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

UNAUDITED ACTUALS
2023-2024

Julianne Hoefer, Ph.D.
Interim Superintendent

Keith Farrow
Assistant Superintendent,
Administrative Services

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

September 10, 2024

OCEAN VIEW SCHOOL DISTRICT

UNAUDITED ACTUALS

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Summary of Unaudited Actual Data Submission

30 66613 0000000
Form CA
E8AJZ1NATN(2023-24)

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	60.20%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	$0.00
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2025-26 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	$0.00
	Adjusted Appropriations Limit	$56,749,040.91
	Appropriations Subject to Limit	$56,749,040.91
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	8.00%
	Fixed-with-carry-forward indirect cost rate for use in 2025-26 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2023-24 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: ____________________ Date of Meeting: Sep 10, 2024

Clerk / Secretary of the Governing Board

(Original signature required)

To the Superintendent of Public Instruction:

2023-24 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: ____________________ Date: ____________________

County Superintendent/Designee

(Original signature required)

For additional information on the unaudited actual reports, please contact:

For County Office of Education:	For School District:
Howard Marinier	Keith Farrow
Name	Name
Executive Director	Assistant Superintendent, Administrative Services
Title	Title
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OCEAN VIEW SCHOOL DISTRICT

UNAUDITED ACTUALS

EXECUTIVE SUMMARY & MULTI-YEAR PROJECTIONS

Ocean View School District of Orange County
Executive Summary
2023-24 Unaudited Actuals

The 2023-24 Unaudited Actuals report is an annual statement reporting the financial activities of the District as of June 30, 2024. Unaudited Actuals are presented to the Board of Trustees each September, reflecting the District's prior year fiscal closing. The Unaudited Actuals is the foundational report for the independent auditors to perform their audit that is completed by December 2024.

The Unaudited Actuals provides an account of 2023-24 revenues, expenditures, and fund balances as of the closing of the books on September 10, 2024. The Unaudited Actuals report indicates that the District's General Fund finished with a larger ending balance than in the Estimated Actuals, which were projected in June 2024. The combined ending balance has a net decrease of $1,021,145.72, which is an increase of $3,380,751.42 compared to Estimated Actuals.

The 2023-24 fiscal year ended with an unrestricted ending balance of $22,904,150.42 and a restricted ending balance of $18,942,834.97. An updated multi-year projection follows this Executive Summary page, which reflects the change in the Unaudited Actuals ending fund balances and the Adopted Budget beginning balance (identified by an asterisk, "*").

The Unaudited Actuals report reflects that the Ocean View School District remains financially solvent and positively certified according to California Public School accounting standards for the current and subsequent two years.

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 Unaudited Actuals	2024-2025 Adopted Budget	Percent Of Change	2025-2026 Est. Budget	Percent Of Change	2026-2027 Est. Budget	Percent Of Change
Beginning Balance July 1	$ 42,868,131	$ 41,846,985 *	-2.4%	$ 35,072,220	-16.2%	$ 28,918,219	-17.5%
Restatements	$ -	$ -		$ -		$ -	
Total Beg. Balance	$ 42,868,131	$ 41,846,985	-2.4%	$ 35,072,220	-16.2%	$ 28,918,219	-17.5%
Revenue							
LCFF	$ 85,035,842	$ 81,273,775	-4.4%	$ 81,308,057	0.0%	$ 81,804,748	0.6%
Federal Revenue	$ 8,072,118	$ 3,777,905	-53.2%	$ 3,606,919	-4.5%	$ 3,606,919	0.0%
Other State Revenue	$ 15,337,751	$ 14,732,014	-3.9%	$ 14,732,014	0.0%	$ 14,732,014	0.0%
Other Local Revenue	$ 11,486,137	$ 8,334,979	-27.4%	$ 7,535,761	-9.6%	$ 7,709,726	2.3%
Total Revenues:	**$ 119,931,847**	**$ 108,118,673**	**-9.8%**	**$ 107,182,751**	**-0.9%**	**$ 107,853,407**	**0.6%**
Expenditures							
Certificated Salaries	$ 48,522,348	$ 45,978,239	-5.2%	$ 45,949,993	-0.1%	$ 46,033,790	0.2%
Classified Salaries	$ 20,379,437	$ 20,551,204	0.8%	$ 20,327,746	-1.1%	$ 20,479,783	0.7%
Employee Benefits	$ 28,829,656	$ 30,304,952	5.1%	$ 30,228,797	-0.3%	$ 30,188,172	-0.1%
Books & Supplies	$ 3,734,377	$ 3,158,737	-15.4%	$ 2,935,036	-7.1%	$ 2,959,647	0.8%
Services, Other Operating Expenses	$ 14,948,385	$ 13,823,554	-7.5%	$ 12,008,428	-13.1%	$ 12,296,780	2.4%
Capital Outlay	$ 3,335,278	$ 325,415	-90.2%	$ 1,135,415	248.9%	$ 75,415	-93.4%
Other Outgo	$ 956,857	$ 498,885	-47.9%	$ 498,885	0.0%	$ 498,885	0.0%
Support Costs	$ (253,345)	$ (247,547)	-2.3%	$ (247,547)	0.0%	$ (247,547)	0.0%
Other Adjustments							
Total Expenditures:	**$ 120,452,993**	**$ 114,393,439**	**-5.0%**	**$ 112,836,752**	**-1.4%**	**$ 112,284,924**	**-0.5%**
Other Financing Sources/Uses:							
Interfund Transfers In/(Out)	$ (500,000)	$ (500,000)	0.0%	$ (500,000)	0.0%	$ (500,000)	0.0%
Other Sources/Uses	$ -	$ -		$ -	0.0%	$ -	0.0%
Contribution	$ -	$ -		$ -	0.0%	$ -	0.0%
Total Expenditures & Other Sources/Uses	**$ 120,952,993**	**$ 114,893,439**	**-5.0%**	**$ 113,336,752**	**-1.4%**	**$ 112,784,924**	**-0.5%**
Net Inc. (Dec.) in Fund Balance	**$ (1,021,146)**	**$ (6,774,765)**	**563.4%**	**$ (6,154,001)**	**-9.2%**	**$ (4,931,517)**	**-19.9%**
Ending balance	**$ 41,846,985**	**$ 35,072,220**	**-16.2%**	**$ 28,918,219**	**-17.5%**	**$ 23,986,702**	**-17.1%**
Components of Ending Balance:							
Revolving Cash	$ 53,000	$ 53,000		$ 53,000		$ 53,000	
Stores	$ 98,058	$ 55,000		$ 55,000		$ 55,000	
Legally Restricted Balance	$ 18,942,835	$ 17,063,872		$ 14,925,272		$ 15,128,078	
Board Commitments	$ 16,791,465	$ 10,836,881		$ -		$ -	
Assignments (Unrest. Lottery & Site Carryover)	$ 2,326,828	$ 2,228,205		$ 2,009,775		$ 2,009,775	
3% Economic Uncertainties Reserve	$ 3,634,799	$ 3,452,952		$ 3,406,236		$ 3,389,676	
Unassigned/Unappropriated Amount	**$ -**	**1,382,311**		**8,468,936.62**		**3,351,174**	

