

OCEAN VIEW SCHOOL DISTRICT
17200 Pinehurst Lane
Huntington Beach, CA 92647

ADOPTED BUDGET 2023-2024

Michael Conroy, Ed.D.
Superintendent

Keith Farrow
Assistant Superintendent,
Administrative Services

Fiscal Services

Timothy Golden, Director, Fiscal Services
Jose Velazquez, Accountant
Teri Bonds, Fiscal Analyst
Laura Leecing, Accounting Technician

Board of Trustees

Patricia Singer, President
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June 27, 2023

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OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

CERTIFICATIONS

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:

Public Hearing:

Place: District Office, 17200 Pinehurst Lane, Huntington Beach, CA 92647

Place: Board Room, 17200 Pinehurst Lane, Huntington Beach, CA 92647

Date: 6/2/2023

Date: 6/6/2023

Time: 6:00 PM

Adoption Date: 6/27/2023

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Keith Farrow

Telephone: (714) 847-2551

Title: Assistant Superintendent, Administrative Services

E-mail: kfarrow@ovsd.org

Criteria and Standards Review Summary

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

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

S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multi-year) 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
			06/27/2023	
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:

Ocean View School District is a member of the Western Orange County Self-Funded Workers' Compensation Agency. Participation is funded through an annual premium.

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

Signed

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

Date of Meeting: 6/27/23

For additional information on this certification, please contact:

Name: Reagan Headrick
Title: Assistant Superintendent, Human Resources
Telephone: (714) 847-2551
E-mail: rheadrick@ovsd.org

OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

BUDGET ASSUMPTIONS

**OCEAN VIEW SCHOOL DISTRICT
2023-24 ADOPTED BUDGET
BUDGET ASSUMPTIONS**

Beginning Balance

The unaudited General Fund beginning balance for July 1, 2023, is projected to be \$36,619,520. The unrestricted beginning balance will be reduced by the value of the nonspendable components of warehouse inventory and revolving cash. Assigned components of the beginning balance are mainly made up of the 3% economic uncertainties reserve, emergency reserve, legally restricted balances, carryovers from school sites. Committed components include textbook adoptions, technology infrastructure, technology device replacement, vehicle replacement, heating, ventilation, and air conditioning (HVAC), asphalt replacement, and additional reserves for economic uncertainty.

Revenue Assumptions

Local Control Funding Formula Income

The Local Control Funding Formula (LCFF) income was calculated using a cost-of-living-adjustment (COLA) factor of a 8.22% COLA. LCFF revenue is projected to be \$12,329 per Average Daily Attendance (ADA). The actual P2 ADA is projected to be 6,204, including County Community Schools ADA. In the Governor's May Revision, he proposed adding a three-year ADA average to fund education agencies. Since the District is experiencing declining enrollment, Ocean View School District will be funded using a three-year average of prior ADA. The funded ADA for 2023-24 is 7,218 for LCFF funding. The part of LCFF funding generated by the Education Protection Act (EPA), Proposition 30, is estimated to be \$1,371,850. The unduplicated pupil count of English learner students, low income pupils, and foster youth is projected at 3,863 or 58.65% of enrollment for which we receive supplemental and concentration grant LCFF funding. The Minimum Proportionality Percentage (MPP) is the percentage by which services for unduplicated students must be increased or improved over services provided all students in the Local Control Accountability Plan (LCAP) year. The MPP for Ocean View in 2023-24, is 14.26%.

Federal Revenue

Restricted Federal Programs

- The 2023-24 budget includes on-going federal program funding for grants such as Title I, Title II, and Title III. Other federal categorical programs include Special Education IDEA grants. All were budgeted at 2022-23 base rates, except Title I which was budgeted at 75% of the prior year base rate.

State Revenue

Most State categorical program revenues have been rolled up into the LCFF funding model. The remaining stand-alone programs include Transportation and Targeted Instructional Improvement Grant (TIIG). The District receives Lottery revenues which are projected to be \$170 per ADA for unrestricted base funding and \$67 per ADA for Proposition 20 restricted revenue.

Special Education grants, including funding for mental health, are outside of the LCFF funding. State Mental Health Grant funding is budgeted at \$247,198 and can change based upon the needs of the West Orange County Consortium for Special Education (WOCCSE). The Early Intervention Preschool Grant is budgeted at \$492,137.

Built into the budget is the assumption that the District will opt to receive the Mandated Block Grant (MBG). The projected 2023-24 amount is \$37.81 per ADA.

Oak View Elementary School will continue to receive the After School Education and Safety Program Grant for the 2023-24 school year in the amount of \$152,613.

Local Income

Interest income is projected at \$700,000, in the General Fund and is based upon information provided by the Orange County Treasurer.

Tuition fees from the fee-based preschool, as well as fees from District-sponsored sports, and Home-to-School transportation, are included in Local Income. Donations are budgeted throughout the year as they are received and, therefore, are not included in Local Income at Adopted Budget time.

State Special Education funds come as a pass-through from WOCCSE and are, therefore, included in the Local Income section. Local Special Education revenue will receive an 8.22% COLA for 2023-24, setting the SELPA base rate at \$887 per ADA.

Interfund Transfers In

There are no interfund transfers in, budgeted into the General Fund.

Expenditure Assumptions

Certificated Salaries

Step and known column increases have been included for all bargaining unit members. Retirements, resignations, and leaves have been included in the staffing assumptions. Adjustments to continue K-3 grade span adjustments at 27:1, as well as declining enrollment, have been taken into account. Teacher staffing will be reviewed and adjusted as necessary when actual school enrollments are known.

Classified Salaries

Classified salaries have been adjusted for step increases and longevity. Known retirements and resignations have been included in the projections.

Employee Benefits

Health and welfare benefits have been budgeted at the District contribution for each employee with the tiered amounts of \$11,400 for employee only, \$17,150 for employee plus one, and \$21,450 for employee and family.

In accordance with state statute, the District's required obligation for STRS retirement contributions has remained unchanged at 19.10% for 2023-24. The District's required obligation for PERS retirement contributions has increased by 1.31% to 26.68% for 2023-24. PERS is scheduled to increase in 2024-25 fiscal year by 1.02%, while STRS is projected to remain the same. Statutory benefits for OASDI (6.20%), Medicare (1.45%), and Unemployment (0.05%), have been budgeted at the current rates. Worker's compensation has been budgeted at the JPA rate (1.54%).

Books and Supplies

School sites receive District allocations based on previous year's enrollment: \$43.50 for elementary students and \$56.00 for middle school students. Department budgets are based on prior year expenditures and adjusted according to need. Local donations are budgeted as funds are received. Supplemental funds to support increased services to LCFF targeted students were added per the LCAP.

Services and Operating Expenses

This category contains a myriad of expenditures, including utilities, communications and Internet, outside repairs, and service agreements. Also included in this category are instructional consultants and professional services, audit services, election expenses, legal services, conference and mileage expenses, and property and liability insurance. Field trips are also expended from this category.

Capital Outlay

These funds are budgeted to support standardization of equipment, technology, materials, furniture, and other resources.

Other Outgo

The Other Outgo category consists primarily of Special Education excess cost payments to WOCCSE and the Orange County Office of Education.

Support Costs

Support Costs are the indirect charges to the Child Care and Cafeteria funds.

Interfund Transfers

This is a transfer to the Deferred Maintenance Fund in the amount of \$500,000.

Ending Fund Balance, Reserves, and Designations

The projected ending fund balance for 2023-24 is \$40,604,648. The District is projecting a net increase to the fund balance of \$3,985,128 for 2023-24. The components of the fund balance are detailed as follows:

Stores/Revolving Cash	\$ 108,000
Legally Restricted	\$ 21,131,192
Committed – Infrastructure	\$ 4,000,000
Committed – Additional Reserve	\$ 10,318,823
Assigned – Lottery	\$ 1,810,382
Reserve for Economic Uncertainty (3%)	\$ 3,236,250
Unassigned/Unappropriated	\$ 0

Multi-Year Projections

The District is required to project revenue, expenditures, and ending fund balances for the budget year and the subsequent two fiscal years (2024-25 and 2025-26). These projections are based on information provided by the Orange County Department of Education, the California Department of Finance, and School Services of California. The projections are subject to change when the State budget is adopted in June.

Multi-Year Projections (continued)

The subsequent two fiscal years' assumptions are used in the multi-year projection as outlined below:

	<u>2024-25</u>	<u>2025-26</u>
COLA	3.94%	3.29%
Enrollment	6,381	6,181
Step & Column for Employees	Included	Included
Salary Schedule Increase	Not Included	Not Included
Projected Ending Balance	\$42,989,070	\$43,745,633
Projected Deficit Spending	No	No
3% Reserve Requirement Met	Yes	Yes

Other District Funds

Child Development Fund 12

The Child Development Fund has an estimated beginning fund balance of \$911,202 for 2023-24. The fund is self-supporting and pays indirect costs to the District's General Fund.

Cafeteria Fund 13

The Cafeteria Fund has an estimated beginning balance of \$2,344,683 for 2023-24. The fund is self-supporting and pays indirect costs to the District's General Fund.

Deferred Maintenance Fund 14

The Deferred Maintenance Fund has an estimated beginning balance of \$0 for 2023-24. Although the Fund previously received its revenue from the State apportionments, there is no current ongoing funding stream to Fund 14 and requires a general fund contribution.

Special Reserve Fund for Other Than Capital Facilities 17

The Special Reserve Fund for Other Than Capital Facilities has an estimated beginning balance of \$72,860 for 2023-24. This fund is being used to account for the funds set aside for Other Post Employment Benefits (OPEB) per GASB 78 accounting standard. The District opted to waive its transfers for funding OPEB during the fiscal recession and recovery.

Building Fund 21, Fund 22, and Fund 24

The Building Fund is a result of the passage of the District's \$169 million General Obligation Bond which was approved by the voters in November 2016. The bonds will be sold as needed over the course of several years. The first round of bonds was sold in 2016-17, the second round was sold in 2019-20, and the third round was sold in 2021-22. The Building Fund has an estimated beginning balance of \$7,647,844 for 2023-24, with the final Measure R Bond Series to be sold within the first few months of 2023-24.

Capital Facilities Fund 25

The Capital Facilities Fund has an estimated beginning balance of \$3,993,645 for 2023-24. The fund receives its revenue from developer fees, mitigation agreements, and redevelopment agency agreements. Funds may be used on eligible capital facility projects.

County School Facilities Fund 35

The County School Facilities Fund is estimated to have a beginning balance of \$661,341 for 2023-24. The County School Facilities Fund is used to account for revenue and expenditures for eligible State School Building Projects.

Special Reserve Fund for Capital Outlay Projects 40

This Special Reserve Fund is estimated to have a beginning balance of \$1,652,255 for 2023-24. The District receives income from both long and short-term leases from tenants at closed school sites, estimated to be \$2,797,541, for 2023-24.

Lease funds have been allocated to pay for the District's 2010 Certificates of Participation (COP) payment, and the 2014 and 2015 Schools Facilities Projects COP payments at approximately \$2,269,525 per year. All lease revenues coming into Fund 40 are used for these COP payments.

OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

MULTI-YEAR PROJECTIONS

**OCEAN VIEW SCHOOL DISTRICT
MULTI YEAR PROJECTION**

2023-2024 Combined Budget							
	13.26% COLA		8.22% COLA		3.94% COLA		3.29% COLA
Description	2022-23 Estimated Actuals	2023-24 Prelim Adopted Budget	Percent Of Change	2024-25 Est. Budget	Percent Of Change	2025-26 Est. Budget	Percent Of Change
Beginning Balance July 1	\$ 25,737,112	\$ 36,619,520	42.3%	\$ 40,604,648	10.9%	\$ 42,989,070	5.9%
Restatements	\$ -	\$ -		\$ -		\$ -	
Total Beg. Balance	\$ 25,737,112	\$ 36,619,520	42.3%	\$ 40,604,648	10.9%	\$ 42,989,070	5.9%
Revenue							
LCFF	\$ 82,125,641	\$ 84,569,876	3.0%	\$ 82,568,384	-2.4%	\$ 82,204,804	-0.4%
Federal Revenue	\$ 7,089,833	\$ 5,801,032	-18.2%	\$ 3,193,681	-44.9%	\$ 3,193,681	0.0%
Other State Revenue	\$ 26,272,514	\$ 13,363,383	-49.1%	\$ 13,363,383	0.0%	\$ 13,363,383	0.0%
Other Local Revenue	\$ 9,853,658	\$ 7,923,290	-19.6%	\$ 8,145,183	2.8%	\$ 8,337,771	2.4%
Total Revenues:	\$ 125,341,646	\$ 111,657,580	-10.9%	\$ 107,270,631	-3.9%	\$ 107,099,639	-0.2%
Expenditures							
Certificated Salaries	\$ 44,840,622.45	\$ 43,837,774	-2.2%	\$ 43,341,926	-1.1%	\$ 43,488,055	0.3%
Classified Salaries	\$ 18,226,433.05	\$ 18,688,208	2.5%	\$ 18,793,026	0.6%	\$ 18,933,973	0.7%
Employee Benefits	\$ 28,825,938.81	\$ 29,146,992	1.1%	\$ 29,074,079	-0.3%	\$ 29,091,419	0.1%
Books & Supplies	\$ 6,027,787.28	\$ 2,861,990	-52.5%	\$ 2,985,725	4.3%	\$ 3,075,297	3.0%
Services, Other Operating Expenses	\$ 14,007,435.41	\$ 10,294,365	-26.5%	\$ 9,611,109	-6.6%	\$ 10,667,543	11.0%
Capital Outlay	\$ 2,006,582.00	\$ 1,977,610	-1.4%	\$ 214,830	-89.1%	\$ 221,275	3.0%
Other Outgo	\$ 422,305.00	\$ 470,602	11.4%	\$ 470,602	0.0%	\$ 470,602	0.0%
Support Costs	\$ (208,866.00)	\$ (105,088)	-49.7%	\$ (105,088)	0.0%	\$ (105,088)	0.0%
Other Adjustments							
Total Expenditures:	\$ 114,148,238	\$ 107,172,452	-6.1%	\$ 104,386,209	-2.6%	\$ 105,843,076	1.4%
Other Financing Sources/Uses:							
Interfund Transfers In/(Out)	\$ (311,000)	\$ (500,000)	0.0%	\$ (500,000)	0.0%	\$ (500,000)	0.0%
Other Sources/Uses	\$ -	\$ -		\$ -	0.0%	\$ -	0.0%
Contribution	\$ -	\$ -		\$ -	0.0%	\$ -	0.0%
Total Expenditures & Other Sources/Uses	\$ 114,459,238	\$ 107,672,452	-5.9%	\$ 104,886,209	-2.6%	\$ 106,343,076	1.4%
Net Inc. (Dec.) in Fund Balance	\$ 10,882,408	\$ 3,985,128	-63.4%	\$ 2,384,422	-40.2%	\$ 756,563	-68.3%
Ending balance	\$ 36,619,520	\$ 40,604,648	10.9%	\$ 42,989,070	5.9%	\$ 43,745,633	1.8%
Components of Ending Balance:							
Revolving Cash	\$ 53,000	\$ 53,000		\$ 53,000		\$ 53,000	
Stores	\$ 55,000	\$ 55,000		\$ 55,000		\$ 55,000	
Legally Restricted Balance	\$ 18,308,626	\$ 21,131,192		\$ 23,723,992		\$ 25,405,632	
Board Commitments	\$ 12,989,501	\$ 14,318,823		\$ 14,194,061		\$ 13,225,263	
Assignments	\$ 1,773,471	\$ 1,810,382		\$ 1,810,382		\$ 1,810,382	
3% Economic Uncertainties Reserve	\$ 3,439,922	\$ 3,236,250		\$ 3,152,635		\$ 3,196,356	
Unassigned/Unappropriated Amount	\$ -	\$ -		\$ -		\$ -	

Ocean View Elementary
Orange County

Budget, July 1
General Fund
Multiyear Projections
Unrestricted

30 66613 0000000
Form MYP
E8BW6HDF29(2023-24)

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	84,569,876.00	-2.37%	82,568,384.00	-0.44%	82,204,804.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,772,475.00	0.00%	1,772,475.00	0.00%	1,772,475.00
4. Other Local Revenues	8600-8799	1,782,615.18	0.00%	1,782,615.00	0.00%	1,782,615.00
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	(16,766,663.00)	-6.79%	(15,628,711.00)	0.28%	(15,671,711.00)
6. Total (Sum lines A1 thru A5c)		71,358,303.18	-1.21%	70,494,763.00	-0.58%	70,088,183.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				33,162,558.00		33,155,996.00
b. Step & Column Adjustment				497,438.00		497,340.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(504,000.00)		(504,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	33,162,558.00	-0.02%	33,155,996.00	-0.02%	33,149,336.00
2. Classified Salaries						
a. Base Salaries				11,687,202.68		11,774,856.68
b. Step & Column Adjustment				87,654.00		88,311.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,687,202.68	0.75%	11,774,856.68	0.75%	11,863,167.68
3. Employee Benefits	3000-3999	17,519,904.73	0.14%	17,543,744.73	-0.14%	17,518,659.73
4. Books and Supplies	4000-4999	1,664,320.00	5.00%	1,747,536.00	3.00%	1,799,962.00
5. Services and Other Operating Expenditures	5000-5999	6,314,926.09	5.00%	6,630,672.09	3.00%	6,829,592.09
6. Capital Outlay	6000-6999	70,100.00	5.00%	73,605.00	3.00%	75,813.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	120,000.00	0.00%	120,000.00	0.00%	120,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(343,270.00)	0.00%	(343,270.00)	0.00%	(343,270.00)
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 (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		70,195,741.50	0.72%	70,703,140.50	0.44%	71,013,260.50

Ocean View Elementary
Orange County

Budget, July 1
General Fund
Multiyear Projections
Unrestricted

30 66613 0000000
Form MYP
E8BW6HDF29(2023-24)

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)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		1,162,561.68		(208,377.50)		(925,077.50)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		18,310,894.10		19,473,455.78		19,265,078.28
2. Ending Fund Balance (Sum lines C and D1)		19,473,455.78		19,265,078.28		18,340,000.78
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	108,000.00		108,000.00		108,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	14,318,823.33		14,194,061.00		13,225,262.92
d. Assigned	9780	1,810,382.15		1,810,382.15		1,810,382.15
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,236,250.30		3,152,635.13		3,196,355.71
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		19,473,455.78		19,265,078.28		18,340,000.78
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,236,250.30		3,152,635.13		3,196,355.71
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(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			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		3,236,250.30		3,152,635.13		3,196,355.71
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.						
The district is experiencing declining enrollment and plans to align staffing with the reduction in enrollment. Cells B1d includes attrition of 6 FTE in each of the subsequent years.						

