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| Ojai Unified 56-72520-0000000 | Multiyear Projection OUSD 3rd Interim Fund 01 Narratives | Fund 01 |
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Combined

Ojai Unified
56-72520-0000000

Multiyear Projection
OUSD 3rd Interim Fund 01
Narratives

Fund 01

OUSD 2022-2023 3rd Interim Multi Year Projections



Unrestricted

The executive summary is an overview of the financial data reported to Ventura County Office of Education and the California Department of Education in the Standardized Account Code Structure (SACS) format. The following data and related exhibits are intended to assist all readers in understanding the information as provided.

Ojai Unified School District's budget consists of three major components: (1) Fund Balance (Ending and Beginning Balance); (2) Revenues; and (3) Expenditures. The overall financial goal for the district is to maintain an appropriate level of reserves, maximize district revenues and expend district resources in areas achieving the highest value.

Education Code Section 42130 requires school districts to prepare Interim Financial Reports each year. The intent of these reports is to provide an “early warning” system to indicate whether a district can meet its current or future year financial obligations. In accordance with Education Code 42131(f) with a negative certification, the district is required to provide a third interim report to the Ventura County Office of Education no later than June 1, 2023. The report provides actual financial information as of April 30, 2023, projections for the remaining 2022-23 fiscal year and multi-year projections for 2023-24 and 2024-25 fiscal years.

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| Ojai Unified 56-72520-0000000 | Multiyear Projection OUSD 3rd Interim Fund 01 Narratives | Fund 01 |
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Changes in Restricted Funding - The following resources and programs are one time grants that are expiring/have expired.

3182 CSI ESSA School Improvement
3212 ESSER II
3213 ESSER III
3214 ESSER III - Learning Loss
3216 ELO-G ESSER II
3217 ELO-G GEER II
3218 ELO-G ESSER III
3219 ELO-G - Learning Loss
3305 ARP - IDEA
3306 ARP - IDEA Preschool
3308 ARP - IDEA Pre-K
5314 Equipment Assistance CN
5466 Supply Chain Assistance
5634 Amer Rescue Plan - Homeless
5640 Medi-Cal Billing
5810 Pandemic Elec Bene F13
6053 CA PreK Planning
6266 Educator Effectiveness
6512 Mental Health
6536 SPED Dispute Prevention
6537 SPED Learning Recovery
6546 SPED - Mental Health
6547 SPED - Early Intervention
6762 Arts Music Inst. Materials Block Grant
7028 Kitchen Infrastructure
7029 Kitchen Infrastructure - Training
7032 Kitchen Infrastructure
7311 Classified EE PD Block Grant
7370 Secondary Programs
7412 A-G Access
7413 A-G Learning Loss
7415 Classified EE Summer Asst
7422 In Person Instruction
7425 Expanded Learning Opportunities - ELO-G
7426 ELO-G - Paraprofessionals

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| Ojai Unified 56-72520-0000000 | Multiyear Projection OUSD 3rd Interim Fund 01 Combined | Fund 01 |
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| Description (Object Range) [Sum Detail] | 2021-22 Historical 1 | 2022-23 Base Year | 2023-24 Year 2 | 2024-25 Year 3 |
|--|-------------------------|------------------------|------------------------|------------------------|
| A. REVENUES & OTHER FINANCING SOURCES [Sum Lines A1-A5c] | \$0.00 | \$38,068,207.00 | \$33,407,768.44 | \$32,953,035.07 |
| 1. LCFF/Revenue Limit Sources (8010-8099) | 0.00 | 25,593,091.00 | 26,671,174.00 | 26,248,190.00 |
| 2. Federal Revenues (8100-8299) | 0.00 | 2,528,388.00 | 1,279,480.00 | 1,279,480.00 |
| 3. Other State Revenues (8300-8599) | 0.00 | 6,951,186.00 | 2,749,651.14 | 2,726,631.93 |
| 4. Other Local Revenues (8600-8799) | 0.00 | 2,990,376.00 | 2,707,463.30 | 2,698,733.14 |
| 5. Other Financing Sources | | | | |
| a. Transfers In (8900-8929) | 0.00 | 5,166.00 | 0.00 | 0.00 |
| b. Other Sources (8930-8979) | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Contributions (8980-8999) | 0.00 | 0.00 | 0.00 | 0.00 |
| B. EXPENDITURES & OTHER FINANCING USES [Sum Lines B1-B10] | \$0.00 | \$35,277,252.00 | \$31,996,422.69 | \$32,495,858.68 |
| 1. Certificated Salaries (1000-1999) | 0.00 | 11,680,905.00 | 10,138,531.99 | 10,210,749.82 |
| 2. Classified Salaries (2000-2999) | 0.00 | 5,638,486.00 | 5,455,211.04 | 5,526,128.79 |
| 3. Employee Benefits (3000-3999) | 0.00 | 9,145,207.00 | 8,909,720.38 | 8,932,863.84 |
| 4. Books and Supplies (4000-4999) | 0.00 | 2,363,727.00 | 1,833,186.71 | 1,854,800.30 |
| 5. Services and Other Operating Expenditures (5000-5999) | 0.00 | 5,811,036.00 | 5,046,881.57 | 5,358,424.93 |
| 6. Capital Outlay (6000-6999) | 0.00 | 185,053.00 | 160,053.00 | 160,053.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) (7100-7299,7400-7499) | 0.00 | 474,920.00 | 474,920.00 | 474,920.00 |
| 8. Other Outgo - Transfers of Indirect Costs (7300-7399) | 0.00 | (22,082.00) | (22,082.00) | (22,082.00) |
| 9. Other Financing Uses | | | | |
| a. Transfers Out (7600-7629) | 0.00 | 0.00 | 0.00 | 0.00 |
| b. Other Uses (7630-7699) | 0.00 | 0.00 | 0.00 | 0.00 |
| 10. Other Adjustments (described in assumptions) | --- | 0.00 | 0.00 | 0.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | 0.00 | 2,790,955.00 | 1,411,345.75 | 457,176.39 |

