

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

ADOPTED BUDGET 2024-2025

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
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Board of Trustees

Jack C. Souders, President
Patricia Singer, Vice President
Gina Clayton-Tarvin, Clerk
Morgan Westmoreland, Member
Norm Westwell, Member



June 25, 2024

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OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

CERTIFICATIONS

ANNUAL BUDGET REPORT:

July 1, 2024 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

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

Date: 6/7/2024

Date: 6/11/2024

Adoption Date: 6/25/2024

Time:

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	Projected (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	
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	
9a	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	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?	X	
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?		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
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
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

Date of Meeting: 6/25/2024

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name: Timothy Golden
Title: Director, Fiscal Services
Telephone: (714) 847-2551
E-mail: tgolden@ovsd.org

OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

BUDGET ASSUMPTIONS

**OCEAN VIEW SCHOOL DISTRICT
2024-25 ADOPTED BUDGET
BUDGET ASSUMPTIONS**

Beginning Balance

The unaudited General Fund beginning balance for July 1, 2024, is projected to be \$38,466,237. 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 1.07% COLA. LCFF revenue is projected to be \$12,547 per Average Daily Attendance (ADA). The actual P2 ADA is projected to be 6,138, including County Community Schools ADA. 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 2024-25 is 6,478 for LCFF funding. The part of LCFF funding generated by the Education Protection Act (EPA), Proposition 30, is estimated to be \$1,295,560. The unduplicated pupil count of English learner students, low-income pupils, and foster youth is projected at 3,859 or 59.30% 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 2024-25 is 14.50%.

Federal Revenue

Restricted Federal Programs

- The 2024-25 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 2023-24 base rates.

State Revenue

Most State categorical program revenues have been rolled up into the LCFF funding model, including LCFF add-ons like Transitional Kindergarten, Transportation, and Targeted Instructional Improvement Grant (TIIG). The District receives an additional transportation funding at sixty percent (60%) of prior year transportation expenditures, less LCFF add-on funding. The District receives Lottery revenues which are projected to be \$177 per ADA for unrestricted base funding and \$72 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 \$516,712 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 2024-25 amount is \$38.21 per ADA.

Oak View Elementary School will continue to receive the After School Education and Safety Program Grant for the 2024-25 school year in the amount of \$152,613.

Local Income

Interest income is projected at \$1,600,000, 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 a 1.07% COLA for 2024-25, setting the SELPA base rate at \$896 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 considered. 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 2024-25. The District's required obligation for PERS retirement contributions has increased by 0.37% to 27.05% for 2024-25. PERS is scheduled to increase in 2025-26 fiscal year by 0.55%, 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 (1.45%).

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 included in 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 2024-25 is \$31,691,472. The District is projecting a net decrease to the fund balance of \$6,774,765 for 2024-25. The components of the fund balance are detailed as follows:

Stores/Revolving Cash	\$ 108,000
Legally Restricted	\$ 15,065,434
Committed – Infrastructure	\$ 4,000,000
Committed – Additional Reserve	\$ 6,836,881
Assigned – Lottery	\$ 1,928,205
Assigned – Site Donation Carryover	\$ 300,000
Reserve for Economic Uncertainty (3%)	\$ 3,452,952
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 (2025-26 and 2026-27). 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>2025-26</u>	<u>2026-27</u>
COLA	2.93%	3.08%
District Enrollment	6,319	6,119
Step & Column for Employees	Included	Included
Salary Schedule Increase	Not Included	Not Included
Projected Ending Balance	\$25,537,471	\$20,605,954
Projected Deficit Spending	Yes	Yes
3% Reserve Requirement Met	Yes	Yes

Other District Funds

Child Development Fund 12

The Child Development Fund has an estimated beginning fund balance of \$2,094,362 for 2024-25. 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 \$2,829,217 for 2024-25. 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 \$2,556 for 2024-25. 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 \$75,085 for 2024-25. This fund is being used to account for the funds set aside for Other Post Employment Benefits (OPEB) per GASB 75 accounting standard. The District opted to waive its transfers for funding OPEB during the fiscal recession and recovery.

Building Fund 21, Fund 22, Fund 24, and Fund 26

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 series of bonds was sold in 2016-17, the second series was sold in 2019-20, the third series was sold in 2021-22, and the fourth series was sold in 2023-24. There are no additional series to be sold. The Building Fund has an estimated beginning balance of \$7,064,754 for 2024-25.

Capital Facilities Fund 25

The Capital Facilities Fund has an estimated beginning balance of \$5,337,455 for 2024-25. 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 \$409,823 for 2024-25. 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 \$2,437,284 for 2024-25. The District receives income from both long and short-term leases from tenants at closed school sites, estimated to be \$2,764,884 for 2024-25.

Lease funds have been allocated to pay for the District's 2014 and 2015 Schools Facilities Projects COP payments at approximately \$2,281,038 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**

2024-2025 Combined Budget							
	8.22% COLA		1.07% COLA		2.93% COLA		3.08% COLA
Description	2023-2024 Estimated Actuals	2024-2025 Prelim Adopted Budget	Percent Of Change		2025-2026 Est. Budget	Percent Of Change	2026-2027 Est. Budget
Beginning Balance July 1	\$ 42,868,135	\$ 38,466,237	-10.3%		\$ 31,691,472	-17.6%	\$ 25,537,471
Restatements	\$ -	\$ -			\$ -		\$ -
Total Beg. Balance	\$ 42,868,135	\$ 38,466,237	-10.3%		\$ 31,691,472	-17.6%	\$ 25,537,471
Revenue							
LCFF	\$ 85,467,879	\$ 81,273,775	-4.9%		\$ 81,308,057	0.0%	\$ 81,804,748
Federal Revenue	\$ 8,339,802	\$ 3,777,905	-54.7%		\$ 3,606,919	-4.5%	\$ 3,606,919
Other State Revenue	\$ 14,854,343	\$ 14,732,014	-0.8%		\$ 14,732,014	0.0%	\$ 14,732,014
Other Local Revenue	\$ 10,339,631	\$ 8,334,979	-19.4%		\$ 7,535,761	-9.6%	\$ 7,709,726
Total Revenues:	\$ 119,001,654	\$ 108,118,673	-9.1%		\$ 107,182,751	-0.9%	\$ 107,853,407
Expenditures							
Certificated Salaries	\$ 48,007,357	\$ 45,978,239	-4.2%		\$ 45,949,993	-0.1%	\$ 46,033,790
Classified Salaries	\$ 19,864,159	\$ 20,551,204	3.5%		\$ 20,327,746	-1.1%	\$ 20,479,783
Employee Benefits	\$ 30,835,951	\$ 30,304,952	-1.7%		\$ 30,228,797	-0.3%	\$ 30,188,172
Books & Supplies	\$ 4,463,284	\$ 3,158,737	-29.2%		\$ 2,935,036	-7.1%	\$ 2,959,647
Services, Other Operating Expenses	\$ 15,809,231	\$ 13,823,554	-12.6%		\$ 12,008,428	-13.1%	\$ 12,296,780
Capital Outlay	\$ 3,631,242	\$ 325,415	-91.0%		\$ 1,135,415	248.9%	\$ 75,415
Other Outgo	\$ 539,876	\$ 498,885	-7.6%		\$ 498,885	0.0%	\$ 498,885
Support Costs	\$ (247,547)	\$ (247,547)	0.0%		\$ (247,547)	0.0%	\$ (247,547)
Other Adjustments							
Total Expenditures:	\$ 122,903,552	\$ 114,393,439	-6.9%		\$ 112,836,752	-1.4%	\$ 112,284,924
Other Financing Sources/Uses:							
Interfund Transfers In/(Out)	\$ (500,000)	\$ (500,000)	0.0%		\$ (500,000)	0.0%	\$ (500,000)
Other Sources/Uses	\$ -	\$ -			\$ -	0.0%	\$ -
Contribution	\$ -	\$ -			\$ -	0.0%	\$ -
Total Expenditures & Other Sources/Uses	\$ 123,403,552	\$ 114,893,439	-6.9%		\$ 113,336,752	-1.4%	\$ 112,784,924
Net Inc. (Dec.) in Fund Balance	\$ (4,401,897)	\$ (6,774,765)	53.9%		\$ (6,154,001)	-9.2%	\$ (4,931,517)
Ending balance	\$ 38,466,237	\$ 31,691,472	-17.6%		\$ 25,537,471	-19.4%	\$ 20,605,954
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	\$ 16,944,398	\$ 15,065,434			\$ 12,926,834		\$ 13,129,640
Board Commitments	\$ 15,756,448	\$ 10,836,881			\$ -		\$ -
Assignments (Unrest. Lottery & Site Carryover)	\$ 1,949,051	\$ 2,228,205			\$ 2,009,775		\$ 2,009,775
3% Economic Uncertainties Reserve	\$ 3,708,341	\$ 3,452,952			\$ 3,406,236		\$ 3,389,676
Unassigned/Unappropriated Amount	\$ -	\$ -			\$ 7,086,625.92		\$ 1,968,863

Ocean View Elementary
Orange County

Budget, July 1
General Fund
Multiyear Projections
Unrestricted

30 66613 0000000
Form MYP
F8BHKCRUWD(2024-25)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 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	81,273,775.00	0.04%	81,308,057.00	0.61%	81,804,748.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,213,611.00	0.00%	2,213,611.00	0.00%	2,213,611.00
4. Other Local Revenues	8600-8799	2,322,873.00	-41.33%	1,362,873.00	0.00%	1,362,873.00
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	(17,416,730.00)	-1.06%	(17,232,280.38)	0.16%	(17,259,656.38)
6. Total (Sum lines A1 thru A5c)		68,393,529.00	-1.08%	67,652,260.62	0.69%	68,121,575.62
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				34,059,192.00		33,779,197.36
b. Step & Column Adjustment				689,674.00		689,250.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(969,668.64)		439,484.64
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	34,059,192.00	-0.82%	33,779,197.36	3.34%	34,907,932.00
2. Classified Salaries						
a. Base Salaries				12,365,145.00		12,169,279.00
b. Step & Column Adjustment				154,134.00		152,458.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(350,000.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,365,145.00	-1.58%	12,169,279.00	1.25%	12,321,737.00
3. Employee Benefits	3000-3999	17,902,990.00	-0.64%	17,787,734.14	0.88%	17,945,090.50
4. Books and Supplies	4000-4999	1,608,017.00	-9.44%	1,456,258.00	3.41%	1,505,946.00
5. Services and Other Operating Expenditures	5000-5999	7,741,117.00	-8.59%	7,076,117.00	1.41%	7,176,117.00
6. Capital Outlay	6000-6999	322,915.00	-77.42%	72,915.00	0.00%	72,915.00
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	(830,045.00)	-4.36%	(793,839.00)	0.00%	(793,839.00)
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)		73,289,331.00	-2.21%	71,667,661.50	2.22%	73,255,898.50

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(4,895,802.00)		(4,015,400.88)		(5,134,322.88)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		21,521,839.72		16,626,037.72		12,610,636.84
2. Ending Fund Balance (Sum lines C and D1)		16,626,037.72		12,610,636.84		7,476,313.96
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	10,836,880.62		0.00		0.00
d. Assigned	9780	2,228,205.00		2,009,775.00		2,009,775.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,452,952.10		3,406,235.92		3,389,675.57
2. Unassigned/Unappropriated	9790	0.00		7,086,625.92		1,968,863.39
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		16,626,037.72		12,610,636.84		7,476,313.96
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,452,952.10		3,406,235.92		3,389,675.57
c. Unassigned/Unappropriated	9790	0.00		7,086,625.92		1,968,863.39
(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)		3,452,952.10		10,492,861.84		5,358,538.96
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.						
In cell B1d for 2025-26, the District accounts for savings from a middle school closure, savings from attrition of 5 Full Time Equivalent (FTE), and the movement of funding from unrestricted sources to restricted Arts, Music, and Instructional Materials (AMIM) sources. In the subsequent year, savings from attrition of 5 FTE and the one-time funding with AMIM is removed causing an increase to unrestricted sources for B1d. In cell B2d for 2025-26, the District accounts for savings from the closure of a middle school.						

Ocean View Elementary
Orange County

Budget, July 1
General Fund
Multiyear Projections
Restricted

30 66613 0000000
Form MYP
F8BHKCRUWD(2024-25)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 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	3,777,905.01	-4.53%	3,606,919.00	0.00%	3,606,919.00
3. Other State Revenues	8300-8599	12,518,403.00	0.00%	12,518,403.00	0.00%	12,518,403.00
4. Other Local Revenues	8600-8799	6,012,106.38	2.67%	6,172,888.00	2.82%	6,346,853.00
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	17,416,730.00	-1.06%	17,232,280.38	0.16%	17,259,656.38
6. Total (Sum lines A1 thru A5c)		39,725,144.39	-0.49%	39,530,490.38	0.51%	39,731,831.38
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,919,047.01		12,170,795.64
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				251,748.63		(1,044,937.64)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,919,047.01	2.11%	12,170,795.64	-8.59%	11,125,858.00
2. Classified Salaries						
a. Base Salaries				8,186,058.50		8,158,466.50
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(27,592.00)		(421.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,186,058.50	-0.34%	8,158,466.50	-0.01%	8,158,045.50
3. Employee Benefits	3000-3999	12,401,962.00	0.32%	12,441,062.36	-1.59%	12,243,081.00
4. Books and Supplies	4000-4999	1,550,720.33	-4.64%	1,478,777.88	-1.70%	1,453,700.88
5. Services and Other Operating Expenditures	5000-5999	6,082,437.00	-18.91%	4,932,311.00	3.82%	5,120,663.00
6. Capital Outlay	6000-6999	2,500.00	42,400.00%	1,062,500.00	-99.76%	2,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	378,885.00	0.00%	378,885.00	0.00%	378,885.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	582,498.00	-6.22%	546,292.00	0.00%	546,292.00
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)		41,604,107.84	0.16%	41,669,090.38	-5.14%	39,529,025.38
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,878,963.45)		(2,138,600.00)		202,806.00

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		16,944,397.68		15,065,434.23		12,926,834.23
2. Ending Fund Balance (Sum lines C and D1)		15,065,434.23		12,926,834.23		13,129,640.23
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	15,065,434.23		12,926,834.23		13,129,640.23
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)		15,065,434.23		12,926,834.23		13,129,640.23
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.						
In cell B1d for 2025-26, one-time funding expenditures are removed such as Learning Recovery Emergency Block Grant (LREBG), Educator Effectiveness, and COVID funds. Prop 28, Arts and Music in Schools (AMS), expenditures have been added along with Arts, Music, and Instructional Materials (AMIM) expenditures. In the subsequent year, the AMIM funding is removed from the restricted expenditures and moved back to unrestricted. For B2d, one-time funding expenditures are removed from the budgets such as Educator Effectiveness, and LREBG.						

