

Ojai – Revised MYP Notes

1. Health and Welfare remains understated by about \$495,470 in all three years. This understatement carries over to the following years.
2. H&W balance sheet accounts 9534 and 9537 have a balance from 2021-22 needing to be expensed. The amount to write off is about \$400,607.
3. Safety credits revenue remains overstated (resource 0540). Current year budget to expense is not balanced. In addition, projection years revenue also remains at \$136K for safety credit revenue without offsetting expense. This is a reimbursement program.
4. Current year First Interim budget was \$44K, which matches actual expenditures for 2022-23 for Public Information Officer (see attached); therefore, reduction of \$32K is not available in 2022-23.
5. Chief Business Official position was budgeted at \$119K for salary and benefits in current year (see attached); however, reduction was recorded as \$185K overstating the reduction by \$63K.
6. Unrestricted reductions to the 4000s and 5000s was recorded as \$213K; however, there is only approximately \$153K available (see documentation).
7. Local Revenue was increased by \$150K restricted in current year, need back-up documentation for this additional increase as well as the other budgeted revenue.