15		
B. RECEIPTS														
Revenue Limit	2,749,578.00	2,736,517.38	4,715,870.01	3,260,397.07	-17,414.16	6,923,707.61	1,082,417.04	1,283,406.85	3,208,413.83	4,465,139.99	1,907,237.26	3,899,650.51	-15,237.39	36,199,664.00
State Aid	2,749,578.00	2,749,578.00	4,741,891.25	2,749,578.00	0.00	1,992,413.25	1,099,831.20	1,246,475.36	3,238,888.61	1,246,475.36	1,246,475.36	3,238,888.61	0.00	26,300,173.00
Property Tax	0.00	0.00	0.00	528,233.23	0.00	4,948,708.52	0.00	54,345.65	0.00	3,233,902.02	675,999.29	675,999.29	0.00	10,117,188.00
In-Lieu	0.00	-13,060.62	-26,121.24	-17,414.16	-17,414.16	-17,414.16	-17,414.16	-17,414.16	-30,474.78	-15,237.39	-15,237.39	-15,237.39	-15,237.39	-217,677.00
Federal Revenues	0.00	0.00	0.00	7,399.43	834,743.50	0.00	11,126.84	1,166,364.81	47,325.18	34,318.25	426,334.73	575,956.50	1,024,269.75	4,127,839.00
Other State Sources	0.00	0.00	0.00	372,333.08	0.00	649,452.96	281,007.36	126,068.25	187,870.17	231,306.16	147,197.80	135,854.97	476,259.25	3,755,270.00
Other Local Revenues	53,627.75	123,454.23	156,640.00	312,304.90	151,502.10	162,694.93	657,795.63	208,277.80	159,272.46	527,675.96	406,644.61	188,565.71	619,438.90	3,770,895.00
Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Receipts/Non-Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS	2,803,205.75	2,859,971.61	4,872,510.01	3,952,434.49	968,831.44	7,725,855.52	2,032,346.88	2,784,117.71	3,602,881.64	5,258,440.36	2,887,414.39	4,800,027.69	2,104,730.51	47,853,688.00
C. DISBURSEMENTS														
Salaries & Benefits	505,832.58	2,449,614.82	2,739,744.08	2,447,965.36	2,764,342.97	2,674,296.32	2,572,956.96	3,112,675.85	3,420,011.44	3,093,046.46	3,092,545.08	3,092,545.08	1,147,920.00	33,113,497.00
Operating Expenditures	1,224,948.41	800,743.40	642,580.39	673,452.50	578,968.58	426,969.75	779,511.38	1,105,540.14	339,958.51	611,980.24	1,996,779.35	1,996,779.35	0.00	11,231,212.00
Transfers Out - Adult Ed	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out - Cafeteria	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS	1,730,780.99	3,250,358.22	3,382,324.46	3,121,417.86	3,343,311.54	3,101,266.07	3,352,468.34	4,218,215.99	3,759,969.95	3,705,026.70	5,089,324.44	5,089,324.44	1,147,920.00	44,344,709.00
D. BALANCE SHEET TRANSACTIONS														
Cash not in Treasury	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Balance Sheet	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)	1,072,424.76	-390,386.61	1,490,185.54	831,016.62	-2,374,480.11	4,624,589.45	-1,320,121.46	-1,434,098.28	-157,088.31	1,553,413.66	-2,201,910.04	-289,296.74	956,810.51	3,508,979.00
F. ENDING CASH (A + E)	19,288,903.68	18,898,517.07	20,388,702.61	21,219,719.24	18,845,239.13	23,469,828.58	22,149,707.13	20,715,608.84	20,558,520.54	22,111,934.20	19,910,024.15	19,620,727.41	956,810.51	3,508,979.00
Auditors Ending Cash	19,288,903.68	18,898,517.07	20,388,702.61	21,219,719.24	18,845,239.13	23,469,828.58	22,149,707.13	20,715,608.84	20,558,520.54	22,111,934.20	19,910,024.15	19,620,727.41	0.00	
10%	1,928,890.37	1,889,851.71	2,038,870.26	2,121,971.92	1,884,523.91	2,346,982.86	2,214,970.71	2,071,560.88	2,055,852.05	2,211,193.42	1,991,002.42	1,962,072.74	0.00	