Ocean View Elementary
Orange County

Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

30 66613 0000000
Form MYP
F8BHKCRUWD(2024-25)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 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	81,273,775.00	0.04%	81,308,057.00	0.61%	81,804,748.00
2. Federal Revenues	8100-8299	3,777,905.01	-4.53%	3,606,919.00	0.00%	3,606,919.00
3. Other State Revenues	8300-8599	14,732,014.00	0.00%	14,732,014.00	0.00%	14,732,014.00
4. Other Local Revenues	8600-8799	8,334,979.38	-9.59%	7,535,761.00	2.31%	7,709,726.00
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)		108,118,673.39	-0.87%	107,182,751.00	0.63%	107,853,407.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				45,978,239.01		45,949,993.00
b. Step & Column Adjustment				689,674.00		689,250.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(717,920.01)		(605,453.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	45,978,239.01	-0.06%	45,949,993.00	0.18%	46,033,790.00
2. Classified Salaries						
a. Base Salaries				20,551,203.50		20,327,745.50
b. Step & Column Adjustment				154,134.00		152,458.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(377,592.00)		(421.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,551,203.50	-1.09%	20,327,745.50	0.75%	20,479,782.50
3. Employee Benefits	3000-3999	30,304,952.00	-0.25%	30,228,796.50	-0.13%	30,188,171.50
4. Books and Supplies	4000-4999	3,158,737.33	-7.08%	2,935,035.88	0.84%	2,959,646.88
5. Services and Other Operating Expenditures	5000-5999	13,823,554.00	-13.13%	12,008,428.00	2.40%	12,296,780.00
6. Capital Outlay	6000-6999	325,415.00	248.91%	1,135,415.00	-93.36%	75,415.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	498,885.00	0.00%	498,885.00	0.00%	498,885.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(247,547.00)	0.00%	(247,547.00)	0.00%	(247,547.00)
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)		114,893,438.84	-1.35%	113,336,751.88	-0.49%	112,784,923.88
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(6,774,765.45)		(6,154,000.88)		(4,931,516.88)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		38,466,237.40		31,691,471.95		25,537,471.07
2. Ending Fund Balance (Sum lines C and D1)		31,691,471.95		25,537,471.07		20,605,954.19
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	108,000.00		108,000.00		108,000.00
b. Restricted	9740	15,065,434.23		12,926,834.23		13,129,640.23
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	10,836,880.62		0.00		0.00
d. Assigned	9780	2,228,205.00		2,009,775.00		2,009,775.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,452,952.10		3,406,235.92		3,389,675.57
2. Unassigned/Unappropriated	9790	0.00		7,086,625.92		1,968,863.39
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		31,691,471.95		25,537,471.07		20,605,954.19
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,452,952.10		3,406,235.92		3,389,675.57
c. Unassigned/Unappropriated	9790	0.00		7,086,625.92		1,968,863.39
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)		3,452,952.10		10,492,861.84		5,358,538.96
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.01%		9.26%		4.75%
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
F8BHKCRUWD(2024-25)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 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)						
		6,130.25		5,942.27		5,754.30
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		114,893,438.84		113,336,751.88		112,784,923.88
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)						
		114,893,438.84		113,336,751.88		112,784,923.88
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)						
		3,446,803.17		3,400,102.56		3,383,547.72
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)						
		3,446,803.17		3,400,102.56		3,383,547.72
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

GENERAL FUND

			2023-24 Estimated Actuals			2024-25 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	85,467,879.00	0.00	85,467,879.00	81,273,775.00	0.00	81,273,775.00	-4.9%
2) Federal Revenue		8100-8299	0.00	8,339,802.00	8,339,802.00	0.00	3,777,905.01	3,777,905.01	-54.7%
3) Other State Revenue		8300-8599	2,229,617.52	12,624,725.00	14,854,342.52	2,213,611.00	12,518,403.00	14,732,014.00	-0.8%
4) Other Local Revenue		8600-8799	3,889,344.00	6,450,286.89	10,339,630.89	2,322,873.00	6,012,106.38	8,334,979.38	-19.4%
5) TOTAL, REVENUES			91,586,840.52	27,414,813.89	119,001,654.41	85,810,259.00	22,308,414.39	108,118,673.39	-9.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	34,736,233.00	13,271,123.73	48,007,356.73	34,059,192.00	11,919,047.01	45,978,239.01	-4.2%
2) Classified Salaries		2000-2999	12,029,472.00	7,834,686.51	19,864,158.51	12,365,145.00	8,186,058.50	20,551,203.50	3.5%
3) Employee Benefits		3000-3999	18,112,404.00	12,723,547.00	30,835,951.00	17,902,990.00	12,401,962.00	30,304,952.00	-1.7%
4) Books and Supplies		4000-4999	1,824,340.00	2,638,943.51	4,463,283.51	1,608,017.00	1,550,720.33	3,158,737.33	-29.2%
5) Services and Other Operating Expenditures		5000-5999	8,078,843.00	7,730,387.80	15,809,230.80	7,741,117.00	6,082,437.00	13,823,554.00	-12.6%
6) Capital Outlay		6000-6999	875,410.00	2,755,832.00	3,631,242.00	322,915.00	2,500.00	325,415.00	-91.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	120,000.00	419,876.00	539,876.00	120,000.00	378,885.00	498,885.00	-7.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(804,386.00)	556,839.00	(247,547.00)	(830,045.00)	582,498.00	(247,547.00)	0.0%
9) TOTAL, EXPENDITURES			74,972,316.00	47,931,235.55	122,903,551.55	73,289,331.00	41,104,107.84	114,393,438.84	-6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			16,614,524.52	(20,516,421.66)	(3,901,897.14)	12,520,928.00	(18,795,693.45)	(6,274,765.45)	60.8%
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	500,000.00	500,000.00	0.00	500,000.00	500,000.00	0.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(17,365,703.80)	17,365,703.80	0.00	(17,416,730.00)	17,416,730.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(17,365,703.80)	16,865,703.80	(500,000.00)	(17,416,730.00)	16,916,730.00	(500,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(751,179.28)	(3,650,717.86)	(4,401,897.14)	(4,895,802.00)	(1,878,963.45)	(6,774,765.45)	53.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		22,273,019.00	20,595,115.54	42,868,134.54	21,521,839.72	16,944,397.68	38,466,237.40	-10.3%
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)			22,273,019.00	20,595,115.54	42,868,134.54	21,521,839.72	16,944,397.68	38,466,237.40	-10.3%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,273,019.00	20,595,115.54	42,868,134.54	21,521,839.72	16,944,397.68	38,466,237.40	-10.3%
2) Ending Balance, June 30 (E + F1e)			21,521,839.72	16,944,397.68	38,466,237.40	16,626,037.72	15,065,434.23	31,691,471.95	-17.6%
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	16,944,397.68	16,944,397.68	0.00	15,065,434.23	15,065,434.23	-11.1%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments	9760		15,756,448.14	0.00	15,756,448.14	10,836,880.62	0.00	10,836,880.62	-31.2%
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	0.00		0.00			0.00	
Heating, Ventilation, and Air Conditioning	0000	9760	1,000,000.00		1,000,000.00			0.00	
Asphalt Replacement	0000	9760	1,000,000.00		1,000,000.00			0.00	
Additional Reserve for Economic Uncertainty	0000	9760	11,756,448.14		11,756,448.14			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	6,836,880.62		6,836,880.62	
d) Assigned									

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 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	1,949,051.00	0.00	1,949,051.00	2,228,205.00	0.00	2,228,205.00	14.3%
Unrestricted Lottery (1100)	1100	9780	1,949,051.00		1,949,051.00			0.00	
Site Donation Carryover	0000	9780			0.00	300,000.00		300,000.00	
Unrestricted Lottery (1100)	1100	9780			0.00	1,928,205.00		1,928,205.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,708,340.58	0.00	3,708,340.58	3,452,952.10	0.00	3,452,952.10	-6.9%
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	28,171,932.00	0.00	28,171,932.00	24,555,279.00	0.00	24,555,279.00	-12.8%
Education Protection Account State Aid - Current Year		8012	1,371,534.00	0.00	1,371,534.00	1,295,560.00	0.00	1,295,560.00	-5.5%
State Aid - Prior Years		8019	434,570.00	0.00	434,570.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	187,419.00	0.00	187,419.00	187,419.00	0.00	187,419.00	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	46,529,973.00	0.00	46,529,973.00	46,529,973.00	0.00	46,529,973.00	0.0%
Unsecured Roll Taxes		8042	1,498,177.00	0.00	1,498,177.00	1,498,177.00	0.00	1,498,177.00	0.0%
Prior Years' Taxes		8043	790,931.00	0.00	790,931.00	790,931.00	0.00	790,931.00	0.0%
Supplemental Taxes		8044	1,168,169.00	0.00	1,168,169.00	1,168,169.00	0.00	1,168,169.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,885,526.00	0.00	2,885,526.00	2,885,526.00	0.00	2,885,526.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,597,767.00	0.00	3,597,767.00	3,597,767.00	0.00	3,597,767.00	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			86,635,998.00	0.00	86,635,998.00	82,508,801.00	0.00	82,508,801.00	-4.8%
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	2023-24 Estimated Actuals			2024-25 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	(1,168,119.00)	0.00	(1,168,119.00)	(1,235,026.00)	0.00	(1,235,026.00)	5.7%
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			85,467,879.00	0.00	85,467,879.00	81,273,775.00	0.00	81,273,775.00	-4.9%
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	1,663,450.00	1,663,450.00	0.00	1,679,873.00	1,679,873.00	1.0%
Special Education Discretionary Grants		8182	0.00	149,506.00	149,506.00	0.00	153,042.00	153,042.00	2.4%
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		1,676,281.13	1,676,281.13		1,266,056.00	1,266,056.00	-24.5%
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		208,534.00	208,534.00		208,534.00	208,534.00	0.0%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		182,926.00	182,926.00		182,156.00	182,156.00	-0.4%
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		126,279.00	126,279.00		117,258.00	117,258.00	-7.1%
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	4,332,825.87	4,332,825.87	0.00	170,986.01	170,986.01	-96.1%
TOTAL, FEDERAL REVENUE			0.00	8,339,802.00	8,339,802.00	0.00	3,777,905.01	3,777,905.01	-54.7%
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		290,772.00	290,772.00		0.00	0.00	-100.0%
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	240,302.00	0.00	240,302.00	235,000.00	0.00	235,000.00	-2.2%
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		152,613.00	152,613.00		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	846,840.52	11,725,751.00	12,572,591.52	836,136.00	11,910,201.00	12,746,337.00	1.4%
TOTAL, OTHER STATE REVENUE			2,229,617.52	12,624,725.00	14,854,342.52	2,213,611.00	12,518,403.00	14,732,014.00	-0.8%
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	2023-24 Estimated Actuals			2024-25 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	1,850,000.00	6,049.00	1,856,049.00	1,600,000.00	6,049.00	1,606,049.00	-13.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	4,101.00	0.00	4,101.00	4,101.00	0.00	4,101.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	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	2,022,243.00	602,495.89	2,624,738.89	705,772.00	529,718.38	1,235,490.38	-52.9%
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		5,841,742.00	5,841,742.00		5,476,339.00	5,476,339.00	-6.3%
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			3,889,344.00	6,450,286.89	10,339,630.89	2,322,873.00	6,012,106.38	8,334,979.38	-19.4%
TOTAL, REVENUES			91,586,840.52	27,414,813.89	119,001,654.41	85,810,259.00	22,308,414.39	108,118,673.39	-9.1%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries	1100		29,814,377.00	10,587,216.73	40,401,593.73	29,145,990.00	9,167,437.01	38,313,427.01	-5.2%
Certificated Pupil Support Salaries	1200		924,999.00	1,349,590.00	2,274,589.00	656,397.00	1,400,840.00	2,057,237.00	-9.6%
Certificated Supervisors' and Administrators' Salaries	1300		3,898,589.00	772,819.00	4,671,408.00	4,038,872.00	759,926.00	4,798,798.00	2.7%
Other Certificated Salaries	1900		98,268.00	561,498.00	659,766.00	217,933.00	590,844.00	808,777.00	22.6%
TOTAL, CERTIFICATED SALARIES			34,736,233.00	13,271,123.73	48,007,356.73	34,059,192.00	11,919,047.01	45,978,239.01	-4.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries	2100		1,297,485.00	5,037,348.00	6,334,833.00	1,265,722.00	5,312,134.00	6,577,856.00	3.8%
Classified Support Salaries	2200		4,323,480.00	1,661,075.51	5,984,555.51	4,157,393.00	1,660,391.50	5,817,784.50	-2.8%
Classified Supervisors' and Administrators' Salaries	2300		1,119,586.00	420,884.00	1,540,470.00	1,401,699.00	506,814.00	1,908,513.00	23.9%
Clerical, Technical and Office Salaries	2400		4,496,684.00	423,579.00	4,920,263.00	4,736,204.00	405,930.00	5,142,134.00	4.5%
Other Classified Salaries	2900		792,237.00	291,800.00	1,084,037.00	804,127.00	300,789.00	1,104,916.00	1.9%
TOTAL, CLASSIFIED SALARIES			12,029,472.00	7,834,686.51	19,864,158.51	12,365,145.00	8,186,058.50	20,551,203.50	3.5%
EMPLOYEE BENEFITS									
STRS	3101-3102		6,514,876.00	7,673,019.00	14,187,895.00	6,444,274.00	7,400,542.00	13,844,816.00	-2.4%
PERS	3201-3202		2,825,841.00	1,842,568.00	4,668,409.00	2,899,622.00	1,937,611.00	4,837,233.00	3.6%
OASDI/Medicare/Alternative	3301-3302		1,403,213.00	741,528.00	2,144,741.00	1,394,535.00	748,083.00	2,142,618.00	-0.1%
Health and Welfare Benefits	3401-3402		5,711,246.00	2,142,485.00	7,853,731.00	5,625,548.00	2,025,545.00	7,651,093.00	-2.6%
Unemployment Insurance	3501-3502		23,297.00	10,827.00	34,124.00	23,211.00	10,049.00	33,260.00	-2.5%
Workers' Compensation	3601-3602		708,497.00	313,120.00	1,021,617.00	665,189.00	280,132.00	945,321.00	-7.5%
OPEB, Allocated	3701-3702		275,000.00	0.00	275,000.00	200,177.00	0.00	200,177.00	-27.2%
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	650,434.00	0.00	650,434.00	0.0%
TOTAL, EMPLOYEE BENEFITS			18,112,404.00	12,723,547.00	30,835,951.00	17,902,990.00	12,401,962.00	30,304,952.00	-1.7%

			2023-24 Estimated Actuals			2024-25 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	11,530.00	20,500.00	32,030.00	20,000.00	20,000.00	40,000.00	24.9%
Materials and Supplies		4300	1,609,466.00	2,028,945.51	3,638,411.51	1,401,765.00	1,213,210.88	2,614,975.88	-28.1%
Noncapitalized Equipment		4400	203,344.00	589,498.00	792,842.00	186,252.00	317,509.45	503,761.45	-36.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,824,340.00	2,638,943.51	4,463,283.51	1,608,017.00	1,550,720.33	3,158,737.33	-29.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	126,363.00	126,363.00	0.00	126,363.00	126,363.00	0.0%
Travel and Conferences		5200	110,383.00	121,047.00	231,430.00	124,588.00	94,140.00	218,728.00	-5.5%
Dues and Memberships		5300	33,325.00	2,152.00	35,477.00	30,325.00	2,152.00	32,477.00	-8.5%
Insurance	5400 - 5450		969,255.00	0.00	969,255.00	967,810.00	0.00	967,810.00	-0.1%
Operations and Housekeeping Services		5500	2,526,150.00	0.00	2,526,150.00	2,412,850.00	0.00	2,412,850.00	-4.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	452,331.00	503,904.00	956,235.00	443,898.00	420,373.00	864,271.00	-9.6%
Transfers of Direct Costs		5710	(46,492.00)	46,492.00	0.00	(77,825.00)	77,825.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(7,856.00)	0.00	(7,856.00)	(8,331.00)	0.00	(8,331.00)	6.0%
Professional/Consulting Services and Operating Expenditures		5800	3,659,165.00	6,914,491.80	10,573,656.80	3,451,387.00	5,348,994.00	8,800,381.00	-16.8%
Communications		5900	382,582.00	15,938.00	398,520.00	396,415.00	12,590.00	409,005.00	2.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,078,843.00	7,730,387.80	15,809,230.80	7,741,117.00	6,082,437.00	13,823,554.00	-12.6%
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	15,000.00	2,440,611.00	2,455,611.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	860,410.00	315,221.00	1,175,631.00	322,915.00	2,500.00	325,415.00	-72.3%
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			875,410.00	2,755,832.00	3,631,242.00	322,915.00	2,500.00	325,415.00	-91.0%
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	394,158.00	394,158.00	0.00	378,885.00	378,885.00	-3.9%
Payments to County Offices		7142	120,000.00	25,718.00	145,718.00	120,000.00	0.00	120,000.00	-17.6%
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	419,876.00	539,876.00	120,000.00	378,885.00	498,885.00	-7.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(556,839.00)	556,839.00	0.00	(582,498.00)	582,498.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(247,547.00)	0.00	(247,547.00)	(247,547.00)	0.00	(247,547.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(804,386.00)	556,839.00	(247,547.00)	(830,045.00)	582,498.00	(247,547.00)	0.0%
TOTAL, EXPENDITURES			74,972,316.00	47,931,235.55	122,903,551.55	73,289,331.00	41,104,107.84	114,393,438.84	-6.9%
INTERFUND TRANSFERS									

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 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)	
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	500,000.00	500,000.00	0.00	500,000.00	500,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	0.0%
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	(17,365,703.80)	17,365,703.80	0.00	(17,416,730.00)	17,416,730.00	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			(17,365,703.80)	17,365,703.80	0.00	(17,416,730.00)	17,416,730.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(17,365,703.80)	16,865,703.80	(500,000.00)	(17,416,730.00)	16,916,730.00	(500,000.00)	0.0%