Ojai Unified
56-72520-0000000

Multiyear Projection
OUSD 3rd Interim Fund 01
Combined

Fund 01

| Description (Object Range) [Sum Detail] | 2021-22 Historical 1 | 2022-23 Base Year | 2023-24 Year 2 | 2024-25 Year 3 |
|---|-------------------------|------------------------|------------------------|------------------------|
| B. EXPENDITURES & OTHER FINANCING USES: Salary Details | | | | |
| 1. Certificated Salaries (1000-1999)[Sum Lines B1a-B1d] | \$0.00 | \$11,680,905.00 | \$10,138,531.99 | \$10,210,749.82 |
| a. Base Salaries | --- | 0.00 | 11,680,905.00 | 10,138,531.99 |
| b. Step & Column Adjustment | --- | --- | 156,557.05 | 141,329.28 |
| c. Cost-of-Living Adjustment | --- | --- | 0.00 | 0.00 |
| d. Other Adjustment | --- | --- | (1,698,930.06) | (69,111.45) |
| 2. Classified Salaries (2000-2999)[Sum Lines B2a-B2d] | \$0.00 | \$5,638,486.00 | \$5,455,211.04 | \$5,526,128.79 |
| a. Base Salaries | --- | 0.00 | 5,638,486.00 | 5,455,211.04 |
| b. Step & Column Adjustment | --- | --- | 74,253.59 | 70,917.75 |
| c. Cost-of-Living Adjustment | --- | --- | 0.00 | 0.00 |
| d. Other Adjustment | --- | --- | (257,528.55) | 0.00 |
| 3. Employee Benefits (3000-3999) | 0.00 | 9,145,207.00 | 8,909,720.38 | 8,932,863.84 |

Ojai Unified
56-72520-0000000

Multiyear Projection
OUSD 3rd Interim Fund 01
Combined

Fund 01

| Description (Object Range) [Sum Detail] | 2021-22 Historical 1 | 2022-23 Base Year | 2023-24 Year 2 | 2024-25 Year 3 |
|---|-------------------------|-----------------------|-----------------------|-----------------------|
| B. EXPENDITURES & OTHER FINANCING USES: Employee Benefit Details | | | | |
| 3. Employee Benefits (3000-3999)[Sum Lines B3a-B3i] | \$0.00 | \$9,145,207.00 | \$8,909,720.38 | \$8,932,863.84 |
| a. State Teachers' Retirement System, STRS (3101-3102) | 0.00 | 2,014,013.00 | 1,716,632.33 | 1,712,403.43 |
| b. Public Employees' Retirement System, PERS (3201-3202) | 0.00 | 1,377,010.00 | 1,399,691.54 | 1,479,700.88 |
| c. OASDI/Medicare/Alternative (3301-3302) | 0.00 | 600,369.00 | 559,372.42 | 566,523.76 |
| d. Health and Welfare Benefits (3401-3402) | 0.00 | 3,831,787.00 | 4,098,708.17 | 3,988,150.63 |
| e. State Unemployment Insurance (3501-3502) | 0.00 | 82,663.00 | 74,179.13 | 74,700.29 |
| f. Workers' Compensation Insurance (3601-3602) | 0.00 | 378,551.00 | 339,234.42 | 341,734.71 |
| g. OPEB, Allocated (3701-3702) | 0.00 | 860,814.00 | 721,902.37 | 769,650.14 |
| h. OPEB, Active Employees (3751-3752) | 0.00 | 0.00 | 0.00 | 0.00 |
| i. Other Benefits (3901-3902) | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. Employee Benefits (3000-3999)[Sum Lines B3j-B3k] | \$0.00 | \$9,145,207.00 | \$8,909,720.38 | \$8,932,863.84 |
| j. Total Certificated (Sum Objects 3XX1) | 0.00 | 5,854,759.00 | 5,416,124.75 | 5,373,901.07 |
| k. Total Classified (Sum Objects 3XX2) | 0.00 | 3,290,448.00 | 3,493,595.63 | 3,558,962.77 |