Ocean View Elementary
Orange County

Budget, July 1
General Fund
Multiyear Projections
Restricted

30 66613 0000000
Form MYP
E8BW6HDF29(2023-24)

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	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	5,801,031.68	-44.95%	3,193,681.00	0.00%	3,193,681.00
3. Other State Revenues	8300-8599	11,590,908.00	0.00%	11,590,908.00	0.00%	11,590,908.00
4. Other Local Revenues	8600-8799	6,140,674.38	3.61%	6,362,568.00	3.03%	6,555,156.00
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	16,766,663.00	-6.79%	15,628,711.00	0.28%	15,671,711.00
6. Total (Sum lines A1 thru A5c)		40,299,277.06	-8.74%	36,775,868.00	0.64%	37,011,456.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,675,216.32		10,185,930.00
b. Step & Column Adjustment				160,128.00		152,789.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(649,414.32)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,675,216.32	-4.58%	10,185,930.00	1.50%	10,338,719.00
2. Classified Salaries						
a. Base Salaries				7,001,005.15		7,018,169.15
b. Step & Column Adjustment				52,508.00		52,636.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(35,344.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,001,005.15	0.25%	7,018,169.15	0.75%	7,070,805.15
3. Employee Benefits	3000-3999	11,627,087.26	-0.83%	11,530,334.26	0.37%	11,572,759.26
4. Books and Supplies	4000-4999	1,197,669.50	3.38%	1,238,189.14	3.00%	1,275,335.14
5. Services and Other Operating Expenditures	5000-5999	3,979,438.76	-25.10%	2,980,437.00	28.77%	3,837,951.00
6. Capital Outlay	6000-6999	1,907,510.00	-92.60%	141,225.00	3.00%	145,462.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	350,602.00	0.00%	350,602.00	0.00%	350,602.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	238,182.00	0.00%	238,182.00	0.00%	238,182.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	500,000.00	0.00%	500,000.00	0.00%	500,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		37,476,710.99	-8.79%	34,183,068.55	3.35%	35,329,815.55
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		2,822,566.07		2,592,799.45		1,681,640.45

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)		18,308,626.39		21,131,192.46		23,723,991.91
2. Ending Fund Balance (Sum lines C and D1)		21,131,192.46		23,723,991.91		25,405,632.36
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	21,131,192.46		23,723,991.91		25,405,632.36
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)		21,131,192.46		23,723,991.91		25,405,632.36
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.						
Item B1d and B2d include reductions for one-time programs such as Federal ELOG sources, Educator Effectiveness, and other one-time sources.						

Ocean View Elementary
Orange County

Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

30 66613 0000000
Form MYP
E8BW6HDF29(2023-24)

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	84,569,876.00	-2.37%	82,568,384.00	-0.44%	82,204,804.00
2. Federal Revenues	8100-8299	5,801,031.68	-44.95%	3,193,681.00	0.00%	3,193,681.00
3. Other State Revenues	8300-8599	13,363,383.00	0.00%	13,363,383.00	0.00%	13,363,383.00
4. Other Local Revenues	8600-8799	7,923,289.56	2.80%	8,145,183.00	2.36%	8,337,771.00
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)		111,657,580.24	-3.93%	107,270,631.00	-0.16%	107,099,639.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				43,837,774.32		43,341,926.00
b. Step & Column Adjustment				657,566.00		650,129.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,153,414.32)		(504,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	43,837,774.32	-1.13%	43,341,926.00	0.34%	43,488,055.00
2. Classified Salaries						
a. Base Salaries				18,688,207.83		18,793,025.83
b. Step & Column Adjustment				140,162.00		140,947.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(35,344.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	18,688,207.83	0.56%	18,793,025.83	0.75%	18,933,972.83
3. Employee Benefits	3000-3999	29,146,991.99	-0.25%	29,074,078.99	0.06%	29,091,418.99
4. Books and Supplies	4000-4999	2,861,989.50	4.32%	2,985,725.14	3.00%	3,075,297.14
5. Services and Other Operating Expenditures	5000-5999	10,294,364.85	-6.64%	9,611,109.09	10.99%	10,667,543.09
6. Capital Outlay	6000-6999	1,977,610.00	-89.14%	214,830.00	3.00%	221,275.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	470,602.00	0.00%	470,602.00	0.00%	470,602.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(105,088.00)	0.00%	(105,088.00)	0.00%	(105,088.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	500,000.00	0.00%	500,000.00	0.00%	500,000.00
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)		107,672,452.49	-2.59%	104,886,209.05	1.39%	106,343,076.05
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		3,985,127.75		2,384,421.95		756,562.95

Ocean View Elementary
Orange County

Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

30 66613 0000000
Form MYP
E8BW6HDF29(2023-24)

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)		36,619,520.49		40,604,648.24		42,989,070.19
2. Ending Fund Balance (Sum lines C and D1)		40,604,648.24		42,989,070.19		43,745,633.14
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	108,000.00		108,000.00		108,000.00
b. Restricted	9740	21,131,192.46		23,723,991.91		25,405,632.36
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	14,318,823.33		14,194,061.00		13,225,262.92
d. Assigned	9780	1,810,382.15		1,810,382.15		1,810,382.15
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,236,250.30		3,152,635.13		3,196,355.71
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		40,604,648.24		42,989,070.19		43,745,633.14
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,236,250.30		3,152,635.13		3,196,355.71
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
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)		3,236,250.30		3,152,635.13		3,196,355.71
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.01%		3.01%		3.01%
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					

Ocean View Elementary
Orange County

Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

30 66613 0000000
Form MYP
E8BW6HDF29(2023-24)

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)						
		6,197.61		6,852.72		6,431.81
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		107,672,452.49		104,886,209.05		106,343,076.05
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)		107,672,452.49		104,886,209.05		106,343,076.05
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)		3,230,173.57		3,146,586.27		3,190,292.28
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)		3,230,173.57		3,146,586.27		3,190,292.28
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

GENERAL FUND

			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)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	82,125,641.00	0.00	82,125,641.00	84,569,876.00	0.00	84,569,876.00	3.0%
2) Federal Revenue		8100-8299	0.00	7,089,832.91	7,089,832.91	0.00	5,801,031.68	5,801,031.68	-18.2%
3) Other State Revenue		8300-8599	1,772,475.00	24,500,039.05	26,272,514.05	1,772,475.00	11,590,908.00	13,363,383.00	-49.1%
4) Other Local Revenue		8600-8799	3,281,833.82	6,571,824.38	9,853,658.20	1,782,615.18	6,140,674.38	7,923,289.56	-19.6%
5) TOTAL, REVENUES			87,179,949.82	38,161,696.34	125,341,646.16	88,124,966.18	23,532,614.06	111,657,580.24	-10.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	34,093,707.00	10,746,915.45	44,840,622.45	33,162,558.00	10,675,216.32	43,837,774.32	-2.2%
2) Classified Salaries		2000-2999	11,112,899.25	7,113,533.80	18,226,433.05	11,687,202.68	7,001,005.15	18,688,207.83	2.5%
3) Employee Benefits		3000-3999	17,367,844.24	11,458,094.57	28,825,938.81	17,519,904.73	11,627,087.26	29,146,991.99	1.1%
4) Books and Supplies		4000-4999	2,383,527.68	3,644,259.60	6,027,787.28	1,664,320.00	1,197,669.50	2,861,989.50	-52.5%
5) Services and Other Operating Expenditures		5000-5999	6,999,807.93	7,007,627.48	14,007,435.41	6,314,926.09	3,979,438.76	10,294,364.85	-26.5%
6) Capital Outlay		6000-6999	1,069,519.00	937,063.00	2,006,582.00	70,100.00	1,907,510.00	1,977,610.00	-1.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	120,000.00	302,305.00	422,305.00	120,000.00	350,602.00	470,602.00	11.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(539,485.50)	330,619.50	(208,866.00)	(343,270.00)	238,182.00	(105,088.00)	-49.7%
9) TOTAL, EXPENDITURES			72,607,819.60	41,540,418.40	114,148,238.00	70,195,741.50	36,976,710.99	107,172,452.49	-6.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,572,130.22	(3,378,722.06)	11,193,408.16	17,929,224.68	(13,444,096.93)	4,485,127.75	-59.9%
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	311,000.00	311,000.00	0.00	500,000.00	500,000.00	60.8%
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	(15,763,898.00)	15,763,898.00	0.00	(16,766,663.00)	16,766,663.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,763,898.00)	15,452,898.00	(311,000.00)	(16,766,663.00)	16,266,663.00	(500,000.00)	60.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,191,767.78)	12,074,175.94	10,882,408.16	1,162,561.68	2,822,566.07	3,985,127.75	-63.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	19,502,661.88	6,234,450.45	25,737,112.33	18,310,894.10	18,308,626.39	36,619,520.49	42.3%
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)			19,502,661.88	6,234,450.45	25,737,112.33	18,310,894.10	18,308,626.39	36,619,520.49	42.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,502,661.88	6,234,450.45	25,737,112.33	18,310,894.10	18,308,626.39	36,619,520.49	42.3%
2) Ending Balance, June 30 (E + F1e)			18,310,894.10	18,308,626.39	36,619,520.49	19,473,455.78	21,131,192.46	40,604,648.24	10.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	53,000.00	0.00	53,000.00	53,000.00	0.00	53,000.00	0.0%
Stores		9712	55,000.00	0.00	55,000.00	55,000.00	0.00	55,000.00	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	18,308,626.39	18,308,626.39	0.00	21,131,192.46	21,131,192.46	15.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	12,989,501.22	0.00	12,989,501.22	14,318,823.33	0.00	14,318,823.33	10.2%
Textbook Adoption	0000	9760	1,000,000.00		1,000,000.00			0.00	
Technology Infrastructure	0000	9760	250,000.00		250,000.00			0.00	
Technology Device Replacement	0000	9760	500,000.00		500,000.00			0.00	
Facilities, Information Technology, and Food Service Vehicle Replacement	0000	9760	250,000.00		250,000.00			0.00	
Portable Classroom Replacement	0000	9760	500,000.00		500,000.00			0.00	
Heating, Ventilation, and Air Conditioning	0000	9760	1,000,000.00		1,000,000.00			0.00	
Asphalt Replacement	0000	9760	500,000.00		500,000.00			0.00	
Additional Reserve for Economic Uncertainty	0000	9760	8,989,501.22		8,989,501.22			0.00	
Textbook Adoption	0000	9760			0.00	1,000,000.00		1,000,000.00	
Technology Infrastructure	0000	9760			0.00	250,000.00		250,000.00	
Technology Device Replacement	0000	9760			0.00	500,000.00		500,000.00	
Facilities, Information Technology, and Food Service Vehicle Replacement	0000	9760			0.00	250,000.00		250,000.00	
Heating, Ventilation, and Air Conditioning	0000	9760			0.00	1,000,000.00		1,000,000.00	
Asphalt Replacement	0000	9760			0.00	1,000,000.00		1,000,000.00	
Additional Reserve for Economic Uncertainty	0000	9760			0.00	10,318,823.33		10,318,823.33	
d) Assigned									

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 Assignments		9780	1,773,471.15	0.00	1,773,471.15	1,810,382.15	0.00	1,810,382.15	2.1%
Unrestricted Lottery	1100	9780	1,773,471.15		1,773,471.15			0.00	
Unrestricted Lottery	1100	9780			0.00	1,810,382.15		1,810,382.15	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,439,921.73	0.00	3,439,921.73	3,236,250.30	0.00	3,236,250.30	-5.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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				
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	27,162,588.00	0.00	27,162,588.00	29,731,397.00	0.00	29,731,397.00	9.5%
Education Protection Account State Aid - Current Year		8012	1,443,490.00	0.00	1,443,490.00	1,371,850.00	0.00	1,371,850.00	-5.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	195,138.00	0.00	195,138.00	195,138.00	0.00	195,138.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	44,444,630.00	0.00	44,444,630.00	44,444,630.00	0.00	44,444,630.00	0.0%
Unsecured Roll Taxes		8042	1,335,659.00	0.00	1,335,659.00	1,335,659.00	0.00	1,335,659.00	0.0%
Prior Years' Taxes		8043	742,280.00	0.00	742,280.00	742,280.00	0.00	742,280.00	0.0%
Supplemental Taxes		8044	1,688,570.00	0.00	1,688,570.00	1,688,570.00	0.00	1,688,570.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,871,187.00	0.00	2,871,187.00	2,871,187.00	0.00	2,871,187.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,277,711.00	0.00	3,277,711.00	3,277,711.00	0.00	3,277,711.00	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			83,161,253.00	0.00	83,161,253.00	85,658,422.00	0.00	85,658,422.00	3.0%
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%

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 to Charter Schools in Lieu of Property Taxes		8096	(1,035,612.00)	0.00	(1,035,612.00)	(1,088,546.00)	0.00	(1,088,546.00)	5.1%
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			82,125,641.00	0.00	82,125,641.00	84,569,876.00	0.00	84,569,876.00	3.0%
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	1,578,789.00	1,578,789.00	0.00	1,568,302.00	1,568,302.00	-0.7%
Special Education Discretionary Grants		8182	0.00	74,399.00	74,399.00	0.00	67,954.00	67,954.00	-8.7%
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		1,609,126.36	1,609,126.36		1,037,154.00	1,037,154.00	-35.5%
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		250,504.68	250,504.68		230,353.00	230,353.00	-8.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		200,947.19	200,947.19		179,268.00	179,268.00	-10.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		302,579.00	302,579.00		120,440.00	120,440.00	-60.2%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	3,073,487.68	3,073,487.68	0.00	2,597,560.68	2,597,560.68	-15.5%
TOTAL, FEDERAL REVENUE			0.00	7,089,832.91	7,089,832.91	0.00	5,801,031.68	5,801,031.68	-18.2%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	235,000.00	0.00	235,000.00	235,000.00	0.00	235,000.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,142,475.00	455,589.00	1,598,064.00	1,142,475.00	455,589.00	1,598,064.00	0.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		152,612.13	152,612.13		152,613.00	152,613.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	395,000.00	23,891,837.92	24,286,837.92	395,000.00	10,982,706.00	11,377,706.00	-53.2%
TOTAL, OTHER STATE REVENUE			1,772,475.00	24,500,039.05	26,272,514.05	1,772,475.00	11,590,908.00	13,363,383.00	-49.1%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	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%

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		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	13,000.00	0.00	13,000.00	13,000.00	0.00	13,000.00	0.0%
Interest		8660	850,000.00	6,049.00	856,049.00	700,000.00	6,049.00	706,049.00	-17.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	363,843.18	0.00	363,843.18	363,843.18	0.00	363,843.18	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	0.00	29,306.00	29,306.00	0.00	29,306.00	29,306.00	0.0%
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	2,054,990.64	519,667.38	2,574,658.02	705,772.00	484,581.38	1,190,353.38	-53.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		6,016,802.00	6,016,802.00		5,620,738.00	5,620,738.00	-6.6%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
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			3,281,833.82	6,571,824.38	9,853,658.20	1,782,615.18	6,140,674.38	7,923,289.56	-19.6%
TOTAL, REVENUES			87,179,949.82	38,161,696.34	125,341,646.16	88,124,966.18	23,532,614.06	111,657,580.24	-10.9%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries	1100		29,497,221.00	8,601,469.28	38,098,690.28	28,489,836.00	8,464,974.32	36,954,810.32	-3.0%
Certificated Pupil Support Salaries	1200		913,218.00	884,151.00	1,797,369.00	929,106.00	966,265.00	1,895,371.00	5.5%
Certificated Supervisors' and Administrators' Salaries	1300		3,587,173.00	683,495.00	4,270,668.00	3,643,113.00	674,544.00	4,317,657.00	1.1%
Other Certificated Salaries	1900		96,095.00	577,800.17	673,895.17	100,503.00	569,433.00	669,936.00	-0.6%
TOTAL, CERTIFICATED SALARIES			34,093,707.00	10,746,915.45	44,840,622.45	33,162,558.00	10,675,216.32	43,837,774.32	-2.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries	2100		994,237.35	4,517,727.07	5,511,964.42	949,290.00	4,577,402.66	5,526,692.66	0.3%
Classified Support Salaries	2200		4,028,559.50	1,416,937.11	5,445,496.61	4,313,670.00	1,665,678.87	5,979,348.87	9.8%
Classified Supervisors' and Administrators' Salaries	2300		1,054,266.68	339,888.00	1,394,154.68	1,066,211.68	219,488.00	1,285,699.68	-7.8%
Clerical, Technical and Office Salaries	2400		4,578,236.72	371,759.62	4,949,996.34	4,647,521.00	383,353.62	5,030,874.62	1.6%
Other Classified Salaries	2900		457,599.00	467,222.00	924,821.00	710,510.00	155,082.00	865,592.00	-6.4%
TOTAL, CLASSIFIED SALARIES			11,112,899.25	7,113,533.80	18,226,433.05	11,687,202.68	7,001,005.15	18,688,207.83	2.5%
EMPLOYEE BENEFITS									
STRS	3101-3102		6,496,368.00	7,208,573.69	13,704,941.69	6,334,549.00	7,183,119.00	13,517,668.00	-1.4%
PERS	3201-3202		2,640,218.41	1,571,090.05	4,211,308.46	2,795,002.00	1,663,971.74	4,458,973.74	5.9%
OASDI/Medicare/Alternative	3301-3302		1,365,761.69	669,129.55	2,034,891.24	1,356,571.73	639,067.71	1,995,639.44	-1.9%
Health and Welfare Benefits	3401-3402		4,951,726.00	1,630,990.00	6,582,716.00	6,009,710.00	1,863,018.00	7,872,728.00	19.6%
Unemployment Insurance	3501-3502		219,181.44	89,213.95	308,395.39	25,945.00	15,811.64	41,756.64	-86.5%
Workers' Compensation	3601-3602		734,154.70	289,097.33	1,023,252.03	688,127.00	282,099.17	950,226.17	-7.1%
OPEB, Allocated	3701-3702		310,000.00	0.00	310,000.00	310,000.00	0.00	310,000.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902		650,434.00	0.00	650,434.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			17,367,844.24	11,458,094.57	28,825,938.81	17,519,904.73	11,627,087.26	29,146,991.99	1.1%

			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)	
Description	Resource Codes	Object Codes							
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	62,117.00	0.00	62,117.00	53,550.00	0.00	53,550.00	-13.8%
Materials and Supplies		4300	1,891,436.86	2,783,162.20	4,674,599.06	1,403,860.00	823,519.50	2,227,379.50	-52.4%
Noncapitalized Equipment		4400	429,973.82	860,597.40	1,290,571.22	206,910.00	374,150.00	581,060.00	-55.0%
Food		4700	0.00	500.00	500.00	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			2,383,527.68	3,644,259.60	6,027,787.28	1,664,320.00	1,197,669.50	2,861,989.50	-52.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	125,959.63	125,959.63	0.00	125,838.00	125,838.00	-0.1%
Travel and Conferences		5200	118,061.00	273,267.51	391,328.51	129,393.00	75,790.00	205,183.00	-47.6%
Dues and Memberships		5300	30,434.00	2,152.00	32,586.00	30,634.00	2,152.00	32,786.00	0.6%
Insurance	5400 - 5450		968,377.00	0.00	968,377.00	967,810.00	0.00	967,810.00	-0.1%
Operations and Housekeeping Services		5500	2,418,350.00	0.00	2,418,350.00	2,347,850.00	0.00	2,347,850.00	-2.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	680,005.50	879,235.00	1,559,240.50	495,113.00	560,006.00	1,055,119.00	-32.3%
Transfers of Direct Costs		5710	(82,111.71)	82,111.71	0.00	(83,324.00)	83,324.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(4,011.00)	0.00	(4,011.00)	(3,985.00)	0.00	(3,985.00)	-0.6%
Professional/Consulting Services and Operating Expenditures		5800	2,396,444.43	5,630,736.63	8,027,181.06	1,953,324.09	3,119,113.76	5,072,437.85	-36.8%
Communications		5900	474,258.71	14,165.00	488,423.71	478,111.00	13,215.00	491,326.00	0.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,999,807.93	7,007,627.48	14,007,435.41	6,314,926.09	3,979,438.76	10,294,364.85	-26.5%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,149.00	94,303.00	97,452.00	0.00	1,125,000.00	1,125,000.00	1,054.4%
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	1,066,370.00	842,760.00	1,909,130.00	70,100.00	782,510.00	852,610.00	-55.3%
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			1,069,519.00	937,063.00	2,006,582.00	70,100.00	1,907,510.00	1,977,610.00	-1.4%
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	302,305.00	302,305.00	0.00	350,602.00	350,602.00	16.0%
Payments to County Offices		7142	120,000.00	0.00	120,000.00	120,000.00	0.00	120,000.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			120,000.00	302,305.00	422,305.00	120,000.00	350,602.00	470,602.00	11.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(330,619.50)	330,619.50	0.00	(238,182.00)	238,182.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(208,866.00)	0.00	(208,866.00)	(105,088.00)	0.00	(105,088.00)	-49.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(539,485.50)	330,619.50	(208,866.00)	(343,270.00)	238,182.00	(105,088.00)	-49.7%