			2023-24 Estimated Actuals			2024-25 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	85,467,879.00	0.00	85,467,879.00	81,273,775.00	0.00	81,273,775.00	-4.9%
2) Federal Revenue		8100-8299	0.00	8,339,802.00	8,339,802.00	0.00	3,777,905.01	3,777,905.01	-54.7%
3) Other State Revenue		8300-8599	2,229,617.52	12,624,725.00	14,854,342.52	2,213,611.00	12,518,403.00	14,732,014.00	-0.8%
4) Other Local Revenue		8600-8799	3,889,344.00	6,450,286.89	10,339,630.89	2,322,873.00	6,012,106.38	8,334,979.38	-19.4%
5) TOTAL, REVENUES			91,586,840.52	27,414,813.89	119,001,654.41	85,810,259.00	22,308,414.39	108,118,673.39	-9.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	44,540,373.00	28,950,165.91	73,490,538.91	42,500,416.00	26,123,349.89	68,623,765.89	-6.6%
2) Instruction - Related Services	2000-2999		8,432,923.00	2,907,322.13	11,340,245.13	8,731,026.00	2,919,836.50	11,650,862.50	2.7%
3) Pupil Services	3000-3999		5,981,347.00	2,847,607.51	8,828,954.51	4,698,916.00	2,697,514.45	7,396,430.45	-16.2%
4) Ancillary Services	4000-4999		90,622.00	5,606,302.00	5,696,924.00	90,722.00	4,159,314.00	4,250,036.00	-25.4%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		8,090,493.00	638,350.00	8,728,843.00	9,722,071.00	664,009.00	10,386,080.00	19.0%
8) Plant Services	8000-8999		7,716,558.00	6,561,612.00	14,278,170.00	7,426,180.00	4,161,199.00	11,587,379.00	-18.8%
9) Other Outgo	9000-9999		120,000.00	419,876.00	539,876.00	120,000.00	378,885.00	498,885.00	-7.6%
10) TOTAL, EXPENDITURES			74,972,316.00	47,931,235.55	122,903,551.55	73,289,331.00	41,104,107.84	114,393,438.84	-6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			16,614,524.52	(20,516,421.66)	(3,901,897.14)	12,520,928.00	(18,795,693.45)	(6,274,765.45)	60.8%
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	500,000.00	500,000.00	0.00	500,000.00	500,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(17,365,703.80)	17,365,703.80	0.00	(17,416,730.00)	17,416,730.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(17,365,703.80)	16,865,703.80	(500,000.00)	(17,416,730.00)	16,916,730.00	(500,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(751,179.28)	(3,650,717.86)	(4,401,897.14)	(4,895,802.00)	(1,878,963.45)	(6,774,765.45)	53.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	22,273,019.00	20,595,115.54	42,868,134.54	21,521,839.72	16,944,397.68	38,466,237.40	-10.3%
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)			22,273,019.00	20,595,115.54	42,868,134.54	21,521,839.72	16,944,397.68	38,466,237.40	-10.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,273,019.00	20,595,115.54	42,868,134.54	21,521,839.72	16,944,397.68	38,466,237.40	-10.3%
2) Ending Balance, June 30 (E + F1e)			21,521,839.72	16,944,397.68	38,466,237.40	16,626,037.72	15,065,434.23	31,691,471.95	-17.6%
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	16,944,397.68	16,944,397.68	0.00	15,065,434.23	15,065,434.23	-11.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	15,756,448.14	0.00	15,756,448.14	10,836,880.62	0.00	10,836,880.62	-31.2%
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	0.00		0.00			0.00	
Heating, Ventilation, and Air Conditioning	0000	9760	1,000,000.00		1,000,000.00			0.00	
Asphalt Replacement	0000	9760	1,000,000.00		1,000,000.00			0.00	
Additional Reserve for Economic Uncertainty	0000	9760	11,756,448.14		11,756,448.14			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	6,836,880.62		6,836,880.62	
d) Assigned									

			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
Description	Function Codes	Object Codes	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	1,949,051.00	0.00	1,949,051.00	2,228,205.00	0.00	2,228,205.00	14.3%
Unrestricted Lottery (1100)	1100	9780	1,949,051.00		1,949,051.00			0.00	
Site Donation Carryover	0000	9780			0.00	300,000.00		300,000.00	
Unrestricted Lottery (1100)	1100	9780			0.00	1,928,205.00		1,928,205.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,708,340.58	0.00	3,708,340.58	3,452,952.10	0.00	3,452,952.10	-6.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	2,460,581.00	2,587,527.00
6211	Literacy Coaches and Reading Specialists Grant Program	461,043.00	327,942.00
6266	Educator Effectiveness , FY 2021-22	917,889.00	458,944.00
6300	Lottery : Instructional Materials	2,740,037.00	2,970,626.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	2,646,001.00	2,109,001.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	652,781.00	1,305,762.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	33,259.45	0.00
7311	Classified School Employee Professional Development Block Grant	46,702.00	46,702.00
7435	Learning Recovery Emergency Block Grant	6,887,180.00	5,160,006.00
7510	Low-Performing Students Block Grant	26,375.23	26,375.23
9010	Other Restricted Local	72,549.00	72,549.00
Total, Restricted Balance		16,944,397.68	15,065,434.23

OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

CHILD DEVELOPMENT FUND

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	1,369,359.00	1,296,262.00	-5.3%
4) Other Local Revenue		8600-8799	1,652,787.00	1,535,680.00	-7.1%
5) TOTAL, REVENUES			3,022,146.00	2,831,942.00	-6.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	74,144.00	75,144.00	1.3%
2) Classified Salaries		2000-2999	1,328,657.00	1,254,019.00	-5.6%
3) Employee Benefits		3000-3999	585,197.00	483,357.00	-17.4%
4) Books and Supplies		4000-4999	254,318.00	451,358.00	77.5%
5) Services and Other Operating Expenditures		5000-5999	101,009.00	97,429.00	-3.5%
6) Capital Outlay		6000-6999	65,000.00	20,663.00	-68.2%
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	142,459.00	142,459.00	0.0%
9) TOTAL, EXPENDITURES			2,550,784.00	2,524,429.00	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			471,362.00	307,513.00	-34.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			471,362.00	307,513.00	-34.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,623,000.00	2,094,362.00	29.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,623,000.00	2,094,362.00	29.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,623,000.00	2,094,362.00	29.0%
2) Ending Balance, June 30 (E + F1e)			2,094,362.00	2,401,875.00	14.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	887,464.00	877,242.00	-1.2%
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	1,206,898.00	1,524,633.00	26.3%
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		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
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	827,481.00	914,516.00	10.5%
All Other State Revenue	All Other	8590	541,878.00	381,746.00	-29.6%
TOTAL, OTHER STATE REVENUE			1,369,359.00	1,296,262.00	-5.3%
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	130,000.00	110,000.00	-15.4%
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	1,495,677.00	1,420,160.00	-5.0%
Other Local Revenue					
All Other Local Revenue		8699	27,110.00	5,520.00	-79.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,652,787.00	1,535,680.00	-7.1%
TOTAL, REVENUES			3,022,146.00	2,831,942.00	-6.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,000.00	25,000.00	1,150.0%
Certificated Pupil Support Salaries		1200	1,000.00	1,000.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	71,144.00	49,144.00	-30.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			74,144.00	75,144.00	1.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	757,350.00	715,503.00	-5.5%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	60,603.00	57,273.00	-5.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	175,216.00	179,354.00	2.4%
Other Classified Salaries		2900	335,488.00	301,889.00	-10.0%
TOTAL, CLASSIFIED SALARIES			1,328,657.00	1,254,019.00	-5.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	7,712.00	11,487.00	48.9%
PERS		3201-3202	303,284.00	247,794.00	-18.3%
OASDI/Medicare/Alternative		3301-3302	95,691.00	75,734.00	-20.9%
Health and Welfare Benefits		3401-3402	157,427.00	132,562.00	-15.8%
Unemployment Insurance		3501-3502	664.00	529.00	-20.3%
Workers' Compensation		3601-3602	20,419.00	15,251.00	-25.3%
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			585,197.00	483,357.00	-17.4%
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	165,835.00	360,857.00	117.6%
Noncapitalized Equipment		4400	88,483.00	90,501.00	2.3%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			254,318.00	451,358.00	77.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,932.00	8,876.00	11.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	48,641.00	38,892.00	-20.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,200.00	7,500.00	-26.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,856.00	6,331.00	8.1%
Professional/Consulting Services and Operating Expenditures		5800	24,410.00	31,860.00	30.5%
Communications		5900	3,970.00	3,970.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			101,009.00	97,429.00	-3.5%
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	0.00	0.00	0.0%
Equipment		6400	65,000.00	20,663.00	-68.2%
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			65,000.00	20,663.00	-68.2%
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	142,459.00	142,459.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			142,459.00	142,459.00	0.0%
TOTAL, EXPENDITURES			2,550,784.00	2,524,429.00	-1.0%
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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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 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	2023-24 Estimated Actuals	2024-25 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	1,369,359.00	1,296,262.00	-5.3%
4) Other Local Revenue		8600-8799	1,652,787.00	1,535,680.00	-7.1%
5) TOTAL, REVENUES			3,022,146.00	2,831,942.00	-6.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		581,592.00	698,775.00	20.1%
2) Instruction - Related Services	2000-2999		110,515.00	88,720.00	-19.7%
3) Pupil Services	3000-3999		1,222.00	1,222.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		1,580,034.00	1,467,275.00	-7.1%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		142,459.00	142,459.00	0.0%
8) Plant Services	8000-8999		134,962.00	125,978.00	-6.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,550,784.00	2,524,429.00	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			471,362.00	307,513.00	-34.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			471,362.00	307,513.00	-34.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,623,000.00	2,094,362.00	29.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,623,000.00	2,094,362.00	29.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,623,000.00	2,094,362.00	29.0%
2) Ending Balance, June 30 (E + F1e)			2,094,362.00	2,401,875.00	14.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	887,464.00	877,242.00	-1.2%
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	1,206,898.00	1,524,633.00	26.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	14,070.00	5,070.00
5059	Child Development: ARP California State Preschool Program One-time Stipend	72,600.00	72,600.00
5066	Child Development: ARP California State Preschool Program - Rate Supplements	334,926.00	333,704.00
6130	Child Development: Center-Based Reserve Account	162,317.00	162,317.00
7810	Other Restricted State	303,551.00	303,551.00
Total, Restricted Balance		887,464.00	877,242.00

OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

CAFETERIA FUND

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,764,999.00	2,693,000.00	-2.6%
3) Other State Revenue		8300-8599	1,400,000.00	2,000,000.00	42.9%
4) Other Local Revenue		8600-8799	639,000.00	774,000.00	21.1%
5) TOTAL, REVENUES			4,803,999.00	5,467,000.00	13.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,439,246.50	1,421,444.00	-1.2%
3) Employee Benefits		3000-3999	563,843.00	537,769.00	-4.6%
4) Books and Supplies		4000-4999	2,490,248.63	1,901,225.00	-23.7%
5) Services and Other Operating Expenditures		5000-5999	297,672.00	203,100.00	-31.8%
6) Capital Outlay		6000-6999	69,000.00	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	105,088.00	105,088.00	0.0%
9) TOTAL, EXPENDITURES			4,965,098.13	4,168,626.00	-16.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(161,099.13)	1,298,374.00	-905.9%
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)			(161,099.13)	1,298,374.00	-905.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,990,316.00	2,829,216.87	-5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,990,316.00	2,829,216.87	-5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,990,316.00	2,829,216.87	-5.4%
2) Ending Balance, June 30 (E + F1e)			2,829,216.87	4,127,590.87	45.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	1,000.00	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	2,828,216.87	4,126,590.87	45.9%
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		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
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	2,684,999.00	2,407,000.00	-10.4%
Donated Food Commodities		8221	0.00	286,000.00	New
All Other Federal Revenue		8290	80,000.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			2,764,999.00	2,693,000.00	-2.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,400,000.00	2,000,000.00	42.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,400,000.00	2,000,000.00	42.9%
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	415,000.00	18.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	114,000.00	114,000.00	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	175,000.00	245,000.00	40.0%
TOTAL, OTHER LOCAL REVENUE			639,000.00	774,000.00	21.1%
TOTAL, REVENUES			4,803,999.00	5,467,000.00	13.8%
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	971,459.50	911,004.00	-6.2%
Classified Supervisors' and Administrators' Salaries		2300	336,041.00	365,685.00	8.8%
Clerical, Technical and Office Salaries		2400	131,746.00	144,755.00	9.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,439,246.50	1,421,444.00	-1.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	341,645.00	322,081.00	-5.7%
OASDI/Medicare/Alternative		3301-3302	105,588.00	101,166.00	-4.2%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	94,250.00	94,250.00	0.0%
Unemployment Insurance		3501-3502	807.00	779.00	-3.5%
Workers' Compensation		3601-3602	21,553.00	19,493.00	-9.6%
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			563,843.00	537,769.00	-4.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	388,680.95	220,500.00	-43.3%
Noncapitalized Equipment		4400	30,000.00	20,000.00	-33.3%
Food		4700	2,071,567.68	1,660,725.00	-19.8%
TOTAL, BOOKS AND SUPPLIES			2,490,248.63	1,901,225.00	-23.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,750.00	3,500.00	-48.1%
Dues and Memberships		5300	2,400.00	1,500.00	-37.5%
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	155,000.00	100,000.00	-35.5%
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	128,200.00	93,000.00	-27.5%
Communications		5900	3,322.00	3,100.00	-6.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			297,672.00	203,100.00	-31.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	69,000.00	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			69,000.00	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	105,088.00	105,088.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			105,088.00	105,088.00	0.0%
TOTAL, EXPENDITURES			4,965,098.13	4,168,626.00	-16.0%
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%

Description	Resource Codes	Object Codes	2023-24		2024-25	Percent
			Estimated	Actuals		
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	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,764,999.00	2,693,000.00	-2.6%
3) Other State Revenue		8300-8599	1,400,000.00	2,000,000.00	42.9%
4) Other Local Revenue		8600-8799	639,000.00	774,000.00	21.1%
5) TOTAL, REVENUES			4,803,999.00	5,467,000.00	13.8%
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		4,860,010.13	4,063,538.00	-16.4%
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		105,088.00	105,088.00	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			4,965,098.13	4,168,626.00	-16.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(161,099.13)	1,298,374.00	-905.9%
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)			(161,099.13)	1,298,374.00	-905.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,990,316.00	2,829,216.87	-5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,990,316.00	2,829,216.87	-5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,990,316.00	2,829,216.87	-5.4%
2) Ending Balance, June 30 (E + F1e)			2,829,216.87	4,127,590.87	45.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	1,000.00	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	2,828,216.87	4,126,590.87	45.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	2,438,211.87	3,806,674.87
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	190,006.00	119,917.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	199,999.00	199,999.00
Total, Restricted Balance		2,828,216.87	4,126,590.87

OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

DEFERRED MAINTENANCE FUND

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	17,000.00	17,000.00	0.0%
5) TOTAL, REVENUES			17,000.00	17,000.00	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	65,225.00	66,000.00	1.2%
5) Services and Other Operating Expenditures		5000-5999	270,700.00	241,108.00	-10.9%
6) Capital Outlay		6000-6999	178,520.00	179,400.00	0.5%
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			514,445.00	486,508.00	-5.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(497,445.00)	(469,508.00)	-5.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	500,000.00	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			500,000.00	500,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,555.00	30,492.00	1,093.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1.00	2,556.00	255,500.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1.00	2,556.00	255,500.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1.00	2,556.00	255,500.0%
2) Ending Balance, June 30 (E + F1e)			2,556.00	33,048.00	1,193.0%
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	2,556.00	33,048.00	1,193.0%
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		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
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	17,000.00	17,000.00	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			17,000.00	17,000.00	0.0%
TOTAL, REVENUES			17,000.00	17,000.00	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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Materials and Supplies		4300	48,000.00	48,000.00	0.0%
Noncapitalized Equipment		4400	17,225.00	18,000.00	4.5%
TOTAL, BOOKS AND SUPPLIES			65,225.00	66,000.00	1.2%
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	134,163.00	104,472.00	-22.1%
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	136,537.00	136,636.00	0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			270,700.00	241,108.00	-10.9%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	137,500.00	137,500.00	0.0%
Equipment		6400	41,020.00	41,900.00	2.1%
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			178,520.00	179,400.00	0.5%
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			514,445.00	486,508.00	-5.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	500,000.00	500,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	500,000.00	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%
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)			500,000.00	500,000.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	17,000.00	17,000.00	0.0%
5) TOTAL, REVENUES			17,000.00	17,000.00	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		514,445.00	486,508.00	-5.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			514,445.00	486,508.00	-5.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(497,445.00)	(469,508.00)	-5.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	500,000.00	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			500,000.00	500,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,555.00	30,492.00	1,093.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1.00	2,556.00	255,500.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1.00	2,556.00	255,500.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1.00	2,556.00	255,500.0%
2) Ending Balance, June 30 (E + F1e)			2,556.00	33,048.00	1,193.0%
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	2,556.00	33,048.00	1,193.0%
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
F8BHKCRUWD(2024-25)