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| Ojai Unified 56-72520-0000000 | Multiyear Projection OUSD 3rd Interim Fund 01 Combined | | | Fund 01 |
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| Description (Object Range) [Sum Detail] | 2021-22 Historical 1 | 2022-23 Base Year | 2023-24 Year 2 | 2024-25 Year 3 |
|--|-------------------------|-----------------------|-----------------------|-----------------------|
| C. NET INCREASE (DECREASE) IN FUND BALANCE | 0.00 | 2,790,955.00 | 1,411,345.75 | 457,176.39 |
| D. FUND BALANCE | | | | |
| 1. Beginning Fund Balance (9791-9795) | 0.00 | 2,015,543.00 | 4,806,498.00 | 6,217,843.75 |
| 2. Ending Fund Balance [Sum lines D2a-D2e2] | \$0.00 | \$4,806,498.00 | \$6,217,843.75 | \$6,675,020.14 |
| a. Nonspendable (9710-9719) | --- | 59,774.00 | 59,774.00 | 59,774.00 |
| b. Restricted (9740) | --- | 1,693,054.00 | 912,282.59 | 1,360,165.28 |
| c. Committed | | | | |
| 1. Stabilization Arrangements (9750) | --- | 0.00 | 0.00 | 0.00 |
| 2. Other Commitments (9760) | --- | 0.00 | 0.00 | 0.00 |
| d. Assigned | | | | |
| 1. Other Assignments (9780) | --- | 710,289.00 | 1,021,404.00 | 1,532,106.00 |
| Additional Reserve | --- | 0.00 | 0.00 | 0.00 |
| Reserve for CBA Offer | --- | 710,289.00 | 1,021,404.00 | 1,532,106.00 |
| e. Unassigned/Unappropriated | | | | |
| 1. Reserve for Economic Uncertainties (9789) | --- | 1,051,049.00 | 959,892.68 | 974,875.76 |
| 2. Unassigned/Unappropriated (9790) | --- | 1,292,332.00 | 3,264,490.48 | 2,748,099.10 |

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| Ojai Unified 56-72520-0000000 | Multiyear Projection OUSD 3rd Interim Fund 01 Combined | | | | Fund 01 |
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| Description (Object Range) [Sum Detail] | 2021-22 Historical 1 | 2022-23 Base Year | 2023-24 Year 2 | 2024-25 Year 3 |
|--|-------------------------|-----------------------|-----------------------|-----------------------|
| E. AVAILABLE RESERVES | | | | |
| 1. From Components of Ending Fund Balance | | | | |
| a. Stabilization Arrangements (9750) | --- | 0.00 | 0.00 | 0.00 |
| b. Reserve for Economic Uncertainty (9789) | --- | 1,051,049.00 | 959,892.68 | 974,875.76 |
| c. Unassigned/Unappropriated (9790) | --- | 1,292,332.00 | 3,264,490.48 | 2,748,099.10 |
| d. Negative Restricted Ending Balances (negative resources 2000-9999) (979Z) | --- | 0.00 | 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 Uncertainty (9789) | --- | 0.00 | 0.00 | 0.00 |
| c. Unassigned/Unappropriated (9790) | --- | 0.00 | 0.00 | 0.00 |
| 3. Total Available Reserves - by Amount | \$--- | \$2,343,381.00 | \$4,224,383.16 | \$3,722,974.86 |
| 4. Total Available Reserves - by Percent | ---% | 6.64% | 13.20% | 11.46% |
| F. RECOMMENDED RESERVES | | | | |
| 1. Calculating the Reserves | | | | |
| a. Expenditures and Other Financing Uses [Sum Lines B1-B10] | 0.00 | 35,277,252.00 | 31,996,422.69 | 32,495,858.68 |
| b. Plus: Special Education Pass-through Funds | --- | 0.00 | 0.00 | 0.00 |
| c. Total Expenditures and Other Financing Uses [Line F1a plus line F1b] | 0.00 | 35,277,252.00 | 31,996,422.69 | 32,495,858.68 |
| d. Reserve Standard Percentage Level | ---% | 3.00% | 3.00% | 3.00% |
| e. Reserve Standard - By Percent [Line F1c times F1d] | 0.00 | 1,058,317.56 | 959,892.68 | 974,875.76 |
| f. Reserve Standard - By Amount | --- | 0.00 | 0.00 | 0.00 |
| g. Reserve Standard [Greater of F1e or F1f] | 0.00 | 1,058,317.56 | 959,892.68 | 974,875.76 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F1g) | | MET | MET | MET |