OCEAN VIEW SCHOOL DISTRICT

UNAUDITED ACTUALS

GENERAL FUND

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	85,035,841.61	0.00	85,035,841.61	81,273,775.00	0.00	81,273,775.00	-4.4%
2) Federal Revenue		8100-8299	0.00	8,072,117.62	8,072,117.62	0.00	3,777,905.01	3,777,905.01	-53.2%
3) Other State Revenue		8300-8599	2,594,076.72	12,743,674.15	15,337,750.87	2,213,611.00	12,518,403.00	14,732,014.00	-3.9%
4) Other Local Revenue		8600-8799	4,540,361.67	6,945,775.38	11,486,137.05	2,322,873.00	6,012,106.38	8,334,979.38	-27.4%
5) TOTAL, REVENUES			92,170,280.00	27,761,567.15	119,931,847.15	85,810,259.00	22,308,414.39	108,118,673.39	-9.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	34,968,466.26	13,553,881.39	48,522,347.65	34,059,192.00	11,919,047.01	45,978,239.01	-5.2%
2) Classified Salaries		2000-2999	12,018,073.12	8,361,364.37	20,379,437.49	12,365,145.00	8,186,058.50	20,551,203.50	0.8%
3) Employee Benefits		3000-3999	16,911,283.94	11,918,371.68	28,829,655.62	17,902,990.00	12,401,962.00	30,304,952.00	5.1%
4) Books and Supplies		4000-4999	1,464,716.70	2,269,659.93	3,734,376.63	1,608,017.00	1,550,720.33	3,158,737.33	-15.4%
5) Services and Other Operating Expenditures		5000-5999	7,875,554.49	7,072,830.07	14,948,384.56	7,741,117.00	6,082,437.00	13,823,554.00	-7.5%
6) Capital Outlay		6000-6999	938,613.38	2,396,665.08	3,335,278.46	322,915.00	2,500.00	325,415.00	-90.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	88,292.00	868,565.46	956,857.46	120,000.00	378,885.00	498,885.00	-47.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(895,620.80)	642,275.80	(253,345.00)	(830,045.00)	582,498.00	(247,547.00)	-2.3%
9) TOTAL, EXPENDITURES			73,369,379.09	47,083,613.78	120,452,992.87	73,289,331.00	41,104,107.84	114,393,438.84	-5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18,800,900.91	(19,322,046.63)	(521,145.72)	12,520,928.00	(18,795,693.45)	(6,274,765.45)	1,104.0%
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	(18,169,768.75)	18,169,768.75	0.00	(17,416,730.00)	17,416,730.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,169,768.75)	17,669,768.75	(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)			631,132.16	(1,652,277.88)	(1,021,145.72)	(4,895,802.00)	(1,878,963.45)	(6,774,765.45)	563.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	22,273,018.26	20,595,112.85	42,868,131.11	22,904,150.42	18,942,834.97	41,846,985.39	-2.4%
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)			22,273,018.26	20,595,112.85	42,868,131.11	22,904,150.42	18,942,834.97	41,846,985.39	-2.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,273,018.26	20,595,112.85	42,868,131.11	22,904,150.42	18,942,834.97	41,846,985.39	-2.4%
2) Ending Balance, June 30 (E + F1e)			22,904,150.42	18,942,834.97	41,846,985.39	18,008,348.42	17,063,871.52	35,072,219.94	-16.2%
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	98,057.61	0.00	98,057.61	55,000.00	0.00	55,000.00	-43.9%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	18,942,834.97	18,942,834.97	0.00	17,063,871.52	17,063,871.52	-9.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	16,791,465.45	0.00	16,791,465.45	10,836,880.62	0.00	10,836,880.62	-35.5%
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*	
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	*12,791,465.45*		*12,791,465.45*			*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									
Other Assignments		9780	2,326,828.04	0.00	2,326,828.04	2,228,205.00	0.00	2,228,205.00	-4.2%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Unrestricted Lottery (1100)	1100	9780	*2,326,828.04*		*2,326,828.04*			*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	3,634,799.32	0.00	3,634,799.32	3,452,952.10	0.00	3,452,952.10	-5.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	1,382,310.70	0.00	1,382,310.70	New
G. ASSETS									
1) Cash									
a) in County Treasury		9110	27,467,340.91	16,851,980.74	44,319,321.65				
1) Fair Value Adjustment to Cash in County Treasury		9111	(124,094.10)	0.00	(124,094.10)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	53,000.00	0.00	53,000.00				
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	1,241,320.86	7,343,215.85	8,584,536.71				
4) Due from Grantor Government		9290	296,350.00	0.00	296,350.00				
5) Due from Other Funds		9310	265,161.86	0.00	265,161.86				
6) Stores		9320	98,057.61	0.00	98,057.61				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	155,498.57	0.00	155,498.57				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			29,452,635.71	24,195,196.59	53,647,832.30				
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	6,483,598.09	5,141,131.39	11,624,729.48				
2) Due to Grantor Governments		9590	64,887.20	7,688.00	72,575.20				
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	103,542.23	103,542.23				
6) TOTAL, LIABILITIES			6,548,485.29	5,252,361.62	11,800,846.91				
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									
(must agree with line F2) (G10 + H2) - (I6 + J2)			22,904,150.42	18,942,834.97	41,846,985.39				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	28,468,246.00	0.00	28,468,246.00	24,555,279.00	0.00	24,555,279.00	-13.7%
Education Protection Account State Aid - Current Year		8012	1,371,570.00	0.00	1,371,570.00	1,295,560.00	0.00	1,295,560.00	-5.5%
State Aid - Prior Years		8019	(15.00)	0.00	(15.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	187,418.58	0.00	187,418.58	187,419.00	0.00	187,419.00	0.0%
Timber Yield Tax		8022	.06	0.00	.06	0.00	0.00	0.00	-100.0%
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	45,983,407.94	0.00	45,983,407.94	46,529,973.00	0.00	46,529,973.00	1.2%
Unsecured Roll Taxes		8042	1,384,234.49	0.00	1,384,234.49	1,498,177.00	0.00	1,498,177.00	8.2%
Prior Years' Taxes		8043	784,565.03	0.00	784,565.03	790,931.00	0.00	790,931.00	0.8%
Supplemental Taxes		8044	1,334,980.23	0.00	1,334,980.23	1,168,169.00	0.00	1,168,169.00	-12.5%
Education Revenue Augmentation Fund (ERAF)		8045	2,845,212.00	0.00	2,845,212.00	2,885,526.00	0.00	2,885,526.00	1.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,832,416.28	0.00	3,832,416.28	3,597,767.00	0.00	3,597,767.00	-6.1%
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			86,192,035.61	0.00	86,192,035.61	82,508,801.00	0.00	82,508,801.00	-4.3%
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 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,156,194.00)	0.00	(1,156,194.00)	(1,235,026.00)	0.00	(1,235,026.00)	6.8%
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			85,035,841.61	0.00	85,035,841.61	81,273,775.00	0.00	81,273,775.00	-4.4%
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	149,347.00	149,347.00	0.00	153,042.00	153,042.00	2.5%
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		1,573,783.10	1,573,783.10		1,266,056.00	1,266,056.00	-19.6%
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		211,751.00	211,751.00		208,534.00	208,534.00	-1.5%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		179,392.86	179,392.86		182,156.00	182,156.00	1.5%
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		124,715.58	124,715.58		117,258.00	117,258.00	-6.0%
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	4,169,678.08	4,169,678.08	0.00	170,986.01	170,986.01	-95.9%
TOTAL, FEDERAL REVENUE			0.00	8,072,117.62	8,072,117.62	0.00	3,777,905.01	3,777,905.01	-53.2%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		291,014.00	291,014.00		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	1,435,654.22	747,542.96	2,183,197.18	1,142,475.00	455,589.00	1,598,064.00	-26.8%
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		147,093.61	147,093.61		152,613.00	152,613.00	3.8%
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	918,120.50	11,558,023.58	12,476,144.08	836,136.00	11,910,201.00	12,746,337.00	2.2%
TOTAL, OTHER STATE REVENUE			2,594,076.72	12,743,674.15	15,337,750.87	2,213,611.00	12,518,403.00	14,732,014.00	-3.9%
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 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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	890.00	0.00	890.00	0.00	0.00	0.00	-100.0%
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	60.00	0.00	60.00	0.00	0.00	0.00	-100.0%
Leases and Rentals		8650	16,335.43	0.00	16,335.43	13,000.00	0.00	13,000.00	-20.4%
Interest		8660	2,073,538.90	66,508.89	2,140,047.79	1,600,000.00	6,049.00	1,606,049.00	-25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	324,496.90	0.00	324,496.90	0.00	0.00	0.00	-100.0%
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	18,847.27	0.00	18,847.27	4,101.00	0.00	4,101.00	-78.2%
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	2,106,193.17	785,208.25	2,891,401.42	705,772.00	529,718.38	1,235,490.38	-57.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		6,094,058.24	6,094,058.24		5,476,339.00	5,476,339.00	-10.1%
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			4,540,361.67	6,945,775.38	11,486,137.05	2,322,873.00	6,012,106.38	8,334,979.38	-27.4%
TOTAL, REVENUES			92,170,280.00	27,761,567.15	119,931,847.15	85,810,259.00	22,308,414.39	108,118,673.39	-9.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	30,017,704.69	10,937,186.86	40,954,891.55	29,145,990.00	9,167,437.01	38,313,427.01	-6.4%
Certificated Pupil Support Salaries		1200	927,584.38	1,338,962.43	2,266,546.81	656,397.00	1,400,840.00	2,057,237.00	-9.2%
Certificated Supervisors' and Administrators' Salaries		1300	3,907,639.22	756,180.69	4,663,819.91	4,038,872.00	759,926.00	4,798,798.00	2.9%
Other Certificated Salaries		1900	115,537.97	521,551.41	637,089.38	217,933.00	590,844.00	808,777.00	26.9%
TOTAL, CERTIFICATED SALARIES			34,968,466.26	13,553,881.39	48,522,347.65	34,059,192.00	11,919,047.01	45,978,239.01	-5.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,111,996.33	5,332,798.26	6,444,794.59	1,265,722.00	5,312,134.00	6,577,856.00	2.1%
Classified Support Salaries		2200	4,330,729.38	1,787,026.13	6,117,755.51	4,157,393.00	1,660,391.50	5,817,784.50	-4.9%
Classified Supervisors' and Administrators' Salaries		2300	1,110,320.28	451,720.24	1,562,040.52	1,401,699.00	506,814.00	1,908,513.00	22.2%
Clerical, Technical and Office Salaries		2400	4,657,211.28	488,963.75	5,146,175.03	4,736,204.00	405,930.00	5,142,134.00	-0.1%
Other Classified Salaries		2900	807,815.85	300,855.99	1,108,671.84	804,127.00	300,789.00	1,104,916.00	-0.3%
TOTAL, CLASSIFIED SALARIES			12,018,073.12	8,361,364.37	20,379,437.49	12,365,145.00	8,186,058.50	20,551,203.50	0.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	6,596,678.50	6,719,509.77	13,316,188.27	6,444,274.00	7,400,542.00	13,844,816.00	4.0%
PERS		3201-3202	2,721,294.99	1,876,798.78	4,598,093.77	2,899,622.00	1,937,611.00	4,837,233.00	5.2%
OASDI/Medicare/Alternative		3301-3302	1,420,785.47	797,823.94	2,218,609.41	1,394,535.00	748,083.00	2,142,618.00	-3.4%
Health and Welfare Benefits		3401-3402	5,280,021.77	2,182,633.97	7,462,655.74	5,625,548.00	2,025,545.00	7,651,093.00	2.5%
Unemployment Insurance		3501-3502	9,789.48	10,548.90	20,338.38	23,211.00	10,049.00	33,260.00	63.5%
Workers' Compensation		3601-3602	620,063.88	331,056.32	951,120.20	665,189.00	280,132.00	945,321.00	-0.6%
OPEB, Allocated		3701-3702	262,649.85	0.00	262,649.85	200,177.00	0.00	200,177.00	-23.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	650,434.00	0.00	650,434.00	New
TOTAL, EMPLOYEE BENEFITS			16,911,283.94	11,918,371.68	28,829,655.62	17,902,990.00	12,401,962.00	30,304,952.00	5.1%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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	2,966.94	20,455.02	23,421.96	20,000.00	20,000.00	40,000.00	70.8%
Materials and Supplies		4300	1,224,981.65	1,728,917.56	2,953,899.21	1,401,765.00	1,213,210.88	2,614,975.88	-11.5%
Noncapitalized Equipment		4400	236,768.11	520,287.35	757,055.46	186,252.00	317,509.45	503,761.45	-33.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,464,716.70	2,269,659.93	3,734,376.63	1,608,017.00	1,550,720.33	3,158,737.33	-15.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	120,843.61	120,843.61	0.00	126,363.00	126,363.00	4.6%
Travel and Conferences		5200	75,841.73	91,980.40	167,822.13	124,588.00	94,140.00	218,728.00	30.3%
Dues and Memberships		5300	31,052.52	2,066.00	33,118.52	30,325.00	2,152.00	32,477.00	-1.9%
Insurance		5400 - 5450	801,454.35	0.00	801,454.35	967,810.00	0.00	967,810.00	20.8%
Operations and Housekeeping Services		5500	2,383,574.08	20,528.41	2,404,102.49	2,412,850.00	0.00	2,412,850.00	0.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	423,291.51	348,492.13	771,783.64	443,898.00	420,373.00	864,271.00	12.0%
Transfers of Direct Costs		5710	(41,987.60)	41,987.60	0.00	(77,825.00)	77,825.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,985.06)	0.00	(2,985.06)	(8,331.00)	0.00	(8,331.00)	179.1%
Professional/Consulting Services and Operating Expenditures		5800	3,846,267.39	6,436,594.89	10,282,862.28	3,451,387.00	5,348,994.00	8,800,381.00	-14.4%
Communications		5900	359,045.57	10,337.03	369,382.60	396,415.00	12,590.00	409,005.00	10.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,875,554.49	7,072,830.07	14,948,384.56	7,741,117.00	6,082,437.00	13,823,554.00	-7.5%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	6,927.50	2,218,078.29	2,225,005.79	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	931,685.88	178,586.79	1,110,272.67	322,915.00	2,500.00	325,415.00	-70.7%
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			938,613.38	2,396,665.08	3,335,278.46	322,915.00	2,500.00	325,415.00	-90.2%
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	844,899.32	844,899.32	0.00	378,885.00	378,885.00	-55.2%
Payments to County Offices		7142	88,292.00	23,666.14	111,958.14	120,000.00	0.00	120,000.00	7.2%
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)			88,292.00	868,565.46	956,857.46	120,000.00	378,885.00	498,885.00	-47.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(642,275.80)	642,275.80	0.00	(582,498.00)	582,498.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(253,345.00)	0.00	(253,345.00)	(247,547.00)	0.00	(247,547.00)	-2.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(895,620.80)	642,275.80	(253,345.00)	(830,045.00)	582,498.00	(247,547.00)	-2.3%
TOTAL, EXPENDITURES			73,369,379.09	47,083,613.78	120,452,992.87	73,289,331.00	41,104,107.84	114,393,438.84	-5.0%
INTERFUND TRANSFERS									