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)	
TOTAL, EXPENDITURES			72,607,819.60	41,540,418.40	114,148,238.00	70,195,741.50	36,976,710.99	107,172,452.49	-6.1%
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	311,000.00	311,000.00	0.00	500,000.00	500,000.00	60.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	311,000.00	311,000.00	0.00	500,000.00	500,000.00	60.8%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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									
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	(15,763,898.00)	15,763,898.00	0.00	(16,766,663.00)	16,766,663.00	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			(15,763,898.00)	15,763,898.00	0.00	(16,766,663.00)	16,766,663.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(15,763,898.00)	15,452,898.00	(311,000.00)	(16,766,663.00)	16,266,663.00	(500,000.00)	60.8%

			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)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	82,125,641.00	0.00	82,125,641.00	84,569,876.00	0.00	84,569,876.00	3.0%
2) Federal Revenue		8100-8299	0.00	7,089,832.91	7,089,832.91	0.00	5,801,031.68	5,801,031.68	-18.2%
3) Other State Revenue		8300-8599	1,772,475.00	24,500,039.05	26,272,514.05	1,772,475.00	11,590,908.00	13,363,383.00	-49.1%
4) Other Local Revenue		8600-8799	3,281,833.82	6,571,824.38	9,853,658.20	1,782,615.18	6,140,674.38	7,923,289.56	-19.6%
5) TOTAL, REVENUES			87,179,949.82	38,161,696.34	125,341,646.16	88,124,966.18	23,532,614.06	111,657,580.24	-10.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600- 7699	43,979,811.96	26,167,918.53	70,147,730.49	41,931,388.13	23,969,837.77	65,901,225.90	-6.1%
2) Instruction - Related Services	2000-2999		8,255,701.91	3,225,067.16	11,480,769.07	8,436,762.00	3,058,668.46	11,495,430.46	0.1%
3) Pupil Services	3000-3999		4,797,386.15	2,464,492.21	7,261,878.36	4,105,589.00	2,013,157.76	6,118,746.76	-15.7%
4) Ancillary Services	4000-4999		22,174.00	3,574,071.00	3,596,245.00	22,174.00	1,476,790.00	1,498,964.00	-58.3%
5) Community Services	5000-5999		0.00	480,179.00	480,179.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		8,461,964.58	412,130.50	8,874,095.08	8,110,023.37	319,693.00	8,429,716.37	-5.0%
8) Plant Services	8000-8999		6,970,781.00	4,914,255.00	11,885,036.00	7,469,805.00	5,787,962.00	13,257,767.00	11.6%
9) Other Outgo	9000-9999		120,000.00	302,305.00	422,305.00	120,000.00	350,602.00	470,602.00	11.4%
10) TOTAL, EXPENDITURES			72,607,819.60	41,540,418.40	114,148,238.00	70,195,741.50	36,976,710.99	107,172,452.49	-6.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			14,572,130.22	(3,378,722.06)	11,193,408.16	17,929,224.68	(13,444,096.93)	4,485,127.75	-59.9%
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	311,000.00	311,000.00	0.00	500,000.00	500,000.00	60.8%
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		(15,763,898.00)	15,763,898.00	0.00	(16,766,663.00)	16,766,663.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,763,898.00)	15,452,898.00	(311,000.00)	(16,766,663.00)	16,266,663.00	(500,000.00)	60.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,191,767.78)	12,074,175.94	10,882,408.16	1,162,561.68	2,822,566.07	3,985,127.75	-63.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		19,502,661.88	6,234,450.45	25,737,112.33	18,310,894.10	18,308,626.39	36,619,520.49	42.3%
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)			19,502,661.88	6,234,450.45	25,737,112.33	18,310,894.10	18,308,626.39	36,619,520.49	42.3%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,502,661.88	6,234,450.45	25,737,112.33	18,310,894.10	18,308,626.39	36,619,520.49	42.3%
2) Ending Balance, June 30 (E + F1e)			18,310,894.10	18,308,626.39	36,619,520.49	19,473,455.78	21,131,192.46	40,604,648.24	10.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		53,000.00	0.00	53,000.00	53,000.00	0.00	53,000.00	0.0%
Stores	9712		55,000.00	0.00	55,000.00	55,000.00	0.00	55,000.00	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	18,308,626.39	18,308,626.39	0.00	21,131,192.46	21,131,192.46	15.4%
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		12,989,501.22	0.00	12,989,501.22	14,318,823.33	0.00	14,318,823.33	10.2%
Textbook Adoption	0000	9760	1,000,000.00		1,000,000.00			0.00	
Technology Infrastructure	0000	9760	250,000.00		250,000.00			0.00	
Technology Device Replacement	0000	9760	500,000.00		500,000.00			0.00	
Facilities, Information Technology, and Food Service Vehicle Replacement	0000	9760	250,000.00		250,000.00			0.00	
Portable Classroom Replacement	0000	9760	500,000.00		500,000.00			0.00	
Heating, Ventilation, and Air Conditioning	0000	9760	1,000,000.00		1,000,000.00			0.00	
Asphalt Replacement	0000	9760	500,000.00		500,000.00			0.00	
Additional Reserve for Economic Uncertainty	0000	9760	8,989,501.22		8,989,501.22			0.00	
Textbook Adoption	0000	9760			0.00	1,000,000.00		1,000,000.00	
Technology Infrastructure	0000	9760			0.00	250,000.00		250,000.00	
Technology Device Replacement	0000	9760			0.00	500,000.00		500,000.00	
Facilities, Information Technology, and Food Service Vehicle Replacement	0000	9760			0.00	250,000.00		250,000.00	
Heating, Ventilation, and Air Conditioning	0000	9760			0.00	1,000,000.00		1,000,000.00	
Asphalt Replacement	0000	9760			0.00	1,000,000.00		1,000,000.00	
Additional Reserve for Economic Uncertainty	0000	9760			0.00	10,318,823.33		10,318,823.33	
d) Assigned									

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)	
Other Assignments (by Resource/Object)		9780	1,773,471.15	0.00	1,773,471.15	1,810,382.15	0.00	1,810,382.15	2.1%
Unrestricted Lottery	1100	9780	1,773,471.15		1,773,471.15			0.00	
Unrestricted Lottery	1100	9780			0.00	1,810,382.15		1,810,382.15	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,439,921.73	0.00	3,439,921.73	3,236,250.30	0.00	3,236,250.30	-5.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Ocean View Elementary
Orange County

Budget, July 1
General Fund
Exhibit: Restricted Balance Detail

30 66613 0000000
Form 01
E8BW6HDF29(2023-24)

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	2,669,244.00	5,584,033.00
6211	Literacy Coaches and Reading Specialists Grant Program	551,250.00	398,463.00
6266	Educator Effectiveness, FY 2021-22	1,463,312.54	1,089,822.54
6300	Lottery : Instructional Materials	2,298,592.17	2,734,006.17
6546	Mental Health-Related Services	136,605.00	136,605.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	2,150,234.00	2,150,234.00
7029	Child Nutrition: Food Service Staff Training Funds	5,871.76	0.00
7311	Classified School Employee Professional Development Block Grant	46,702.00	46,702.00
7435	Learning Recovery Emergency Block Grant	8,912,631.00	8,912,631.00
7510	Low-Performing Students Block Grant	26,375.23	26,375.23
9010	Other Restricted Local	47,808.69	52,320.52
Total, Restricted Balance		18,308,626.39	21,131,192.46

OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

CHILD DEVELOPMENT FUND

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	1,249,635.29	866,214.00	-30.7%
4) Other Local Revenue		8600-8799	1,433,030.00	1,433,030.00	0.0%
5) TOTAL, REVENUES			2,682,665.29	2,299,244.00	-14.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	68,724.00	34,146.00	-50.3%
2) Classified Salaries		2000-2999	1,129,845.00	1,044,613.00	-7.5%
3) Employee Benefits		3000-3999	475,275.00	501,295.00	5.5%
4) Books and Supplies		4000-4999	334,120.29	121,569.00	-63.6%
5) Services and Other Operating Expenditures		5000-5999	103,206.00	75,222.00	-27.1%
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	135,189.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			2,246,359.29	1,776,845.00	-20.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			436,306.00	522,399.00	19.7%
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)			436,306.00	522,399.00	19.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	474,896.90	911,202.90	91.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			474,896.90	911,202.90	91.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			474,896.90	911,202.90	91.9%
2) Ending Balance, June 30 (E + F1e)			911,202.90	1,433,601.90	57.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	253,110.14	253,110.14	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	658,092.76	1,180,491.76	79.4%
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	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	997,846.00	866,214.00	-13.2%
All Other State Revenue	All Other	8590	251,789.29	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,249,635.29	866,214.00	-30.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	28,000.00	28,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,399,510.00	1,399,510.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	5,520.00	5,520.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,433,030.00	1,433,030.00	0.0%
TOTAL, REVENUES			2,682,665.29	2,299,244.00	-14.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	7,268.00	0.00	-100.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	61,456.00	34,146.00	-44.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			68,724.00	34,146.00	-50.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	658,167.00	532,579.00	-19.1%
Classified Support Salaries		2200	70,079.00	50,873.00	-27.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	175,461.00	173,539.00	-1.1%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	226,138.00	287,622.00	27.2%
TOTAL, CLASSIFIED SALARIES			1,129,845.00	1,044,613.00	-7.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	13,077.00	6,523.00	-50.1%
PERS		3201-3202	257,353.00	260,275.00	1.1%
OASDI/Medicare/Alternative		3301-3302	80,032.00	80,421.00	0.5%
Health and Welfare Benefits		3401-3402	103,504.00	136,907.00	32.3%
Unemployment Insurance		3501-3502	3,462.00	547.00	-84.2%
Workers' Compensation		3601-3602	17,847.00	16,622.00	-6.9%
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			475,275.00	501,295.00	5.5%
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	262,807.29	100,569.00	-61.7%
Noncapitalized Equipment		4400	71,313.00	21,000.00	-70.6%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			334,120.29	121,569.00	-63.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,075.00	4,075.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	31,892.00	31,892.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,750.00	7,750.00	-39.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,011.00	1,985.00	-1.3%
Professional/Consulting Services and Operating Expenditures		5800	48,508.00	25,550.00	-47.3%
Communications		5900	3,970.00	3,970.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			103,206.00	75,222.00	-27.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	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)					
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	135,189.00	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			135,189.00	0.00	-100.0%
TOTAL, EXPENDITURES			2,246,359.29	1,776,845.00	-20.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	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					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,249,635.29	866,214.00	-30.7%
4) Other Local Revenue		8600-8799	1,433,030.00	1,433,030.00	0.0%
5) TOTAL, REVENUES			2,682,665.29	2,299,244.00	-14.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		759,456.00	696,928.00	-8.2%
2) Instruction - Related Services	2000-2999		101,840.00	70,387.00	-30.9%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		1,129,471.00	898,239.00	-20.5%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		135,189.00	0.00	-100.0%
8) Plant Services	8000-8999		120,403.29	111,291.00	-7.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,246,359.29	1,776,845.00	-20.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			436,306.00	522,399.00	19.7%
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)			436,306.00	522,399.00	19.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	474,896.90	911,202.90	91.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			474,896.90	911,202.90	91.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			474,896.90	911,202.90	91.9%
2) Ending Balance, June 30 (E + F1e)			911,202.90	1,433,601.90	57.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	253,110.14	253,110.14	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	658,092.76	1,180,491.76	79.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Ocean View Elementary
Orange County

Budget, July 1
Child Development Fund
Exhibit: Restricted Balance Detail

30 66613 0000000
Form 12
E8BW6HDF29(2023-24)

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	23,572.14	23,572.14
5059	Child Development: ARP California State Preschool Program One-time Stipend	72,600.00	72,600.00
6130	Child Development: Center-Based Reserve Account	156,938.00	156,938.00
Total, Restricted Balance		253,110.14	253,110.14

OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

CAFETERIA FUND

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	2,509,346.00	2,300,000.00	-8.3%
3) Other State Revenue		8300-8599	1,400,000.00	1,400,000.00	0.0%
4) Other Local Revenue		8600-8799	482,000.00	482,000.00	0.0%
5) TOTAL, REVENUES			4,391,346.00	4,182,000.00	-4.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,242,387.00	1,190,749.00	-4.2%
3) Employee Benefits		3000-3999	443,711.00	483,168.00	8.9%
4) Books and Supplies		4000-4999	1,961,033.97	1,608,154.00	-18.0%
5) Services and Other Operating Expenditures		5000-5999	138,624.00	136,524.00	-1.5%
6) Capital Outlay		6000-6999	75,600.00	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	73,677.00	105,088.00	42.6%
9) TOTAL, EXPENDITURES			3,935,032.97	3,523,683.00	-10.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			456,313.03	658,317.00	44.3%
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)			456,313.03	658,317.00	44.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,888,370.43	2,344,683.46	24.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,888,370.43	2,344,683.46	24.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,888,370.43	2,344,683.46	24.2%
2) Ending Balance, June 30 (E + F1e)			2,344,683.46	3,003,000.46	28.1%
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	2,344,683.46	3,003,000.46	28.1%
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		
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	2,429,346.00	2,300,000.00	-5.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	80,000.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			2,509,346.00	2,300,000.00	-8.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,400,000.00	1,400,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,400,000.00	1,400,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	350,000.00	350,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	32,000.00	32,000.00	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	100,000.00	100,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			482,000.00	482,000.00	0.0%
TOTAL, REVENUES			4,391,346.00	4,182,000.00	-4.8%
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	831,369.00	732,461.00	-11.9%
Classified Supervisors' and Administrators' Salaries		2300	287,987.00	328,036.00	13.9%
Clerical, Technical and Office Salaries		2400	123,031.00	130,252.00	5.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,242,387.00	1,190,749.00	-4.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	253,089.00	278,891.00	10.2%
OASDI/Medicare/Alternative		3301-3302	87,198.00	91,093.00	4.5%
Health and Welfare Benefits		3401-3402	78,688.00	94,250.00	19.8%
Unemployment Insurance		3501-3502	5,700.00	596.00	-89.5%
Workers' Compensation		3601-3602	19,036.00	18,338.00	-3.7%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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			443,711.00	483,168.00	8.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	274,398.00	264,398.00	-3.6%
Noncapitalized Equipment		4400	13,400.00	2,000.00	-85.1%
Food		4700	1,673,235.97	1,341,756.00	-19.8%
TOTAL, BOOKS AND SUPPLIES			1,961,033.97	1,608,154.00	-18.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,750.00	6,750.00	0.0%
Dues and Memberships		5300	2,400.00	2,400.00	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	47,840.00	45,740.00	-4.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,000.00	2,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	76,312.00	76,312.00	0.0%
Communications		5900	3,322.00	3,322.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			138,624.00	136,524.00	-1.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	75,600.00	0.00	-100.0%
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			75,600.00	0.00	-100.0%
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	73,677.00	105,088.00	42.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			73,677.00	105,088.00	42.6%
TOTAL, EXPENDITURES			3,935,032.97	3,523,683.00	-10.5%
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%

Ocean View Elementary
Orange County

Budget, July 1
Cafeteria Special Revenue Fund
Expenditures by Object

30 66613 0000000
Form 13
E8BW6HDF29(2023-24)

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	2,509,346.00	2,300,000.00	-8.3%
3) Other State Revenue		8300-8599	1,400,000.00	1,400,000.00	0.0%
4) Other Local Revenue		8600-8799	482,000.00	482,000.00	0.0%
5) TOTAL, REVENUES			4,391,346.00	4,182,000.00	-4.8%
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		3,861,355.97	3,418,595.00	-11.5%
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		73,677.00	105,088.00	42.6%
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			3,935,032.97	3,523,683.00	-10.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			456,313.03	658,317.00	44.3%
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)			456,313.03	658,317.00	44.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,888,370.43	2,344,683.46	24.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,888,370.43	2,344,683.46	24.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,888,370.43	2,344,683.46	24.2%
2) Ending Balance, June 30 (E + F1e)			2,344,683.46	3,003,000.46	28.1%
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	2,344,683.46	3,003,000.46	28.1%
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%

Ocean View Elementary
Orange County

Budget, July 1
Cafeteria Special Revenue Fund
Exhibit: Restricted Balance Detail

30 66613 0000000
Form 13
E8BW6HDF29(2023-24)

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	2,288,847.74	2,947,164.74
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	55,835.72	55,835.72
Total, Restricted Balance		2,344,683.46	3,003,000.46

OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

DEFERRED MAINTENANCE FUND

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	1,000.00	1,000.00	0.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	30,576.93	45,000.00	47.2%
5) Services and Other Operating Expenditures		5000-5999	238,915.00	266,000.00	11.3%
6) Capital Outlay		6000-6999	179,323.00	190,000.00	6.0%
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			448,814.93	501,000.00	11.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(447,814.93)	(500,000.00)	11.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	311,000.00	500,000.00	60.8%
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			311,000.00	500,000.00	60.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(136,814.93)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	136,814.93	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			136,814.93	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			136,814.93	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
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%
OTHER STATE REVENUE					
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					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	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%
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			1,000.00	1,000.00	0.0%
TOTAL, REVENUES			1,000.00	1,000.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	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					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	22,845.00	32,000.00	40.1%
Noncapitalized Equipment		4400	7,731.93	13,000.00	68.1%
TOTAL, BOOKS AND SUPPLIES			30,576.93	45,000.00	47.2%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	76,250.00	88,000.00	15.4%
Transfers of Direct Costs		5710	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	162,665.00	178,000.00	9.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			238,915.00	266,000.00	11.3%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	179,323.00	190,000.00	6.0%
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			179,323.00	190,000.00	6.0%
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%
TOTAL, EXPENDITURES			448,814.93	501,000.00	11.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	311,000.00	500,000.00	60.8%
(a) TOTAL, INTERFUND TRANSFERS IN			311,000.00	500,000.00	60.8%
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%
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)			311,000.00	500,000.00	60.8%

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	1,000.00	1,000.00	0.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		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		448,814.93	501,000.00	11.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			448,814.93	501,000.00	11.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(447,814.93)	(500,000.00)	11.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	311,000.00	500,000.00	60.8%
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			311,000.00	500,000.00	60.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(136,814.93)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	136,814.93	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			136,814.93	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			136,814.93	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Ocean View Elementary
Orange County

Budget, July 1
Deferred Maintenance Fund
Exhibit: Restricted Balance Detail

30 66613 0000000
Form 14
E8BW6HDF29(2023-24)

Resource	Description	2022-23	2023-24
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

SPECIAL RESERVE – OTHER THAN CAPITAL OUTLAY

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	2,784.97	1,500.00	-46.1%
5) TOTAL, REVENUES			2,784.97	1,500.00	-46.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,784.97	1,500.00	-46.1%
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)			2,784.97	1,500.00	-46.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	70,075.10	72,860.07	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,075.10	72,860.07	4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,075.10	72,860.07	4.0%
2) Ending Balance, June 30 (E + F1e)			72,860.07	74,360.07	2.1%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	72,860.07	74,360.07	2.1%
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	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					
(G10 + H2) - (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,700.00	1,500.00	-11.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,084.97	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			2,784.97	1,500.00	-46.1%
TOTAL, REVENUES			2,784.97	1,500.00	-46.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	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					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
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%
(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 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	2,784.97	1,500.00	-46.1%
5) TOTAL, REVENUES			2,784.97	1,500.00	-46.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,784.97	1,500.00	-46.1%
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)			2,784.97	1,500.00	-46.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	70,075.10	72,860.07	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,075.10	72,860.07	4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,075.10	72,860.07	4.0%
2) Ending Balance, June 30 (E + F1e)			72,860.07	74,360.07	2.1%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	72,860.07	74,360.07	2.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Ocean View Elementary
Orange County