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| Ojai Unified 56-72520-0000000 | Multiyear Projection OUSD 3rd Interim Fund 01 Unrestricted | Fund 01 |
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| Description (Object Range) [Sum Detail] | 2021-22 Historical 1 | 2022-23 Base Year | 2023-24 Year 2 | 2024-25 Year 3 |
|--|-------------------------|------------------------|------------------------|------------------------|
| A. REVENUES & OTHER FINANCING SOURCES [Sum Lines A1-A5c] | \$0.00 | \$22,443,896.00 | \$23,239,757.08 | \$22,429,216.96 |
| 1. LCFF/Revenue Limit Sources (8010-8099) | 0.00 | 25,593,091.00 | 26,671,174.00 | 26,248,190.00 |
| 2. Federal Revenues (8100-8299) | 0.00 | 12,333.00 | 12,333.00 | 12,333.00 |
| 3. Other State Revenues (8300-8599) | 0.00 | 503,150.00 | 489,220.25 | 471,810.93 |
| 4. Other Local Revenues (8600-8799) | 0.00 | 692,102.00 | 559,189.30 | 550,459.14 |
| 5. Other Financing Sources | | | | |
| a. Transfers In (8900-8929) | 0.00 | 5,166.00 | 0.00 | 0.00 |
| b. Other Sources (8930-8979) | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Contributions (8980-8999) | 0.00 | (4,361,946.00) | (4,492,159.47) | (4,853,576.11) |
| B. EXPENDITURES & OTHER FINANCING USES [Sum Lines B1-B10] | \$0.00 | \$19,296,043.00 | \$21,047,639.92 | \$22,419,923.26 |
| 1. Certificated Salaries (1000-1999) | 0.00 | 7,280,866.00 | 7,189,308.99 | 7,808,990.38 |
| 2. Classified Salaries (2000-2999) | 0.00 | 2,763,376.00 | 2,900,884.93 | 2,938,596.44 |
| 3. Employee Benefits (3000-3999) | 0.00 | 5,711,714.00 | 6,232,682.05 | 6,504,510.11 |
| 4. Books and Supplies (4000-4999) | 0.00 | 561,919.00 | 839,544.02 | 862,799.40 |
| 5. Services and Other Operating Expenditures (5000-5999) | 0.00 | 2,974,385.00 | 3,667,186.78 | 3,942,015.94 |
| 6. Capital Outlay (6000-6999) | 0.00 | 150,543.00 | 150,543.00 | 150,543.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) (7100-7299,7400-7499) | 0.00 | 474,920.00 | 474,920.00 | 474,920.00 |
| 8. Other Outgo - Transfers of Indirect Costs (7300-7399) | 0.00 | (621,680.00) | (407,429.85) | (262,452.01) |
| 9. Other Financing Uses | | | | |
| a. Transfers Out (7600-7629) | 0.00 | 0.00 | 0.00 | 0.00 |
| b. Other Uses (7630-7699) | 0.00 | 0.00 | 0.00 | 0.00 |
| 10. Other Adjustments (described in assumptions) | --- | 0.00 | 0.00 | 0.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | 0.00 | 3,147,853.00 | 2,192,117.16 | 9,293.70 |

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Multiyear Projection
OUSD 3rd Interim Fund 01
Unrestricted

Fund 01

| Description (Object Range) [Sum Detail] | 2021-22 Historical 1 | 2022-23 Base Year | 2023-24 Year 2 | 2024-25 Year 3 |
|---|-------------------------|-----------------------|-----------------------|-----------------------|
| B. EXPENDITURES & OTHER FINANCING USES: Salary Details | | | | |
| 1. Certificated Salaries (1000-1999)[Sum Lines B1a-B1d] | \$0.00 | \$7,280,866.00 | \$7,189,308.99 | \$7,808,990.38 |
| a. Base Salaries | --- | 0.00 | 7,280,866.00 | 7,189,308.99 |
| b. Step & Column Adjustment | --- | --- | 122,721.95 | 108,091.07 |
| c. Cost-of-Living Adjustment | --- | --- | 0.00 | 0.00 |
| d. Other Adjustment | --- | --- | (214,278.96) | 511,590.32 |
| 2. Classified Salaries (2000-2999)[Sum Lines B2a-B2d] | \$0.00 | \$2,763,376.00 | \$2,900,884.93 | \$2,938,596.44 |
| a. Base Salaries | --- | 0.00 | 2,763,376.00 | 2,900,884.93 |
| b. Step & Column Adjustment | --- | --- | 41,473.48 | 37,711.51 |
| c. Cost-of-Living Adjustment | --- | --- | 0.00 | 0.00 |
| d. Other Adjustment | --- | --- | 96,035.45 | 0.00 |
| 3. Employee Benefits (3000-3999) | 0.00 | 5,711,714.00 | 6,232,682.05 | 6,504,510.11 |

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Multiyear Projection
OUSD 3rd Interim Fund 01
Unrestricted