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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	(18,169,768.75)	18,169,768.75	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			(18,169,768.75)	18,169,768.75	0.00	(17,416,730.00)	17,416,730.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(18,169,768.75)	17,669,768.75	(500,000.00)	(17,416,730.00)	16,916,730.00	(500,000.00)	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	85,035,841.61	0.00	85,035,841.61	81,273,775.00	0.00	81,273,775.00	-4.4%
2) Federal Revenue		8100-8299	0.00	8,072,117.62	8,072,117.62	0.00	3,777,905.01	3,777,905.01	-53.2%
3) Other State Revenue		8300-8599	2,594,076.72	12,743,674.15	15,337,750.87	2,213,611.00	12,518,403.00	14,732,014.00	-3.9%
4) Other Local Revenue		8600-8799	4,540,361.67	6,945,775.38	11,486,137.05	2,322,873.00	6,012,106.38	8,334,979.38	-27.4%
5) TOTAL, REVENUES			92,170,280.00	27,761,567.15	119,931,847.15	85,810,259.00	22,308,414.39	108,118,673.39	-9.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		43,288,529.07	28,316,872.07	71,605,401.14	42,500,416.00	26,123,349.89	68,623,765.89	-4.2%
2) Instruction - Related Services	2000-2999		8,296,577.75	3,028,308.13	11,324,885.88	8,731,026.00	2,919,836.50	11,650,862.50	2.9%
3) Pupil Services	3000-3999		5,981,227.81	2,590,406.13	8,571,633.94	4,698,916.00	2,697,514.45	7,396,430.45	-13.7%
4) Ancillary Services	4000-4999		96,911.42	5,243,918.08	5,340,829.50	90,722.00	4,159,314.00	4,250,036.00	-20.4%
5) Community Services	5000-5999		0.00	19,800.33	19,800.33	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		8,211,500.64	700,995.58	8,912,496.22	9,722,071.00	664,009.00	10,386,080.00	16.5%
8) Plant Services	8000-8999		7,406,340.40	6,314,748.00	13,721,088.40	7,426,180.00	4,161,199.00	11,587,379.00	-15.6%
9) Other Outgo	9000-9999	Except 7600-7699	88,292.00	868,565.46	956,857.46	120,000.00	378,885.00	498,885.00	-47.9%
10) TOTAL, EXPENDITURES			73,369,379.09	47,083,613.78	120,452,992.87	73,289,331.00	41,104,107.84	114,393,438.84	-5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			18,800,900.91	(19,322,046.63)	(521,145.72)	12,520,928.00	(18,795,693.45)	(6,274,765.45)	1,104.0%
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	(18,169,768.75)	18,169,768.75	0.00	(17,416,730.00)	17,416,730.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,169,768.75)	17,669,768.75	(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)			631,132.16	(1,652,277.88)	(1,021,145.72)	(4,895,802.00)	(1,878,963.45)	(6,774,765.45)	563.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	22,273,018.26	20,595,112.85	42,868,131.11	22,904,150.42	18,942,834.97	41,846,985.39	-2.4%
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)			22,273,018.26	20,595,112.85	42,868,131.11	22,904,150.42	18,942,834.97	41,846,985.39	-2.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,273,018.26	20,595,112.85	42,868,131.11	22,904,150.42	18,942,834.97	41,846,985.39	-2.4%
2) Ending Balance, June 30 (E + F1e)			22,904,150.42	18,942,834.97	41,846,985.39	18,008,348.42	17,063,871.52	35,072,219.94	-16.2%
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	98,057.61	0.00	98,057.61	55,000.00	0.00	55,000.00	-43.9%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	18,942,834.97	18,942,834.97	0.00	17,063,871.52	17,063,871.52	-9.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	16,791,465.45	0.00	16,791,465.45	10,836,880.62	0.00	10,836,880.62	-35.5%
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*	
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	*12,791,465.45*		*12,791,465.45*			*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									
Other Assignments (by Resource/Object)		9780	2,326,828.04	0.00	2,326,828.04	2,228,205.00	0.00	2,228,205.00	-4.2%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	2023-24 Unaudited Actuals Restricted (B)	2023-24 Unaudited Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
Unrestricted Lottery (1100)	1100	9780	*2,326,828.04*		*2,326,828.04*			*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	3,634,799.32	0.00	3,634,799.32	3,452,952.10	0.00	3,452,952.10	-5.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	1,382,310.70	0.00	1,382,310.70	New