Budget, July 1
Special Reserve Fund for Other Than Capital Outlay Projects
Exhibit: Restricted Balance Detail

30 66613 0000000
Form 17
E8BW6HDF29(2023-24)

Resource	Description	2022-23	2023-24
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

BUILDING FUND

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	1,476,749.00	0.00	-100.0%
5) TOTAL, REVENUES			1,476,749.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,720,783.34	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	2,986,723.00	1,000,000.00	-66.5%
6) Capital Outlay		6000-6999	31,645,691.00	6,371,180.64	-79.9%
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			36,353,197.34	7,371,180.64	-79.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(34,876,448.34)	(7,371,180.64)	-78.9%
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)			(34,876,448.34)	(7,371,180.64)	-78.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	42,524,292.65	7,647,844.31	-82.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,524,292.65	7,647,844.31	-82.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,524,292.65	7,647,844.31	-82.0%
2) Ending Balance, June 30 (E + F1e)			7,647,844.31	276,663.67	-96.4%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	7,647,844.31	276,663.67	-96.4%
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					
FEMA		8281	0.00	0.00	0.0%
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					
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	0.00	0.00	0.0%
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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	706,200.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	770,549.00	0.00	-100.0%
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			1,476,749.00	0.00	-100.0%
TOTAL, REVENUES			1,476,749.00	0.00	-100.0%
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					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	804,370.00	0.00	-100.0%
Noncapitalized Equipment		4400	916,413.34	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,720,783.34	0.00	-100.0%
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	182,400.00	0.00	-100.0%
Transfers of Direct Costs		5710	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	2,804,323.00	1,000,000.00	-64.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,986,723.00	1,000,000.00	-66.5%
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	31,564,675.00	6,371,180.64	-79.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	81,016.00	0.00	-100.0%
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			31,645,691.00	6,371,180.64	-79.9%
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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
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			36,353,197.34	7,371,180.64	-79.7%
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 Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,476,749.00	0.00	-100.0%
5) TOTAL, REVENUES			1,476,749.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		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		36,353,197.34	7,371,180.64	-79.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			36,353,197.34	7,371,180.64	-79.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(34,876,448.34)	(7,371,180.64)	-78.9%
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)			(34,876,448.34)	(7,371,180.64)	-78.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	42,524,292.65	7,647,844.31	-82.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,524,292.65	7,647,844.31	-82.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,524,292.65	7,647,844.31	-82.0%
2) Ending Balance, June 30 (E + F1e)			7,647,844.31	276,663.67	-96.4%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	7,647,844.31	276,663.67	-96.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Ocean View Elementary
Orange County

Budget, July 1
Building Fund
Exhibit: Restricted Balance Detail

30 66613 0000000
Form 21
E8BW6HDF29(2023-24)

Resource	Description	2022-23	2023-24
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

CAPITAL FACILITIES FUND

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	698,519.00	698,519.00	0.0%
5) TOTAL, REVENUES			698,519.00	698,519.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	4,300.00	New
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	4,300.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			698,519.00	694,219.00	-0.6%
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)			698,519.00	694,219.00	-0.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,295,126.91	3,993,645.91	21.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,295,126.91	3,993,645.91	21.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,295,126.91	3,993,645.91	21.2%
2) Ending Balance, June 30 (E + F1e)			3,993,645.91	4,687,864.91	17.4%
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	3,993,645.91	4,687,864.91	17.4%
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	518,019.00	518,019.00	0.0%
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	85,500.00	85,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	95,000.00	95,000.00	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			698,519.00	698,519.00	0.0%
TOTAL, REVENUES			698,519.00	698,519.00	0.0%
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	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	4,300.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	4,300.00	New
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
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)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	4,300.00	New
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		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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	698,519.00	698,519.00	0.0%
5) TOTAL, REVENUES			698,519.00	698,519.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		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	4,300.00	New
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	4,300.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			698,519.00	694,219.00	-0.6%
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)			698,519.00	694,219.00	-0.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,295,126.91	3,993,645.91	21.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,295,126.91	3,993,645.91	21.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,295,126.91	3,993,645.91	21.2%
2) Ending Balance, June 30 (E + F1e)			3,993,645.91	4,687,864.91	17.4%
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	3,993,645.91	4,687,864.91	17.4%
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%

Ocean View Elementary
Orange County

Budget, July 1
Capital Facilities Fund
Exhibit: Restricted Balance Detail

30 66613 0000000
Form 25
E8BW6HDF29(2023-24)

				2022-23 Estimated Actuals	2023-24 Budget
Resource		Description			
9010		Other Restricted Local		3,993,645.91	4,687,864.91
Total, Restricted Balance				3,993,645.91	4,687,864.91

OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

COUNTY SCHOOL FACILITIES FUND

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	369,299.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	26,500.00	15,000.00	-43.4%
5) TOTAL, REVENUES			395,799.00	15,000.00	-96.2%
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	147,865.00	0.00	-100.0%
6) Capital Outlay		6000-6999	1,190,682.00	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			1,338,547.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(942,748.00)	15,000.00	-101.6%
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)			(942,748.00)	15,000.00	-101.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,604,089.50	661,341.50	-58.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,604,089.50	661,341.50	-58.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,604,089.50	661,341.50	-58.8%
2) Ending Balance, June 30 (E + F1e)			661,341.50	676,341.50	2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	661,341.50	676,341.50	2.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
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					
School Facilities Apportionments		8545	369,299.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			369,299.00	0.00	-100.0%
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	26,500.00	15,000.00	-43.4%
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			26,500.00	15,000.00	-43.4%
TOTAL, REVENUES			395,799.00	15,000.00	-96.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	147,865.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			147,865.00	0.00	-100.0%
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	1,190,682.00	0.00	-100.0%
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			1,190,682.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
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			1,338,547.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	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					
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					
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		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%

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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	369,299.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	26,500.00	15,000.00	-43.4%
5) TOTAL, REVENUES			395,799.00	15,000.00	-96.2%
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		1,338,547.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,338,547.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(942,748.00)	15,000.00	-101.6%
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)			(942,748.00)	15,000.00	-101.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,604,089.50	661,341.50	-58.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,604,089.50	661,341.50	-58.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,604,089.50	661,341.50	-58.8%
2) Ending Balance, June 30 (E + F1e)			661,341.50	676,341.50	2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	661,341.50	676,341.50	2.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Ocean View Elementary
Orange County

Budget, July 1
County School Facilities Fund
Exhibit: Restricted Balance Detail

30 66613 0000000
Form 35
E8BW6HDF29(2023-24)

Resource		Description	2022-23 Estimated Actuals	2023-24 Budget
7710		State School Facilities Projects	661,341.50	676,341.50
Total, Restricted Balance			661,341.50	676,341.50

OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

SPECIAL RESERVE – CAPITAL OUTLAY

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	2,391,000.00	2,797,541.00	17.0%
5) TOTAL, REVENUES			2,391,000.00	2,797,541.00	17.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,500.00	1,500.00	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	2,242,705.00	2,269,525.00	1.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,244,205.00	2,271,025.00	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			146,795.00	526,516.00	258.7%
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)			146,795.00	526,516.00	258.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,505,460.05	1,652,255.05	9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,505,460.05	1,652,255.05	9.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,505,460.05	1,652,255.05	9.8%
2) Ending Balance, June 30 (E + F1e)			1,652,255.05	2,178,771.05	31.9%
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	554,029.31	554,029.31	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,098,225.74	1,624,741.74	47.9%
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					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	2,331,000.00	2,737,541.00	17.4%
Interest		8660	60,000.00	60,000.00	0.0%
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			2,391,000.00	2,797,541.00	17.0%
TOTAL, REVENUES			2,391,000.00	2,797,541.00	17.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
BOOKS AND SUPPLIES					
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	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,500.00	1,500.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,500.00	1,500.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
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)					
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%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	486,025.00	439,525.00	-9.6%
Other Debt Service - Principal		7439	1,756,680.00	1,830,000.00	4.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,242,705.00	2,269,525.00	1.2%
TOTAL, EXPENDITURES			2,244,205.00	2,271,025.00	1.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	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					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
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					
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					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,391,000.00	2,797,541.00	17.0%
5) TOTAL, REVENUES			2,391,000.00	2,797,541.00	17.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		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		1,500.00	1,500.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	2,242,705.00	2,269,525.00	1.2%
10) TOTAL, EXPENDITURES			2,244,205.00	2,271,025.00	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			146,795.00	526,516.00	258.7%
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)			146,795.00	526,516.00	258.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,505,460.05	1,652,255.05	9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,505,460.05	1,652,255.05	9.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,505,460.05	1,652,255.05	9.8%
2) Ending Balance, June 30 (E + F1e)			1,652,255.05	2,178,771.05	31.9%
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	554,029.31	554,029.31	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,098,225.74	1,624,741.74	47.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Ocean View Elementary
Orange County

Budget, July 1
Special Reserve Fund for Capital Outlay Projects
Exhibit: Restricted Balance Detail

30 66613 0000000
Form 40
E8BW6HDF29(2023-24)

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6230	California Clean Energy Jobs Act	554,029.31	554,029.31
Total, Restricted Balance		554,029.31	554,029.31

OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

AVERAGE DAILY ATTENDANCE

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)	6,385.78	6,385.78	7,205.13	6,197.61	6,197.61	6,852.72
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
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)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	6,385.78	6,385.78	7,205.13	6,197.61	6,197.61	6,852.72
5. District Funded County Program ADA						
a. County Community Schools	6.53	6.53	6.53	6.53	6.53	6.53
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	6.53	6.53	6.53	6.53	6.53	6.53
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	6,392.31	6,392.31	7,211.66	6,204.14	6,204.14	6,859.25
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

CASH FLOW ANALYSIS

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE		41,035,008.00	46,441,302.20	46,248,285.12	40,472,727.86	37,148,300.57	34,044,611.96	49,398,533.79	50,989,550.08
A. BEGINNING CASH										
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,486,569.85	1,486,569.85	3,018,788.23	2,675,825.73	2,675,825.73	3,018,788.23	2,675,825.73	2,675,825.73
Property Taxes	8020-8079		179,471.13	1,020,421.53	158,960.14	707,628.99	2,004,948.85	16,449,810.45	9,463,796.51	1,281,936.61
Miscellaneous Funds	8080-8099		0.00	(65,312.76)	(130,625.52)	(87,083.68)	(87,083.68)	(87,083.68)	(87,083.68)	(87,083.68)
Federal Revenue	8100-8299		84,518.69	9,587.82	509,674.00	2,064,405.00	97,545.61	480,806.00	29,388.74	38,038.62
Other State Revenue	8300-8599		280,203.80	287,298.61	527,120.59	888,469.55	842,136.57	517,003.15	969,163.45	523,888.05
Other Local Revenue	8600-8799		306,595.22	387,645.04	628,822.68	763,521.94	613,395.58	762,049.00	429,389.00	338,039.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			2,337,358.69	3,126,210.09	4,712,740.12	7,012,767.53	6,146,768.66	21,141,373.15	13,480,479.75	4,770,644.33
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		242,871.41	614,837.31	3,789,649.27	4,672,842.87	4,850,405.14	612,248.52	6,506,120.70	4,177,189.78
Classified Salaries	2000-2999		5,069.21	769,724.24	984,707.90	1,202,496.51	1,667,702.75	1,701,516.46	1,666,233.33	1,490,153.19
Employee Benefits	3000-3999		545,840.95	344,718.92	2,221,288.61	1,895,450.37	1,907,126.48	2,085,203.26	2,531,254.88	2,615,319.71
Books and Supplies	4000-4999		112,478.81	374,883.71	414,210.05	271,652.43	167,470.16	278,071.35	189,518.61	213,679.31
Services	5000-5999		866,185.70	856,308.18	860,416.62	879,908.75	616,190.47	756,687.03	591,765.31	811,553.52
Capital Outlay	6000-6599		0.00	327,364.53	169,146.09	462,343.84	9,478.70	25,033.10	41,947.36	23,485.10
Other Outgo	7000-7499		13,075.76	25,899.63	24,161.84	59,548.32	24,383.00	81,640.87	41,479.67	64,296.78
Interfund Transfers Out	7600-7629		0.00	0.00	58,792.09	0.00	0.00	58,792.09	0.00	88,188.14

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630- 7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,785,521.84	3,313,736.52	8,522,372.47	9,444,243.09	9,242,756.70	5,599,192.68	11,568,319.86	9,483,865.53
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not in Treasury	9111- 9199	310,843.18	37,079.05	0.00	(26,974.23)	(142.86)	(142.86)	(285.71)	(142.86)	0.00
Accounts Receivable	9200- 9299	(9,967,973.39)	5,656,891.93	(204,751.76)	(2,175,685.05)	(881,149.60)	(77,510.79)	(64,459.75)	(382,490.39)	(189,057.35)
Due From Other Funds	9310	(598,198.16)	414,086.89	0.00	(190,718.77)	(145,055.06)	(829.10)	(44,553.88)	(41.00)	(32,889.08)
Stores	9320	(54,318.50)	76,935.02	13,081.62	(8,002.05)	(3,836.90)	(508.87)	3,413.22	(4,108.02)	(3,463.19)
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	(4,826.03)	(179.26)	3,826.07	19,476.58	(47.92)	(486.51)	54.27	247.88
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		(10,309,646.87)	6,180,166.86	(191,849.40)	(2,397,554.02)	(1,010,707.83)	(79,039.54)	(106,372.64)	(386,728.00)	(225,161.73)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500- 9599	(5,994,672.96)	1,146,163.30	(186,051.61)	(306,164.10)	(100,849.16)	(71,338.97)	81,904.80	(65,380.71)	115,137.59
Due To Other Funds	9610	(103,213.45)	38,921.60	0.00	(35,714.29)	(3,005.97)	0.00	0.00	0.00	(201.34)
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	(518,524.57)	119,255.14	(307.14)	(68,381.25)	(13,900.96)	0.00	0.00	0.00	(2,176.68)
Deferred Inflows of Resources	9690	0.00	21,369.48	0.00	(21,369.48)	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		(6,616,410.98)	1,325,709.52	(186,358.75)	(431,629.12)	(117,756.09)	(71,338.97)	81,904.80	(65,380.71)	112,759.56
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	18.79	203.69	(222.48)
TOTAL BALANCE SHEET ITEMS		(3,693,235.89)	4,854,457.35	(5,490.65)	(1,965,924.90)	(892,951.74)	(7,700.56)	(188,256.65)	(321,143.60)	(338,143.78)
E. NET INCREASE/DECREASE (B - C + D)			5,406,294.20	(193,017.08)	(5,775,557.25)	(3,324,427.30)	(3,103,688.60)	15,353,921.82	1,591,016.29	(5,051,364.98)
F. ENDING CASH (A + E)			46,441,302.20	46,248,285.12	40,472,727.86	37,148,300.57	34,044,611.96	49,398,533.79	50,989,550.08	45,938,185.10
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:									
A. BEGINNING CASH	JUNE	45,938,185.10	41,724,603.87	48,857,234.67	49,097,218.35				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	3,018,788.23	2,675,825.73	2,675,825.73	3,018,788.23	0.00	0.00	31,103,247.00	31,103,247.00
Property Taxes	8020-8079	1,281,936.61	13,188,563.74	5,896,908.37	2,920,792.07	0.00	0.00	54,555,175.00	54,555,175.00
Miscellaneous Funds	8080-8099	(76,198.22)	(76,198.22)	(76,198.22)	(76,198.22)	(152,396.44)	0.00	(1,088,546.00)	(1,088,546.00)
Federal Revenue	8100-8299	328,916.54	162,263.38	504,158.00	768,055.00	723,674.28	0.00	5,801,031.68	5,801,031.68
Other State Revenue	8300-8599	519,018.24	929,029.52	551,553.60	954,931.86	5,573,566.01	0.00	13,363,383.00	13,363,383.00
Other Local Revenue	8600-8799	391,226.00	512,263.00	954,158.00	1,068,055.00	768,130.10	0.00	7,923,289.56	7,923,289.56
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		5,463,687.40	17,391,747.15	10,506,405.48	8,654,423.94	6,912,973.95	0.00	111,657,580.24	111,657,580.24
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,196,180.41	4,463,283.00	5,241,293.87	4,470,852.04	0.00	0.00	43,837,774.32	43,837,774.32
Classified Salaries	2000-2999	1,722,368.03	1,604,896.94	1,598,565.01	3,871,841.47	402,932.79	0.00	18,688,207.83	18,688,207.83
Employee Benefits	3000-3999	2,359,605.36	2,537,199.73	2,455,688.11	2,474,245.61	5,174,050.00	0.00	29,146,991.99	29,146,991.99
Books and Supplies	4000-4999	133,550.30	207,457.31	190,935.78	305,079.43	3,002.25	0.00	2,861,989.50	2,861,989.50
Services	5000-5999	687,058.40	854,099.86	724,240.94	1,298,708.00	491,242.07	0.00	10,294,364.85	10,294,364.85
Capital Outlay	6000-6599	18,298.21	235,463.50	33,962.08	631,087.49	0.00	0.00	1,977,610.00	1,977,610.00
Other Outgo	7000-7499	41,564.00	51,151.28	32,475.89	(94,163.04)	0.00	0.00	365,514.00	365,514.00
Interfund Transfers Out	7600-7629	36,745.06	36,745.06	73,490.12	147,247.44	0.00	0.00	500,000.00	500,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		9,195,369.77	9,990,296.68	10,350,651.80	13,104,898.44	6,071,227.11	0.00	107,672,452.49	107,672,452.49
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	31,848.65	0.00	0.00	41,239.20	
Accounts Receivable	9200-9299	(650,819.97)	(262,119.51)	(77,829.51)	5,405,886.41	0.00	0.00	6,096,904.65	
Due From Other Funds	9310	0.00	0.00	0.00	373,586.63	0.00	0.00	373,586.63	
Stores	9320	3,441.24	(6,641.26)	(14,300.61)	7,241.49	0.00	0.00	63,251.70	
Prepaid Expenditures	9330	0.00	0.00	0.00	345.71	0.00	0.00	345.71	
Other Current Assets	9340	114.22	(122.33)	743.04	(107.30)	0.00	0.00	18,692.71	
Lease Receivable	9380							0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		(647,264.51)	(268,883.10)	(91,387.09)	5,818,801.61	0.00	0.00	6,594,020.61	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	(165,422.79)	1,668.67	(175,824.23)	5,097,970.09	0.00	0.00	5,371,812.85	
Due To Other Funds	9610	0.00	0.00	0.00	111,967.64	0.00	0.00	111,967.64	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	57.14	92.86	207.14	163,900.51	0.00	0.00	198,746.76	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	21,369.48	0.00	0.00	21,369.48	
SUBTOTAL		(165,365.65)	1,761.52	(175,617.09)	5,395,207.71	0.00	0.00	5,703,896.73	
Nonoperating									
Suspense Clearing	9910	0.00	1,824.96	0.00	(1,824.96)	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		(481,898.86)	(268,819.67)	84,230.00	421,768.94	0.00	0.00	890,123.88	
E. NET INCREASE/DECREASE (B - C + D)		(4,213,581.23)	7,132,630.80	239,983.68	(4,028,705.56)	841,746.84	0.00	4,875,251.63	3,985,127.75
F. ENDING CASH (A + E)		41,724,603.87	48,857,234.67	49,097,218.35	45,068,512.79				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								45,910,259.63	

OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

CURRENT EXPENSE FORMULA BUDGET

Ocean View Elementary
Orange County

Budget, July 1
2023-24 Budget
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation

30 66613 0000000
Form CEB
E8BW6HDF29(2023-24)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	43,837,774.32	301	0.00	303	43,837,774.32	305	451,063.00		307	43,386,711.32	309
2000 - Classified Salaries	18,688,207.83	311	0.00	313	18,688,207.83	315	1,531,152.00		317	17,157,055.83	319
3000 - Employee Benefits	29,146,991.99	321	310,000.00	323	28,836,991.99	325	948,133.00		327	27,888,858.99	329
4000 - Books, Supplies Equip Replace. (6500)	2,861,989.50	331	0.00	333	2,861,989.50	335	360,122.00		337	2,501,867.50	339
5000 - Services. . & 7300 - Indirect Costs	10,189,276.85	341	5,871.76	343	10,183,405.09	345	1,420,605.00		347	8,762,800.09	349
TOTAL					104,408,368.73	365	TOTAL			99,697,293.73	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	0.00

Ocean View Elementary
Orange County

Budget, July 1
2023-24 Budget
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation

30 66613 0000000
Form CEB
E8BW6HDF29(2023-24)

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	62,013,416.27	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	62,013,416.27	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	62.20%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%	
2. Percentage spent by this district (Part II, Line 15)	62.20%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	99,697,293.73	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

LOCAL CONTROL FUNDING FORMULA

LCFF CALCULATOR

66613	5 digit District code or 7 digit School code <i>(from the CDS code)</i>	LEA:	Ocean View
NO	Is this calculation for a new charter school? (select from drop down list)	Projection Title:	2023-24 Adopted Budget
District	Projection Type	Created by:	Timothy Golden
		Email:	tgolden@ovsd.org
5/25/2023	Projection Date	Phone:	(714) 847-2551

	PY3	PY2	PY1	CY	CY1	CY2
Ocean View (66613)	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
(1) UNIVERSAL ASSUMPTIONS						
Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	50.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <i>(prefilled as calculated by the Department of Finance, DOF)</i>	0.00%	5.07%	13.26%	8.22%	3.94%	3.29%
Statutory COLA	2.31%	1.70%	6.56%	8.22%	3.94%	3.29%
Augmentation/(COLA Suspension)	-2.31%	3.37%	6.70%	0.00%	0.00%	0.00%
Base Grant Proration Factor (deficit)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on <i>(2022-23 forward)</i>	\$ -	\$ -	\$ 2,813.00	\$ 3,044.23	\$ 3,164.17	\$ 3,268.27
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	70.06785065%	73.31789035%	45.21920787%	45.21920787%	45.21920787%	45.21920787%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	82.74488538%	75.37156903%	45.21920787%	45.21920787%	45.21920787%	45.21920787%
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Ocean View (66613)		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
(2) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF							
NEW CHARTER SCHOOLS		New Charter School Name: <input type="text"/>					
		Year that charter starts operation (select from drop down list): <input type="text" value="2022-23"/>					
(a) TRANSFER OF IN-LIEU PROPERTY TAX		Note: Charter schools should contact sponsoring district(s) for in-lieu estimate					
I-4	F-6 / F-7 In-Lieu of Property Tax	-	-	-			
(b) UNDUPLICATED PUPIL PERCENTAGE (UPP)							
A-1.2, A-2.2, A-3.2	Enrollment (second prior year)	-	-				
A-1.1, A-2.1, A-3.1	Enrollment (first prior year)	-	-				
A-1, A-2, A-3	Enrollment	-	-	-			
B-1.2, B-2.2, B-3.2	Unduplicated Pupil Count (second prior year)	-	-				
B-1.1, B-2.1, B-3.1	Unduplicated Pupil Count (first prior year)	-	-				
B-1, B-2, B-3	Unduplicated Pupil Count	-	-	-			
		3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
	Single Year Unduplicated Pupil Percentage	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
C-1	Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(c) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location							
Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, enter the highest district UPP of all locations.							
D-3	Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Unduplicated Pupil Percentage: Supplemental Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Unduplicated Pupil Percentage: Concentration Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(d) AVERAGE DAILY ATTENDANCE (ADA)							
ADA used for the Transitional Kindergarten Add-on ONLY :							
G-4	TK (NEW beginning 2022-23)	-	-	-			
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter P2 Data - Note: Charter School ADA is always funded on current year							
B-1	Grades TK-3	-	-	-			
B-2	Grades 4-6	-	-	-			
B-3	Grades 7-8	-	-	-			
B-4	Grades 9-12	-	-	-			
	SUBTOTAL ADA	-	-	-	-	-	-
	RATIO: ADA to Enrollment	-	-	-	-	-	-
(e) OTHER LCFF ADJUSTMENTS							
Miscellaneous Adjustments (line H-2), include adjustments for audit penalties and special legislation. Adjustments can be positive or negative. Minimum State Aid Adjustments (Line J-5), captures adjustments for audit penalties and special legislation. Adjustments can be positive or negative.							
H-2	Miscellaneous Adjustments	\$ -	\$ -	\$ -			
J-5	Minimum State Aid Adjustments	\$ -	\$ -	\$ -			

Ocean View (66613)		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF							
(a) GENERAL QUESTIONS							
	Is your district required to transfer in-lieu taxes to a charter school?	NO					
	Does your district have a necessary small school?	NO					
(b) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION							
	Did your district meet the requirements of funding?	YES	YES	YES	YES	YES	YES
(c) PROPERTY TAXES							
C-1 A-6	Estimated Property Taxes (excluding RDA)	\$ 45,046,111	\$ 46,464,610	\$ 51,277,464	\$ 51,277,464	\$ 51,277,464	\$ 51,277,464
B-5	Redevelopment Agency Local Revenue	\$ 3,182,464	\$ 3,522,877	\$ 3,277,711	\$ 3,277,711	\$ 3,277,711	\$ 3,277,711
	Less In-Lieu Property Tax Transfer	\$ (708,290)	\$ (847,645)	\$ (1,035,612)	\$ (1,088,546)	\$ (1,158,103)	\$ (1,200,796)
	Total Local Revenue	\$ 47,520,285	\$ 49,139,842	\$ 53,519,563	\$ 53,466,629	\$ 53,397,072	\$ 53,354,379
(d) OTHER LCFF ADJUSTMENTS							
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.							
H-2	Miscellaneous Adjustments	\$ -	\$ -	\$ -			
J-5	Minimum State Aid Adjustments	\$ -	\$ -	\$ -			
(e) UNDUPLICATED PUPIL PERCENTAGE							
A-1.2 / A-3.2	District Enrollment (second prior year)	7,986	7,721				
A-1.1 / A-3.1	District Enrollment (first prior year)	7,721	7,337				
A-1 / A-3	District Enrollment	7,337	6,942	6,781	6,581	6,381	6,181
A-2.2 / A-4.2	COE Enrollment (second prior year)	12	9				
A-2.1 / A-4.1	COE Enrollment (first prior year)	9	8				
A-2 / A-4	COE Enrollment	8	7	5	5	5	5
	Total Enrollment	7,345	6,949	6,786	6,586	6,386	6,186
B-1.2 / B-3.2	District Unduplicated Pupil Count (second prior year)	4,006	4,328				
B-1.1 / B-3.1	District Unduplicated Pupil Count (first prior year)	4,328	4,280				
B-1 / B-3	District Unduplicated Pupil Count	4,280	4,091	4,000	3,863	3,754	3,634
B-2.2 / B-4.2	COE Unduplicated Pupil Count (second prior year)	2	3				
B-2.1 / B-4.1	COE Unduplicated Pupil Count (first prior year)	3	2				
B-2 / B-4	COE Unduplicated Pupil Count	2	1	-	-	-	-
	Total Unduplicated Pupil Count	4,282	4,092	4,000	3,863	3,754	3,634
		3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
	Single Year Unduplicated Pupil Percentage	58.30%	58.89%	58.94%	58.65%	58.78%	58.75%
C-1	Unduplicated Pupil Percentage (%)	54.70%	57.69%	58.70%	58.83%	58.80%	58.73%

Ocean View (66613)		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
(f) AVERAGE DAILY ATTENDANCE (ADA)							
ADA used for the Transitional Kindergarten Add-on ONLY :							
G-10	TK (Commencing in 2022-23)	-	-	196.67	186.84	177.49	168.62
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.							
B-1, D-6 B-2, D-7 B-3, D-8 B-4, D-9	Current Year ADA: (P-2, Annual for Special Day Class Extended Year)						
	Grades TK-3	3,186.11	2,744.40	2,715.47	2,635.38	2,555.29	2,475.20
	Grades 4-6	2,502.74	2,319.48	2,127.32	2,064.58	2,001.83	1,939.09
	Grades 7-8	1,765.74	1,642.36	1,537.20	1,491.86	1,446.52	1,401.18
	Grades 9-12	-	-	-	-	-	-
	TOTAL CURRENT YEAR ADA	7,454.59	6,706.24	6,379.99	6,191.82	6,003.64	5,815.47
	Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)						
	Grades TK-3	1.93	1.04	0.74	0.74	0.74	0.74
	Grades 4-6	2.36	1.34	2.52	2.52	2.52	2.52
	Grades 7-8	4.85	2.07	2.53	2.53	2.53	2.53
	Grades 9-12	-	-	-	-	-	-
	TOTAL NPS-CDS (Annual)	9.14	4.45	5.79	5.79	5.79	5.79
E-1, D-17 E-2, D-18 E-3, D-19 E-4, D-20	District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tfr. & Open Enrollment) (For calculating EPA only; this ADA is not included in the LCFF funding calculation).						
	DISTRICT TOTAL	7,463.73	6,710.69	6,385.78	6,197.61	6,009.43	5,821.26
	County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)						
	Grades TK-3	3.47	2.70	3.29	3.29	3.29	3.29
	Grades 4-6	3.51	2.77	1.20	1.20	1.20	1.20
	Grades 7-8	3.54	4.09	2.04	2.04	2.04	2.04
	Grades 9-12	-	-	-	-	-	-
	COUNTY TOTAL	10.52	9.56	6.53	6.53	6.53	6.53
	RATIO: District ADA-to-Enrollment	101.73%	96.67%	94.17%	94.17%	94.18%	94.18%
	RATIO: County ADA-to-Enrollment	131.50%	136.57%	130.60%	130.60%	130.60%	130.60%

Ocean View (66613)		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
(g) PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT							
If applicable, enter up to three years of prior year ADA for students transferring into or out of district schools and district-sponsored charter schools. Report the prior year ADA for these students in the current year field, using the grade span the student(s).							
•2022-23: Enter prior year (2021-22) ADA for net charter shift •2023-24: Enter prior year (2022-23) and second prior year (2021-22) ADA for net charter shift •2024-25: Enter prior year (2023-24), second prior year (2022-23), and third prior year (2021-22) ADA for net charter shift •2025-26 and forward: Enter three prior years ADA for net charter shift							
Third prior year		2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
A-5.1	Grades TK-3	-	-	-			
A-5.2	Grades 4-6	-	-	-			
A-5.3	Grades 7-8	-	-	-			
A-5.4	Grades 9-12	-	-	-			
		-	-	-	-	-	-
A-6.1	Grades TK-3	-	-	-			
A-6.2	Grades 4-6	-	-	-			
A-6.3	Grades 7-8	-	-	-			
A-6.4	Grades 9-12	-	-	-			
		-	-	-	-	-	-
Second prior year		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
A-12.1	Grades TK-3	-	-	-			
A-12.2	Grades 4-6	-	-	-			
A-12.3	Grades 7-8	-	-	-			
A-12.4	Grades 9-12	-	-	-			
		-	-	-	-	-	-
A-13.1	Grades TK-3	-	-	-			
A-13.2	Grades 4-6	-	-	-			
A-13.3	Grades 7-8	-	-	-			
A-13.4	Grades 9-12	-	-	-			
		-	-	-	-	-	-
Prior year (Legislative language suspended in fiscal years 2020-21 and 2021-22)		2019-20	2020-21	2021-22	2022-23	2023-24	
A-19.1	Grades TK-3	-	-	-			
A-19.2	Grades 4-6	-	-	-			
A-19.3	Grades 7-8	-	-	-			
A-19.4	Grades 9-12	-	-	-			
		-	-	-	-	-	-
A-20.1	Grades TK-3	-	-	-			
A-20.2	Grades 4-6	-	-	-			
A-20.3	Grades 7-8	-	-	-			
A-20.4	Grades 9-12	-	-	-			
		-	-	-	-	-	-
Difference		-	-	-	-	-	-

Ocean View (66613)			2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
(4) NECESSARY SMALL SCHOOLS ADA								
Enter current and prior year ADA for each school that is eligible to be funded as a necessary small school in the year NSS funding is anticipated.								
1 NSS #1								
A-1 A-12	Current Year P2 ADA:	Grades TK-3	-	-	-			
A-2 A-13		Grades 4-6	-	-	-			
A-3 A-14		Grades 7-8	-	-	-			
B-1 B-6		Grades 9-12	-	-	-			
		TOTAL	-	-	-	-	-	-
A-5, B-2	Number of FTE (round up to the full FTE)		-	-	-			
A-11, B-5	Is this school eligible for NSS funding?		Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
	Type of school		Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:		LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
	Select funding method:		LCFF	LCFF	LCFF	Select method	Select method	Select method
2 NSS #2								
A-1 A-12	Current Year P2 ADA:	Grades TK-3	-	-	-			
A-2 A-13		Grades 4-6	-	-	-			
A-3 A-14		Grades 7-8	-	-	-			
B-1 B-6		Grades 9-12	-	-	-			
		TOTAL	-	-	-	-	-	-
A-5, B-2	Number of FTE (round up to the full FTE)		-	-	-			
A-11, B-5	Is this school eligible for NSS funding?		Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
	Type of school		Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:		LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
	Select funding method:		LCFF	LCFF	LCFF	Select method	Select method	Select method
3 NSS #3								
A-1 A-12	Current Year P2 ADA:	Grades TK-3	-	-	-			
A-2 A-13		Grades 4-6	-	-	-			
A-3 A-14		Grades 7-8	-	-	-			
B-1 B-6		Grades 9-12	-	-	-			
		TOTAL	-	-	-	-	-	-
A-5, B-2	Number of FTE (round up to the full FTE)		-	-	-			
A-11, B-5	Is this school eligible for NSS funding?		Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
	Type of school		Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:		LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
	Select funding method:		LCFF	LCFF	LCFF	Select method	Select method	Select method

Ocean View (66613)			2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
4 NSS #4								
A-1 A-12	Current Year P2 ADA:	Grades TK-3	-	-	-			
A-2 A-13		Grades 4-6	-	-	-			
A-3 A-14		Grades 7-8	-	-	-			
B-1 B-6		Grades 9-12	-	-	-			
TOTAL		-	-	-	-	-	-	
A-5, B-2	Number of FTE (round up to the full FTE)		-	-	-			
A-11, B-5	Is this school eligible for NSS funding?		Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
	Type of school		Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:		LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
	Select funding method:		LCFF	LCFF	LCFF	Select method	Select method	Select method
5 NSS #5								
A-1 A-12	Current Year P2 ADA:	Grades TK-3	-	-	-			
A-2 A-13		Grades 4-6	-	-	-			
A-3 A-14		Grades 7-8	-	-	-			
B-1 B-6		Grades 9-12	-	-	-			
TOTAL		-	-	-	-	-	-	
A-5, B-2	Number of FTE (round up to the full FTE)		-	-	-			
A-11, B-5	Is this school eligible for NSS funding?		Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
	Type of school		Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:		LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
	Select funding method:		LCFF	LCFF	LCFF	Select method	Select method	Select method

Ocean View (66613)		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
(5) IN-LIEU OF PROPERTY TAX CALCULATION FOR CHARTER SCHOOLS							
Complete <u>either</u> section (a) or (b)							
(a) ALTERNATIVE CALCULATION TOOL							
Only use this section to override the calculated in-lieu of property tax results with a locally determined calculation.							
	1. Clear the prepopulated number '1' from the box located to the right	1					
	2. Local calculation of <u>total</u> in-lieu property taxes						
(b) IN-LIEU TAX CALCULATION BY CHARTER SCHOOL (Note: Charters MUST be numbered to bring results into the District In-Lieu Taxes tab)							
Enter the name and ADA for each charter school. Basic Aid districts are required to transfer in-lieu taxes based on grade span funding rates. To reduce data entry, non-basic aid districts can enter the total ADA for each year into a single grade span.							
1	Charter Name	Sycamore Creek Community Charter					
	Charter ADA by grade span						
	Grades K-3			77.66	77.66	77.66	77.66
	Grades 4-6			46.45	46.45	46.45	46.45
	Grades 7-8			24.66	24.66	24.66	24.66
	Grades 9-12			-	-	-	-
	Total ADA	-	-	148.77	148.77	148.77	148.77

Ocean View (66613) - 2023-24 Adopted Budget			v.24.1		PY3	
LOCAL CONTROL FUNDING FORMULA						2020-21
LCFF ENTITLEMENT CALCULATION						
Calculation Factors	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage		
	0.00%		0.00%	54.70%	54.70%	
	Current ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	3,191.51	\$ 7,702	\$ 801	\$ 930	\$ -	\$ 30,106,243
Grades 4-6	2,508.61	7,818		855	-	21,757,900
Grades 7-8	1,774.13	8,050		881	-	15,844,170
Grades 9-12	-	9,329	243	1,047	-	-
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant		\$ 58,475,070	\$ 2,556,400	\$ 6,676,843	\$ -	\$ 67,708,313
NSS Allowance		-				-
TOTAL BASE	7,474.25	\$ 58,475,070	\$ 2,556,400	\$ 6,676,843	\$ -	\$ 67,708,313
ADD ONS:						
Targeted Instructional Improvement Block Grant						\$ 680,066
Home-to-School Transportation (COLA added commencing 2023-24)						867,142
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	-	TK Add-on rate	\$ -		-
ECONOMIC RECOVERY TARGET PAYMENT						
LCFF Entitlement Before Adjustments						\$ 69,255,521
Miscellaneous Adjustments						-
ADJUSTED LCFF ENTITLEMENT						\$ 69,255,521
Local Revenue (including RDA)						(47,520,285)
Gross State Aid						\$ 21,735,236
Education Protection Account Entitlement						(1,494,850)
Net State Aid						\$ 20,240,386
MINIMUM STATE AID CALCULATION						
			12-13 Rate	2020-21 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,072.77	7,474.25		\$ 37,915,151
2012-13 NSS Allowance (deficit)			\$ -			-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In-Lieu						(47,520,285)
Less Education Protection Account Entitlement						(1,494,850)
Subtotal State Aid for Historical RL/Charter General BG						\$ -
Categorical Minimum State Aid						8,230,516
Charter School Categorical Block Grant adjusted for ADA			-	-		-
Minimum State Aid Guarantee Before Proration Factor						\$ 8,230,516
Proration Factor						
Minimum State Aid Guarantee						\$ 8,230,516
CHARTER SCHOOL MINIMUM STATE AID OFFSET						
LCFF Entitlement						-
Minimum State Aid plus Property Taxes including RDA						-
Offset						-
Minimum State Aid Prior to Offset						-
Total Minimum State Aid with Offset						-
State Aid Before Additional State Aid						\$ 20,240,386
ADDITIONAL STATE AID						\$ -
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						\$ 20,240,386
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						
Change Over Prior Year						
LCFF Entitlement Per ADA						\$ 9,266
Per-ADA Change Over Prior Year						
Basic Aid Status (school districts only)						Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES						
						2020-21
State Aid						\$ 20,240,386
Education Protection Account						1,494,850
Property Taxes Net of In-Lieu Transfers						47,520,285
Charter In-Lieu Taxes						-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)						\$ 69,255,521