Resource	Description	2023-24	2024-25
		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	2023-24 Estimated Actuals	2024-25 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	2,800.00	2,800.00	0.0%
5) TOTAL, REVENUES			2,800.00	2,800.00	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	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)			2,800.00	2,800.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,800.00	2,800.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	72,285.00	75,085.00	3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			72,285.00	75,085.00	3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			72,285.00	75,085.00	3.9%
2) Ending Balance, June 30 (E + F1e)			75,085.00	77,885.00	3.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	75,085.00	77,885.00	3.7%
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		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
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	2,800.00	2,800.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,800.00	2,800.00	0.0%
TOTAL, REVENUES			2,800.00	2,800.00	0.0%
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	2023-24 Estimated Actuals	2024-25 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	2,800.00	2,800.00	0.0%
5) TOTAL, REVENUES			2,800.00	2,800.00	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		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)			2,800.00	2,800.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,800.00	2,800.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	72,285.00	75,085.00	3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			72,285.00	75,085.00	3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			72,285.00	75,085.00	3.9%
2) Ending Balance, June 30 (E + F1e)			75,085.00	77,885.00	3.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	75,085.00	77,885.00	3.7%
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
F8BHKCRUWD(2024-25)

Resource	Description	2023-24	2024-25
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

BUILDING FUND

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	1,100,200.00	250,000.00	-77.3%
5) TOTAL, REVENUES			1,100,200.00	250,000.00	-77.3%
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	1,498,115.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	4,144,676.00	605,508.00	-85.4%
6) Capital Outlay		6000-6999	23,035,854.00	6,709,246.00	-70.9%
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			28,678,645.00	7,314,754.00	-74.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(27,578,445.00)	(7,064,754.00)	-74.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	29,934,070.00	0.00	-100.0%
b) Uses		7630-7699	2,934,070.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			27,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(578,445.00)	(7,064,754.00)	1,121.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,643,199.00	7,064,754.00	-7.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,643,199.00	7,064,754.00	-7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,643,199.00	7,064,754.00	-7.6%
2) Ending Balance, June 30 (E + F1e)			7,064,754.00	0.00	-100.0%
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	7,064,754.00	0.00	-100.0%
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		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned 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	1,100,200.00	250,000.00	-77.3%
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			1,100,200.00	250,000.00	-77.3%
TOTAL, REVENUES			1,100,200.00	250,000.00	-77.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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	950,715.00	0.00	-100.0%
Noncapitalized Equipment		4400	547,400.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,498,115.00	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	37,567.00	39,000.00	3.8%
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	4,101,109.00	566,508.00	-86.2%
Communications		5900	6,000.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,144,676.00	605,508.00	-85.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	22,972,790.00	6,709,246.00	-70.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	63,064.00	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			23,035,854.00	6,709,246.00	-70.9%
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			28,678,645.00	7,314,754.00	-74.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	27,000,000.00	0.00	-100.0%
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%
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	2,934,070.00	0.00	-100.0%
(c) TOTAL, SOURCES			29,934,070.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	2,934,070.00	0.00	-100.0%
(d) TOTAL, USES			2,934,070.00	0.00	-100.0%
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)			27,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	1,100,200.00	250,000.00	-77.3%
5) TOTAL, REVENUES			1,100,200.00	250,000.00	-77.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		28,363,019.00	7,314,754.00	-74.2%
9) Other Outgo	9000-9999	Except 7600-7699	315,626.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			28,678,645.00	7,314,754.00	-74.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(27,578,445.00)	(7,064,754.00)	-74.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	29,934,070.00	0.00	-100.0%
b) Uses		7630-7699	2,934,070.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			27,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(578,445.00)	(7,064,754.00)	1,121.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,643,199.00	7,064,754.00	-7.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,643,199.00	7,064,754.00	-7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,643,199.00	7,064,754.00	-7.6%
2) Ending Balance, June 30 (E + F1e)			7,064,754.00	0.00	-100.0%
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	7,064,754.00	0.00	-100.0%
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
Building Fund
Exhibit: Restricted Balance Detail

30 66613 0000000
Form 21
F8BHKCRUWD(2024-25)

Resource	Description	2023-24	2024-25
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

CAPITAL FACILITIES FUND

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	888,781.00	845,122.00	-4.9%
5) TOTAL, REVENUES			888,781.00	845,122.00	-4.9%
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	5,140.00	4,300.00	-16.3%
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			5,140.00	4,300.00	-16.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			883,641.00	840,822.00	-4.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			883,641.00	840,822.00	-4.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,453,814.00	5,337,455.00	19.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,453,814.00	5,337,455.00	19.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,453,814.00	5,337,455.00	19.8%
2) Ending Balance, June 30 (E + F1e)			5,337,455.00	6,178,277.00	15.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,337,455.00	6,178,277.00	15.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
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		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned 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	579,122.00	579,122.00	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	200,000.00	171,000.00	-14.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	109,659.00	95,000.00	-13.4%
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			888,781.00	845,122.00	-4.9%
TOTAL, REVENUES			888,781.00	845,122.00	-4.9%
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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
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	5,140.00	4,300.00	-16.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,140.00	4,300.00	-16.3%
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			5,140.00	4,300.00	-16.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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%
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	2023-24 Estimated Actuals	2024-25 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	888,781.00	845,122.00	-4.9%
5) TOTAL, REVENUES			888,781.00	845,122.00	-4.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		5,140.00	4,300.00	-16.3%
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			5,140.00	4,300.00	-16.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			883,641.00	840,822.00	-4.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			883,641.00	840,822.00	-4.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,453,814.00	5,337,455.00	19.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,453,814.00	5,337,455.00	19.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,453,814.00	5,337,455.00	19.8%
2) Ending Balance, June 30 (E + F1e)			5,337,455.00	6,178,277.00	15.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,337,455.00	6,178,277.00	15.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Ocean View Elementary
Orange County

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

30 66613 0000000
Form 25
F8BHKCRUWD(2024-25)

		2023-24 Estimated Actuals	2024-25 Budget
Resource	Description		
9010	Other Restricted Local	5,337,455.00	6,178,277.00
Total, Restricted Balance		5,337,455.00	6,178,277.00

OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

COUNTY SCHOOL FACILITIES FUND

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	17,500.00	15,000.00	-14.3%
5) TOTAL, REVENUES			17,500.00	15,000.00	-14.3%
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	220.00	220.00	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			220.00	220.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			17,280.00	14,780.00	-14.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,280.00	14,780.00	-14.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	392,543.00	409,823.00	4.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			392,543.00	409,823.00	4.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			392,543.00	409,823.00	4.4%
2) Ending Balance, June 30 (E + F1e)			409,823.00	424,603.00	3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	409,823.00	424,603.00	3.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned 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	0.00	0.00	0.0%
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			0.00	0.00	0.0%
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	17,500.00	15,000.00	-14.3%
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			17,500.00	15,000.00	-14.3%
TOTAL, REVENUES			17,500.00	15,000.00	-14.3%
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%

Ocean View Elementary
Orange County

Budget, July 1
County School Facilities Fund
Expenditures by Object

30 66613 0000000
Form 35
F8BHKCRUWD(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	220.00	220.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			220.00	220.00	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	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			220.00	220.00	0.0%
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					
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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	17,500.00	15,000.00	-14.3%
5) TOTAL, REVENUES			17,500.00	15,000.00	-14.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		220.00	220.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			220.00	220.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			17,280.00	14,780.00	-14.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,280.00	14,780.00	-14.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	392,543.00	409,823.00	4.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			392,543.00	409,823.00	4.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			392,543.00	409,823.00	4.4%
2) Ending Balance, June 30 (E + F1e)			409,823.00	424,603.00	3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	409,823.00	424,603.00	3.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Ocean View Elementary
Orange County

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

30 66613 0000000
Form 35
F8BHKCRUWD(2024-25)

Resource		Description	2023-24 Estimated Actuals	2024-25 Budget
7710		State School Facilities Projects	409,823.00	424,603.00
Total, Restricted Balance			409,823.00	424,603.00

OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

SPECIAL RESERVE – CAPITAL OUTLAY

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	2,898,010.00	2,874,884.00	-0.8%
5) TOTAL, REVENUES			2,898,010.00	2,874,884.00	-0.8%
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	250,000.00	1,750,000.00	600.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,269,525.00	2,281,038.00	0.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,521,025.00	4,032,538.00	60.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			376,985.00	(1,157,654.00)	-407.1%
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)			376,985.00	(1,157,654.00)	-407.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,060,299.31	2,437,284.31	18.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,060,299.31	2,437,284.31	18.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,060,299.31	2,437,284.31	18.3%
2) Ending Balance, June 30 (E + F1e)			2,437,284.31	1,279,630.31	-47.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	1,883,255.00	725,601.00	-61.5%
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		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned 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	2,768,010.00	2,764,884.00	-0.1%
Interest		8660	130,000.00	110,000.00	-15.4%
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			2,898,010.00	2,874,884.00	-0.8%
TOTAL, REVENUES			2,898,010.00	2,874,884.00	-0.8%
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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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%
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	250,000.00	1,750,000.00	600.0%
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			250,000.00	1,750,000.00	600.0%
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	439,525.00	391,038.00	-11.0%
Other Debt Service - Principal		7439	1,830,000.00	1,890,000.00	3.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,269,525.00	2,281,038.00	0.5%
TOTAL, EXPENDITURES			2,521,025.00	4,032,538.00	60.0%
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					
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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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	2023-24 Estimated Actuals	2024-25 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	2,898,010.00	2,874,884.00	-0.8%
5) TOTAL, REVENUES			2,898,010.00	2,874,884.00	-0.8%
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		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		251,500.00	1,751,500.00	596.4%
9) Other Outgo	9000-9999	Except 7600-7699	2,269,525.00	2,281,038.00	0.5%
10) TOTAL, EXPENDITURES			2,521,025.00	4,032,538.00	60.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			376,985.00	(1,157,654.00)	-407.1%
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)			376,985.00	(1,157,654.00)	-407.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,060,299.31	2,437,284.31	18.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,060,299.31	2,437,284.31	18.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,060,299.31	2,437,284.31	18.3%
2) Ending Balance, June 30 (E + F1e)			2,437,284.31	1,279,630.31	-47.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	1,883,255.00	725,601.00	-61.5%
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
F8BHKCRUWD(2024-25)

Resource		Description	2023-24 Estimated Actuals	2024-25 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	2023-24 Estimated Actuals			2024-25 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)	6,318.22	6,318.22	6,850.21	6,130.25	6,130.25	6,470.34
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)	6,318.22	6,318.22	6,850.21	6,130.25	6,130.25	6,470.34
5. District Funded County Program ADA						
a. County Community Schools	7.15	7.15	7.15	7.15	7.15	7.15
b. Special Education-Special Day Class	.31	.31	.31	.31	.31	.31
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)	7.46	7.46	7.46	7.46	7.46	7.46
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	6,325.68	6,325.68	6,857.67	6,137.71	6,137.71	6,477.80
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:										
A. BEGINNING CASH	JUNE		38,466,237.40	39,618,471.25	39,981,308.22	36,331,902.83	32,926,749.94	30,564,571.70	46,357,933.91	45,834,652.11
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010- 8019		1,694,429.35	1,694,429.35	3,373,862.83	3,049,972.83	3,049,972.83	3,073,862.83	3,049,972.83	1,807,201.23
Property Taxes	8020- 8079		185,710.69	1,055,897.88	164,486.61	732,230.69	2,074,653.62	17,021,710.56	9,895,869.26	1,326,504.90
Miscellaneous Funds	8080- 8099		0.00	(74,101.56)	(148,203.12)	(98,802.08)	(98,802.08)	(98,802.08)	(98,802.08)	(98,802.08)
Federal Revenue	8100- 8299		106,040.03	12,029.21	299,402.61	80,804.86	122,384.06	263,184.25	36,872.12	766,043.28
Other State Revenue	8300- 8599		302,260.60	313,910.19	581,430.49	961,375.92	947,815.84	564,817.76	1,050,775.12	576,122.69
Other Local Revenue	8600- 8799		305,547.85	406,172.00	645,521.90	812,752.37	626,369.01	562,621.34	729,280.06	1,264,357.04
Interfund Transfers In	8900- 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			2,593,988.52	3,408,337.07	4,916,501.32	5,538,334.59	6,722,393.28	21,387,394.66	14,663,967.31	5,641,427.06
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999		461,339.04	505,722.68	4,649,579.90	4,389,244.01	4,618,720.44	7,999.80	9,181,532.87	4,375,721.74
Classified Salaries	2000- 2999		(3,380.42)	833,166.36	1,558,649.25	1,787,187.18	1,767,315.14	1,841,005.42	1,910,668.98	1,752,241.43
Employee Benefits	3000- 3999		836,663.36	325,784.62	1,851,413.67	2,029,111.91	1,593,971.34	2,187,801.49	2,557,384.51	2,579,661.00
Books and Supplies	4000- 4999		47,950.51	158,421.60	279,137.53	262,691.25	187,039.28	297,717.22	209,148.13	245,333.07
Services	5000- 5999		623,954.43	1,088,038.88	888,966.71	1,069,169.19	1,088,509.96	1,022,457.96	1,275,836.36	996,224.57
Capital Outlay	6000- 6999		0.00	18,023.28	5,118.59	25,687.60	10,307.57	18,351.86	79,584.86	8,943.76
Other Outgo	7000- 7499		(43,334.11)	(56,095.77)	(36,831.93)	7,115.00	7,115.00	57,115.00	7,115.00	7,115.00
Interfund Transfers Out	7600- 7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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			1,923,192.81	2,873,061.65	9,196,033.72	9,570,206.14	9,272,978.73	5,432,448.75	15,221,270.71	9,965,240.57
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	395,591.00	(24,314.17)	115,987.97	(37,926.55)	0.00	5,293.09	0.00	0.00	0.00
Accounts Receivable	9200-9299	(6,293,248.22)	4,073,282.92	629,324.82	786,656.02	803,984.46	0.00	0.00	0.00	0.00
Due From Other Funds	9310	(382,782.41)	628,605.46	(5,610.67)	(323,665.13)	(195,370.60)	0.00	(103,959.06)	0.00	0.00
Stores	9320	(112,841.53)	40,663.41	16,031.96	(6,570.30)	(732.07)	(6,058.77)	(4,554.29)	14,308.64	(3,903.11)
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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		(6,393,281.16)	4,718,237.62	755,734.08	418,494.04	607,881.78	(765.68)	(108,513.35)	14,308.64	(3,903.11)
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	(4,866,978.71)	4,271,203.96	595,774.75	(211,632.97)	(18,836.88)	(189,172.89)	53,070.35	(19,712.96)	254,744.12
Due To Other Funds	9610	34,404.48	(34,404.48)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	(332,397.78)	0.00	332,397.78	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		(5,164,972.01)	4,236,799.48	928,172.53	(211,632.97)	(18,836.88)	(189,172.89)	53,070.35	(19,712.96)	254,744.12
Nonoperating										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		(1,228,309.15)	481,438.14	(172,438.45)	630,127.01	626,718.66	188,407.21	(161,583.70)	34,021.60	(258,647.23)
E. NET INCREASE/DECREASE (B - C + D)			1,152,233.85	362,836.97	(3,649,405.39)	(3,405,152.89)	(2,362,178.24)	15,793,362.21	(523,281.80)	(4,582,480.74)
F. ENDING CASH (A + E)			39,618,471.25	39,981,308.22	36,331,902.83	32,926,749.94	30,564,571.70	46,357,933.91	45,834,652.11	41,252,191.36
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	41,252,191.36	34,783,817.98	41,227,711.31	39,796,520.54				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,507,201.23	1,183,311.23	1,183,311.23	1,183,311.23	0.00	0.00	25,850,839.00	25,850,839.00
Property Taxes	8020-8079	1,326,504.90	13,647,082.04	6,101,922.45	3,125,388.40	0.00	0.00	56,657,962.00	56,657,962.00
Miscellaneous Funds	8080-8099	(86,451.82)	(86,451.82)	(86,451.82)	(86,451.82)	(172,903.64)	0.00	(1,235,026.00)	(1,235,026.00)
Federal Revenue	8100-8299	223,174.07	203,581.18	256,143.56	146,814.79	1,261,430.99	0.00	3,777,905.01	3,777,905.01
Other State Revenue	8300-8599	568,126.52	984,875.65	621,549.21	2,084,904.01	5,174,050.00	0.00	14,732,014.00	14,732,014.00
Other Local Revenue	8600-8799	203,170.85	647,630.26	504,550.40	385,916.47	1,241,089.83	0.00	8,334,979.38	8,334,979.38
Interfund Transfers In	8900-8929	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		3,741,725.75	16,580,028.54	8,581,025.03	6,839,883.08	7,503,667.18	0.00	108,118,673.39	108,118,673.39
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,397,749.87	4,436,371.56	4,460,381.72	4,493,875.38	0.00	0.00	45,978,239.01	45,978,239.01
Classified Salaries	2000-2999	1,874,819.03	1,778,274.50	1,754,016.43	3,697,240.20	0.00	0.00	20,551,203.50	20,551,203.50
Employee Benefits	3000-3999	2,583,539.00	2,581,968.16	2,581,968.16	3,421,634.78	5,174,050.00	0.00	30,304,952.00	30,304,952.00
Books and Supplies	4000-4999	169,119.89	278,762.34	180,810.72	374,955.97	467,649.82	0.00	3,158,737.33	3,158,737.33
Services	5000-5999	1,098,219.76	1,061,015.44	1,056,131.56	1,694,191.43	860,837.75	0.00	13,823,554.00	13,823,554.00
Capital Outlay	6000-6999	22,502.43	37,847.94	42,757.97	56,289.14	0.00	0.00	325,415.00	325,415.00
Other Outgo	7000-7499	27,115.00	22,115.00	21,115.00	231,679.81	0.00	0.00	251,338.00	251,338.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	500,000.00	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		10,173,064.98	10,196,354.94	10,097,181.56	14,469,866.71	6,502,537.57	0.00	114,893,438.84	114,893,438.84
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111- 9199	0.00	0.00	0.00	(138,156.67)	0.00	0.00	(79,116.33)	
Accounts Receivable	9200- 9299	(120,403.98)	(26,852.56)	(17,795.12)	(7,503,667.18)	0.00	0.00	(1,375,470.62)	
Due From Other Funds	9310	0.00	0.00	0.00	233,135.08	0.00	0.00	233,135.08	
Stores	9320	4,361.23	(7,708.44)	(19,889.36)	41,293.20	0.00	0.00	67,242.10	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		(116,042.75)	(34,561.00)	(37,684.48)	(7,367,395.56)	0.00	0.00	(1,154,209.77)	
Liabilities and Deferred Inflows									
Accounts Payable	9500- 9599	(79,008.60)	(94,780.73)	(122,650.23)	(6,251,249.33)	0.00	0.00	(1,812,251.40)	
Due To Other Funds	9610	0.00	0.00	0.00	36,667.29	0.00	0.00	2,262.81	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	323,381.04	0.00	0.00	655,778.82	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		(79,008.60)	(94,780.73)	(122,650.23)	(5,891,201.00)	0.00	0.00	(1,154,209.77)	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		(37,034.15)	60,219.73	84,965.75	(1,476,194.56)	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(6,468,373.38)	6,443,893.33	(1,431,190.78)	(9,106,178.19)	1,001,129.61	0.00	(6,774,765.45)	(6,774,765.45)
F. ENDING CASH (A + E)		34,763,817.98	41,227,711.31	39,796,520.54	30,690,342.35				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								31,691,471.95	

OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

CURRENT EXPENSE FORMULA BUDGET

Ocean View Elementary
Orange County

**Budget, July 1
2024-25 Budget
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation**

**30 66613 0000000
Form CEB
F8BHKCRUWD(2024-25)**

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	45,978,239.01	301	0.00	303	45,978,239.01	305	641,741.00		307	45,336,498.01	309
2000 - Classified Salaries	20,551,203.50	311	0.00	313	20,551,203.50	315	1,489,740.00		317	19,061,463.50	319
3000 - Employee Benefits	30,304,952.00	321	200,177.00	323	30,104,775.00	325	989,465.00		327	29,115,310.00	329
4000 - Books, Supplies Equip Replace. (6500)	3,158,737.33	331	33,259.45	333	3,125,477.88	335	446,770.00		337	2,678,707.88	339
5000 - Services. . . & 7300 - Indirect Costs	13,576,007.00	341	0.00	343	13,576,007.00	345	1,871,496.00		347	11,704,511.00	349
TOTAL					113,335,702.39	365	TOTAL			107,896,490.39	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	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	64,206,234.01	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.	64,206,234.01	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.	59.51%	
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)	59.51%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)49%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	107,896,490.39	
5. Deficiency Amount (Part III, Line 3 times Line 4)	528,692.80	

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

Site donations are not included at adopted budget since they are budgeted as funds are received. In 2023-24, the donations exceeded the deficient amount shown above. Donations are used for direct instruction, including field trips. When these funds are added, the District anticipates satisfying the minimum percentage required.

OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

LOCAL CONTROL FUNDING FORMULA

LCFF CALCULATOR

<div>66613</div>	5 digit District code or 7 digit School code (from the CDS code)	LEA:	Ocean View
<div>NO</div>	Is this calculation for a new charter school? (select from drop down list)	Projection Title:	2024-25 Adopted Budget
<div>District</div>	Projection Type	Created by:	Timothy Golden
		Email:	tgolden@ovsd.org
<div>5/30/2024</div>	Projection Date	Phone:	(714) 847-2551

	PY3	PY2	PY1	CY	CY1	CY2
Ocean View (66613)	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27

(1) UNIVERSAL ASSUMPTIONS

Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <small>(prefilled as calculated by the Department of Finance, DOF)</small>	5.07%	13.26%	8.22%	1.07%	2.93%	3.08%
Statutory COLA	1.70%	6.56%	8.22%	1.07%	2.93%	3.08%
Augmentation/(COLA Suspension)	3.37%	6.70%	0.00%	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 (2022-23 forward)	\$ -	\$ 2,813	\$ 3,044	\$ 3,077	\$ 3,167	\$ 3,265
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	73.31789035%	12.74780911%	48.75954508%	48.75954508%	48.75954508%	48.75954508%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	75.37156903%	12.84814107%	48.75954508%	48.75954508%	48.75954508%	48.75954508%
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Ocean View (66613)		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
(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)		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
(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?		YES					
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)	\$ 46,464,610	\$ 50,903,311	\$ 53,060,195	\$ 53,060,195	\$ 53,060,195	\$ 53,060,195
B-5	Redevelopment Agency Local Revenue	\$ 3,522,877	\$ 3,223,559	\$ 3,597,767	\$ 3,597,767	\$ 3,597,767	\$ 3,597,767
	Less In-Lieu Property Tax Transfer	\$ (847,775)	\$ (1,027,864)	\$ (1,168,119)	\$ (1,235,026)	\$ (1,272,063)	\$ (1,301,782)
	Total Local Revenue	\$ 49,139,712	\$ 53,099,006	\$ 55,489,843	\$ 55,422,936	\$ 55,385,899	\$ 55,356,180
(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)	7,721	7,337				
A-1.1 / A-3.1	District Enrollment (first prior year)	7,337	6,942				
A-1 / A-3	District Enrollment	6,942	6,781	6,719	6,519	6,319	6,119
A-2.2 / A-4.2	COE Enrollment (second prior year)	9	8				
A-2.1 / A-4.1	COE Enrollment (first prior year)	8	7				
A-2 / A-4	COE Enrollment	7	4	5	5	5	5
	Total Enrollment	6,949	6,785	6,724	6,524	6,324	6,124
B-1.2 / B-3.2	District Unduplicated Pupil Count (second prior year)	4,328	4,280				
B-1.1 / B-3.1	District Unduplicated Pupil Count (first prior year)	4,280	4,091				
B-1 / B-3	District Unduplicated Pupil Count	4,091	4,000	4,020	3,859	3,747	3,635
B-2.2 / B-4.2	COE Unduplicated Pupil Count (second prior year)	3	2				
B-2.1 / B-4.1	COE Unduplicated Pupil Count (first prior year)	2	1				
B-2 / B-4	COE Unduplicated Pupil Count	1	-	-	-	-	-
	Total Unduplicated Pupil Count	4,092	4,000	4,020	3,859	3,747	3,635
		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	58.89%	58.95%	59.79%	59.15%	59.25%	59.36%
C-1	Unduplicated Pupil Percentage (%)	57.69%	58.70%	59.20%	59.30%	59.40%	59.25%

Ocean View (66613)		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
(f) AVERAGE DAILY ATTENDANCE (ADA)							
ADA used for the Transitional Kindergarten Add-on ONLY :							
G-10	TK (Commencing in 2022-23)	-	206.91	271.44	240.00	240.00	240.00
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-5	Current Year ADA: (P-2, Necessary Small Schools, Annual for Special Day Class Extended Year)						
	Grades TK-3	2,744.40	2,715.47	2,709.96	2,629.29	2,548.63	2,467.96
	Grades 4-6	2,319.48	2,127.32	2,126.53	2,063.23	1,999.93	1,936.63
	Grades 7-8	1,642.36	1,537.20	1,478.45	1,434.44	1,390.43	1,346.43
	Grades 9-12	-	-	-	-	-	-
	TOTAL CURRENT YEAR ADA	6,706.24	6,379.99	6,314.94	6,126.97	5,938.99	5,751.02
D-9, E-1	Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)						
	Grades TK-3	1.04	1.13	0.66	0.66	0.66	0.66
	Grades 4-6	1.34	2.89	2.22	2.22	2.22	2.22
	Grades 7-8	2.07	3.04	0.40	0.40	0.40	0.40
	Grades 9-12	-	-	-	-	-	-
	TOTAL NPS-CDS (Annual)	4.45	7.06	3.28	3.28	3.28	3.28
E-2, E-3	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	6,710.69	6,387.05	6,318.22	6,130.25	5,942.27	5,754.30
	County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)						
	Grades TK-3	2.41	3.29	1.21	1.21	1.21	1.21
	Grades 4-6	2.48	1.20	3.29	3.29	3.29	3.29
	Grades 7-8	3.50	2.15	2.96	2.96	2.96	2.96
	Grades 9-12	-	-	-	-	-	-
	COUNTY TOTAL	8.39	6.64	7.46	7.46	7.46	7.46
	RATIO: District ADA-to-Enrollment	96.67%	94.19%	94.04%	94.04%	94.04%	94.04%
	RATIO: County ADA-to-Enrollment	119.86%	166.00%	149.20%	149.20%	149.20%	149.20%

Ocean View (66613)		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
(g) PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT								
If applicable, enter prior year ADA for students transferring into or out of district schools and <u>district-sponsored</u> charter schools. Report the prior year ADA for these students in the current year field, using the grade span the students were enrolled in during the prior year. requiring the charter shift adjustment was suspended in fiscal years 2020-21 and 2021-22, no prior year ADA should be entered for these years.								
	<u>Prior year</u>	Source: Principal Apportionment Data Collection, P-2 Attendance School District Form	2021-22 ADA shift reported in 2022-23 ADA report	2022-23 ADA shift reported in 2023-24 ADA report	2023-24 ADA shift reported in 2024-25 ADA report	2024-25 ADA shift reported in 2025-26 ADA report	2025-26 ADA shift reported in 2026-27 ADA report	
	Grades TK-3	Prior year Charter School Shift Increase of ADA for students who attended district sponsored charter schools in the prior year and attended district schools in the current year	-	-	-			
	Grades 4-6		-	-	-			
	Grades 7-8		-	-	-			
	Grades 9-12		-	-	-			
			-	-	-	-	-	-
	Grades TK-3	Prior year Charter School Shift Decrease of ADA for students who attended district schools in the prior year and attended district sponsored charter schools in the current year	-	-	-			
	Grades 4-6		-	-	-			
	Grades 7-8		-	-	-			
	Grades 9-12		-	-	-			
		-	-	-	-	-	-	
Net increase/(decrease) to prior year ADA			-	-	-	-	-	

Ocean View (66613)			2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
(4) NECESSARY SMALL SCHOOLS ADA								
For each school that is eligible to be funded as a necessary small school in the year NSS funding is anticipated, enter ADA and FTE for the current and three prior years.								
1 NSS #1								
A-12	Current Year P2 ADA:	Grades TK-3	-	-	-			
A-13		Grades 4-6	-	-	-			
A-14		Grades 7-8	-	-	-			
B-6		Grades 9-12	-	-	-			
		TOTAL	-	-	-	-	-	-
A-11, B-5	Number of FTE (round up to the full FTE)		-	-	-	-	-	-
		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-12	Current Year P2 ADA:	Grades TK-3	-	-	-			
A-13		Grades 4-6	-	-	-			
A-14		Grades 7-8	-	-	-			
B-6		Grades 9-12	-	-	-			
		TOTAL	-	-	-	-	-	-
A-11, B-5	Number of FTE (round up to the full FTE)		-	-	-			
		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-12	Current Year P2 ADA:	Grades TK-3	-	-	-			
A-13		Grades 4-6	-	-	-			
A-14		Grades 7-8	-	-	-			
B-6		Grades 9-12	-	-	-			
		TOTAL	-	-	-	-	-	-
A-11, B-5	Number of FTE (round up to the full FTE)		-	-	-			
		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)			2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
4 NSS #4								
A-12	Current Year P2 ADA:	Grades TK-3	-	-	-			
A-13		Grades 4-6	-	-	-			
A-14		Grades 7-8	-	-	-			
B-6		Grades 9-12	-	-	-			
		TOTAL	-	-	-	-	-	-
A-11, B-5	Number of FTE (round up to the full FTE)		-	-	-			
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-12	Current Year P2 ADA:	Grades TK-3	-	-	-			
A-13		Grades 4-6	-	-	-			
A-14		Grades 7-8	-	-	-			
B-6		Grades 9-12	-	-	-			
		TOTAL	-	-	-	-	-	-
A-11, B-5	Number of FTE (round up to the full FTE)		-	-	-			
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)	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
(5) IN-LIEU OF PROPERTY TAX CALCULATION FOR CHARTER SCHOOLS						
Complete <u>either</u> section (a) or (b)						
(a) ALTERNATIVE CALCULATION TOOL						
Use this section to override the calculated in-lieu of property tax results.						
	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	87.66	87.66	87.66
	Grades 4-6	-	46.45	42.03	42.03	42.03
	Grades 7-8	-	24.66	24.68	24.68	24.68
	Grades 9-12	-	-	-	-	-
	Total ADA	-	148.77	154.37	154.37	154.37

Ocean View (66613) - 2024-25 Adopted Budget				v.25.1a		PY3	
LOCAL CONTROL FUNDING FORMULA						2021-22	
LCFF ENTITLEMENT CALCULATION							
Calculation Factors	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage			
	5.07%		0.00%	57.69%	57.69%		
	Prior Yr ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3	3,189.56	\$ 8,093	\$ 842	\$ 1,031	\$ 156	\$	32,285,201
Grades 4-6	2,506.56	8,215		948	144		23,327,265
Grades 7-8	1,771.31	8,458		976	148		16,972,289
Grades 9-12	-	9,802	255	1,160	176		-
Subtract Necessary Small School ADA and Funding	-	-	-				-
Total Base, Supplemental, and Concentration Grant		\$ 61,386,239	\$ 2,685,610	\$ 7,392,610	\$ 1,120,296		\$ 72,584,755
NSS Allowance		-					-
TOTAL BASE	7,467.43	\$ 61,386,239	\$ 2,685,610	\$ 7,392,610	\$ 1,120,296		\$ 72,584,755
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							\$ 74,131,963
Miscellaneous Adjustments							-
ADJUSTED LCFF ENTITLEMENT							\$ 74,131,963
Local Revenue (including RDA)							(49,139,712)
Gross State Aid							\$ 24,992,251
Education Protection Account Entitlement							(1,493,720)
Net State Aid							\$ 23,498,531
MINIMUM STATE AID CALCULATION							
			12-13 Rate	2021-22 ADA	N/A		
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,072.77	7,467.43	\$ 37,880,555		
2012-13 NSS Allowance (deficit)			\$ -		-		
Minimum State Aid Adjustments					-		
Less Current Year Property Taxes/In-Lieu					(49,139,712)		
Less Education Protection Account Entitlement					(1,493,720)		
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					\$ 23,498,531		
ADDITIONAL STATE AID					\$ -		
LCFF State Aid, Adjusted for Minimum State Aid Guarantee					\$ 23,498,531		
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental					\$ 74,131,963		
Change Over Prior Year							
LCFF Entitlement Per ADA (excluding Categorical MSA)					\$ 9,927		
Per-ADA Change Over Prior Year							
Basic Aid Status (school districts only)					Non-Basic Aid		
LCFF SOURCES INCLUDING EXCESS TAXES							
					2021-22		
State Aid					\$ 23,498,531		
Education Protection Account					1,493,720		
Property Taxes Net of In-Lieu Transfers					49,139,712		
Charter In-Lieu Taxes					-		
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)					\$ 74,131,963		