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	3,221,187.77	3,348,133.77
6211	Literacy Coaches and Reading Specialists Grant Program	436,029.45	302,928.45
6266	Educator Effectiveness, FY 2021-22	910,018.71	451,073.71
6300	Lottery: Instructional Materials	3,032,942.06	3,263,531.06
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	2,664,969.15	2,127,969.15
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,091,618.83	1,744,599.83
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	293,009.33	259,749.88
7311	Classified School Employee Professional Development Block Grant	46,702.00	46,702.00
7435	Learning Recovery Emergency Block Grant	7,037,820.48	5,310,646.48
7510	Low-Performing Students Block Grant	26,375.23	26,375.23
9010	Other Restricted Local	182,161.96	182,161.96
Total, Restricted Balance		18,942,834.97	17,063,871.52

OCEAN VIEW SCHOOL DISTRICT

UNAUDITED ACTUALS

CHILD DEVELOPMENT FUND

Description	Resource Codes	Object Codes	2023-24 Unaudited 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	1,385,327.17	1,296,262.00	-6.4%
4) Other Local Revenue		8600-8799	1,745,038.75	1,535,680.00	-12.0%
5) TOTAL, REVENUES			3,130,365.92	2,831,942.00	-9.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	41,881.92	75,144.00	79.4%
2) Classified Salaries		2000-2999	1,122,330.48	1,254,019.00	11.7%
3) Employee Benefits		3000-3999	518,557.63	483,357.00	-6.8%
4) Books and Supplies		4000-4999	171,492.30	451,358.00	163.2%
5) Services and Other Operating Expenditures		5000-5999	83,122.22	97,429.00	17.2%
6) Capital Outlay		6000-6999	64,281.28	20,663.00	-67.9%
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	137,091.00	142,459.00	3.9%
9) TOTAL, EXPENDITURES			2,138,756.83	2,524,429.00	18.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			991,609.09	307,513.00	-69.0%
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)			991,609.09	307,513.00	-69.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,622,998.36	2,614,607.45	61.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,622,998.36	2,614,607.45	61.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,622,998.36	2,614,607.45	61.1%
2) Ending Balance, June 30 (E + F1e)			2,614,607.45	2,922,120.45	11.8%
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	1,070,313.12	1,060,091.12	-1.0%
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	1,544,294.33	1,862,029.33	20.6%
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	3,541,551.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	(9,916.35)		
b) in Banks		9120	533,924.87		
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 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	53,762.83		
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			4,119,323.24		
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	203,159.30		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	144,607.72		
4) Current Loans		9640			
5) Unearned Revenue		9650	1,156,948.77		
6) TOTAL, LIABILITIES			1,504,715.79		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,614,607.45		
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	789,738.83	914,516.00	15.8%
All Other State Revenue	All Other	8590	595,588.34	381,746.00	-35.9%
TOTAL, OTHER STATE REVENUE			1,385,327.17	1,296,262.00	-6.4%
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	142,695.19	110,000.00	-22.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	12,509.65	0.00	-100.0%
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	1,596,266.35	1,420,160.00	-11.0%
Other Local Revenue					
All Other Local Revenue		8699	(6,432.44)	5,520.00	-185.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,745,038.75	1,535,680.00	-12.0%
TOTAL, REVENUES			3,130,365.92	2,831,942.00	-9.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	10,400.00	25,000.00	140.4%
Certificated Pupil Support Salaries		1200	0.00	1,000.00	New
Certificated Supervisors' and Administrators' Salaries		1300	31,481.92	49,144.00	56.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			41,881.92	75,144.00	79.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	678,980.95	715,503.00	5.4%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	34,930.66	57,273.00	64.0%
Classified Supervisors' and Administrators' Salaries		2300	6,770.18	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	167,375.82	179,354.00	7.2%
Other Classified Salaries		2900	234,272.87	301,889.00	28.9%
TOTAL, CLASSIFIED SALARIES			1,122,330.48	1,254,019.00	11.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	4,412.86	11,487.00	160.3%
PERS		3201-3202	268,256.50	247,794.00	-7.6%
OASDI/Medicare/Alternative		3301-3302	85,653.85	75,734.00	-11.6%
Health and Welfare Benefits		3401-3402	141,648.60	132,562.00	-6.4%
Unemployment Insurance		3501-3502	575.86	529.00	-8.1%
Workers' Compensation		3601-3602	18,009.96	15,251.00	-15.3%
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			518,557.63	483,357.00	-6.8%
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	109,198.01	360,857.00	230.5%
Noncapitalized Equipment		4400	62,294.29	90,501.00	45.3%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			171,492.30	451,358.00	163.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,672.00	8,876.00	141.7%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	49,197.84	38,892.00	-20.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,503.33	7,500.00	-34.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,924.86	6,331.00	116.5%
Professional/Consulting Services and Operating Expenditures		5800	14,868.81	31,860.00	114.3%
Communications		5900	955.38	3,970.00	315.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			83,122.22	97,429.00	17.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	64,281.28	20,663.00	-67.9%
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			64,281.28	20,663.00	-67.9%
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					
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	137,091.00	142,459.00	3.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			137,091.00	142,459.00	3.9%
TOTAL, EXPENDITURES			2,138,756.83	2,524,429.00	18.0%
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 Unaudited 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%

Ocean View Elementary
Orange County

Unaudited Actuals
Child Development Fund
Expenditures by Function

30 66613 0000000
Form 12
E8AJZ1NATN(2023-24)