Ocean View (66613) - 2023-24 Adopted Budget		v.24.1		5/25/2023		PY2
LOCAL CONTROL FUNDING FORMULA						2021-22
LCFF ENTITLEMENT CALCULATION						
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors		5.07%	0.00%	57.69% 57.69%		
		Prior ADA	Base	Grade Span	Supplemental	Concentration
						Total
Grades TK-3		3,189.85	\$ 8,093	\$ 842	\$ 1,031	\$ 156
Grades 4-6		2,506.85	8,215		948	144
Grades 7-8		1,771.90	8,458		976	148
Grades 9-12		-	9,802	255	1,160	176
Subtract Necessary Small School ADA and Funding		-	-	-	-	-
Total Base, Supplemental, and Concentration Grant			\$ 61,395,959	\$ 2,685,854	\$ 7,393,759	\$ 1,120,470
NSS Allowance			-	-	-	-
TOTAL BASE			<u>7,468.60</u>	<u>\$ 61,395,959</u>	<u>\$ 2,685,854</u>	<u>\$ 7,393,759</u>
ADD ONS:						
Targeted Instructional Improvement Block Grant						\$ 680,066
Home-to-School Transportation (COLA added commencing 2023-24)						867,142
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-
Transitional Kindergarten (Commencing 2022-23)		TK ADA	-	TK Add-on rate	\$ -	-
ECONOMIC RECOVERY TARGET PAYMENT						-
LCFF Entitlement Before Adjustments						\$ 74,143,250
Miscellaneous Adjustments						-
ADJUSTED LCFF ENTITLEMENT						<u>\$ 74,143,250</u>
Local Revenue (including RDA)						(49,139,842)
Gross State Aid						<u>\$ 25,003,408</u>
Education Protection Account Entitlement						(1,493,720)
Net State Aid						<u>\$ 23,509,688</u>
MINIMUM STATE AID CALCULATION						
			12-13 Rate	2021-22 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,072.77	7,468.60		\$ 37,886,490
2012-13 NSS Allowance (deficit)			\$ -			-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In-Lieu						(49,139,842)
Less Education Protection Account Entitlement						(1,493,720)
Subtotal State Aid for Historical RL/Charter General BG						<u>\$ -</u>
Categorical Minimum State Aid						8,230,516
Charter School Categorical Block Grant adjusted for ADA			-	-		-
Minimum State Aid Guarantee Before Proration Factor						<u>\$ 8,230,516</u>
Proration Factor						0.00%
Minimum State Aid Guarantee						<u>\$ 8,230,516</u>
CHARTER SCHOOL MINIMUM STATE AID OFFSET						
LCFF Entitlement						-
Minimum State Aid plus Property Taxes including RDA						-
Offset						-
Minimum State Aid Prior to Offset						-
Total Minimum State Aid with Offset						-
State Aid Before Additional State Aid						<u>\$ 23,509,688</u>
ADDITIONAL STATE AID						\$ -
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						<u>\$ 23,509,688</u>
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						<u>\$ 74,143,250</u>
Change Over Prior Year			7.06%	4,887,729		
LCFF Entitlement Per ADA						9,927
Per-ADA Change Over Prior Year			7.13%	661		
Basic Aid Status (school districts only)						Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES						
				Increase		2021-22
State Aid			16.15%	3,269,302		\$ 23,509,688
Education Protection Account						1,493,720
Property Taxes Net of In-Lieu Transfers			3.41%	1,619,557		49,139,842
Charter In-Lieu Taxes			0.00%	-		-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			7.06%	4,888,859		<u>\$ 74,143,250</u>

Ocean View (66613) - 2023-24 Adopted Budget				v.24.1		PY1	
LOCAL CONTROL FUNDING FORMULA						2022-23	
LCFF ENTITLEMENT CALCULATION							
				COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage	
Calculation Factors				13.26%	0.00%	58.70% 58.70%	
3-PY Average				ADA	Base	Grade Span	Supplemental
						Concentration	Total
Grades TK-3				3,042.90	\$ 9,166	\$ 953	\$ 1,188
Grades 4-6				2,445.37	9,304		\$ 243
Grades 7-8				1,729.18	9,580		224
Grades 9-12				-	11,102	289	1,125
Subtract Necessary Small School ADA and Funding				-	-	-	230
Total Base, Supplemental, and Concentration Grant					\$ 67,208,487	\$ 2,899,884	\$ 8,230,723
NSS Allowance					-	-	\$ 1,686,106
TOTAL BASE							\$ 80,025,200
ADD ONS:							
Targeted Instructional Improvement Block Grant							\$ 680,066
Home-to-School Transportation (COLA added commencing 2023-24)							867,142
Small School District Bus Replacement Program (COLA added commencing 2023-24)							-
Transitional Kindergarten (Commencing 2022-23)				TK ADA	196.67	TK Add-on rate	\$ 2,813.00
ECONOMIC RECOVERY TARGET PAYMENT							553,233
LCFF Entitlement Before Adjustments							-
Miscellaneous Adjustments							\$ 82,125,641
ADJUSTED LCFF ENTITLEMENT							-
Local Revenue (including RDA)							\$ 82,125,641
Gross State Aid							(53,519,563)
Education Protection Account Entitlement							\$ 28,606,078
Net State Aid							(1,443,490)
MINIMUM STATE AID CALCULATION							\$ 27,162,588
					12-13 Rate	2022-23 ADA	N/A
2012-13 RL/Charter Gen BG adjusted for ADA					\$ 5,072.77	7,217.45	\$ 36,612,464
2012-13 NSS Allowance (deficit)					\$ -		-
Minimum State Aid Adjustments							-
Less Current Year Property Taxes/In-Lieu							(53,519,563)
Less Education Protection Account Entitlement							(1,443,490)
Subtotal State Aid for Historical RL/Charter General BG							\$ -
Categorical Minimum State Aid							8,230,516
Charter School Categorical Block Grant adjusted for ADA					-	-	-
Minimum State Aid Guarantee Before Proration Factor							\$ 8,230,516
Proration Factor						0.00%	
Minimum State Aid Guarantee							\$ 8,230,516
CHARTER SCHOOL MINIMUM STATE AID OFFSET							
LCFF Entitlement							-
Minimum State Aid plus Property Taxes including RDA							-
Offset							-
Minimum State Aid Prior to Offset							-
Total Minimum State Aid with Offset							-
State Aid Before Additional State Aid							\$ 27,162,588
ADDITIONAL STATE AID							\$ -
LCFF State Aid, Adjusted for Minimum State Aid Guarantee							\$ 27,162,588
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)							\$ 82,125,641
Change Over Prior Year					10.77%	7,982,391	
LCFF Entitlement Per ADA							11,379
Per-ADA Change Over Prior Year					14.63%	1,452	
Basic Aid Status (school districts only)							Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES							
					Increase		2022-23
State Aid				15.54%	3,652,900		\$ 27,162,588
Education Protection Account							1,443,490
Property Taxes Net of In-Lieu Transfers				8.91%	4,379,721		53,519,563
Charter In-Lieu Taxes				0.00%	-		-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)				10.83%	8,032,621		\$ 82,125,641

Ocean View (66613) - 2023-24 Adopted Budget		v.24.1		5/25/2023		CY	
LOCAL CONTROL FUNDING FORMULA						2023-24	
LCFF ENTITLEMENT CALCULATION							
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		
	8.22%		0.00%		58.83% 58.83%		
	3-PY Average						
	ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3	2,886.02	\$ 9,919	\$ 1,032	\$ 1,288	\$ 273	\$ 36,110,228	
Grades 4-6	2,320.23	10,069		1,185	251	26,692,822	
Grades 7-8	1,653.00	10,367		1,220	258	19,579,566	
Grades 9-12	-	12,015	312	1,450	307	-	
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	
Total Base, Supplemental, and Concentration Grant		\$ 69,125,479	\$ 2,978,373	\$ 8,483,738	\$ 1,795,026	\$ 82,382,616	
NSS Allowance		-	-	-	-	-	
TOTAL BASE	6,859.25	\$ 69,125,479	\$ 2,978,373	\$ 8,483,738	\$ 1,795,026	\$ 82,382,616	
ADD ONS:							
Targeted Instructional Improvement Block Grant						\$ 680,066	
Home-to-School Transportation (COLA added commencing 2023-24)						938,421	
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-	
Transitional Kindergarten (Commencing 2022-23)	TK ADA	186.84	TK Add-on rate	\$ 3,044.23		568,773	
ECONOMIC RECOVERY TARGET PAYMENT						-	
LCFF Entitlement Before Adjustments						\$ 84,569,876	
Miscellaneous Adjustments						-	
ADJUSTED LCFF ENTITLEMENT						\$ 84,569,876	
Local Revenue (including RDA)						(53,466,629)	
Gross State Aid						\$ 31,103,247	
Education Protection Account Entitlement						(1,371,850)	
Net State Aid						\$ 29,731,397	
MINIMUM STATE AID CALCULATION							
			12-13 Rate	2023-24 ADA		N/A	
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,072.77	6,859.25		\$ 34,795,398	
2012-13 NSS Allowance (deficit)			\$ -			-	
Minimum State Aid Adjustments							
Less Current Year Property Taxes/In-Lieu						(53,466,629)	
Less Education Protection Account Entitlement						(1,371,850)	
Subtotal State Aid for Historical RL/Charter General BG						\$ -	
Categorical Minimum State Aid						8,230,516	
Charter School Categorical Block Grant adjusted for ADA			-	-		-	
Minimum State Aid Guarantee Before Proration Factor						\$ 8,230,516	
Proration Factor						0.00%	
Minimum State Aid Guarantee						\$ 8,230,516	
CHARTER SCHOOL MINIMUM STATE AID OFFSET							
LCFF Entitlement						-	
Minimum State Aid plus Property Taxes including RDA						-	
Offset						-	
Minimum State Aid Prior to Offset						-	
Total Minimum State Aid with Offset						-	
State Aid Before Additional State Aid						\$ 29,731,397	
ADDITIONAL STATE AID						\$ -	
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						\$ 29,731,397	
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)							
Change Over Prior Year			2.98%	2,444,235			
LCFF Entitlement Per ADA						12,329	
Per-ADA Change Over Prior Year			8.35%	950			
Basic Aid Status (school districts only)							Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES							
				Increase		2023-24	
State Aid			9.46%	2,568,809		\$ 29,731,397	
Education Protection Account						1,371,850	
Property Taxes Net of In-Lieu Transfers			-0.10%	(52,934)		53,466,629	
Charter In-Lieu Taxes			0.00%	-		-	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			3.06%	2,515,875		\$ 84,569,876	

Ocean View (66613) - 2023-24 Adopted Budget				v.24.1		CY1	
LOCAL CONTROL FUNDING FORMULA						2024-25	
LCFF ENTITLEMENT CALCULATION							
Calculation Factors	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage			
	3.94%		0.00%	58.80%	58.80%		
	3-PY Average						
	ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3	2,702.45	\$ 10,310	\$ 1,072	\$ 1,339	\$ 281	\$ 35,136,332	
Grades 4-6	2,174.18	10,466		1,231	259	25,993,000	
Grades 7-8	1,561.71	10,775		1,267	266	19,221,967	
Grades 9-12	-	12,488	325	1,507	316	-	
Subtract Necessary Small School ADA and Funding		-	-			-	
Total Base, Supplemental, and Concentration Grant		\$ 67,444,653	\$ 2,897,026	\$ 8,272,181	\$ 1,737,439	\$ 80,351,299	
NSS Allowance		-				-	
TOTAL BASE		6,438.34	\$ 67,444,653	\$ 2,897,026	\$ 8,272,181	\$ 1,737,439	\$ 80,351,299
ADD ONS:							
Targeted Instructional Improvement Block Grant						\$	680,066
Home-to-School Transportation (COLA added commencing 2023-24)							975,395
Small School District Bus Replacement Program (COLA added commencing 2023-24)							-
Transitional Kindergarten (Commencing 2022-23)						TK ADA	177.49 TK Add-on rate \$ 3,164.17 561,624
ECONOMIC RECOVERY TARGET PAYMENT							
LCFF Entitlement Before Adjustments							\$ 82,568,384
Miscellaneous Adjustments							-
ADJUSTED LCFF ENTITLEMENT							\$ 82,568,384
Local Revenue (including RDA)							(53,397,072)
Gross State Aid							\$ 29,171,312
Education Protection Account Entitlement							(1,287,668)
Net State Aid							\$ 27,883,644
MINIMUM STATE AID CALCULATION							
			12-13 Rate	2024-25 ADA	N/A		
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,072.77	6,438.34	\$ 32,660,218		
2012-13 NSS Allowance (deficit)			\$ -		-		
Minimum State Aid Adjustments							
Less Current Year Property Taxes/In-Lieu					(53,397,072)		
Less Education Protection Account Entitlement					(1,287,668)		
Subtotal State Aid for Historical RL/Charter General BG					\$ -		
Categorical Minimum State Aid					8,230,516		
Charter School Categorical Block Grant adjusted for ADA			-	-	-		
Minimum State Aid Guarantee Before Proration Factor					\$ 8,230,516		
Proration Factor				0.00%	-		
Minimum State Aid Guarantee					\$ 8,230,516		
CHARTER SCHOOL MINIMUM STATE AID OFFSET							
LCFF Entitlement					-		
Minimum State Aid plus Property Taxes including RDA					-		
Offset					-		
Minimum State Aid Prior to Offset					-		
Total Minimum State Aid with Offset					-		
State Aid Before Additional State Aid					\$ 27,883,644		
ADDITIONAL STATE AID					\$ -		
LCFF State Aid, Adjusted for Minimum State Aid Guarantee					\$ 27,883,644		
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)					\$ 82,568,384		
Change Over Prior Year			-2.37%	(2,001,492)			
LCFF Entitlement Per ADA					12,824		
Per-ADA Change Over Prior Year			4.01%	495			
Basic Aid Status (school districts only)					Non-Basic Aid		
LCFF SOURCES INCLUDING EXCESS TAXES							
				Increase	2024-25		
State Aid			-6.21%	(1,847,753)	\$ 27,883,644		
Education Protection Account					1,287,668		
Property Taxes Net of In-Lieu Transfers			-0.13%	(69,557)	53,397,072		
Charter In-Lieu Taxes			0.00%	-	-		
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			-2.27%	(1,917,310)	\$ 82,568,384		

Ocean View (66613) - 2023-24 Adopted Budget				v.24.1		CY2			
LOCAL CONTROL FUNDING FORMULA				2025-26					
LCFF ENTITLEMENT CALCULATION									
				COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage			
Calculation Factors				3.29%	0.00%	58.73%	58.73%		
3-PY Average				ADA	Base	Grade Span	Supplemental		
						Concentration	Total		
Grades TK-3				2,639.41	\$ 10,649	\$ 1,107	\$ 1,381	\$ 285	\$ 35,425,855
Grades 4-6				2,068.30	10,810		1,270	262	25,526,610
Grades 7-8				1,496.43	11,129		1,307	270	19,013,692
Grades 9-12				-	12,899	335	1,554	321	-
Subtract Necessary Small School ADA and Funding				-	-	-			-
Total Base, Supplemental, and Concentration Grant				\$ 67,119,169	\$ 2,921,827	\$ 8,227,016	\$ 1,698,145	\$ 79,966,157	
NSS Allowance				-					-
TOTAL BASE				6,204.14	\$ 67,119,169	\$ 2,921,827	\$ 8,227,016	\$ 1,698,145	\$ 79,966,157
ADD ONS:									
Targeted Instructional Improvement Block Grant				\$ 680,066					
Home-to-School Transportation (COLA added commencing 2023-24)				1,007,485					
Small School District Bus Replacement Program (COLA added commencing 2023-24)				-					
Transitional Kindergarten (Commencing 2022-23)				TK ADA	168.62	TK Add-on rate	\$ 3,268.27		551,096
ECONOMIC RECOVERY TARGET PAYMENT				-					
LCFF Entitlement Before Adjustments				\$ 82,204,804					
Miscellaneous Adjustments				-					
ADJUSTED LCFF ENTITLEMENT				\$ 82,204,804					
Local Revenue (including RDA)				(53,354,379)					
Gross State Aid				\$ 28,850,425					
Education Protection Account Entitlement				(1,240,828)					
Net State Aid				\$ 27,609,597					
MINIMUM STATE AID CALCULATION									
				12-13 Rate	2025-26 ADA	N/A			
2012-13 RL/Charter Gen BG adjusted for ADA				\$ 5,072.77	6,204.14	\$ 31,472,175			
2012-13 NSS Allowance (deficit)				\$ -		-			
Minimum State Aid Adjustments									
Less Current Year Property Taxes/In-Lieu				(53,354,379)					
Less Education Protection Account Entitlement				(1,240,828)					
Subtotal State Aid for Historical RL/Charter General BG				\$ -					
Categorical Minimum State Aid				8,230,516					
Charter School Categorical Block Grant adjusted for ADA				-	-	-			
Minimum State Aid Guarantee Before Proration Factor				\$ 8,230,516					
Proration Factor				0.00%					
Minimum State Aid Guarantee				\$ 8,230,516					
CHARTER SCHOOL MINIMUM STATE AID OFFSET									
LCFF Entitlement				-					
Minimum State Aid plus Property Taxes including RDA				-					
Offset				-					
Minimum State Aid Prior to Offset				-					
Total Minimum State Aid with Offset				-					
State Aid Before Additional State Aid				\$ 27,609,597					
ADDITIONAL STATE AID				\$ -					
LCFF State Aid, Adjusted for Minimum State Aid Guarantee				\$ 27,609,597					
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)				\$ 82,204,804					
Change Over Prior Year				-0.44%	(363,580)				
LCFF Entitlement Per ADA				13,250					
Per-ADA Change Over Prior Year				3.32%	426				
Basic Aid Status (school districts only)				Non-Basic Aid					
LCFF SOURCES INCLUDING EXCESS TAXES									
				Increase	2025-26				
State Aid				-0.98%	(274,047)	\$ 27,609,597			
Education Protection Account				1,240,828					
Property Taxes Net of In-Lieu Transfers				-0.08%	(42,693)	53,354,379			
Charter In-Lieu Taxes				0.00%	-	-			
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)				-0.38%	(316,740)	\$ 82,204,804			

Ocean View (66613) - 2023-24 Adopted Budget

5/25/23

EDUCATION PROTECTION ACCOUNT

Certification Period:		Annual 2020-21	P2 2021-22	Est. Annual 2021-22	Estimated P-2 2022-23	Est. Annual 2022-23	2023-24	2024-25	2025-26
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT									
A-1	Total ADA for EPA Minimum	7,474.25	7,467.39	7,468.60	7,217.45	7,217.45	6,859.25	6,438.34	6,204.14
A-2	Minimum Funding per ADA	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
A-3	EPA Minimum Funding (A-1 * A-2)	\$ 1,494,850	\$ 1,493,478	\$ 1,493,720	\$ 1,443,490	\$ 1,443,490	\$ 1,371,850	\$ 1,287,668	\$ 1,240,828
EPA PROPORTIONATE SHARE CAP									
B1.B4	2012-13 Deficit Base RL/Charter Rate (adjusted for COLA eff. 21/22)	\$ 5,029.26		\$ 5,832.57	\$ 6,215.19	\$ 6,215.19	\$ 6,726.08	\$ 6,991.09	\$ 7,221.10
B2.B5	Current Year Funded ADA, excluding NSS	7,474.25		7,468.60	7,217.45	7,217.45	6,859.25	6,438.34	6,204.14
B-7	2012-13 Deficit Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)	43.51		50.45	53.76	53.76	58.18	60.47	62.46
B-8	Current Year Funded ADA, including NSS	7,474.25		7,468.60	7,217.45	7,217.45	6,859.25	6,438.34	6,204.14
	Adjusted Total Revenue Limit	\$ 37,915,152		\$ 43,937,923	\$ 45,245,833	\$ 45,245,833	\$ 46,534,935	\$ 45,400,340	\$ 45,188,226
B-10	Current Year Adjusted NSS Allowance	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B-12	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 37,915,152	\$ 43,930,805	\$ 43,937,923	\$ 45,245,833	\$ 45,245,833	\$ 46,534,935	\$ 45,400,340	\$ 45,188,226
B-13	Local Revenue/In-Lieu of Property Taxes	\$ 47,520,285	\$ 49,459,140	\$ 49,139,842	\$ 53,519,563	\$ 53,519,563	\$ 53,466,629	\$ 53,397,072	\$ 53,354,379
B-14	EPA Proportionate Share Cap (B-12 - B-13; If less than 0, B-14 = 0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA PROPORTIONATE SHARE									
C-1	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$37,915,152	\$ 43,930,805	\$43,937,923	\$45,245,833	\$45,245,833	\$46,534,935	\$45,400,340	\$45,188,226
C-2	Statewide EPA Proportionate Share Ratio (as of P-2 certification)		73.31789035%		45.21920787%		45.21920787%	45.21920787%	45.21920787%
C-3	EPA Proportionate Share (C-1 * C-2)	\$ 31,372,849	\$ 32,209,139	\$ 33,116,702	\$ 20,459,807	\$ 20,459,807	\$ 21,042,729	\$ 20,529,674	\$ 20,433,758
EPA ENTITLEMENT									
D-1	EPA Entitlement (If C-3 < B-14, then C-3; else B-14); (If C-3 and B-14 < A-3, then A-3)	\$ 1,494,850	\$ 1,493,478	\$ 1,493,720	\$ 1,443,490	\$ 1,443,490	\$ 1,371,850	\$ 1,287,668	\$ 1,240,828
D-2	Miscellaneous Adjustments**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D-3	Adjusted EPA Entitlement (D-1 + D-2)	1,494,850	1,493,478	1,493,720	1,443,490	1,443,490	1,371,850	1,287,668	1,240,828
D-4	Prior Year Annual Adjustment	338	\$ -	-	\$ 242	242	-	-	-
D-5	P2 Entitlement Net of PY Adjustment	1,495,188	\$ 1,493,478	1,493,720	\$ 1,443,732	1,443,732	1,371,850	1,287,668	1,240,828
C-2	Statewide EPA Proportionate Share Ratio (as of Annual certification)	82.74488538%	75.37156903%	75.37156903%	45.21920787%	45.21920787%	45.21920787%	45.21920787%	45.21920787%
	Adjusted EPA Allocation (used to calculate LCFF Revenue)		\$ 1,493,720		\$ 1,443,490		1,371,850	1,287,668	1,240,828

**A miscellaneous adjustment increases EPA State Aid (object 8012) funding in lieu of it to an LEA when it is overpaid. EPA State Aid offsets LCFF State Aid (object 8011). It is calculated a single time at P2.