OUSD Assumptions													Fixed Amt
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	Total
B RECEIPTS	Principal Apportionment	2,749,578.00	2,749,578.00	2,749,578.00	2,749,578.00	0.00	1,099,831.20	1,246,475.36	1,246,475.36	1,246,475.36	1,246,475.36	1,246,475.36	18,330,520.00
	State Aid	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E-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
	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
	Quarters/BCOE W/S	0.00	1,992,413.25	1,992,413.25	1,992,413.25	1,992,413.25	0.00	0.00	1,992,413.25	0.00	0.00	0.00	7,969,653.00
	Property Tax	0.00	0.00	0.00	528,233.23	0.00	0.00	4,948,708.52	0.00	0.00	675,999.29	0.00	10,117,188.00
	In-Lieu	0.00	-13,060.82	-26,121.24	-17,414.16	-17,414.16	-17,414.16	-17,414.16	-30,474.78	-15,237.39	-15,237.39	-15,237.39	-217,877.00
	BCOE W/S	0.00	2,736,517.38	4,715,870.01	3,260,397.07	-17,414.16	6,923,707.61	1,283,406.85	3,208,413.63	4,485,139.99	1,907,337.26	3,995,650.51	36,199,844.00
	Total Apportionment	2,749,578.00	2,749,578.00	2,749,578.00	2,749,578.00	0.00	1,099,831.20	1,246,475.36	1,246,475.36	1,246,475.36	1,246,475.36	1,246,475.36	18,330,520.00
	Federal 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
C DISBURSEMENTS	Special Ed Entitlement	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 Federal 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
	VEA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Title I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Title II	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Title III / Resource 420103	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Title IV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Title V	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	ESSERF III	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	ESSERF II	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D TOTAL RECEIPTS	ARP Homeless Youth	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	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 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
	Total Federal	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 State 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
	Lottery	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 State 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
	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
	Cal Shape	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	CTEG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E TOTAL DISBURSEMENTS	A-G Grant	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 State Rev	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 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
	Total State 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
	Other Local 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
	Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Interfund Transfers to Sch	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Transp OE SDC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Scholarship Fund Act	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	K12 Strong Yr 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F TOTAL RECEIPTS	K12 Strong Yr 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	K12 Strong Yr 3	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 Pass Through	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E-Rate	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 Local 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
	Total Local 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
	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
	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
	TOTAL RECEIPTS	2,803,205.75	2,859,971.61	4,872,510.01	3,952,434.49	968,831.44	7,725,855.52	2,032,346.88	2,784,117.71	3,602,881.64	2,887,414.39	4,800,027.69	47,853,688.00
G DISBURSEMENTS	Salaries & Benefits	505,832.58	2,449,614.82	2,739,744.08	2,447,965.36	2,764,342.97	2,674,296.32	2,572,950.96	3,420,011.44	3,093,046.46	3,092,545.08	3,092,545.08	31,965,577.00
	STRS on-behalf pension	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Salary and Benefits	505,832.58	2,449,614.82	2,739,744.08	2,447,965.36	2,764,342.97	2,674,296.32	2,572,950.96	3,420,011.44	3,093,046.46	3,092,545.08	3,092,545.08	31,965,577.00
	Operating Expenditures	1,224,948.41	800,743.40	642,590.39	673,452.50	578,968.56	426,969.75	779,511.38	338,958.51	611,960.24	1,996,779.35	0.00	11,178,212.00
	Scholarship Fund Activity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Prepays	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 Operations Expenses	1,224,948.41	800,743.40	642,590.39	673,452.50	578,968.56	426,969.75	779,511.38	338,958.51	611,960.24	1,996,779.35	0.00	11,178,212.00
	Transfers Out - Adult Ed	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out - Cafeteria	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL DISBURSEMENTS	1,730,780.99	3,250,358.22	3,382,334.46	3,121,417.86	3,343,311.54	3,101,266.07	3,352,462.34	3,759,969.95	3,705,026.70	5,089,324.44	5,089,324.44	44,244,789.00

[illegible]