Description	Function Codes	Object Codes	2023-24 Unaudited 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	1,385,327.17	1,296,262.00	-6.4%
4) Other Local Revenue		8600-8799	1,745,038.75	1,535,680.00	-12.0%
5) TOTAL, REVENUES			3,130,365.92	2,831,942.00	-9.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		507,526.16	698,775.00	37.7%
2) Instruction - Related Services	2000-2999		102,028.21	88,720.00	-13.0%
3) Pupil Services	3000-3999		56.00	1,222.00	2,082.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		1,305,928.86	1,467,275.00	12.4%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		137,091.00	142,459.00	3.9%
8) Plant Services	8000-8999		86,126.60	125,978.00	46.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,138,756.83	2,524,429.00	18.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			991,609.09	307,513.00	-69.0%
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)			991,609.09	307,513.00	-69.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,622,998.36	2,614,607.45	61.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,622,998.36	2,614,607.45	61.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,622,998.36	2,614,607.45	61.1%
2) Ending Balance, June 30 (E + F1e)			2,614,607.45	2,922,120.45	11.8%
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	1,070,313.12	1,060,091.12	-1.0%
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	1,544,294.33	1,862,029.33	20.6%
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 Unaudited Actuals	2024-25 Budget
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	20,945.85	11,945.85
5059	Early Education: ARP California State Preschool Program One-time Stipend	72,600.00	72,600.00
5066	Early Education: ARP California State Preschool Program - Rate Supplements	324,482.27	323,260.27
6130	Early Education: Center-Based Reserve Account	284,414.00	284,414.00
7810	Other Restricted State	367,871.00	367,871.00
Total, Restricted Balance		1,070,313.12	1,060,091.12

OCEAN VIEW SCHOOL DISTRICT

UNAUDITED ACTUALS

CAFETERIA FUND

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,701,126.35	2,693,000.00	-0.3%
3) Other State Revenue		8300-8599	1,703,744.61	2,000,000.00	17.4%
4) Other Local Revenue		8600-8799	612,671.83	774,000.00	26.3%
5) TOTAL, REVENUES			5,017,542.79	5,467,000.00	9.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,426,198.69	1,421,444.00	-0.3%
3) Employee Benefits		3000-3999	544,483.09	537,769.00	-1.2%
4) Books and Supplies		4000-4999	1,894,861.84	1,901,225.00	0.3%
5) Services and Other Operating Expenditures		5000-5999	174,745.69	203,100.00	16.2%
6) Capital Outlay		6000-6999	74,559.87	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	116,254.00	105,088.00	-9.6%
9) TOTAL, EXPENDITURES			4,231,103.18	4,168,626.00	-1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			786,439.61	1,298,374.00	65.1%
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)			786,439.61	1,298,374.00	65.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,990,314.84	3,776,754.45	26.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,990,314.84	3,776,754.45	26.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,990,314.84	3,776,754.45	26.3%
2) Ending Balance, June 30 (E + F1e)			3,776,754.45	5,075,128.45	34.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	1,000.00	0.0%
Stores		9712	67,856.57	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,707,897.88	5,074,128.45	36.8%
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	3,479,022.23		
1) Fair Value Adjustment to Cash in County Treasury		9111	(9,741.26)		
b) in Banks		9120	15,408.20		
c) in Revolving Cash Account		9130	1,000.00		
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 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	729,281.44		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	67,856.57		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,282,827.18		
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	344,413.06		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	120,554.14		
4) Current Loans		9640			
5) Unearned Revenue		9650	41,105.53		
6) TOTAL, LIABILITIES			506,072.73		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			3,776,754.45		
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,343,265.62	2,407,000.00	2.7%
Donated Food Commodities		8221	285,860.73	286,000.00	0.0%
All Other Federal Revenue		8290	72,000.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			2,701,126.35	2,693,000.00	-0.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,703,744.61	2,000,000.00	17.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,703,744.61	2,000,000.00	17.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	273,483.97	415,000.00	51.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	122,347.70	114,000.00	-6.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	10,496.74	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	206,343.42	245,000.00	18.7%
TOTAL, OTHER LOCAL REVENUE			612,671.83	774,000.00	26.3%
TOTAL, REVENUES			5,017,542.79	5,467,000.00	9.0%
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	951,084.47	911,004.00	-4.2%
Classified Supervisors' and Administrators' Salaries		2300	340,969.24	365,685.00	7.2%
Clerical, Technical and Office Salaries		2400	134,144.98	144,755.00	7.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,426,198.69	1,421,444.00	-0.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	319,269.42	322,081.00	0.9%
OASDI/Medicare/Alternative		3301-3302	108,249.41	101,166.00	-6.5%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	94,250.00	94,250.00	0.0%
Unemployment Insurance		3501-3502	706.78	779.00	10.2%
Workers' Compensation		3601-3602	22,007.48	19,493.00	-11.4%
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			544,483.09	537,769.00	-1.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	142,612.75	220,500.00	54.6%
Noncapitalized Equipment		4400	14,814.63	20,000.00	35.0%
Food		4700	1,737,434.46	1,660,725.00	-4.4%
TOTAL, BOOKS AND SUPPLIES			1,894,861.84	1,901,225.00	0.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	635.82	3,500.00	450.5%
Dues and Memberships		5300	1,187.60	1,500.00	26.3%
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	90,623.15	100,000.00	10.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	60.20	2,000.00	3,222.3%
Professional/Consulting Services and Operating Expenditures		5800	79,692.40	93,000.00	16.7%
Communications		5900	2,546.52	3,100.00	21.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			174,745.69	203,100.00	16.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	74,559.87	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			74,559.87	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	116,254.00	105,088.00	-9.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			116,254.00	105,088.00	-9.6%
TOTAL, EXPENDITURES			4,231,103.18	4,168,626.00	-1.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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%

Ocean View Elementary
Orange County

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Function

30 66613 0000000
Form 13
E8AJZ1NATN(2023-24)

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,701,126.35	2,693,000.00	-0.3%
3) Other State Revenue		8300-8599	1,703,744.61	2,000,000.00	17.4%
4) Other Local Revenue		8600-8799	612,671.83	774,000.00	26.3%
5) TOTAL, REVENUES			5,017,542.79	5,467,000.00	9.0%
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		4,114,849.18	4,063,538.00	-1.2%
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		116,254.00	105,088.00	-9.6%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,231,103.18	4,168,626.00	-1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			786,439.61	1,298,374.00	65.1%
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)			786,439.61	1,298,374.00	65.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,990,314.84	3,776,754.45	26.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,990,314.84	3,776,754.45	26.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,990,314.84	3,776,754.45	26.3%
2) Ending Balance, June 30 (E + F1e)			3,776,754.45	5,075,128.45	34.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	1,000.00	0.0%
Stores		9712	67,856.57	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,707,897.88	5,074,128.45	36.8%
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%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,234,070.47	4,670,390.04
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	273,829.89	203,740.89
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	199,997.52	199,997.52
Total, Restricted Balance		3,707,897.88	5,074,128.45