Ocean View (66613) - 2024-25 Adopted Budget		v.25.1a		5/30/2024		PY2	
LOCAL CONTROL FUNDING FORMULA				2022-23			
LCFF ENTITLEMENT CALCULATION							
Calculation Factors	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage			
	13.26%		0.00%	58.70%	58.70%		
	3-PY Average						
	ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3	3,043.29	\$ 9,166	\$ 953	\$ 1,188	\$ 243	\$ 35,151,012	
Grades 4-6	2,445.74	9,304		1,092	224	25,973,883	
Grades 7-8	1,729.80	9,580		1,125	230	18,915,520	
Grades 9-12	-	11,102	289	1,337	274	-	
Subtract Necessary Small School ADA and Funding		-	-			-	
Total Base, Supplemental, and Concentration Grant		\$ 67,221,445	\$ 2,900,256	\$ 8,232,287	\$ 1,686,427	\$ 80,040,415	
NSS Allowance		-				-	
TOTAL BASE		7,218.83	\$ 67,221,445	\$ 2,900,256	\$ 8,232,287	\$ 1,686,427	\$ 80,040,415
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	206.91	TK Add-on rate	\$ 2,813.00		582,038
ECONOMIC RECOVERY TARGET PAYMENT							
LCFF Entitlement Before Adjustments							-
Miscellaneous Adjustments							-
ADJUSTED LCFF ENTITLEMENT							\$ 82,169,661
Local Revenue (including RDA)							(53,099,006)
Gross State Aid							\$ 29,070,655
Education Protection Account Entitlement							(1,443,766)
Net State Aid							\$ 27,626,889
MINIMUM STATE AID CALCULATION							
			12-13 Rate	2022-23 ADA	N/A		
2012-13 RL/Charter Gen BG adjusted for ADA		\$	5,072.77	7,218.83	\$ 36,619,464		
2012-13 NSS Allowance (deficit)		\$	-		-		
Minimum State Aid Adjustments					-		
Less Current Year Property Taxes/In-Lieu					(53,099,006)		
Less Education Protection Account Entitlement					(1,443,766)		
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							\$ 27,626,889
ADDITIONAL STATE AID						\$	-
LCFF State Aid, Adjusted for Minimum State Aid Guarantee							\$ 27,626,889
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier							\$ 82,169,661
Change Over Prior Year			10.84%	8,037,698			
LCFF Entitlement Per ADA (excluding Categorical MSA)					11,383		
Per-ADA Change Over Prior Year			14.67%	1,456			
Basic Aid Status (school districts only)					Non-Basic Aid		
LCFF SOURCES INCLUDING EXCESS TAXES							
				Increase	2022-23		
State Aid			17.57%	4,128,358	\$ 27,626,889		
Education Protection Account					1,443,766		
Property Taxes Net of In-Lieu Transfers			8.06%	3,959,294	53,099,006		
Charter In-Lieu Taxes			0.00%	-	-		
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			10.91%	8,087,652	\$ 82,169,661		

Ocean View (66613) - 2024-25 Adopted Budget		v.25.1a		PY1	
LOCAL CONTROL FUNDING FORMULA		2023-24			
LCFF ENTITLEMENT CALCULATION					
Calculation Factors	COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		
	8.22%	0.00%	59.20%	59.20%	
	3-PY Average				
	ADA	Base	Grade Span	Supplemental	Concentration
Grades TK-3	2,883.86	\$ 9,919	\$ 1,032	\$ 1,297	\$ 299
Grades 4-6	2,322.02	10,069		1,192	275
Grades 7-8	1,651.79	10,367		1,227	283
Grades 9-12	-	12,015	312	1,460	337
Subtract Necessary Small School ADA and Funding	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant		\$ 69,109,533	\$ 2,976,144	\$ 8,534,944	\$ 1,967,938
NSS Allowance		-			-
TOTAL BASE		6,857.67	\$ 69,109,533	\$ 2,976,144	\$ 8,534,944
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	271.44	TK Add-on rate	\$ 3,044.00	826,263
ECONOMIC RECOVERY TARGET PAYMENT					
LCFF Entitlement Before Adjustments					
Miscellaneous Adjustments					-
ADJUSTED LCFF ENTITLEMENT					\$ 85,033,309
Local Revenue (including RDA)					(55,489,843)
Gross State Aid					\$ 29,543,466
Education Protection Account Entitlement					(1,371,534)
Net State Aid					\$ 28,171,932
MINIMUM STATE AID CALCULATION					
		12-13 Rate	2023-24 ADA	N/A	
2012-13 RL/Charter Gen BG adjusted for ADA		\$ 5,072.77	6,857.67	\$ 34,787,383	
2012-13 NSS Allowance (deficit)		\$ -		-	
Minimum State Aid Adjustments				-	
Less Current Year Property Taxes/In-Lieu				(55,489,843)	
Less Education Protection Account Entitlement				(1,371,534)	
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				\$ 28,171,932	
ADDITIONAL STATE AID					
LCFF State Aid, Adjusted for Minimum State Aid Guarantee				\$ -	
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier				\$ 85,033,309	
Change Over Prior Year		3.49%	2,863,648		
LCFF Entitlement Per ADA (excluding Categorical MSA)				12,400	
Per-ADA Change Over Prior Year		8.93%	1,017		
Basic Aid Status (school districts only)				Non-Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES					
			Increase	2023-24	
State Aid		1.97%	545,043	\$ 28,171,932	
Education Protection Account				1,371,534	
Property Taxes Net of In-Lieu Transfers		4.50%	2,390,837	55,489,843	
Charter In-Lieu Taxes		0.00%	-	-	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		3.57%	2,935,880	\$ 85,033,309	

Ocean View (66613) - 2024-25 Adopted Budget		v.25.1a		5/30/2024		CY
LOCAL CONTROL FUNDING FORMULA				2024-25		
LCFF ENTITLEMENT CALCULATION						
Calculation Factors	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage		
	1.07%		0.00%	59.30%	59.30%	
	3-PY Average					
	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	2,725.15	\$ 10,025	\$ 1,043	\$ 1,313	\$ 309	\$ 34,582,195
Grades 4-6	2,196.62	10,177		1,207	284	25,631,127
Grades 7-8	1,556.03	10,478		1,243	293	18,693,445
Grades 9-12	-	12,144	316	1,478	348	-
Subtract Necessary Small School ADA and Funding	-	-	-			-
Total Base, Supplemental, and Concentration Grant		\$ 65,978,713	\$ 2,842,331	\$ 8,162,175	\$ 1,923,548	\$ 78,906,767
NSS Allowance		-				-
TOTAL BASE	6,477.80	\$ 65,978,713	\$ 2,842,331	\$ 8,162,175	\$ 1,923,548	\$ 78,906,767
ADD ONS:						
Targeted Instructional Improvement Block Grant						\$ 680,066
Home-to-School Transportation (COLA added commencing 2023-24)						948,462
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	240.00	TK Add-on rate	\$ 3,077.00		738,480
ECONOMIC RECOVERY TARGET PAYMENT						-
LCFF Entitlement Before Adjustments						\$ 81,273,775
Miscellaneous Adjustments						-
ADJUSTED LCFF ENTITLEMENT						\$ 81,273,775
Local Revenue (including RDA)						(55,422,936)
Gross State Aid						\$ 25,850,839
Education Protection Account Entitlement						(1,295,560)
Net State Aid						\$ 24,555,279
MINIMUM STATE AID CALCULATION						
		12-13 Rate	2024-25 ADA			N/A
2012-13 RL/Charter Gen BG adjusted for ADA		\$ 5,072.77	6,477.80			\$ 32,860,390
2012-13 NSS Allowance (deficit)		\$ -				-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In-Lieu						(55,422,936)
Less Education Protection Account Entitlement						(1,295,560)
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						\$ 24,555,279
ADDITIONAL STATE AID						\$ -
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						\$ 24,555,279
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Suppler						
Change Over Prior Year		-4.42%	(3,759,534)			
LCFF Entitlement Per ADA (excluding Categorical MSA)						12,547
Per-ADA Change Over Prior Year		1.19%	147			
Basic Aid Status (school districts only)						Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES						
		Increase				2024-25
State Aid	-12.84%	(3,616,653)				\$ 24,555,279
Education Protection Account						1,295,560
Property Taxes Net of In-Lieu Transfers	-0.12%	(66,907)				55,422,936
Charter In-Lieu Taxes	0.00%	-				-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	-4.33%	(3,683,560)				\$ 81,273,775

Ocean View (66613) - 2024-25 Adopted Budget				v.25.1a		CY1	
LOCAL CONTROL FUNDING FORMULA				2025-26			
LCFF ENTITLEMENT CALCULATION							
Calculation Factors	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage			
	2.93%		0.00%	59.40%		59.40%	
	3-PY Average						
	ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3	2,686.78	\$ 10,319	\$ 1,073	\$ 1,353	\$ 326	\$ 35,119,387	
Grades 4-6	2,111.20	10,475		1,244	300	25,374,545	
Grades 7-8	1,486.72	10,785		1,281	308	18,397,727	
Grades 9-12	-	12,500	325	1,524	367	-	
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	
Total Base, Supplemental, and Concentration Grant		\$ 65,873,978	\$ 2,882,915	\$ 8,168,319	\$ 1,966,447	\$ 78,891,659	
NSS Allowance		-	-	-	-	-	
TOTAL BASE	6,284.70	\$ 65,873,978	\$ 2,882,915	\$ 8,168,319	\$ 1,966,447	\$ 78,891,659	
ADD ONS:							
Targeted Instructional Improvement Block Grant						\$	680,066
Home-to-School Transportation (COLA added commencing 2023-24)							976,252
Small School District Bus Replacement Program (COLA added commencing 2023-24)							-
Transitional Kindergarten (Commencing 2022-23)				TK ADA	240.00	TK Add-on rate	\$ 3,167.00
							760,080
ECONOMIC RECOVERY TARGET PAYMENT							
LCFF Entitlement Before Adjustments							
Miscellaneous Adjustments							
ADJUSTED LCFF ENTITLEMENT							
Local Revenue (including RDA)							
Gross State Aid							
Education Protection Account Entitlement							
Net State Aid							
MINIMUM STATE AID CALCULATION							
				12-13 Rate	2025-26 ADA	N/A	
2012-13 RL/Charter Gen BG adjusted for ADA				\$ 5,072.77	6,284.70	\$ 31,880,838	
2012-13 NSS Allowance (deficit)				\$ -	-	-	
Minimum State Aid Adjustments						-	
Less Current Year Property Taxes/In-Lieu						(55,385,899)	
Less Education Protection Account Entitlement						(1,256,940)	
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						\$ 24,665,218	
ADDITIONAL STATE AID						\$ -	
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						\$ 24,665,218	
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier						\$ 81,308,057	
Change Over Prior Year				0.04%	34,282		
LCFF Entitlement Per ADA (excluding Categorical MSA)						12,937	
Per-ADA Change Over Prior Year				3.11%	390		
Basic Aid Status (school districts only)						Non-Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES							
					Increase	2025-26	
State Aid				0.45%	109,939	\$ 24,665,218	
Education Protection Account						1,256,940	
Property Taxes Net of In-Lieu Transfers				-0.07%	(37,037)	55,385,899	
Charter In-Lieu Taxes				0.00%	-	-	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)				0.09%	72,902	\$ 81,308,057	

Ocean View (66613) - 2024-25 Adopted Budget				v.25.1a		CY2	
LOCAL CONTROL FUNDING FORMULA				2026-27			
LCFF ENTITLEMENT CALCULATION							
				COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage	
Calculation Factors				3.08%	0.00%	59.25%	59.25%
				3-PY Average			
				ADA	Base	Grade Span	Total
						Supplemental	Concentration
Grades TK-3				2,631.16	\$ 10,637	\$ 1,106	\$ 35,412,640
Grades 4-6				2,068.74	10,798	1,280	25,602,432
Grades 7-8				1,437.80	11,117	1,317	18,319,689
Grades 9-12				-	12,885	1,567	365
Subtract Necessary Small School ADA and Funding				-	-	-	-
Total Base, Supplemental, and Concentration Grant				\$ 66,309,927	\$ 2,910,063	\$ 8,202,569	\$ 1,912,202
NSS Allowance				-	-	-	-
TOTAL BASE				6,137.70	\$ 66,309,927	\$ 2,910,063	\$ 79,334,761
ADD ONS:							
Targeted Instructional Improvement Block Grant							\$ 680,066
Home-to-School Transportation (COLA added commencing 2023-24)							1,006,321
Small School District Bus Replacement Program (COLA added commencing 2023-24)							-
Transitional Kindergarten (Commencing 2022-23)				TK ADA	240.00	TK Add-on rate	\$ 783,600
							-
ECONOMIC RECOVERY TARGET PAYMENT							-
LCFF Entitlement Before Adjustments							\$ 81,804,748
Miscellaneous Adjustments							-
ADJUSTED LCFF ENTITLEMENT							\$ 81,804,748
Local Revenue (including RDA)							(55,356,180)
Gross State Aid							\$ 26,448,568
Education Protection Account Entitlement							(1,227,540)
Net State Aid							\$ 25,221,028
MINIMUM STATE AID CALCULATION							
				12-13 Rate	2026-27 ADA	N/A	
2012-13 RL/Charter Gen BG adjusted for ADA				\$ 5,072.77	6,137.70	\$ 31,135,140	
2012-13 NSS Allowance (deficit)				\$ -		-	
Minimum State Aid Adjustments						-	
Less Current Year Property Taxes/In-Lieu						(55,356,180)	
Less Education Protection Account Entitlement						(1,227,540)	
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						\$ 25,221,028	
ADDITIONAL STATE AID						\$ -	
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						\$ 25,221,028	
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier						\$ 81,804,748	
Change Over Prior Year				0.61%	496,691		
LCFF Entitlement Per ADA (excluding Categorical MSA)						13,328	
Per-ADA Change Over Prior Year				3.02%	391		
Basic Aid Status (school districts only)						Non-Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES							
				Increase		2026-27	
State Aid				2.25%	555,810	\$ 25,221,028	
Education Protection Account						1,227,540	
Property Taxes Net of In-Lieu Transfers				-0.05%	(29,719)	55,356,180	
Charter In-Lieu Taxes				0.00%	-	-	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)				0.65%	526,091	\$ 81,804,748	