2022/2023 Actual													Total
	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	
B RECEIPTS													
Principal Apportionment													
Property Tax													
21/22 cash flow	0.00	0.00	0.00	443,496.84	0.00	4,154,862.77	0.00	45,627.81	0.00	2,715,136.49	567,559.04	567,559.04	8,494,242
Federal Revenues													
Other Federal Revenue													
21/22 cash flow	0.00	0.00	0.00	13,169.20	0.00	0.00	19,933.18	2,750.00	84,355.36	9,188.15	25,394.70	31,059.41	185,770
Other State Revenues													
All Other State Revenue													
21/22 cash flow	0.00	0.00	0.00	234,463.00	0.00	618,329.00	95,546.00	0.00	148,178.51	220,221.19	20,116.95	129,344.35	1,466,199
Other Local Revenues													
Interagency services - all other													
21/22 cash flow	0.00	0.00	0.00	0.00	0.00	343,795.00	0.00	0.00	0.00	0.00	0.00	343,795.00	687,590
Other Local													
21/22 cash flow	17,113.36	28,778.36	15,240.24	97,552.50	842.07	4,184.85	2,763.32	1,628.02	0.00	0.00	0.00	0.00	168,141
C DISBURSEMENTS													
Salaries & Benefits													
21/22 cash flow	431,495.41	2,089,570.93	2,337,057.05	2,088,163.91	2,358,040.40	2,281,228.79	2,194,784.27	2,655,175.39	2,917,338.86	2,638,431.12	2,638,003.44	2,638,003.44	27,267,283
Operating Expenditures													
21/22 cash flow	1,060,573.26	706,386.00	566,844.43	594,077.89	510,730.05	376,646.14	687,636.43	975,238.71	299,860.24	539,850.89	1,761,434.48	1,761,434.48	9,860,723

Table for Percentages													Total %
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	Total %
B RECEIPTS													
Principal Apportionment													
Property Tax													
21/22 cash flow	15.00%	15.00%	15.00%	15.00%	15.00%	0.00%	6.00%	6.60%	6.80%	6.60%	6.80%	6.80%	100.00%
Federal Revenues													
Other Federal Revenues													
21/22 cash flow	15.00%	15.00%	15.00%	15.00%	15.00%	0.00%	6.00%	6.60%	6.80%	6.60%	6.80%	6.80%	100.00%
Other State Revenues													
All Other State Revenues													
21/22 cash flow	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	100.00%
Other Local Revenues													
Interagency services - all other													
21/22 cash flow	0.00%	0.00%	0.00%	0.00%	0.00%	48.91%	0.00%	0.54%	0.00%	31.96%	6.68%	6.68%	100.00%
Other Local													
21/22 cash flow	0.00%	6.03%	12.00%	8.00%	8.00%	8.00%	8.00%	8.00%	14.00%	7.00%	7.00%	7.00%	93.00%
C. DISBURSEMENTS													
Salaries & Benefits													
21/22 cash flow	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%
Operating Expenditures													
21/22 cash flow	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	50.00%	0.00%	25.00%	0.00%	0.00%	75.00%
Other State Revenues													
All Other State Revenues													
21/22 cash flow	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	75.00%
Other Local Revenues													
Interagency services - all other													
21/22 cash flow	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	75.00%
Other Local													
21/22 cash flow	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	75.00%
C. DISBURSEMENTS													
Salaries & Benefits													
21/22 cash flow	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	75.00%
Operating Expenditures													
21/22 cash flow	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	75.00%
Other State Revenues													
All Other State Revenues													
21/22 cash flow	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	75.00%
Other Local Revenues													
Interagency services - all other													
21/22 cash flow	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	75.00%
Other Local													
21/22 cash flow	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	75.00%
C. DISBURSEMENTS													
Salaries & Benefits													
21/22 cash flow	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	75.00%
Operating Expenditures													
21/22 cash flow	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	75.00%
Other State Revenues													
All Other State Revenues													
21/22 cash flow	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	75.00%
Other Local Revenues													
Interagency services - all other													
21/22 cash flow	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	75.00%
Other Local													
21/22 cash flow	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	75.00%
C. DISBURSEMENTS													
Salaries & Benefits													
21/22 cash flow	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	75.00%
Operating Expenditures													
21/22 cash flow	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	75.00%
Other State Revenues													
All Other State Revenues													
21/22 cash flow	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	75.00%
Other Local Revenues													
Interagency services - all other													
21/22 cash flow	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	75.00%
Other Local													
21/22 cash flow	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	75.00%