OCEAN VIEW SCHOOL DISTRICT

UNAUDITED ACTUALS

DEFERRED MAINTENANCE FUND

Description	Resource Codes	Object Codes	2023-24 Unaudited 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	14,859.88	17,000.00	14.4%
5) TOTAL, REVENUES			14,859.88	17,000.00	14.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	59,019.02	66,000.00	11.8%
5) Services and Other Operating Expenditures		5000-5999	229,010.12	241,108.00	5.3%
6) Capital Outlay		6000-6999	92,213.80	179,400.00	94.5%
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			380,242.94	486,508.00	27.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(365,383.06)	(469,508.00)	28.5%
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)			134,616.94	30,492.00	-77.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	.95	134,617.89	14,170,204.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			.95	134,617.89	14,170,204.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			.95	134,617.89	14,170,204.2%
2) Ending Balance, June 30 (E + F1e)			134,617.89	165,109.89	22.7%
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	134,617.89	165,109.89	22.7%
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	212,494.38		
1) Fair Value Adjustment to Cash in County Treasury		9111	(594.98)		
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 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	853.71		
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			212,753.11		
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	78,135.22		
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			78,135.22		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			134,617.89		
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	15,299.86	17,000.00	11.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(439.98)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,859.88	17,000.00	14.4%
TOTAL, REVENUES			14,859.88	17,000.00	14.4%
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 Unaudited Actuals	2024-25 Budget	Percent Difference
Materials and Supplies		4300	45,497.34	48,000.00	5.5%
Noncapitalized Equipment		4400	13,521.68	18,000.00	33.1%
TOTAL, BOOKS AND SUPPLIES			59,019.02	66,000.00	11.8%
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	98,724.84	104,472.00	5.8%
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	130,285.28	136,636.00	4.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			229,010.12	241,108.00	5.3%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	81,038.19	137,500.00	69.7%
Equipment		6400	11,175.61	41,900.00	274.9%
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			92,213.80	179,400.00	94.5%
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			380,242.94	486,508.00	27.9%
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 Unaudited 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	14,859.88	17,000.00	14.4%
5) TOTAL, REVENUES			14,859.88	17,000.00	14.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		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		380,242.94	486,508.00	27.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			380,242.94	486,508.00	27.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(365,383.06)	(469,508.00)	28.5%
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)			134,616.94	30,492.00	-77.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	.95	134,617.89	14,170,204.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			.95	134,617.89	14,170,204.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			.95	134,617.89	14,170,204.2%
2) Ending Balance, June 30 (E + F1e)			134,617.89	165,109.89	22.7%
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	134,617.89	165,109.89	22.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

OCEAN VIEW SCHOOL DISTRICT

UNAUDITED ACTUALS

SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY

Ocean View Elementary
Orange County

Unaudited Actuals
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object

30 66613 0000000
Form 17
E8AJZ1NATN(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited 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	3,674.88	2,800.00	-23.8%
5) TOTAL, REVENUES			3,674.88	2,800.00	-23.8%
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	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)			3,674.88	2,800.00	-23.8%
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)			3,674.88	2,800.00	-23.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	72,284.92	75,959.80	5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			72,284.92	75,959.80	5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			72,284.92	75,959.80	5.1%
2) Ending Balance, June 30 (E + F1e)			75,959.80	78,759.80	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	75,959.80	78,759.80	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	75,892.85		
1) Fair Value Adjustment to Cash in County Treasury		9111	(212.50)		
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 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	279.45		
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			75,959.80		
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					
(must agree with line F2) (G10 + H2) - (I6 + J2)			75,959.80		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,164.38	2,800.00	-11.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	510.50	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			3,674.88	2,800.00	-23.8%
TOTAL, REVENUES			3,674.88	2,800.00	-23.8%
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 Unaudited 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	3,674.88	2,800.00	-23.8%
5) TOTAL, REVENUES			3,674.88	2,800.00	-23.8%
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		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)			3,674.88	2,800.00	-23.8%
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)			3,674.88	2,800.00	-23.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	72,284.92	75,959.80	5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			72,284.92	75,959.80	5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			72,284.92	75,959.80	5.1%
2) Ending Balance, June 30 (E + F1e)			75,959.80	78,759.80	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	75,959.80	78,759.80	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%

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

OCEAN VIEW SCHOOL DISTRICT

UNAUDITED ACTUALS

BUILDING FUND

Description	Resource Codes	Object Codes	2023-24 Unaudited 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	1,157,056.29	250,000.00	-78.4%
5) TOTAL, REVENUES			1,157,056.29	250,000.00	-78.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	882,705.95	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	2,567,874.92	605,508.00	-76.4%
6) Capital Outlay		6000-6999	23,732,335.95	6,709,246.00	-71.7%
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			27,182,916.82	7,314,754.00	-73.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(26,025,860.53)	(7,064,754.00)	-72.9%
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	29,934,069.80	0.00	-100.0%
b) Uses		7630-7699	2,934,069.80	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)			974,139.47	(7,064,754.00)	-825.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,643,198.82	8,617,338.29	12.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,643,198.82	8,617,338.29	12.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,643,198.82	8,617,338.29	12.7%
2) Ending Balance, June 30 (E + F1e)			8,617,338.29	1,552,584.29	-82.0%
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	8,617,338.29	1,552,584.29	-82.0%
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	13,752,496.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	(38,507.00)		
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 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	65,964.71		
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			13,779,954.52		
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	5,162,616.23		
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			5,162,616.23		
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			8,617,338.29		
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	1,081,482.18	250,000.00	-76.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	73,587.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	1,987.11	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,157,056.29	250,000.00	-78.4%
TOTAL, REVENUES			1,157,056.29	250,000.00	-78.4%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited 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	343,077.34	0.00	-100.0%
Noncapitalized Equipment		4400	539,628.61	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			882,705.95	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	37,566.66	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	2,524,308.26	566,508.00	-77.6%
Communications		5900	6,000.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,567,874.92	605,508.00	-76.4%
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	23,669,569.42	6,709,246.00	-71.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	62,766.53	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			23,732,335.95	6,709,246.00	-71.7%
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			27,182,916.82	7,314,754.00	-73.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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 Unaudited 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	2,934,069.80	0.00	-100.0%
(c) TOTAL, SOURCES			29,934,069.80	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	2,934,069.80	0.00	-100.0%
(d) TOTAL, USES			2,934,069.80	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%

Ocean View Elementary
Orange County

Unaudited Actuals
Building Fund
Expenditures by Function

30 66613 0000000
Form 21
E8AJZ1NATN(2023-24)

Description	Function Codes	Object Codes	2023-24 Unaudited 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	1,157,056.29	250,000.00	-78.4%
5) TOTAL, REVENUES			1,157,056.29	250,000.00	-78.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		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		26,874,600.13	7,314,754.00	-72.8%
9) Other Outgo	9000-9999	Except 7600-7699	308,316.69	0.00	-100.0%
10) TOTAL, EXPENDITURES			27,182,916.82	7,314,754.00	-73.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(26,025,860.53)	(7,064,754.00)	-72.9%
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	29,934,069.80	0.00	-100.0%
b) Uses		7630-7699	2,934,069.80	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)			974,139.47	(7,064,754.00)	-825.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,643,198.82	8,617,338.29	12.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,643,198.82	8,617,338.29	12.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,643,198.82	8,617,338.29	12.7%
2) Ending Balance, June 30 (E + F1e)			8,617,338.29	1,552,584.29	-82.0%
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	8,617,338.29	1,552,584.29	-82.0%
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 Unaudited Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

OCEAN VIEW SCHOOL DISTRICT

UNAUDITED ACTUALS

CAPITAL FACILITIES FUND

Description	Resource Codes	Object Codes	2023-24 Unaudited 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	1,418,119.00	845,122.00	-40.4%
5) TOTAL, REVENUES			1,418,119.00	845,122.00	-40.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,350.46	4,300.00	-32.3%
6) Capital Outlay		6000-6999	103,475.21	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			109,825.67	4,300.00	-96.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,308,293.33	840,822.00	-35.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,308,293.33	840,822.00	-35.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,453,812.75	5,762,106.08	29.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,453,812.75	5,762,106.08	29.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,453,812.75	5,762,106.08	29.4%
2) Ending Balance, June 30 (E + F1e)			5,762,106.08	6,602,928.08	14.6%
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	5,762,106.08	6,602,928.08	14.6%
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	5,860,549.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	(16,409.54)		
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 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	21,441.29		
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			5,865,581.29		
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	103,475.21		
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			103,475.21		
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			5,762,106.08		
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	1,021,083.11	579,122.00	-43.3%
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	211,223.15	171,000.00	-19.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	27,653.46	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	158,159.28	95,000.00	-39.9%
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			1,418,119.00	845,122.00	-40.4%
TOTAL, REVENUES			1,418,119.00	845,122.00	-40.4%
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 Unaudited 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	6,350.46	4,300.00	-32.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,350.46	4,300.00	-32.3%
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	103,475.21	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			103,475.21	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			109,825.67	4,300.00	-96.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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 Unaudited 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 Unaudited 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	1,418,119.00	845,122.00	-40.4%
5) TOTAL, REVENUES			1,418,119.00	845,122.00	-40.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		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		6,350.46	4,300.00	-32.3%
8) Plant Services	8000-8999		103,475.21	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			109,825.67	4,300.00	-96.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,308,293.33	840,822.00	-35.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,308,293.33	840,822.00	-35.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,453,812.75	5,762,106.08	29.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,453,812.75	5,762,106.08	29.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,453,812.75	5,762,106.08	29.4%
2) Ending Balance, June 30 (E + F1e)			5,762,106.08	6,602,928.08	14.6%
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	5,762,106.08	6,602,928.08	14.6%
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%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	5,762,106.08	6,602,928.08
Total, Restricted Balance		5,762,106.08	6,602,928.08