Ocean View (66613) - 2024-25 Adopted Budget						5/30/24											
EDUCATION PROTECTION ACCOUNT																	
Certification Period:						Annual 2021-22	P-2 2022-23	Annual 2022-23	Estimated P-2 2023-24	Est. Annual 2023-24	2024-25	2025-26	2026-27				
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT																	
A-1	Total ADA for EPA Minimum		7,467.43		7,217.45		7,218.83		6,857.67		6,857.67		6,477.80		6,284.70		6,137.70
A-2	Minimum Funding per ADA	\$	200	\$	200	\$	200	\$	200	\$	200	\$	200	\$	200	\$	200
A-3	EPA Minimum Funding (A-1 * A-2)	\$	1,493,486	\$	1,443,490	\$	1,443,766	\$	1,371,534	\$	1,371,534	\$	1,295,560	\$	1,256,940	\$	1,227,540
EPA PROPORTIONATE SHARE CAP																	
B3, B7	2012-13 Deficited Base RL/Charter Rate (adjusted for COLA eff. 21/22)	\$	5,832.57				6,215.19		6,726.08	\$	6,726.08	\$	6,798.05		6,997.23	\$	7,212.74
B4, B8	Current Year Funded ADA, excluding NSS		7,467.43				7,218.83		6,857.67		6,857.67		6,477.80		6,284.70		6,137.70
B-11	2012-13 Deficited Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)		50.45				53.76		58.18		58.18		58.80		60.52		62.38
B-12	Current Year Funded ADA, including NSS		7,467.43				7,218.83		6,857.67		6,857.67		6,477.80		6,284.70		6,137.70
	Adjusted Total Revenue Limit	\$	43,931,040				45,254,484		46,524,216	\$	46,524,216	\$	44,417,303		44,355,841	\$	44,652,504
B-10	Current Year Adjusted NSS Allowance	\$	-				-		-	\$	-	\$	-		-	\$	-
B-16	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$	43,931,040	\$	45,245,833	\$	45,254,484	\$	46,524,216	\$	46,524,216	\$	44,417,303	\$	44,355,841	\$	44,652,504
B-17	Local Revenue/In-Lieu of Property Taxes	\$	49,139,712	\$	53,519,563	\$	53,099,006	\$	55,489,843	\$	55,489,843	\$	55,422,936	\$	55,385,899	\$	55,356,180
B-18	EPA Proportionate Share Cap (B-16 - B-17; If less than 0, B-18 = 0)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
EPA PROPORTIONATE SHARE																	
C-1	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA		43,931,040		45,245,833		45,254,484		46,524,216		46,524,216		44,417,303		44,355,841		44,652,504
C-2	Statewide EPA Proportionate Share Ratio (as of P-2 certification)				12.74780911%				48.75954508%				48.75954508%		48.75954508%		48.75954508%
C-3	EPA Proportionate Share (C-1 * C-2)	\$	33,111,514	\$	5,767,852	\$	5,814,360	\$	22,684,996	\$	22,684,996	\$	21,657,675	\$	21,627,706	\$	21,772,358
EPA ENTITLEMENT																	
D-1	EPA Entitlement (If C-3 < B-18, then C-3; else B-18); (If C-3 and B-18 < A-3, then A-3)	\$	1,493,486	\$	1,443,490	\$	1,443,766	\$	1,371,534	\$	1,371,534	\$	1,295,560	\$	1,256,940	\$	1,227,540
D-2	Miscellaneous Adjustments**		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -
D-3	Adjusted EPA Entitlement (D-1 + D-2)		1,493,486		1,443,490		1,443,766		1,371,534		1,371,534		1,295,560		1,256,940		1,227,540
D-4	Prior Year Annual Adjustment		-		\$ 242		242		\$ 276		276		-				
D-5	P2 Entitlement Net of PY Adjustment		1,493,486		\$ 1,443,732		1,444,008	\$	1,371,810		1,371,810		1,295,560		1,256,940		1,227,540
C-2	Statewide EPA Proportionate Share Ratio (as of Annual certification)		75.37156903%		12.84814107%		12.84814107%		48.75954508%		48.75954508%		48.75954508%		48.75954508%		48.75954508%
	Adjusted EPA Allocation (used to calculate LCFF Revenue)				\$ 1,443,766				\$ 1,371,534				1,295,560		1,256,940		1,227,540

**A miscellaneous adjustment increases EPA State Aid (object 8012) funding in lieu of iso 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) - 2024-25 Adopted Budget				5/30/2024		
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
General Assumptions						
COLA & Augmentation	5.07%	13.26%	8.22%	1.07%	2.93%	3.08%
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%
Student Assumptions:						
Enrollment Count	6,949	6,785	6,724	6,524	6,324	6,124
Unduplicated Pupil Count (UPC)	4,092	4,000	4,020	3,859	3,747	3,635
Unduplicated Pupil Percentage (UPP)	57.69%	58.70%	59.20%	59.30%	59.40%	59.25%
Current Year LCFF Average Daily Attendance (ADA)	6,719.08	6,393.69	6,325.68	6,137.71	5,949.73	5,761.76
Funded LCFF ADA	7,467.43	7,218.83	6,857.67	6,477.80	6,284.70	6,137.70
LCFF ADA Funding Method	Prior Yr	3-PY Average	3-PY Average	3-PY Average	3-PY Average	3-PY Average
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-
Funded NSS ADA	-	-	-	-	-	-
NSS ADA Funding Method(s)						
LCFF Entitlement Summary						
Base Grant	\$61,386,239	\$67,221,445	\$69,109,533	\$65,978,713	\$65,873,978	\$66,309,927
Grade Span Adjustment	2,685,610	2,900,256	2,976,144	2,842,331	2,882,915	2,910,063
<i>Adjusted Base Grant</i>	\$64,071,849	\$70,121,701	\$72,085,677	\$68,821,044	\$68,756,893	\$69,219,990
Supplemental Grant	7,392,610	8,232,287	8,534,944	8,162,175	8,168,319	8,202,569
Concentration Grant	1,120,296	1,686,427	1,967,938	1,923,548	1,966,447	1,912,202
Total Base, Supplemental and Concentration Grant	\$72,584,755	\$80,040,415	\$82,588,559	\$78,906,767	\$78,891,659	\$79,334,761
Allowance: Necessary Small School	-	-	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	680,066	680,066	680,066	680,066	680,066	680,066
Add-on: Home-to-School Transportation	867,142	867,142	938,421	948,462	976,252	1,006,321
Add-on: Small School District Bus Replacement Program	-	-	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-	-	-
Add-on: Transitional Kindergarten	-	582,038	826,263	738,480	760,080	783,600
Total Allowance and Add-On Amounts	\$1,547,208	\$2,129,246	\$2,444,750	\$2,367,008	\$2,416,398	\$2,469,987
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$74,131,963	\$82,169,661	\$85,033,309	\$81,273,775	\$81,308,057	\$81,804,748
Miscellaneous Adjustments	-	-	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$ 74,131,963	\$ 82,169,661	\$ 85,033,309	\$ 81,273,775	\$ 81,308,057	\$ 81,804,748
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 9,927	\$ 11,383	\$ 12,400	\$ 12,547	\$ 12,937	\$ 13,328
Additional State Aid	-	-	-	-	-	-
Total LCFF Entitlement with Additional State Aid	74,131,963	82,169,661	85,033,309	81,273,775	81,308,057	81,804,748
LCFF Sources Summary						
Funding Source Summary						
Local Revenue and In-Lieu of Property Taxes (<i>net for school districts</i>)	\$ 49,139,712	\$ 53,099,006	\$ 55,489,843	\$ 55,422,936	\$ 55,385,899	\$ 55,356,180
Education Protection Account Entitlement (<i>includes \$200/minimum per ADA</i>)	\$ 1,493,720	\$ 1,443,766	\$ 1,371,534	\$ 1,295,560	\$ 1,256,940	\$ 1,227,540
Net State Aid (<i>excludes Additional State Aid</i>)	\$ 23,498,531	\$ 27,626,889	\$ 28,171,932	\$ 24,555,279	\$ 24,665,218	\$ 25,221,028
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ 74,131,963	\$ 82,169,661	\$ 85,033,309	\$ 81,273,775	\$ 81,308,057	\$ 81,804,748
Funding Source by Resource-Object						
State Aid (Resource Code 0000, Object Code 8011)	\$ 23,498,531	\$ 27,626,889	\$ 28,171,932	\$ 24,555,279	\$ 24,665,218	\$ 25,221,028
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	\$ 1,493,486	\$ 1,443,766	\$ 1,371,534	\$ 1,295,560	\$ 1,256,940	\$ 1,227,540
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	\$ -	\$ 242	\$ 276	\$ -	\$ -	\$ -
Property Taxes (Object 8021 to 8089)	\$ 49,987,487	\$ 54,126,870	\$ 56,657,962	\$ 56,657,962	\$ 56,657,962	\$ 56,657,962
In-Lieu of Property Taxes (Object Code 8096)	(847,775)	(1,027,864)	(1,168,119)	(1,235,026)	(1,272,063)	(1,301,782)
Entitlement and Source Reconciliation						
Basic Aid/Excess Tax District Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Total LCFF Entitlement	\$ 74,131,963	\$ 82,169,661	\$ 85,033,309	\$ 81,273,775	\$ 81,308,057	\$ 81,804,748
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ 74,131,963	\$ 82,169,661	\$ 85,033,309	\$ 81,273,775	\$ 81,308,057	\$ 81,804,748

Ocean View (66613) - 2024-25 Adopted Budget							5/30/2024
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
LCAP Percentage to Increase or Improve Services Calculation							
Base Grant <i>(Excludes add-ons for TIIG & Transportation)</i>	\$ 64,071,849	\$ 70,703,739	\$ 72,911,940	\$ 69,559,524	\$ 69,516,973	\$ 70,003,590	
Supplemental and Concentration Grant funding in the LCAP year	\$ 8,512,906	\$ 9,918,714	\$ 10,502,882	\$ 10,085,723	\$ 10,134,766	\$ 10,114,771	
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ 258,530	\$ 389,176	\$ 454,139	\$ 443,895	\$ 453,795	\$ 441,278	
Percentage to Increase or Improve Services	13.29%	14.03%	14.40%	14.50%	14.58%	14.45%	
PER-ADA FUNDING LEVELS							
Base, Supplemental and Concentration Rate per ADA							
Grades TK-3	\$ 10,122.15	\$ 11,550.33	\$ 12,546.56	\$ 12,690.02	\$ 13,071.18	\$ 13,458.95	
Grades 4-6	\$ 9,306.49	\$ 10,620.05	\$ 11,536.05	\$ 11,668.44	\$ 12,019.02	\$ 12,375.86	
Grades 7-8	\$ 9,581.77	\$ 10,935.09	\$ 11,877.47	\$ 12,013.55	\$ 12,374.71	\$ 12,741.47	
Grades 9-12	\$ 11,393.22	\$ 13,002.26	\$ 14,123.04	\$ 14,286.01	\$ 14,715.41	\$ 15,151.77	
Base Grants							
Grades TK-3	\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,025	\$ 10,319	\$ 10,637	
Grades 4-6	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,177	\$ 10,475	\$ 10,798	
Grades 7-8	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,478	\$ 10,785	\$ 11,117	
Grades 9-12	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,144	\$ 12,500	\$ 12,885	
Grade Span Adjustment							
Grades TK-3	\$ 842	\$ 953	\$ 1,032	\$ 1,043	\$ 1,073	\$ 1,106	
Grades 9-12	\$ 255	\$ 289	\$ 312	\$ 316	\$ 325	\$ 335	
Supplemental Grant							
Maximum - 1.00 ADA, 100% UPP	20%	20%	20%	20%	20%	20%	
Maximum - 1.00 ADA, 100% UPP							
Grades TK-3	\$ 1,787	\$ 2,024	\$ 2,190	\$ 2,214	\$ 2,278	\$ 2,349	
Grades 4-6	\$ 1,643	\$ 1,861	\$ 2,014	\$ 2,035	\$ 2,095	\$ 2,160	
Grades 7-8	\$ 1,692	\$ 1,916	\$ 2,073	\$ 2,096	\$ 2,157	\$ 2,223	
Grades 9-12	\$ 2,011	\$ 2,278	\$ 2,465	\$ 2,492	\$ 2,565	\$ 2,644	
Actual - 1.00 ADA, Local UPP as follows:							
Grades TK-3	\$ 1,031	\$ 1,188	\$ 1,297	\$ 1,313	\$ 1,353	\$ 1,392	
Grades 4-6	\$ 948	\$ 1,092	\$ 1,192	\$ 1,207	\$ 1,244	\$ 1,280	
Grades 7-8	\$ 976	\$ 1,125	\$ 1,227	\$ 1,243	\$ 1,281	\$ 1,317	
Grades 9-12	\$ 1,160	\$ 1,337	\$ 1,460	\$ 1,478	\$ 1,524	\$ 1,567	
Concentration Grant (>55% population)							
Maximum - 1.00 ADA, 100% UPP	65%	65%	65%	65%	65%	65%	
Maximum - 1.00 ADA, 100% UPP							
Grades TK-3	\$ 5,808	\$ 6,577	\$ 7,118	\$ 7,194	\$ 7,405	\$ 7,633	
Grades 4-6	\$ 5,340	\$ 6,048	\$ 6,545	\$ 6,615	\$ 6,809	\$ 7,019	
Grades 7-8	\$ 5,498	\$ 6,227	\$ 6,739	\$ 6,811	\$ 7,010	\$ 7,226	
Grades 9-12	\$ 6,537	\$ 7,404	\$ 8,013	\$ 8,099	\$ 8,336	\$ 8,593	
Actual - 1.00 ADA, Local UPP >55% as follows:							
Grades TK-3	\$ 156	\$ 243	\$ 299	\$ 309	\$ 326	\$ 324	
Grades 4-6	\$ 144	\$ 224	\$ 275	\$ 284	\$ 300	\$ 298	
Grades 7-8	\$ 148	\$ 230	\$ 283	\$ 293	\$ 308	\$ 307	
Grades 9-12	\$ 176	\$ 274	\$ 337	\$ 348	\$ 367	\$ 365	

OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

LEASE REVENUE PROJECTIONS

OCEAN VIEW SCHOOL DISTRICT
LONG TERM LEASE
REVENUE PROJECTIONS FOR 2024-25

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	5,630.84	5,630.84	5,630.84	5,630.84	5,630.84	5,630.84	5,630.84	5,630.84	5,630.84	5,630.84	5,630.84	5,630.84	67,570.08
Outpad 4/TRT	5,630.84	5,630.84	5,630.84	5,630.84	5,630.84	5,630.84	5,630.84	5,630.84	5,630.84	5,630.84	5,630.84	5,630.84	67,570.08
Outpad 3/GACC	5,630.84	5,630.84	5,630.84	5,630.84	5,630.84	5,630.84	5,630.84	5,630.84	5,630.84	5,630.84	5,630.84	5,630.84	67,570.08
	40,330.02	40,330.02	40,330.02	40,330.02	40,330.02	40,330.02	40,330.02	40,330.02	40,330.02	40,330.02	40,330.02	40,330.02	483,960.24

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 2024-25

\$1,073,652.24

FIVE YEAR SHORT TERM REVENUE PROJECTIONS FOR YEARS 2024-25 THROUGH 2028-29

SITE	TENANT	2024-25	2025-26	2026-27	2027-28	2028-29	5 YEAR TOTAL
GLEN	BRIGHTSTAR LEARNING	306,478.20	314,140.16	321,993.66	330,043.50	338,294.59	1,610,950.10
HARBOUR	RAINBOW AFTER-SCHOOL CARE	99,742.44	102,236.00	104,791.90	107,411.70	110,096.99	524,279.03
HAVEN	LePORT EDUCATIONAL INST	296,742.60	304,161.17	311,765.19	319,559.32	327,548.31	1,559,776.59
MEADOW	CARDEN CONSERVATORY	159,996.36	163,996.27	168,096.18	172,298.58	176,606.04	840,993.43
	KELLIE'S ACADEMY	114,369.96	117,229.21	120,159.94	123,163.94	126,243.04	601,166.08
	MONTESSORI	112,816.68	115,637.10	118,528.02	121,491.23	124,528.51	593,001.53
	MONARCH(Formerly NHBCN)	24,464.64	25,076.26	25,703.16	26,345.74	27,004.38	128,594.18
	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	411,647.64	421,938.83	432,487.30	443,299.48	454,381.97	2,163,755.23
OAK	SYCAMORE	144,405.72	148,015.86	151,716.26	155,509.17	159,396.90	759,043.90
WESTMONT (TRIANGLE)	ACTIVE LIVING	212,180.00	218,545.40	225,101.76	231,854.81	238,810.46	1,126,492.44
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	1,676,718.08	1,719,696.93	1,763,782.08	1,809,002.14	1,855,386.47	8,824,585.71

FIVE YEAR LONG TERM REVENUE PROJECTIONS FOR YEARS 2024-25 THROUGH 2028-29

SITE	TENANT	2024-25	2025-26	2026-27	2027-28	2028-29	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	67,750.08	67,750.08	67,750.08	67,750.08	67,750.08	338,750.40
	Outpad 3-GACC	67,750.08	67,750.08	67,750.08	67,750.08	67,750.08	338,750.40
	Outpad 4-TRT	67,750.08	67,750.08	67,750.08	67,750.08	67,750.08	338,750.40
	Total Crest View	484,500.24	484,500.24	484,500.24	484,500.24	487,430.24	2,425,431.20
Rancho View	Lowes	589,692.00	589,692.00	601,485.84	601,485.84	601,485.84	2,983,841.52
	Total Rancho View	589,692.00	589,692.00	601,485.84	601,485.84	601,485.84	2,983,841.52
	TOTAL LEASE INCOME ALL SITES	1,074,192.24	1,074,192.24	1,085,986.08	1,085,986.08	1,088,916.08	5,409,272.72

OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

LOTTERY REPORT

Ocean View Elementary
Orange County

Budget, July 1
2023-24 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

30 66613 0000000
Form L
F8BHKCRUWD(2024-25)

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	2,111,575.00		2,503,048.00	4,614,623.00
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)		3,254,050.00	0.00	2,958,637.00	6,212,687.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	764,832.00		0.00	764,832.00
2. Classified Salaries	2000-2999	177,043.00		0.00	177,043.00
3. Employee Benefits	3000-3999	312,289.00		0.00	312,289.00
4. Books and Supplies	4000-4999	45,889.00		80,700.00	126,589.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	4,946.00			4,946.00
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			137,900.00	137,900.00
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)		1,304,999.00	0.00	218,600.00	1,523,599.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	1,949,051.00	0.00	2,740,037.00	4,689,088.00
D. COMMENTS:					
Education Code Section 60010(m) allows for technology-based materials, which are instructional materials that require electronic equipment to use, such as software programs, lesson plans, and databases. They can be basic or supplemental, and also include the electronic equipment needed to use them, like laptops and devices that provide internet access.					
The budgeted expenditures in object 5800 are for online course materials.					