Customer: Oroville Union High School District
 Created By: Andrea True
 Addendum
 6/21/2023
 Proposal Valid for 30 days

This **Finalsite Order (the 'Order')** is entered into by and between Active Internet Technologies, dba Finalsite ('Finalsite') and Oroville Union High School District ("Customer") and sets forth the terms of Customer's use of the products and services set forth below ("**Pricing Summary**"). This Order, together with the Master Terms and Conditions for Services (the "**Master Terms**") located at <http://www.finalsite.com/masterterms/useducationagencies> and incorporated herein by this reference, form the entire agreement between the parties in respect of the products and services set forth below. Each of the individuals executing this Order represent and warrant that he or she is authorized to execute this Order on behalf of Customer or **Finalsite**, as applicable. Unless otherwise specified herein, any capitalized terms used in this Order shall have the meaning defined in the Master Terms.

In consideration of the promises set forth herein, and other good and valuable consideration, the receipt of which are hereby acknowledged, the parties hereby agree as follows:

A. Products and Services Pricing Summary

** Indicates products added*

[X] Indicates products removed

Translation

Translation	
* Weglot Pro (5 languages, 200K words)	* Weglot for Composer - Setup

The above products, to include but not limited to (modules, integration, design and consulting) will be billed upon contract signature.



Customer: Oroville Union High School District
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Application Services Subscriptions Costs:
Total Cost/Year during the Initial Term of this Order, subject to adjustment for any renewal term as provided below.

Total Setup Cost (USD)
\$ 0

Schedule	Addendum Amount
Period 1 - Jul 01 2023	\$ 1,000
Period 2 - Jul 01 2024	\$ 1,000
Period 3 - Jul 01 2025	\$ 1,000
Period 4 - Jul 01 2026	\$ 1,000
Period 5 - Jul 01 2027	\$ 1,000



Customer: Oroville Union High School District

Created By: Andrea True

Addendum

6/21/2023

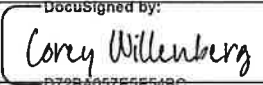
Proposal Valid for 30 days

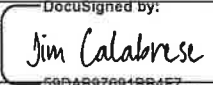
B. Additional Terms

1. Initial Term: This addendum will take effect on the date this document is signed by both parties and remain in effect for the term stated in the agreement.
2. Unless otherwise specified in the Special Provisions above, this Order Form shall be renewed automatically for successive periods of (5) years (each a "Renewal Term") after the expiration of the Initial Term and any subsequent Renewal Term, unless Client provides AIT, or AIT provides Client, with a written notice to the contrary ninety (90) days prior to the end of the Initial Term or Renewal Term, as applicable.
3. Effective Date: Upon execution of this Order.
4. AIT standard maintenance and support is included in the subscription fees for Application Services set forth in this Order.
5. All Upgrades and Updates to the Application Services are included in the subscription fees for Application Services set forth in this Order.

C. Payment Terms

1. All fees for the initial year of this Order shall be due upon execution of this Order. Unless otherwise specified, all dollars (\$) are United States currency. All fees for subsequent years shall be due upon the annual anniversary of the effective date of this Order.
2. Client shall be invoiced for amounts due in respect of the first year of the Initial Term upon execution of this Order Form.
3. Sales Tax: If applicable, a copy of your Sales Tax Direct Pay Certificate or your Sales Tax Exemption Certificate must be returned with this Order Form.

Client: Oroville Union High School District	
Signature	DocuSigned by: 
D72BA057E5E54BC...	
Name (printed) Corey Willenberg	
Title (printed) Superintendent	
Date 6/21/2023	

Active Internet Technologies ("AIT")	
Signature	DocuSigned by: 
59DAB976918B4F7...	
Name (printed) Jim Calabrese	
Title (printed) Director & Chief Financial officer	
Date 6/21/2023	