OCEAN VIEW SCHOOL DISTRICT

UNAUDITED ACTUALS

COUNTY SCHOOL FACILITIES FUND

Description	Resource Codes	Object Codes	2023-24 Unaudited 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	21,110.68	15,000.00	-28.9%
5) TOTAL, REVENUES			21,110.68	15,000.00	-28.9%
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	145.17	220.00	51.5%
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			145.17	220.00	51.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20,965.51	14,780.00	-29.5%
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)			20,965.51	14,780.00	-29.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	392,542.94	413,508.45	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			392,542.94	413,508.45	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			392,542.94	413,508.45	5.3%
2) Ending Balance, June 30 (E + F1e)			413,508.45	428,288.45	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	413,508.45	428,288.45	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	413,144.01		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,156.80)		
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 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,521.24		
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			413,508.45		
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			413,508.45		
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	18,252.48	15,000.00	-17.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,858.20	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			21,110.68	15,000.00	-28.9%
TOTAL, REVENUES			21,110.68	15,000.00	-28.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited 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	145.17	220.00	51.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			145.17	220.00	51.5%
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%
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			145.17	220.00	51.5%
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 Unaudited 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 Unaudited 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	21,110.68	15,000.00	-28.9%
5) TOTAL, REVENUES			21,110.68	15,000.00	-28.9%
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		0.00	0.00	0.0%
8) Plant Services	8000-8999		145.17	220.00	51.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			145.17	220.00	51.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			20,965.51	14,780.00	-29.5%
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)			20,965.51	14,780.00	-29.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	392,542.94	413,508.45	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			392,542.94	413,508.45	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			392,542.94	413,508.45	5.3%
2) Ending Balance, June 30 (E + F1e)			413,508.45	428,288.45	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	413,508.45	428,288.45	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%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
7710	State School Facilities Projects	413,508.45	428,288.45
Total, Restricted Balance		413,508.45	428,288.45

OCEAN VIEW SCHOOL DISTRICT

UNAUDITED ACTUALS

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY

Ocean View Elementary
Orange County

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

30 66613 0000000
Form 40
E8AJZ1NATN(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited 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	2,882,318.37	2,874,884.00	-0.3%
5) TOTAL, REVENUES			2,882,318.37	2,874,884.00	-0.3%
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	983.21	1,500.00	52.6%
6) Capital Outlay		6000-6999	64,146.61	1,750,000.00	2,628.1%
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			2,334,654.82	4,032,538.00	72.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			547,663.55	(1,157,654.00)	-311.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			547,663.55	(1,157,654.00)	-311.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,060,298.36	2,607,961.91	26.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,060,298.36	2,607,961.91	26.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,060,298.36	2,607,961.91	26.6%
2) Ending Balance, June 30 (E + F1e)			2,607,961.91	1,450,307.91	-44.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	2,053,932.60	896,278.60	-56.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,635,535.06		
1) Fair Value Adjustment to Cash in County Treasury		9111	(7,379.50)		
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 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	44,652.96		
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			2,672,808.52		
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	64,146.61		
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	700.00		
6) TOTAL, LIABILITIES			64,846.61		
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			2,607,961.91		
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	2,742,798.54	2,764,884.00	0.8%
Interest		8660	126,220.33	110,000.00	-12.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	13,299.50	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,882,318.37	2,874,884.00	-0.3%
TOTAL, REVENUES			2,882,318.37	2,874,884.00	-0.3%
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%

Description	Resource Codes	Object Codes	2023-24 Unaudited 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	983.21	1,500.00	52.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			983.21	1,500.00	52.6%
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	64,146.61	1,750,000.00	2,628.1%
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			64,146.61	1,750,000.00	2,628.1%
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			2,334,654.82	4,032,538.00	72.7%
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 Unaudited 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 Unaudited 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	2,882,318.37	2,874,884.00	-0.3%
5) TOTAL, REVENUES			2,882,318.37	2,874,884.00	-0.3%
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		65,129.82	1,751,500.00	2,589.2%
9) Other Outgo	9000-9999	Except 7600-7699	2,269,525.00	2,281,038.00	0.5%
10) TOTAL, EXPENDITURES			2,334,654.82	4,032,538.00	72.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			547,663.55	(1,157,654.00)	-311.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			547,663.55	(1,157,654.00)	-311.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,060,298.36	2,607,961.91	26.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,060,298.36	2,607,961.91	26.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,060,298.36	2,607,961.91	26.6%
2) Ending Balance, June 30 (E + F1e)			2,607,961.91	1,450,307.91	-44.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	2,053,932.60	896,278.60	-56.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited 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

UNAUDITED ACTUALS

AVERAGE DAILY ATTENDANCE

Description	2023-24 Unaudited 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)	6,319.72	6,324.37	6,850.39	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)	6,319.72	6,324.37	6,850.39	6,130.25	6,130.25	6,470.34
5. District Funded County Program ADA						
a. County Community Schools	7.15	6.24	7.15	7.15	7.15	7.15
b. Special Education-Special Day Class	.31	.24	.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	6.48	7.46	7.46	7.46	7.46
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	6,327.18	6,330.85	6,857.85	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

UNAUDITED ACTUALS

CATEGORICAL GRANTS AND ENTITLEMENTS

2023-24 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	Every Student Succeeds Act (ESSA): Title I, Part A, Basic Grants Low Income and Neglected	ESSA: School Improvement Funding for LEAs	Elementary and Secondary School Emergency Relief III (ESSER III) Fund	Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency Needs	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss	Special Ed: Individuals with Disabilities Act (IDEA) Basic Local Assistance Entitlement, Part B, Sec 611
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3010	3182	3213	3216	3218	3219	3310
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8181
LOCAL DESCRIPTION (if any)	Title I, Part A	ESSA CSI	ESSER III	ELOG-ESSER II SR	ELOG-ESSER III	ELOG-ESSER III SR	IDEA Local
AWARD							
1. Prior Year Carryover	316,104.13	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	1,366,451.00	9,117.58	3,426,178.00	0.00	225,267.01	769,013.87	1,625,584.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,366,451.00	9,117.58	3,426,178.00	0.00	225,267.01	769,013.87	1,625,584.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	732,719.25
4. Total Available Award (sum lines 1, 2d, & 3)	1,682,555.13	9,117.58	3,426,178.00	0.00	225,267.01	769,013.87	2,358,303.25
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	655,284.13	9,117.58	3,170,833.95	84.28	225,267.01	769,013.87	0.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	732,719.25
8. Total Available (sum lines 5, 6, & 7)	655,284.13	9,117.58	3,170,833.95	84.28	225,267.01	769,013.87	732,719.25
EXPENDITURES							
9. Donor-Authorized Expenditures	1,573,783.10	9,117.58	3,194,691.02	0.00	121,809.06	769,013.87	2,358,303.25
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	1,573,783.10	9,117.58	3,194,691.02	0.00	121,809.06	769,013.87	2,358,303.25
12. Amounts Included in Line 6 above for Prior							

Description	001	002	003	004	005	006	007
Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(918,498.97)	0.00	(23,857.07)	84.28	103,457.95	0.00	(1,625,584.00)
a. Unearned Revenue	0.00	0.00	0.00	84.28	103,457.95	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	918,498.97	0.00	23,857.07	0.00	0.00	0.00	1,625,584.00
14. Unused Grant Award Calculation (line 4 minus line 9)	108,772.03	0.00	231,486.98	0.00	103,457.95	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	108,772.03	0.00	231,486.98	0.00	103,457.95	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,573,783.10	9,117.58	3,194,691.02	0.00	121,809.06	769,013.87	1,625,584.00