Fund 01

| Description (Object Range) [Sum Detail] | 2021-22 Historical 1 | 2022-23 Base Year | 2023-24 Year 2 | 2024-25 Year 3 |
|---|-------------------------|-----------------------|-----------------------|-----------------------|
| B. EXPENDITURES & OTHER FINANCING USES: Employee Benefit Details | | | | |
| 3. Employee Benefits (3000-3999)[Sum Lines B3a-B3i] | \$0.00 | \$5,711,714.00 | \$6,232,682.05 | \$6,504,510.11 |
| a. State Teachers' Retirement System, STRS (3101-3102) | 0.00 | 1,229,148.00 | 1,215,493.14 | 1,316,037.66 |
| b. Public Employees' Retirement System, PERS (3201-3202) | 0.00 | 617,741.00 | 687,213.56 | 728,505.55 |
| c. OASDI/Medicare/Alternative (3301-3302) | 0.00 | 305,317.00 | 313,627.75 | 325,738.47 |
| d. Health and Welfare Benefits (3401-3402) | 0.00 | 2,435,513.00 | 3,029,934.44 | 3,083,116.63 |
| e. State Unemployment Insurance (3501-3502) | 0.00 | 47,192.00 | 47,430.30 | 50,472.36 |
| f. Workers' Compensation Insurance (3601-3602) | 0.00 | 215,989.00 | 217,080.49 | 230,989.30 |
| g. OPEB, Allocated (3701-3702) | 0.00 | 860,814.00 | 721,902.37 | 769,650.14 |
| h. OPEB, Active Employees (3751-3752) | 0.00 | 0.00 | 0.00 | 0.00 |
| i. Other Benefits (3901-3902) | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. Employee Benefits (3000-3999)[Sum Lines B3j-B3k] | \$0.00 | \$5,711,714.00 | \$6,232,682.05 | \$6,504,510.11 |
| j. Total Certificated (Sum Objects 3XX1) | 0.00 | 3,908,357.00 | 4,100,450.36 | 4,330,213.71 |
| k. Total Classified (Sum Objects 3XX2) | 0.00 | 1,803,357.00 | 2,132,231.69 | 2,174,296.40 |

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| Ojai Unified 56-72520-0000000 | Multiyear Projection OUSD 3rd Interim Fund 01 Unrestricted | | | | Fund 01 |
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| Description (Object Range) [Sum Detail] | 2021-22 Historical 1 | 2022-23 Base Year | 2023-24 Year 2 | 2024-25 Year 3 |
|--|-------------------------|-----------------------|-----------------------|-----------------------|
| C. NET INCREASE (DECREASE) IN FUND BALANCE | 0.00 | 3,147,853.00 | 2,192,117.16 | 9,293.70 |
| D. FUND BALANCE | | | | |
| 1. Beginning Fund Balance (9791-9795) | 0.00 | (34,409.00) | 3,113,444.00 | 5,305,561.16 |
| 2. Ending Fund Balance [Sum lines D2a-D2e2] | \$0.00 | \$3,113,444.00 | \$5,305,561.16 | \$5,314,854.86 |
| a. Nonspendable (9710-9719) | --- | 59,774.00 | 59,774.00 | 59,774.00 |
| b. Restricted (9740) | --- | 0.00 | 0.00 | 0.00 |
| c. Committed | | | | |
| 1. Stabilization Arrangements (9750) | --- | 0.00 | 0.00 | 0.00 |
| 2. Other Commitments (9760) | --- | 0.00 | 0.00 | 0.00 |
| d. Assigned | | | | |
| 1. Other Assignments (9780) | --- | 710,289.00 | 1,021,404.00 | 1,532,106.00 |
| Additional Reserve | --- | 0.00 | 0.00 | 0.00 |
| Reserve for CBA Offer | --- | 710,289.00 | 1,021,404.00 | 1,532,106.00 |
| e. Unassigned/Unappropriated | | | | |
| 1. Reserve for Economic Uncertainties (9789) | --- | 1,051,049.00 | 959,892.68 | 974,875.76 |
| 2. Unassigned/Unappropriated (9790) | --- | 1,292,332.00 | 3,264,490.48 | 2,748,099.10 |

Ojai Unified
56-72520-0000000

Multiyear Projection
OUSD 3rd Interim Fund 01
Unrestricted

Fund 01

| Description (Object Range) [Sum Detail] | 2021-22 Historical 1 | 2022-23 Base Year | 2023-24 Year 2 | 2024-25 Year 3 |
|--|-------------------------|-----------------------|-----------------------|-----------------------|
| E. AVAILABLE RESERVES | | | | |
| 1. From Components of Ending Fund Balance | | | | |
| a. Stabilization Arrangements (9750) | --- | 0.00 | 0.00 | 0.00 |
| b. Reserve for Economic Uncertainty (9789) | --- | 1,051,049.00 | 959,892.68 | 974,875.76 |
| c. Unassigned/Unappropriated (9790) | --- | 1,292,332.00 | 3,264,490.48 | 2,748,099.10 |
| d. Negative Restricted Ending Balances (negative resources 2000-9999) (979Z) | --- | 0.00 | 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 Uncertainty (9789) | --- | 0.00 | 0.00 | 0.00 |
| c. Unassigned/Unappropriated (9790) | --- | 0.00 | 0.00 | 0.00 |
| 3. Total Available Reserves - by Amount | \$--- | \$2,343,381.00 | \$4,224,383.16 | \$3,722,974.86 |