Ocean View (66613) - 2023-24 Adopted Budget				5/25/2023		
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
SUMMARY OF FUNDING						
General Assumptions						
COLA & Augmentation	0.00%	5.07%	13.26%	8.22%	3.94%	3.29%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement						
Base Grant	\$58,475,070	\$61,395,959	\$67,208,487	\$69,125,479	\$67,444,653	\$67,119,169
Grade Span Adjustment	2,556,400	2,685,854	2,899,884	2,978,373	2,897,026	2,921,827
Supplemental Grant	6,676,843	7,393,759	8,230,723	8,483,738	8,272,181	8,227,016
Concentration Grant	-	1,120,470	1,686,106	1,795,026	1,737,439	1,698,145
Add-ons: Targeted Instructional Improvement Block Grant	680,066	680,066	680,066	680,066	680,066	680,066
Add-ons: Home-to-School Transportation	867,142	867,142	867,142	938,421	975,395	1,007,485
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-
Add-ons: Transitional Kindergarten	-	-	553,233	568,773	561,624	551,096
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$69,255,521	\$74,143,250	\$82,125,641	\$84,569,876	\$82,568,384	\$82,204,804
Miscellaneous Adjustments	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-
Total LCFF Entitlement	69,255,521	74,143,250	82,125,641	84,569,876	82,568,384	82,204,804
LCFF Entitlement Per ADA	\$ 9,266	\$ 9,927	\$ 11,379	\$ 12,329	\$ 12,824	\$ 13,250
Components of LCFF By Object Code						
State Aid (Object Code 8011)	\$ 20,240,386	\$ 23,509,688	\$ 27,162,588	\$ 29,731,397	\$ 27,883,644	\$ 27,609,597
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 1,494,850	\$ 1,493,720	\$ 1,443,490	\$ 1,371,850	\$ 1,287,668	\$ 1,240,828
<i>Local Revenue Sources:</i>						
Property Taxes (Object Code 8021 to 8089)	\$ 48,228,575	\$ 49,987,487	\$ 54,555,175	\$ 54,555,175	\$ 54,555,175	\$ 54,555,175
In-Lieu of Property Taxes (Object Code 8096)	(708,290)	(847,645)	(1,035,612)	(1,088,546)	(1,158,103)	(1,200,796)
<i>Property Taxes net of In-Lieu</i>	<i>\$ 47,520,285</i>	<i>\$ 49,139,842</i>	<i>\$ 53,519,563</i>	<i>\$ 53,466,629</i>	<i>\$ 53,397,072</i>	<i>\$ 53,354,379</i>
TOTAL FUNDING	69,255,521	74,143,250	82,125,641	84,569,876	82,568,384	82,204,804
Basic Aid Status	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>
Excess Taxes	\$ (1,494,850)	\$ (1,493,720)	\$ (1,443,490)	\$ (1,371,850)	\$ (1,287,668)	\$ (1,240,828)
EPA in Excess to LCFF Funding	\$ 1,494,850	\$ 1,493,720	\$ 1,443,490	\$ 1,371,850	\$ 1,287,668	\$ 1,240,828
Total LCFF Entitlement	69,255,521	74,143,250	82,125,641	84,569,876	82,568,384	82,204,804
SUMMARY OF EPA						
% of Adjusted Revenue Limit - Annual	82.74488538%	75.37156903%	45.21920787%	45.21920787%	45.21920787%	45.21920787%
% of Adjusted Revenue Limit - P-2	70.06785065%	73.31789035%	45.21920787%	45.21920787%	45.21920787%	45.21920787%
EPA (for LCFF Calculation purposes)	\$ 1,494,850	\$ 1,493,720	\$ 1,443,490	\$ 1,371,850	\$ 1,287,668	\$ 1,240,828
EPA, Current Year (Object Code 8012)	\$ 1,494,850	\$ 1,493,720	\$ 1,443,490	\$ 1,371,850	\$ 1,287,668	\$ 1,240,828
(P-2 plus Current Year Accrual)						
EPA, Prior Year Adjustment (Object Code 8019)	\$ 338.00	\$ -	\$ 242.00	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)						
Accrual (from Data Entry tab)	-	-	-	-	-	-

Ocean View (66613) - 2023-24 Adopted Budget				5/25/2023		
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES						
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 61,031,470	\$ 64,081,813	\$ 70,108,371	\$ 72,103,852	\$ 70,341,679	\$ 70,040,996
Supplemental and Concentration Grant funding in the LCAP year	\$ 6,676,843	\$ 8,514,229	\$ 9,916,829	\$ 10,278,764	\$ 10,009,620	\$ 9,925,161
Percentage to Increase or Improve Services	10.94%	13.29%	14.14%	14.26%	14.23%	14.17%
SUMMARY OF STUDENT POPULATION						
Unduplicated Pupil Population						
Enrollment	7,337	6,942	6,781	6,581	6,381	6,181
COE Enrollment	8	7	5	5	5	5
Total Enrollment	7,345	6,949	6,786	6,586	6,386	6,186
Unduplicated Pupil Count	4,280	4,091	4,000	3,863	3,754	3,634
COE Unduplicated Pupil Count	2	1	-	-	-	-
Total Unduplicated Pupil Count	4,282	4,092	4,000	3,863	3,754	3,634
Rolling %, Supplemental Grant	54.7000%	57.6900%	58.7000%	58.8300%	58.8000%	58.7300%
Rolling %, Concentration Grant	54.7000%	57.6900%	58.7000%	58.8300%	58.8000%	58.7300%

Ocean View (66613) - 2023-24 Adopted Budget				5/25/2023		
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
SUMMARY OF LCFF ADA						
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)						
Grades TK-3			3,186.11	3,186.11	2,744.40	2,715.47
Grades 4-6	Non Applicable Until 2022-23		2,502.74	2,502.74	2,319.48	2,127.32
Grades 7-8			1,765.74	1,765.74	1,642.36	1,537.20
Grades 9-12			-	-	-	-
LCFF Subtotal	-	-	7,454.59	7,454.59	6,706.24	6,379.99
NSS	-	-	-	-	-	-
Combined Subtotal	-	-	7,454.59	7,454.59	6,706.24	6,379.99
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)						
Grades TK-3		3,186.11	3,186.11	2,744.40	2,715.47	2,635.38
Grades 4-6	Non Applicable Until 2022-23		2,502.74	2,319.48	2,127.32	2,064.58
Grades 7-8			1,765.74	1,642.36	1,537.20	1,491.86
Grades 9-12			-	-	-	-
LCFF Subtotal	-	7,454.59	7,454.59	6,706.24	6,379.99	6,191.82
NSS	-	-	-	-	-	-
Combined Subtotal	-	7,454.59	7,454.59	6,706.24	6,379.99	6,191.82
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)						
Grades TK-3	3,186.11	3,186.11	2,744.40	2,715.47	2,635.38	2,555.29
Grades 4-6	2,502.74	2,502.74	2,319.48	2,127.32	2,064.58	2,001.83
Grades 7-8	1,765.74	1,765.74	1,642.36	1,537.20	1,491.86	1,446.52
Grades 9-12	-	-	-	-	-	-
LCFF Subtotal	7,454.59	7,454.59	6,706.24	6,379.99	6,191.82	6,003.64
NSS	-	-	-	-	-	-
Combined Subtotal	7,454.59	7,454.59	6,706.24	6,379.99	6,191.82	6,003.64
Prior 3-Year Average ADA (adjusted for +/- current year charter shift) - Effective beginning in 2022-23						
Grades TK-3			3,038.87	2,881.99	2,698.42	2,635.38
Grades 4-6	Non Applicable Until 2022-23		2,441.65	2,316.51	2,170.46	2,064.58
Grades 7-8			1,724.61	1,648.43	1,557.14	1,491.86
Grades 9-12			-	-	-	-
LCFF Subtotal			7,205.13	6,846.93	6,426.02	6,191.82
NSS			-	-	-	-
Combined Subtotal			7,205.13	6,846.93	6,426.02	6,191.82
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average						
	-	-	-	-	-	-
Current Year ADA						
Grades TK-3	3,186.11	2,744.40	2,715.47	2,635.38	2,555.29	2,475.20
Grades 4-6	2,502.74	2,319.48	2,127.32	2,064.58	2,001.83	1,939.09
Grades 7-8	1,765.74	1,642.36	1,537.20	1,491.86	1,446.52	1,401.18
Grades 9-12	-	-	-	-	-	-
LCFF Subtotal	7,454.59	6,706.24	6,379.99	6,191.82	6,003.64	5,815.47
NSS	-	-	-	-	-	-
Combined Subtotal	7,454.59	6,706.24	6,379.99	6,191.82	6,003.64	5,815.47
Change in LCFF ADA (excludes NSS ADA)						
	-	(748.35)	(326.25)	(188.17)	(188.17)	(188.17)
	No Change	Decline	Decline	Decline	Decline	Decline
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)						
Grades TK-3	3,186.11	3,186.11	3,038.87	2,881.99	2,698.42	2,635.38
Grades 4-6	2,502.74	2,502.74	2,441.65	2,316.51	2,170.46	2,064.58
Grades 7-8	1,765.74	1,765.74	1,724.61	1,648.43	1,557.14	1,491.86
Grades 9-12	-	-	-	-	-	-
Subtotal	7,454.59	7,454.59	7,205.13	6,846.93	6,426.02	6,191.82
	<i>Current</i>	<i>Prior</i>	<i>3-PY Average</i>	<i>3-PY Average</i>	<i>3-PY Average</i>	<i>3-PY Average</i>
Funded NSS ADA						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-

Ocean View (66613) - 2023-24 Adopted Budget				5/25/2023		
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
NPS, CDS, & COE Operated						
Grades TK-3	5.40	3.74	4.03	4.03	4.03	4.03
Grades 4-6	5.87	4.11	3.72	3.72	3.72	3.72
Grades 7-8	8.39	6.16	4.57	4.57	4.57	4.57
Grades 9-12	-	-	-	-	-	-
Subtotal	19.66	14.01	12.32	12.32	12.32	12.32
ACTUAL ADA (Current Year Only)						
Grades TK-3	3,191.51	2,748.14	2,719.50	2,639.41	2,559.32	2,479.23
Grades 4-6	2,508.61	2,323.59	2,131.04	2,068.30	2,005.55	1,942.81
Grades 7-8	1,774.13	1,648.52	1,541.77	1,496.43	1,451.09	1,405.75
Grades 9-12	-	-	-	-	-	-
Total Actual ADA	7,474.25	6,720.25	6,392.31	6,204.14	6,015.96	5,827.79
TOTAL FUNDED ADA						
Grades TK-3	3,191.51	3,189.85	3,042.90	2,886.02	2,702.45	2,639.41
Grades 4-6	2,508.61	2,506.85	2,445.37	2,320.23	2,174.18	2,068.30
Grades 7-8	1,774.13	1,771.90	1,729.18	1,653.00	1,561.71	1,496.43
Grades 9-12	-	-	-	-	-	-
Total Funded ADA	7,474.25	7,468.60	7,217.45	6,859.25	6,438.34	6,204.14
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	748.35	825.14	655.11	422.38	376.35
FUNDED ADA for the Transitional Kindergarten Add-on						
Current Year TK ADA	-	-	196.67	186.84	177.49	168.62

Ocean View (66613) - 2023-24 Adopted Budget				5/25/2023			
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	
PER-ADA FUNDING LEVELS							
Base, Supplemental and Concentration Rate per ADA							
Grades TK-3	\$ 9,433	\$ 10,122	\$ 11,550	\$ 12,512	\$ 13,002	\$ 13,422	
Grades 4-6	\$ 8,673	\$ 9,306	\$ 10,620	\$ 11,504	\$ 11,955	\$ 12,342	
Grades 7-8	\$ 8,931	\$ 9,582	\$ 10,935	\$ 11,845	\$ 12,308	\$ 12,706	
Grades 9-12	\$ 10,619	\$ 11,393	\$ 13,002	\$ 14,084	\$ 14,636	\$ 15,109	
Base Grants							
Grades TK-3	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,310	\$ 10,649	
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810	
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129	
Grades 9-12	\$ 9,329	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,488	\$ 12,899	
Grade Span Adjustment							
Grades TK-3	\$ 801	\$ 842	\$ 953	\$ 1,032	\$ 1,072	\$ 1,107	
Grades 9-12	\$ 243	\$ 255	\$ 289	\$ 312	\$ 325	\$ 335	
Prorated Base, Supplemental and Concentration Rate per ADA							
Grades TK-3	\$ 8,503	\$ 8,935	\$ 10,119	\$ 10,951	\$ 11,382	\$ 11,756	
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810	
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129	
Grades 9-12	\$ 9,572	\$ 10,057	\$ 11,391	\$ 12,327	\$ 12,813	\$ 13,234	
Prorated Base Grants							
Grades TK-3	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,310	\$ 10,649	
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810	
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129	
Grades 9-12	\$ 9,329	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,488	\$ 12,899	
Prorated Grade Span Adjustment							
Grades TK-3	\$ 801	\$ 842	\$ 953	\$ 1,032	\$ 1,072	\$ 1,107	
Grades 9-12	\$ 243	\$ 255	\$ 289	\$ 312	\$ 325	\$ 335	
Supplemental Grant							
Maximum - 1.00 ADA, 100% UPP	20%	20%	20%	20%	20%	20%	
Grades TK-3	\$ 1,701	\$ 1,787	\$ 2,024	\$ 2,190	\$ 2,276	\$ 2,351	
Grades 4-6	\$ 1,564	\$ 1,643	\$ 1,861	\$ 2,014	\$ 2,093	\$ 2,162	
Grades 7-8	\$ 1,610	\$ 1,692	\$ 1,916	\$ 2,073	\$ 2,155	\$ 2,226	
Grades 9-12	\$ 1,914	\$ 2,011	\$ 2,278	\$ 2,465	\$ 2,563	\$ 2,647	
Actual - 1.00 ADA, Local UPP as follows:							
Grades TK-3	\$ 54.70% 930	\$ 57.69% 1,031	\$ 58.70% 1,188	\$ 58.83% 1,288	\$ 58.80% 1,339	\$ 58.73% 1,381	
Grades 4-6	\$ 855	\$ 948	\$ 1,092	\$ 1,185	\$ 1,231	\$ 1,270	
Grades 7-8	\$ 881	\$ 976	\$ 1,125	\$ 1,220	\$ 1,267	\$ 1,307	
Grades 9-12	\$ 1,047	\$ 1,160	\$ 1,337	\$ 1,450	\$ 1,507	\$ 1,554	
Concentration Grant (>55% population)							
Maximum - 1.00 ADA, 100% UPP	50%	65%	65%	65%	65%	65%	
Grades TK-3	\$ 4,252	\$ 5,808	\$ 6,577	\$ 7,118	\$ 7,398	\$ 7,641	
Grades 4-6	\$ 3,909	\$ 5,340	\$ 6,048	\$ 6,545	\$ 6,803	\$ 7,027	
Grades 7-8	\$ 4,025	\$ 5,498	\$ 6,227	\$ 6,739	\$ 7,004	\$ 7,234	
Grades 9-12	\$ 4,786	\$ 6,537	\$ 7,404	\$ 8,013	\$ 8,328	\$ 8,602	
Actual - 1.00 ADA, Local UPP >55% as follows:							
Grades TK-3	\$ 0.0000% -	\$ 2.6900% 156	\$ 3.7000% 243	\$ 3.8300% 273	\$ 3.8000% 281	\$ 3.7300% 285	
Grades 4-6	\$ -	\$ 144	\$ 224	\$ 251	\$ 259	\$ 262	
Grades 7-8	\$ -	\$ 148	\$ 230	\$ 258	\$ 266	\$ 270	
Grades 9-12	\$ -	\$ 176	\$ 274	\$ 307	\$ 316	\$ 321	

OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

LEASE REVENUE PROJECTIONS

OCEAN VIEW SCHOOL DISTRICT
LONG TERM LEASE
REVENUE PROJECTIONS FOR 2023-24

CREST VIEW

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	MAY	JUNE	TOTAL
Wal-Mart - Pad 1	23,437.50	23,437.50	23,437.50	23,437.50	23,437.50	23,437.50	23,437.50	23,437.50	23,437.50	23,437.50	23,437.50	23,437.50	281,250.00
Outpad 2/K3 Investments	5,599.07	5,599.07	5,599.07	5,599.07	5,599.07	5,599.07	5,599.07	5,599.07	5,599.07	5,599.07	5,599.07	5,599.07	67,188.84
Outpad 4/TRT	5,599.07	5,599.07	5,599.07	5,599.07	5,599.07	5,599.07	5,599.07	5,599.07	5,599.07	5,599.07	5,599.07	5,599.07	67,188.84
Outpad 3/GACC	5,599.07	5,599.07	5,599.07	5,599.07	5,599.07	5,599.07	5,599.07	5,599.07	5,599.07	5,599.07	5,599.07	5,599.07	67,188.84
	40,234.71	40,234.71	40,234.71	40,234.71	40,234.71	40,234.71	40,234.71	40,234.71	40,234.71	40,234.71	40,234.71	40,234.71	482,816.52

RANCHO VIEW

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	MAY	JUNE	TOTAL
Lowe's Hardware	49,141.00	49,141.00	49,141.00	49,141.00	49,141.00	49,141.00	49,141.00	49,141.00	49,141.00	49,141.00	49,141.00	49,141.00	589,692.00
	49,141.00	49,141.00	49,141.00	49,141.00	49,141.00	49,141.00	49,141.00	49,141.00	49,141.00	49,141.00	49,141.00	49,141.00	589,692.00