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 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

30 66613 0000000
Form SIAA
F8BHKCRUWD(2024-25)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(7,856.00)	0.00	(247,547.00)				
Other Sources/Uses Detail					0.00	500,000.00		
Fund Reconciliation							0.00	0.00
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							0.00	0.00
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							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	5,856.00	0.00	142,459.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					500,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Ocean View Elementary
Orange County

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

30 66613 0000000
Form SIAA
F8BHKCRUWD(2024-25)

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

Ocean View Elementary
Orange County

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

30 66613 0000000
Form SIAA
F8BHKCRUWD(2024-25)

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail Fund Reconciliation							0.00	0.00
TOTALS	7,856.00	(7,856.00)	247,547.00	(247,547.00)	500,000.00	500,000.00	0.00	0.00

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: Projected 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):	6,130.25	
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 (2021-22)				
District Regular	7,462	7,459		
Charter School	0			
Total ADA	7,462	7,459	0.0%	Met
Second Prior Year (2022-23)				
District Regular	7,207	7,212		
Charter School	0			
Total ADA	7,207	7,212	N/A	Met
First Prior Year (2023-24)				
District Regular	6,853	6,850		
Charter School	0	0		
Total ADA	6,853	6,850	0.0%	Met
Budget Year (2024-25)				
District Regular	6,470			
Charter School	0			
Total ADA	6,470			

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

Fiscal Year	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
	Budget	CALPADS Actual		
Third Prior Year (2021-22)				
District Regular	6,942	6,942		
Charter School	0	0		
Total Enrollment	6,942	6,942	0.0%	Met
Second Prior Year (2022-23)				
District Regular	6,781	6,781		
Charter School	0	0		
Total Enrollment	6,781	6,781	0.0%	Met
First Prior Year (2023-24)				
District Regular	6,719	6,719		
Charter School	0	0		
Total Enrollment	6,719	6,719	0.0%	Met
Budget Year (2024-25)				
District Regular	6,519			
Charter School	0			
Total Enrollment	6,519			

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 CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	6,452	6,942	
Charter School		0	
Total ADA/Enrollment	6,452	6,942	92.9%
Second Prior Year (2022-23)			
District Regular	6,386	6,781	
Charter School	0	0	
Total ADA/Enrollment	6,386	6,781	94.2%
First Prior Year (2023-24)			
District Regular	6,318	6,719	
Charter School		0	
Total ADA/Enrollment	6,318	6,719	94.0%
Historical Average Ratio:			93.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.2%

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 (2024-25)				
District Regular	6,130	6,519		
Charter School	0	0		
Total ADA/Enrollment	6,130	6,519	94.0%	Met
1st Subsequent Year (2025-26)				
District Regular	5,942	6,319		
Charter School	0	0		
Total ADA/Enrollment	5,942	6,319	94.0%	Met
2nd Subsequent Year (2026-27)				
District Regular	5,754	6,119		
Charter School	0	0		
Total ADA/Enrollment	5,754	6,119	94.0%	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 cost-of-living adjustment (COLA), 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 COLA, plus or minus one percent.

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.

Projected LCFF Revenue

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	6,857.67	6,477.80	6,284.70	6,137.70
b. Prior Year ADA (Funded)		6,857.67	6,477.80	6,284.70
c. Difference (Step 1a minus Step 1b)		(379.87)	(193.10)	(147.00)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(5.54%)	(2.98%)	(2.34%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		85,033,309.00	81,273,775.00	81,308,057.00
b1. COLA percentage		1.07%	2.93%	3.08%
b2. COLA amount (proxy for purposes of this criterion)		909,856.41	2,381,321.61	2,504,288.16
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		1.07%	2.93%	3.08%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		(4.47%)	(.05%)	.74%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-5.47% to -3.47%	-1.05% to 0.95%	-0.26% to 1.74%

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 (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	56,657,962.00	56,657,962.00	56,657,962.00	56,657,962.00
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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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 (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	86,201,428.00	82,508,801.00	82,580,120.00	83,106,530.00
District's Projected Change in LCFF Revenue:		(4.28%)	.09%	.64%
LCFF Revenue Standard		-5.47% to -3.47%	-1.05% to 0.95%	-0.26% to 1.74%
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 (2021-22)	53,962,576.71	59,969,503.75	90.0%
Second Prior Year (2022-23)	61,262,809.46	68,839,281.90	89.0%
First Prior Year (2023-24)	64,878,109.00	74,972,316.00	86.5%
Historical Average Ratio:			88.5%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)
	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):	85.5% to 91.5%	85.5% to 91.5%	85.5% to 91.5%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2024-25)	64,327,327.00	73,289,331.00	87.8%	Met
1st Subsequent Year (2025-26)	63,736,210.50	71,667,661.50	88.9%	Met
2nd Subsequent Year (2026-27)	65,174,759.50	73,255,898.50	89.0%	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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(4.47%)	(.05%)	.74%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-14.47% to 5.53%	-10.05% to 9.95%	-9.26% to 10.74%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-9.47% to 0.53%	-5.05% to 4.95%	-4.26% to 5.74%

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 (2023-24)	8,339,802.00		
Budget Year (2024-25)	3,777,905.01	(54.70%)	Yes
1st Subsequent Year (2025-26)	3,606,919.00	(4.53%)	No
2nd Subsequent Year (2026-27)	3,606,919.00	0.00%	No

Explanation:
(required if Yes)

In 2023-24, the District received one-time COVID funding for nearly four million dollars and had Title I carry over over three hundred thousand. Both are considered one-time and have been removed from subsequent year budgets.

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

First Prior Year (2023-24)	14,854,342.52		
Budget Year (2024-25)	14,732,014.00	(.82%)	No
1st Subsequent Year (2025-26)	14,732,014.00	0.00%	No
2nd Subsequent Year (2026-27)	14,732,014.00	0.00%	No

Explanation:
(required if Yes)

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

First Prior Year (2023-24)	10,339,630.89		
Budget Year (2024-25)	8,334,979.38	(19.39%)	Yes
1st Subsequent Year (2025-26)	7,535,761.00	(9.59%)	Yes
2nd Subsequent Year (2026-27)	7,709,726.00	2.31%	No

Explanation:
(required if Yes)

The District received a carbon neutral gas bus grant for about eight hundred thousand in 2023-24, and interest earnings were projected above the current budget year by about \$250,000. In addition, donations are not budgeted until they are received. In 2025-26, interest revenues are projected at much lower rates than the current rates causing a reduction of nearly \$900,000.

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

First Prior Year (2023-24)	4,463,283.51		
Budget Year (2024-25)	3,158,737.33	(29.23%)	Yes
1st Subsequent Year (2025-26)	2,935,035.88	(7.08%)	Yes
2nd Subsequent Year (2026-27)	2,959,646.88	.84%	No

Explanation:

(required if Yes)

The District had Expanding Learning Opportunities Program (ELOP) and Title I carry over to spend in 2023-24, which was removed from the budget year reducing expenditures by over \$800,000. Other reductions include the removal of one-time funding sources from 2023-24, such as site donation budgets, Kitchen Infrastructure and Training upgrades, and Arts, Music, and Instructional Materials (AMIM) budgets. In subsequent year budgets, one-time funding sources are removed like AMIM and Educator Effectiveness.

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

First Prior Year (2023-24)	15,809,230.80		
Budget Year (2024-25)	13,823,554.00	(12.56%)	Yes
1st Subsequent Year (2025-26)	12,008,428.00	(13.13%)	Yes
2nd Subsequent Year (2026-27)	12,296,780.00	2.40%	No

Explanation:

(required if Yes)

The District had Expanding Learning Opportunities Program (ELOP) and Title I carry over to spend in 2023-24, which was removed from the budget year reducing expenditures by over \$1,100,000. Other expenditures reductions include one-time funding sources, such as Arts, Music, and Instructional Materials (AMIM) and Kitchen Infrastructure and Training upgrades. In subsequent year budgets, reductions include one-time expenditures like information technology infrastructure, election costs, and savings from a middle school closure.

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 (2023-24)	33,533,775.41		
Budget Year (2024-25)	26,844,898.39	(19.95%)	Not Met
1st Subsequent Year (2025-26)	25,874,694.00	(3.61%)	Met
2nd Subsequent Year (2026-27)	26,048,659.00	.67%	Met

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

First Prior Year (2023-24)	20,272,514.31		
Budget Year (2024-25)	16,982,291.33	(16.23%)	Not Met
1st Subsequent Year (2025-26)	14,943,463.88	(12.01%)	Not Met
2nd Subsequent Year (2026-27)	15,256,426.88	2.09%	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)

In 2023-24, the District received one-time COVID funding for nearly four million dollars and had Title I carry over over three hundred thousand. Both are considered one-time and have been removed from subsequent year budgets.

Explanation:

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

Explanation:

Other Local Revenue

The District received a carbon neutral gas bus grant for about eight hundred thousand in 2023-24, and interest earnings were projected above the current budget year by about \$250,000. In addition, donations are not budgeted until they are received. In 2025-26, interest revenues are projected at much lower rates than the current rates causing a reduction of nearly \$900,000.

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Orange County

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(linked from 6B
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)

The District had Expanding Learning Opportunities Program (ELOP) and Title I carry over to spend in 2023-24, which was removed from the budget year reducing expenditures by over \$800,000. Other reductions include the removal of one-time funding sources from 2023-24, such as site donation budgets, Kitchen Infrastructure and Training upgrades, and Arts, Music, and Instructional Materials (AMIM) budgets. In subsequent year budgets, one-time funding sources are removed like AMIM and Educator Effectiveness.

Explanation:
Services and Other Exps
(linked from 6B
if NOT met)

The District had Expanding Learning Opportunities Program (ELOP) and Title I carry over to spend in 2023-24, which was removed from the budget year reducing expenditures by over \$1,100,000. Other expenditures reductions include one-time funding sources, such as Arts, Music, and Instructional Materials (AMIM) and Kitchen Infrastructure and Training upgrades. In subsequent year budgets, reductions include one-time expenditures like information technology infrastructure, election costs, and savings from a middle school closure.

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?

No

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

109,548,402.83

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

0.00

3% Required
Minimum Contribution
(Line 2c times 3%)

Budgeted Contribution¹
to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

109,548,402.83

3,286,452.08

4,610,199.00

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 (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
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)	2,972,806.34	3,290,914.38	3,708,340.58
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	83,800.59	0.00	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)	3,056,606.93	3,290,914.38	3,708,340.58
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	99,397,549.26	109,493,981.20	123,403,551.55
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)	99,397,549.26	109,493,981.20	123,403,551.55
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.1%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.0%	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 (2021-22)	4,280,289.29	59,971,321.69	N/A	Met
Second Prior Year (2022-23)	2,770,356.38	68,839,281.90	N/A	Met
First Prior Year (2023-24)	(751,179.28)	74,972,316.00	1.0%	Not Met
Budget Year (2024-25) (Information only)	(4,895,802.00)	73,289,331.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The District continues to monitor contributions to restricted programs, manage overstaffing, and address declining enrollment.

9. CRITERION: Fund and Cash Balances

A. 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 250,000
0.3%	250,001 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-1. 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 ^a (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2021-22)	12,922,298.42	15,222,372.59	N/A		Met
Second Prior Year (2022-23)	17,838,406.66	19,502,661.88	N/A		Met
First Prior Year (2023-24)	18,310,894.10	22,273,019.00	N/A		Met
Budget Year (2024-25) (Information only)	21,521,839.72				

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

9A-2. 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)

B. Cash Balance Standard: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1: Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2024-25)	30,690,342.35	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

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

- 1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

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 \$87,000 (greater of)	0 to 300
4% or \$87,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	6,130	5,942	5,754
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. If Yes, enter data for item 2a. If No, enter data 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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	114,893,438.84	113,336,751.88	112,784,923.88
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)	114,893,438.84	113,336,751.88	112,784,923.88
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,446,803.17	3,400,102.56	3,383,547.72
6. Reserve Standard - by Amount			

(\$87,000 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)	3,446,803.17	3,400,102.56	3,383,547.72

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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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)	3,452,952.10	3,406,235.92	3,389,675.57
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	7,086,625.92	1,968,863.39
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)	3,452,952.10	10,492,861.84	5,358,538.96
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.01%	9.26%	4.75%
	District's Reserve Standard (Section 10B, Line 7):	3,446,803.17	3,400,102.56	3,383,547.72
	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 (2023-24)	(17,365,703.80)			
Budget Year (2024-25)	(17,416,730.00)	51,026.20	.3%	Met
1st Subsequent Year (2025-26)	(17,232,280.38)	(184,449.62)	(1.1%)	Met
2nd Subsequent Year (2026-27)	(17,259,656.38)	27,376.00	.2%	Met
1b. Transfers In, General Fund *				
First Prior Year (2023-24)	0.00			
Budget Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2023-24)	500,000.00			
Budget Year (2024-25)	500,000.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	500,000.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	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. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

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

Project Information:

(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

1. Does your district have long-term (multiyear) commitments?

(If No, skip item 2 and Sections S6B and S6C)

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance
		Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2024
Leases				
Certificates of Participation	6	Lease Revenues	Fund 40, Objects 7438-7439	12,725,000
General Obligation Bonds	26	General Obligation Bonds (GOB)	Fund 21	150,895,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				163,620,000

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation	2,269,525	2,281,038	2,314,338	2,344,938
General Obligation Bonds	7,172,481	7,910,056	6,874,306	6,094,681
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	9,442,006	10,191,094	9,188,644	8,439,619
Has total annual payment increased over prior year (2023-24)?		Yes	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation:

(required if Yes
to increase in total
annual pay ments)

The increase in 2024-25 results from the issuance of Series D of the General Obligation Bond. This increase will be funded through the property tax collection with the Orange County Treasurer's office.

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	200,177

- 4 OPEB Liabilities

a. Total OPEB liability

24,117,478.00

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

0.00

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

24,117,478.00

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

6/30/2023

- 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)

200,177.00

200,177.00

200,177.00

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

351,871.00

351,871.00

356,846.00

d. Number of retirees receiving OPEB benefits

23.00

23.00

23.00

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

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)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	343.6	319.95	314.95	309.95

Certificated (Non-management) Salary and Benefit Negotiations

1.

Are salary and benefit negotiations settled for the budget year?

Yes

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:

May 14, 2024

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:

May 06, 2024

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:

Jun 25, 2024

4.

Period covered by the agreement:

Begin Date:

End Date:

5.

Salary settlement:

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)
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			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2026-27)
7.	Amount included for any tentative salary schedule increases			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2026-27)

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			
Certificated (Non-management) Prior Year Settlements				
Are any new costs from prior year settlements included in the budget?		No		
If Yes, amount of new costs included in the budget and MYPs				
If Yes, explain the nature of the new costs:				

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2026-27)
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	1.5%	1.5%	1.5%

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2026-27)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified(non - management) FTE positions	365.97	363.17	355.7	355.7

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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:

May 14, 2024

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

Yes

If Yes, date of Superintendent and CBO certification:

May 06, 2024

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

Yes

If Yes, date of budget revision board adoption:

Jun 25, 2024

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

--	--	--

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

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

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

Yes	Yes	Yes

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

--

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

Classified (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
.8%	.8%	.8%

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

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

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

Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	63.50	64.50	62.50	62.50

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

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

Yes

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

(2024-25)

(2025-26)

(2026-27)

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

Yes

Yes

Yes

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

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

4. Amount included for any tentative salary schedule increases

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

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

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

Yes

Yes

Yes

1.5%

1.5%

1.5%

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

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.

Yes
Jun 25, 2024

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.
DATA ENTRY: Click the appropriate Yes or No button.
Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

ADDITIONAL FISCAL INDICATORS

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

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	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)

End of School District Budget Criteria and Standards Review