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| Ojai Unified 56-72520-0000000 | Multiyear Projection OUSD 3rd Interim Fund 01 Restricted | Fund 01 |
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| Description (Object Range) [Sum Detail] | 2021-22 Historical 1 | 2022-23 Base Year | 2023-24 Year 2 | 2024-25 Year 3 |
|--|-------------------------|------------------------|------------------------|------------------------|
| A. REVENUES & OTHER FINANCING SOURCES [Sum Lines A1-A5c] | \$0.00 | \$15,624,311.00 | \$10,168,011.36 | \$10,523,818.11 |
| 1. LCFF/Revenue Limit Sources (8010-8099) | 0.00 | 0.00 | 0.00 | 0.00 |
| 2. Federal Revenues (8100-8299) | 0.00 | 2,516,055.00 | 1,267,147.00 | 1,267,147.00 |
| 3. Other State Revenues (8300-8599) | 0.00 | 6,448,036.00 | 2,260,430.89 | 2,254,821.00 |
| 4. Other Local Revenues (8600-8799) | 0.00 | 2,298,274.00 | 2,148,274.00 | 2,148,274.00 |
| 5. Other Financing Sources | | | | |
| a. Transfers In (8900-8929) | 0.00 | 0.00 | 0.00 | 0.00 |
| b. Other Sources (8930-8979) | 0.00 | 0.00 | 0.00 | 0.00 |
| c. Contributions (8980-8999) | 0.00 | 4,361,946.00 | 4,492,159.47 | 4,853,576.11 |
| B. EXPENDITURES & OTHER FINANCING USES [Sum Lines B1-B10] | \$0.00 | \$15,981,209.00 | \$10,948,782.77 | \$10,075,935.42 |
| 1. Certificated Salaries (1000-1999) | 0.00 | 4,400,039.00 | 2,949,223.00 | 2,401,759.44 |
| 2. Classified Salaries (2000-2999) | 0.00 | 2,875,110.00 | 2,554,326.11 | 2,587,532.35 |
| 3. Employee Benefits (3000-3999) | 0.00 | 3,433,493.00 | 2,677,038.33 | 2,428,353.73 |
| 4. Books and Supplies (4000-4999) | 0.00 | 1,801,808.00 | 993,642.69 | 992,000.90 |
| 5. Services and Other Operating Expenditures (5000-5999) | 0.00 | 2,836,651.00 | 1,379,694.79 | 1,416,408.99 |
| 6. Capital Outlay (6000-6999) | 0.00 | 34,510.00 | 9,510.00 | 9,510.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) (7100-7299,7400-7499) | 0.00 | 0.00 | 0.00 | 0.00 |
| 8. Other Outgo - Transfers of Indirect Costs (7300-7399) | 0.00 | 599,598.00 | 385,347.85 | 240,370.01 |
| 9. Other Financing Uses | | | | |
| a. Transfers Out (7600-7629) | 0.00 | 0.00 | 0.00 | 0.00 |
| b. Other Uses (7630-7699) | 0.00 | 0.00 | 0.00 | 0.00 |
| 10. Other Adjustments (described in assumptions) | --- | 0.00 | 0.00 | 0.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | 0.00 | (356,898.00) | (780,771.41) | 447,882.69 |

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Multiyear Projection
OUSD 3rd Interim Fund 01
Restricted

Fund 01

| Description (Object Range) [Sum Detail] | 2021-22 Historical 1 | 2022-23 Base Year | 2023-24 Year 2 | 2024-25 Year 3 |
|---|-------------------------|-----------------------|-----------------------|-----------------------|
| B. EXPENDITURES & OTHER FINANCING USES: Salary Details | | | | |
| 1. Certificated Salaries (1000-1999)[Sum Lines B1a-B1d] | \$0.00 | \$4,400,039.00 | \$2,949,223.00 | \$2,401,759.44 |
| a. Base Salaries | --- | 0.00 | 4,400,039.00 | 2,949,223.00 |
| b. Step & Column Adjustment | --- | --- | 33,835.10 | 33,238.21 |
| c. Cost-of-Living Adjustment | --- | --- | 0.00 | 0.00 |
| d. Other Adjustment | --- | --- | (1,484,651.10) | (580,701.77) |
| 2. Classified Salaries (2000-2999)[Sum Lines B2a-B2d] | \$0.00 | \$2,875,110.00 | \$2,554,326.11 | \$2,587,532.35 |
| a. Base Salaries | --- | 0.00 | 2,875,110.00 | 2,554,326.11 |
| b. Step & Column Adjustment | --- | --- | 32,780.11 | 33,206.24 |
| c. Cost-of-Living Adjustment | --- | --- | 0.00 | 0.00 |
| d. Other Adjustment | --- | --- | (353,564.00) | 0.00 |
| 3. Employee Benefits (3000-3999) | 0.00 | 3,433,493.00 | 2,677,038.33 | 2,428,353.73 |

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Multiyear Projection
OUSD 3rd Interim Fund 01
Restricted