Total Lease revenue for Wal-Mart and Lowe's for 2023-24

\$1,072,508.52

FIVE YEAR SHORT TERM REVENUE PROJECTIONS FOR YEARS 2023-24 THROUGH 2027-28

SITE	TENANT	2023-24	2024-25	2025-26	2026-27	2027-28	5 YEAR TOTAL
GLEN	BRIGHTSTAR LEARNING	299,003.16	306,478.24	314,140.19	321,993.70	330,043.54	1,571,658.84
HARBOUR	RAINBOW AFTER-SCHOOL CARE	97,309.68	99,742.42	102,235.98	104,791.88	107,411.68	511,491.65
HAVEN	LePORT EDUCATIONAL INST	290,383.80	297,643.40	305,084.48	312,711.59	320,529.38	1,526,352.65
MEADOW	CARDEN CONSERVATORY	157,147.68	161,076.37	165,103.28	169,230.86	173,461.63	826,019.83
	KELLIE'S ACADEMY	111,278.88	114,060.85	116,912.37	119,835.18	122,831.06	584,918.35
	MONTESSORI	110,106.00	112,858.65	115,680.12	118,572.12	121,536.42	578,753.31
	MONARCH(Formerly NHBCN)	23,875.20	24,472.08	25,083.88	25,710.98	26,353.75	125,495.89
	VACANT	0.00	0.00	0.00	0.00	0.00	0.00
	VACANT	0.00	0.00	0.00	0.00	0.00	0.00
	Total Meadow View	402,407.76	412,467.95	422,779.65	433,349.14	444,182.87	2,115,187.38
OAK	SYCAMORE	144,405.72	148,015.86	151,716.26	155,509.17	159,396.90	759,043.90
WESTMONT (TRIANGLE)	ACTIVE LIVING	206,000.00	212,180.00	218,545.40	225,101.76	231,854.81	1,093,681.98
ROBINWOOD	GRACE LUTHERAN SCHOOL	205,521.48	210,659.52	215,926.00	221,324.16	226,857.26	1,080,288.42
	TOTAL LEASE INCOME ALL SITES	1,645,031.60	1,687,187.39	1,730,427.97	1,774,781.40	1,820,276.44	8,657,704.81

FIVE YEAR LONG TERM REVENUE PROJECTIONS FOR YEARS 2023-24 THROUGH 2027-28

SITE	TENANT	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	5 YEAR TOTAL
Crest View							
Beach and Talbert:	WalMart	281,250.00	281,250.00	281,250.00	281,250.00	284,180.00	1,409,180.00
	Outpad 2 -Alden	67,188.84	67,188.84	67,188.84	67,188.84	67,188.84	335,944.20
	Outpad 3-GACC	67,188.84	67,188.84	67,188.84	67,188.84	67,188.84	335,944.20
	Outpad 4-TRT	67,188.84	67,188.84	67,188.84	67,188.84	67,188.84	335,944.20
	Total Crest View	482,816.52	482,816.52	482,816.52	482,816.52	485,746.52	2,417,012.60
Rancho View	Lowes	589,692.00	593,623.28	601,485.84	601,485.84	601,485.84	2,987,772.80
	Total Rancho View	589,692.00	593,623.28	601,485.84	601,485.84	601,485.84	2,987,772.80
	TOTAL LEASE INCOME ALL SITES	1,072,508.52	1,076,439.80	1,084,302.36	1,084,302.36	1,087,232.36	5,404,785.40

OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

LOTTERY REPORT

Ocean View Elementary
Orange County

Budget, July 1
2022-23 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

30 66613 0000000
Form L
E8BW6HDF29(2023-24)

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	1,996,291.15		1,854,634.17	3,850,925.32
2. State Lottery Revenue	8560	1,142,475.00		455,589.00	1,598,064.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,138,766.15	0.00	2,310,223.17	5,448,989.32
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	614,845.00		0.00	614,845.00
2. Classified Salaries	2000-2999	307,224.00		0.00	307,224.00
3. Employee Benefits	3000-3999	350,760.00		0.00	350,760.00
4. Books and Supplies	4000-4999	81,498.00		11,631.00	93,129.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	10,968.00			10,968.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,365,295.00	0.00	11,631.00	1,376,926.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	1,773,471.15	0.00	2,298,592.17	4,072,063.32
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

SUMMARY OF INTERFUND ACTIVITIES

Ocean View Elementary
Orange County

Budget, July 1
2023-24 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

30 66613 0000000
Form SIAB
E8BW6HDF29(2023-24)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(3,985.00)	0.00	(105,088.00)				
Other Sources/Uses Detail					0.00	500,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,985.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	2,000.00	0.00	105,088.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					500,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Ocean View Elementary
Orange County

Budget, July 1
2023-24 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

30 66613 0000000
Form SIAB
E8BW6HDF29(2023-24)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Ocean View Elementary
Orange County

Budget, July 1
2023-24 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

30 66613 0000000
Form SIAB
E8BW6HDF29(2023-24)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	3,985.00	(3,985.00)	105,088.00	(105,088.00)	500,000.00	500,000.00		

OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

CRITERIA AND STANDARDS – GENERAL FUND

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	6,197.61	
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	7,491	7,462		
Charter School	0			
Total ADA	7,491	7,462	0.4%	Met
Second Prior Year (2021-22)				
District Regular	7,462	7,459		
Charter School	0			
Total ADA	7,462	7,459	0.0%	Met
First Prior Year (2022-23)				
District Regular	7,207	7,205		
Charter School	0	0		
Total ADA	7,207	7,205	0.0%	Met
Budget Year (2023-24)				
District Regular	6,853			
Charter School	0			
Total ADA	6,853			

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.

Enrollment

Fiscal Year	Budget	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	7,337	7,337		
Charter School	0	0		
Total Enrollment	7,337	7,337	0.0%	Met
Second Prior Year (2021-22)				
District Regular	6,942	6,942		
Charter School	0	0		
Total Enrollment	6,942	6,942	0.0%	Met
First Prior Year (2022-23)				
District Regular	6,809	6,781		
Charter School	0	0		
Total Enrollment	6,809	6,781	0.4%	Met
Budget Year (2023-24)				
District Regular	6,581			
Charter School	0			
Total Enrollment	6,581			

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	7,462	7,337	
Charter School		0	
Total ADA/Enrollment	7,462	7,337	101.7%
Second Prior Year (2021-22)			
District Regular	6,452	6,942	
Charter School	0	0	
Total ADA/Enrollment	6,452	6,942	92.9%
First Prior Year (2022-23)			
District Regular	6,386	6,781	
Charter School		0	
Total ADA/Enrollment	6,386	6,781	94.2%
Historical Average Ratio:			96.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.8%

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	6,198	6,581		
Charter School	0	0		
Total ADA/Enrollment	6,198	6,581	94.2%	Met
1st Subsequent Year (2024-25)				
District Regular	6,009	6,381		
Charter School	0	0		
Total ADA/Enrollment	6,009	6,381	94.2%	Met
2nd Subsequent Year (2025-26)				
District Regular	5,821	6,181		
Charter School	0	0		
Total ADA/Enrollment	5,821	6,181	94.2%	Met

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

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

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or 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)	7,211.66	6,859.25	6,438.34	6,204.14
b. Prior Year ADA (Funded)		7,211.66	6,859.25	6,438.34
c. Difference (Step 1a minus Step 1b)		(352.41)	(420.91)	(234.20)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(4.89%)	(6.14%)	(3.64%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		84,569,876.00	82,568,384.00	82,204,804.00
b1. COLA percentage		8.22%	3.94%	3.19%
b2. COLA amount (proxy for purposes of this criterion)		6,951,643.81	3,253,194.33	2,622,333.25
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		8.22%	3.94%	3.19%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		3.33%	(2.20%)	(.45%)
LCFF Revenue Standard (Step 3, plus/minus 1%):		2.33% to 4.33%	-3.20% to -1.20%	-1.45% to 0.55%

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)	54,555,175.00	54,555,175.00	54,555,175.00	54,555,175.00
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)	83,161,253.00	85,658,422.00	83,726,487.00	83,405,600.00
District's Projected Change in LCFF Revenue:		3.00%	(2.26%)	(.38%)
LCFF Revenue Standard		2.33% to 4.33%	-3.20% to -1.20%	-1.45% to 0.55%
Status:		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 MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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)	53,542,796.01	57,325,560.58	93.4%
Second Prior Year (2021-22)	53,962,576.71	59,969,503.75	90.0%
First Prior Year (2022-23)	62,574,450.49	72,607,819.60	86.2%
Historical Average Ratio:			89.9%

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(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):	86.9% to 92.9%	86.9% to 92.9%	86.9% to 92.9%

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	Total Expenditures		
	(Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	(Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2023-24)	62,369,665.41	70,195,741.50	88.9%	Met
1st Subsequent Year (2024-25)	62,474,597.41	70,703,140.50	88.4%	Met
2nd Subsequent Year (2025-26)	62,531,163.41	71,013,260.50	88.1%	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 MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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):	3.33%	(2.20%)	(.45%)
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-6.67% to 13.33%	-12.20% to 7.80%	-10.45% to 9.55%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.67% to 8.33%	-7.20% to 2.80%	-5.45% to 4.55%

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)	7,089,832.91		
Budget Year (2023-24)	5,801,031.68	(18.18%)	Yes
1st Subsequent Year (2024-25)	3,193,681.00	(44.95%)	Yes
2nd Subsequent Year (2025-26)	3,193,681.00	0.00%	No

Explanation:

(required if Yes)

One-time funding sources were removed from prior year and subsequent year budgets including Comprehensive Support and Improvement (CSI), Elementary and Secondary School Emergency Relief (ESSER) III, and Federal Expanded Learning Opportunities Grants. Additionally, carry over was removed from the budget year for programs like Title I.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2022-23)	26,272,514.05		
Budget Year (2023-24)	13,363,383.00	(49.14%)	Yes
1st Subsequent Year (2024-25)	13,363,383.00	0.00%	No
2nd Subsequent Year (2025-26)	13,363,383.00	0.00%	No

Explanation:

(required if Yes)

One-time funding sources were removed from prior year budgets including Learning Recovery Emergency Block Grant (LREBG), Arts/Music/Instructional Material Discretionary Block Grant (AMIM), Educator Effectiveness, Literacy & Reading Specialists Grant, COVID Special Education funding, and others.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2022-23)	9,853,658.20		
Budget Year (2023-24)	7,923,289.56	(19.59%)	Yes
1st Subsequent Year (2024-25)	8,145,183.00	2.80%	No
2nd Subsequent Year (2025-26)	8,337,771.00	2.36%	No

Explanation:

(required if Yes)

One-time funding sources were removed from prior year budgets including a Compressed Natural Gas (CNG) bus grant and carry over budgets from site donations. Additionally, the district has lower projections for interest revenue and special education funding in the budget year.

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

First Prior Year (2022-23)	6,027,787.28		
Budget Year (2023-24)	2,861,989.50	(52.52%)	Yes
1st Subsequent Year (2024-25)	2,985,725.14	4.32%	Yes
2nd Subsequent Year (2025-26)	3,075,297.14	3.00%	No

Explanation:

(required if Yes)

One-time funding sources were removed from prior year and subsequent year budgets for materials and supplies including Comprehensive Support and Improvement (CSI), Elementary and Secondary School Emergency Relief (ESSER) III, Federal Expanded Learning Opportunities Grants, and other one-time purchases. Additionally, carry over was removed from the budget year for programs like Title I and the Expanded Learning Opportunities Program.

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

First Prior Year (2022-23)	14,007,435.41		
Budget Year (2023-24)	10,294,364.85	(26.51%)	Yes
1st Subsequent Year (2024-25)	9,611,109.09	(6.64%)	No
2nd Subsequent Year (2025-26)	10,667,543.09	10.99%	Yes

Explanation:

(required if Yes)

One-time funding sources were removed from prior year budgets for services and operating expenditures including Elementary and Secondary School Emergency Relief (ESSER) III, Federal Expanded Learning Opportunities Grants, COVID Special Education, and other one-time purchases. Additionally, carry over was removed from the budget year for programs like Title I and the Expanded Learning Opportunities Program. Consumer Price Index (CPI) is applied in subsequent years compounding at a rate of 5% and 3% respectively, causing increases in the final year projected budget.

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)	43,216,005.16		
Budget Year (2023-24)	27,087,704.24	(37.32%)	Not Met
1st Subsequent Year (2024-25)	24,702,247.00	(8.81%)	Met
2nd Subsequent Year (2025-26)	24,894,835.00	.78%	Met

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

First Prior Year (2022-23)	20,035,222.69		
Budget Year (2023-24)	13,156,354.35	(34.33%)	Not Met
1st Subsequent Year (2024-25)	12,596,834.23	(4.25%)	Met
2nd Subsequent Year (2025-26)	13,742,840.23	9.10%	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)

One-time funding sources were removed from prior year and subsequent year budgets including Comprehensive Support and Improvement (CSI), Elementary and Secondary School Emergency Relief (ESSER) III, and Federal Expanded Learning Opportunities Grants. Additionally, carry over was removed from the budget year for programs like Title I.

Explanation:

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

One-time funding sources were removed from prior year budgets including Learning Recovery Emergency Block Grant (LREBG), Arts/Music/Instructional Material Discretionary Block Grant (AMIM), Educator Effectiveness, Literacy & Reading Specialists Grant, COVID Special Education funding, and others.

Explanation:

Other Local Revenue
(linked from 6B)

One-time funding sources were removed from prior year budgets including a Compressed Natural Gas (CNG) bus grant and carry over budgets from site donations. Additionally, the district has lower projections for interest revenue and special education funding in the budget year.

Ocean View Elementary
Orange County

2023-24 Budget, July 1
General Fund
School District Criteria and Standards Review

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Form 01CS
E8BW6HDF29(2023-24)

if NOT met)

- 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)

One-time funding sources were removed from prior year and subsequent year budgets for materials and supplies including Comprehensive Support and Improvement (CSI), Elementary and Secondary School Emergency Relief (ESSER) III, Federal Expanded Learning Opportunities Grants, and other one-time purchases. Additionally, carry over was removed from the budget year for programs like Title I and the Expanded Learning Opportunities Program.

Explanation:

Services and Other Exps

(linked from 6B

if NOT met)

One-time funding sources were removed from prior year budgets for services and operating expenditures including Elementary and Secondary School Emergency Relief (ESSER) III, Federal Expanded Learning Opportunities Grants, COVID Special Education, and other one-time purchases. Additionally, carry over was removed from the budget year for programs like Title I and the Expanded Learning Opportunities Program. Consumer Price Index (CPI) is applied in subsequent years compounding at a rate of 5% and 3% respectively, causing increases in the final year projected budget.

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, 3226, 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?
- 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)

99,900,841.81

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

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

99,900,841.81

2,997,025.25

4,289,952.00

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)	2,933,253.00	2,972,806.34	3,439,921.73
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	11,821,575.50	83,800.59	0.00
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)	14,754,828.50	3,056,606.93	3,439,921.73
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	97,608,405.64	99,397,549.26	114,459,238.00
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)	97,608,405.64	99,397,549.26	114,459,238.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	15.1%	3.1%	3.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	5.0%	1.0%	1.0%

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)	(389,438.52)	58,725,560.58	.7%	Met
Second Prior Year (2021-22)	4,280,289.29	59,971,321.69	N/A	Met
First Prior Year (2022-23)	(1,191,767.78)	72,607,819.60	1.6%	Not Met
Budget Year (2023-24) (Information only)	1,162,561.68	70,195,741.50		

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)

The District experienced increased costs in 2022-23 for one-time expenditures such as heating, ventilation, and air conditioning (HVAC) repairs and liability insurance. The District is proactively working to identify staffing and budget solutions to mitigate budget deficits. Ocean View School District experiences declining enrollment, compounded with low school enrollment. This compounding enrollment impacts staffing and classroom configurations. A board subcommittee was formed in 2022-23 to discuss the options and address the issues. The 2023-24 budget proposal does not project a budget deficit.

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	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2020-21)	13,697,401.76	15,611,811.11	N/A	Met
Second Prior Year (2021-22)	12,922,298.42	15,222,372.59	N/A	Met
First Prior Year (2022-23)	17,838,406.66	19,502,661.88	N/A	Met
Budget Year (2023-24) (Information only)	18,310,894.10			

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.)	6,198	6,853	6,432
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

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)	107,672,452.49	104,886,209.05	106,343,076.05
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)	107,672,452.49	104,886,209.05	106,343,076.05
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,230,173.57	3,146,586.27	3,190,292.28
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)	3,230,173.57	3,146,586.27	3,190,292.28

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	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	3,236,250.30	3,152,635.13	3,196,355.71
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
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	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	3,236,250.30	3,152,635.13	3,196,355.71
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.01%	3.01%	3.01%
District's Reserve Standard (Section 10B, Line 7):		3,230,173.57	3,146,586.27	3,190,292.28
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-10.0% to +10.0% or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2022-23)	(15,763,898.00)			
Budget Year (2023-24)	(16,766,663.00)	1,002,765.00	6.4%	Met
1st Subsequent Year (2024-25)	(15,628,711.00)	(1,137,952.00)	(6.8%)	Met
2nd Subsequent Year (2025-26)	(15,671,711.00)	43,000.00	.3%	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)	311,000.00			
Budget Year (2023-24)	500,000.00	189,000.00	60.8%	Not Met
1st Subsequent Year (2024-25)	500,000.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	500,000.00	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. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

The District is transferring funds from Routine Restricted Maintenance Account (RRMA) in the general fund, fund 01, into the deferred maintenance fund, fund 14. The deferred maintenance fund was living off a fund balance from the revenue limit funding model, prior to LCFF, which has now dissipated and requires a larger transfer to maintain the District facilities.

- 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 multi-year commitments* 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	SACS Fund and Object Codes Used For:			Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2023	
Leases					
Certificates of Participation	7	Lease Revenues	Fund 40, Objects 7438-7439	14,555,000	
General Obligation Bonds	27	General Obligation Bonds (GOB)	Fund 21	126,975,000	
Supp Early Retirement Program					
State School Building Loans					
Compensated Absences					

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

TOTAL:				141,530,000

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)

Leases				
Certificates of Participation	2,241,025	2,269,525	2,281,038	2,314,338
General Obligation Bonds	6,910,631	7,172,481	6,608,556	6,608,556
Supp Early Retirement Program	647,300	0	0	0
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	9,798,956	9,442,006	8,889,594	8,922,894
Has total annual payment increased over prior year (2022-23)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

Explanation:
(required if Yes
to increase in total
annual payments)**S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments**

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

- 2 For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

The District has contract language to contribute at the least expensive medical plan for eligible employees. The eligibility criteria is 10 years of District employment and the employee must be between 55 and 65 years of age.

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

Pay-as-you-go

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

Self-Insurance Fund	Governmental Fund
0	310,000

- 4 OPEB Liabilities

a. Total OPEB liability

19,254,341.00

b. OPEB plan(s) fiduciary net position (if applicable)

0.00

c. Total/Net OPEB liability (Line 4a minus Line 4b)

19,254,341.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

6/30/2022

- 5 OPEB Contributions

a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method

0.00

0.00

0.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

310,000.00

310,000.00

310,000.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

340,262.00

340,262.00

340,262.00

d. Number of retirees receiving OPEB benefits

20.00

20.00

20.00

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	343.6	334.1	328.1	322.1

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

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")

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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	455000		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)
7.	Amount included for any tentative salary schedule increases	0	0	0
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			
		No		

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:

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

Certificated (Non-management) Step and Column Adjustments

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

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

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	332.1	346.68	346.68	346.68

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

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:

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	60.2	60.2	60.2	60.2

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

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

No

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

Budget Year

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)?

Total cost of salary settlement

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

Negotiations Not Settled

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

106000

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

4. Amount included for any tentative salary schedule increases

0

0

0

Management/Supervisor/Confidential**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

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

Management/Supervisor/Confidential**Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and 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

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

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- 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

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?

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

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
Jun 27, 2023

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?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:
(optional)

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End of School District Budget Criteria and Standards Review