Fund 01

| Description (Object Range) [Sum Detail] | 2021-22 Historical 1 | 2022-23 Base Year | 2023-24 Year 2 | 2024-25 Year 3 |
|---|-------------------------|-----------------------|-----------------------|-----------------------|
| B. EXPENDITURES & OTHER FINANCING USES: Employee Benefit Details | | | | |
| 3. Employee Benefits (3000-3999)[Sum Lines B3a-B3i] | \$0.00 | \$3,433,493.00 | \$2,677,038.33 | \$2,428,353.73 |
| a. State Teachers' Retirement System, STRS (3101-3102) | 0.00 | 784,865.00 | 501,139.19 | 396,365.77 |
| b. Public Employees' Retirement System, PERS (3201-3202) | 0.00 | 759,269.00 | 712,477.98 | 751,195.33 |
| c. OASDI/Medicare/Alternative (3301-3302) | 0.00 | 295,052.00 | 245,744.67 | 240,785.29 |
| d. Health and Welfare Benefits (3401-3402) | 0.00 | 1,396,274.00 | 1,068,773.73 | 905,034.00 |
| e. State Unemployment Insurance (3501-3502) | 0.00 | 35,471.00 | 26,748.83 | 24,227.93 |
| f. Workers' Compensation Insurance (3601-3602) | 0.00 | 162,562.00 | 122,153.93 | 110,745.41 |
| g. OPEB, Allocated (3701-3702) | 0.00 | 0.00 | 0.00 | 0.00 |
| h. OPEB, Active Employees (3751-3752) | 0.00 | 0.00 | 0.00 | 0.00 |
| i. Other Benefits (3901-3902) | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. Employee Benefits (3000-3999)[Sum Lines B3j-B3k] | \$0.00 | \$3,433,493.00 | \$2,677,038.33 | \$2,428,353.73 |
| j. Total Certificated (Sum Objects 3XX1) | 0.00 | 1,946,402.00 | 1,315,674.39 | 1,043,687.36 |
| k. Total Classified (Sum Objects 3XX2) | 0.00 | 1,487,091.00 | 1,361,363.94 | 1,384,666.37 |

| | | | | | |
|----------------------------------|--|--|--|--|---------|
| Ojai Unified 56-72520-0000000 | Multiyear Projection OUSD 3rd Interim Fund 01 Restricted | | | | Fund 01 |
|----------------------------------|--|--|--|--|---------|

| Description (Object Range) [Sum Detail] | 2021-22 Historical 1 | 2022-23 Base Year | 2023-24 Year 2 | 2024-25 Year 3 |
|--|-------------------------|-----------------------|---------------------|-----------------------|
| C. NET INCREASE (DECREASE) IN FUND BALANCE | 0.00 | (356,898.00) | (780,771.41) | 447,882.69 |
| D. FUND BALANCE | | | | |
| 1. Beginning Fund Balance (9791-9795) | 0.00 | 2,049,952.00 | 1,693,054.00 | 912,282.59 |
| 2. Ending Fund Balance [Sum lines D2a-D2e2] | \$0.00 | \$1,693,054.00 | \$912,282.59 | \$1,360,165.28 |
| a. Nonspendable (9710-9719) | --- | 0.00 | 0.00 | 0.00 |
| b. Restricted (9740) | --- | 1,693,054.00 | 912,282.59 | 1,360,165.28 |
| c. Committed | | | | |
| 1. Stabilization Arrangements (9750) | --- | 0.00 | 0.00 | 0.00 |
| 2. Other Commitments (9760) | --- | 0.00 | 0.00 | 0.00 |
| d. Assigned | | | | |
| 1. Other Assignments (9780) | --- | 0.00 | 0.00 | 0.00 |
| e. Unassigned/Unappropriated | | | | |
| 1. Reserve for Economic Uncertainties (9789) | --- | 0.00 | 0.00 | 0.00 |
| 2. Unassigned/Unappropriated (9790) | --- | 0.00 | 0.00 | 0.00 |

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Multiyear Projection
OUSD 3rd Interim Fund 01
Restricted

Fund 01

| Description (Object Range) [Sum Detail] | 2021-22 Historical 1 | 2022-23 Base Year | 2023-24 Year 2 | 2024-25 Year 3 |
|--|-------------------------|----------------------|-------------------|-------------------|
| E. AVAILABLE RESERVES | | | | |
| 1. From Components of Ending Fund Balance | | | | |
| a. Stabilization Arrangements (9750) | --- | --- | --- | --- |
| b. Reserve for Economic Uncertainty (9789) | --- | --- | --- | --- |
| c. Unassigned/Unappropriated (9790) | --- | --- | --- | --- |
| d. Negative Restricted Ending Balances (negative resources 2000-9999) (979Z) | --- | --- | --- | --- |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | |
| a. Stabilization Arrangements (9750) | --- | --- | --- | --- |
| b. Reserve for Economic Uncertainty (9789) | --- | --- | --- | --- |
| c. Unassigned/Unappropriated (9790) | --- | --- | --- | --- |
| 3. Total Available Reserves - by Amount | \$--- | \$--- | \$--- | \$--- |
| 4. Total Available Reserves - by Percent | ---% | ---% | ---% | ---% |

| | | |
|----------------------------------|---|---------|
| Ojai Unified 56-72520-0000000 | Multiyear Projection OUSD 3rd Interim Fund 01 Assumptions | Fund 01 |
|----------------------------------|---|---------|

| Description (Object range) | 2022-23 Base Year | 2023-24 Year 2 | 2024-25 Year 3 |
|--|----------------------|-------------------|-------------------|
| State Rates | | | |
| State Categorical COLA | 6.5600% | 0.0000% | 0.0000% |
| California CPI | 6.0000% | 3.4400% | 2.7700% |
| California Lottery - Base | \$170.00 | \$170.00 | \$170.00 |
| Applied Change Rate | | 0.0000% | 0.0000% |
| California Lottery - Instructional Materials | \$67.00 | \$67.00 | \$67.00 |
| Applied Change Rate | | 0.0000% | 0.0000% |
| Mandate Block Grant | 6.5600% | 8.1300% | 3.5400% |
| Interest Rate Trend for 10-Year Treasuries | 3.7800% | 3.2300% | 2.7900% |
| Applied Change Rate | | -14.5503% | -13.6223% |
| STRS Rate Change | 19.1000% | 19.1000% | 19.1000% |
| Applied Change Rate | | 0.0000% | 0.0000% |
| PERS Rate Change | 25.3700% | 27.0000% | 28.1000% |
| Applied Change Rate | | 6.4249% | 4.0741% |
| Federal COLA | 0.0000% | 0.0000% | 0.0000% |
| ESSA: Title I, Part A, Basic Grants Low-Income and Neglected | 0.0000% | 0.0000% | 0.0000% |
| Description (Object range) | 2022-23 Base Year | 2023-24 Year 2 | 2024-25 Year 3 |
| Local Rates | | | |
| LCFF Sources - State Aid, Current Year | \$0.00 | \$9,895,979.00 | \$9,516,753.00 |
| LCFF Sources - Education Protection Account, Current Year | \$0.00 | \$424,272.00 | \$399,370.00 |
| LCFF Sources - Local Revenue | 0.0000% | 0.0000% | 0.0000% |
| LCFF Sources - Local Revenue, ERAF Adjustments | \$0.00 | \$0.00 | \$0.00 |
| LCFF Sources - Charter In-Lieu of Property Tax Transfer | \$0.00 | \$(373,450.00) | \$(392,306.00) |
| Certificated Staff Step & Column | 0.0000% | 1.4000% | 1.4000% |
| Certificated COLA | 0.0000% | 0.0000% | 0.0000% |
| Certificated COLA - One-time Off Schedule Bonus % | 0.0000% | 0.0000% | 0.0000% |
| Classified Staff Step | 0.0000% | 1.3000% | 1.3000% |
| Classified COLA | 0.0000% | 0.0000% | 0.0000% |
| Classified COLA - One-time Off Schedule Bonus % | 0.0000% | 0.0000% | 0.0000% |
| Certificated Management COLA | 0.0000% | 0.0000% | 0.0000% |

| Description (Object range) | 2022-23 Base Year | 2023-24 Year 2 | 2024-25 Year 3 |
|--|----------------------|-------------------|-------------------|
| Local Rates | | | |
| Certificated Management COLA - One-time Off Schedule Bonus % | 0.0000% | 0.0000% | 0.0000% |
| Classified Management COLA | 0.0000% | 0.0000% | 0.0000% |
| Classified Management COLA - One-time Off Schedule Bonus % | 0.0000% | 0.0000% | 0.0000% |
| Health & Welfare Rate Change | 0.0000% | 6.1400% | 6.1400% |
| Certificated Health & Welfare Rate Change | 0.0000% | 0.0000% | 0.0000% |
| Classified Health & Welfare Rate Change | 0.0000% | 0.0000% | 0.0000% |
| OASDI/Medicare/Alternative Rate Change | 0.0000% | 0.0000% | 0.0000% |
| Applied Change Rate | | 0.0000% | 0.0000% |
| Certificated OASDI/Medicare/Alternative Rate Change | 0.0000% | 0.0000% | 0.0000% |
| Applied Change Rate | | 0.0000% | 0.0000% |
| Classified OASDI/Classified Medicare/Alternative Rate Change | 0.0000% | 0.0000% | 0.0000% |
| Applied Change Rate | | 0.0000% | 0.0000% |
| State Unemployment Insurance Rate Change | 0.0000% | 0.0000% | 0.0000% |
| Applied Change Rate | | 0.0000% | 0.0000% |
| Workers Compensation Insurance Rate Change | 0.0000% | 0.0000% | 0.0000% |
| Applied Change Rate | | 0.0000% | 0.0000% |
| OPEB, Allocated Rate Change | 0.0000% | 0.0000% | 0.0000% |
| Applied Change Rate | | 0.0000% | 0.0000% |
| Average Cash Balance | \$0.00 | \$0.00 | \$0.00 |
| Applied Change Rate | | 0.0000% | 0.0000% |
| Community Redevelopment Funds, % Adjustment | 0.0000% | 0.0000% | 0.0000% |
| Community Redevelopment Funds, \$ Adjustment | \$0.00 | \$0.00 | \$0.00 |
| Description (Object range) | 2022-23 Base Year | 2023-24 Year 2 | 2024-25 Year 3 |
| User-defined Rates and Values | | | |
| Description (Object range) | 2022-23 Base Year | 2023-24 Year 2 | 2024-25 Year 3 |
| Other Adjustments | | | |
| Other Adjustments - Unrestricted - Expenditures | \$0.00 | \$0.00 | \$0.00 |
| Other Adjustments - Unrestricted - Other Financing Uses | \$0.00 | \$0.00 | \$0.00 |
| Other Adjustments - Restricted - Expenditures | \$0.00 | \$0.00 | \$0.00 |
| Other Adjustments - Restricted - Other Financing Uses | \$0.00 | \$0.00 | \$0.00 |