Description	008	009	010	011	012	013	014
FEDERAL PROGRAM NAME	Special Ed: IDEA Local Assistance, Part B, Sec 611, Private School Individual Service Plans (ISPs)	Special Ed: IDEA Preschool Grants, Part B, Sec 619	Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	ESSA: Title II, Part A, Supporting Effective Instruction	ESSA: Title IV, Part A, Student Support and Academic Enrichment	ESSA: Title III, Immigrant Education Program
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3311	3315	3327	3345	4035	4127	4201
REVENUE OBJECT	8182	8182	8182	8182	8290	8290	8290
LOCAL DESCRIPTION (if any)	IDEA Private Schl	IDEA Preschool	IDEA Mental Hlth	IDEA Preschl SD	Title II	Title IV	Title III-IE
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	0.00	0.00	2,474.00	0.00
2. a. Current Year Award	37,866.00	67,117.00	81,552.00	678.00	211,751.00	113,124.00	0.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	37,866.00	67,117.00	81,552.00	678.00	211,751.00	113,124.00	0.00
3. Required Matching Funds/Other	0.00	27,414.70	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	37,866.00	94,531.70	81,552.00	678.00	211,751.00	115,598.00	0.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	2,474.00	0.00
6. Cash Received in Current Year	0.00	0.00	0.00	0.00	98,931.00	50,174.00	0.00
7. Contributed Matching Funds	0.00	27,414.70	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	27,414.70	0.00	0.00	98,931.00	52,648.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	37,866.00	94,531.70	81,552.00	678.00	211,751.00	115,598.00	0.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	37,866.00	94,531.70	81,552.00	678.00	211,751.00	115,598.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue							

Description	008	009	010	011	012	013	014
or A/P, & A/R amounts							
(line 8 minus line 9 plus line 12)	(37,866.00)	(67,117.00)	(81,552.00)	(678.00)	(112,820.00)	(62,950.00)	0.00
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	37,866.00	67,117.00	81,552.00	678.00	112,820.00	62,950.00	0.00
14. Unused Grant Award Calculation							
(line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed,							
enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a							
minus line 13b plus line 13c)	37,866.00	67,117.00	81,552.00	678.00	211,751.00	115,598.00	0.00

Description	015	016	
FEDERAL PROGRAM NAME	ESSA: Title III, English Learner Student Program	American Rescue Plan – Homeless Children and Youth II (ARP HCY II)	**TOTAL**
FEDERAL CATALOG NUMBER			
RESOURCE CODE	4203	5634	
REVENUE OBJECT	8290	8290	
LOCAL DESCRIPTION (if any)	Title III-EL	ARP-HCY II	
AWARD			
1. Prior Year Carryover	3,657.86	0.00	322,235.99
2. a. Current Year Award	175,735.00	96,627.50	8,206,061.96
b. Transferability (ESSA)	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	175,735.00	96,627.50	8,206,061.96
3. Required Matching Funds/Other	0.00	0.00	760,133.95
4. Total Available Award (sum lines 1, 2d, & 3)	179,392.86	96,627.50	9,288,431.90
REVENUES			
5. Unearned Revenue Deferred from Prior Year	3,657.86	0.00	6,131.86
6. Cash Received in Current Year	91,582.00	49,895.50	5,120,183.32
7. Contributed Matching Funds	0.00	0.00	760,133.95
8. Total Available (sum lines 5, 6, & 7)	95,239.86	49,895.50	5,886,449.13
EXPENDITURES			
9. Donor-Authorized Expenditures	179,392.86	84,164.13	8,832,251.57
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	179,392.86	84,164.13	8,832,251.57
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts			

Description	015	016	
(line 8 minus line 9 plus line 12)	(84,153.00)	(34,268.63)	(2,945,802.44)
a. Unearned Revenue	0.00	0.00	103,542.23
b. Accounts Payable	0.00	0.00	0.00
c. Accounts Receivable	84,153.00	34,268.63	3,049,344.67
14. Unused Grant Award Calculation			
(line 4 minus line 9)	0.00	12,463.37	456,180.33
15. If Carryover is allowed,			
enter line 14 amount here	0.00	12,463.37	456,180.33
16. Reconciliation of Revenue			
(line 5 plus line 6 minus line 13a			
minus line 13b plus line 13c)	179,392.86	84,164.13	8,072,117.62

Description	001	
STATE PROGRAM NAME	After School Education and Safety (ASES)	TOTAL
RESOURCE CODE	6010	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)	ASES	
AWARD		
1. Prior Year Carryover	0.00	0.00
2. a. Current Year Award	152,613.00	152,613.00
b. Other Adjustments	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	152,613.00	152,613.00
3. Required Matching Funds/Other	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	152,613.00	152,613.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year	0.00	0.00
6. Cash Received in Current Year	109,101.41	109,101.41
7. Contributed Matching Funds	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	109,101.41	109,101.41
EXPENDITURES		
9. Donor-Authorized Expenditures	147,093.61	147,093.61
10. Non Donor-Authorized Expenditures	0.00	0.00
11. Total Expenditures (lines 9 & 10)	147,093.61	147,093.61
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(37,992.20)	(37,992.20)
a. Unearned Revenue	0.00	0.00
b. Accounts Payable	0.00	0.00
c. Accounts Receivable	37,992.20	37,992.20

Description	001	
14. Unused Grant Award Calculation (line 4 minus line 9)	5,519.39	5,519.39
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	147,093.61	147,093.61

Description	001	
LOCAL PROGRAM NAME	Other Restricted Local	TOTAL
RESOURCE CODE	9010	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)	Prop 10 (cc 284)	
AWARD		
1. Prior Year Carryover	0.00	0.00
2. a. Current Year Award	172,400.00	172,400.00
b. Other Adjustments	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	172,400.00	172,400.00
3. Required Matching Funds/Other	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	172,400.00	172,400.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year	0.00	0.00
6. Cash Received in Current Year	99,285.33	99,285.33
7. Contributed Matching Funds	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	99,285.33	99,285.33
EXPENDITURES		
9. Donor-Authorized Expenditures	172,272.91	172,272.91
10. Non Donor-Authorized Expenditures	0.00	0.00
11. Total Expenditures (lines 9 & 10)	172,272.91	172,272.91
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(72,987.58)	(72,987.58)
a. Unearned Revenue	0.00	0.00
b. Accounts Payable	0.00	0.00
c. Accounts Receivable	72,987.58	72,987.58
14. Unused Grant Award Calculation		

Description	001	
(line 4 minus line 9)	127.09	127.09
15. If Carryover is allowed,		
enter line 14 amount here	0.00	0.00
16. Reconciliation of Revenue		
(line 5 plus line 6 minus line 13a		
minus line 13b plus line 13c)	172,272.91	172,272.91

Description	001	
FEDERAL PROGRAM NAME		TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Cash Received in Current Year		0.00
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00
EXPENDITURES		
10. Donor-Authorized Expenditures		0.00
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00

Description	001	
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	0.00	0.00

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	Lottery: Unrestricted	Expanded Learning Opportunities Program	Literacy Coaches and Reading Specialists Grant Program	Educator Effectiveness, FY 2021–22	Lottery: Instructional Materials	Special Education	Mental Health-Related Services
RESOURCE CODE	1100	2600	6211	6266	6300	6500	6546
REVENUE OBJECT	8560	8590	8590	8590	8560	8319/8791/8980	8590/8980
LOCAL DESCRIPTION (if any)	Unrestr. Lottery	ELOP	LCRS	Ed Effectiveness	Restr. Lottery	AB 602	MHRS
AWARD							
1. Prior Year Restricted Ending Balance	2,111,574.32	3,775,376.13	591,137.91	1,503,160.51	2,503,047.37	0.00	0.00
2. a. Current Year Award	1,435,654.22	5,128,733.00	0.00	0.00	747,542.96	6,455,078.13	506,105.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	(192,886.98)
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,435,654.22	5,128,733.00	0.00	0.00	747,542.96	6,455,078.13	313,218.02
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	12,712,145.31	165,523.28
4. Total Available Award (sum lines 1, 2c, & 3)	3,547,228.54	8,904,109.13	591,137.91	1,503,160.51	3,250,590.33	19,167,223.44	478,741.30
REVENUES							
5. Cash Received in Current Year	1,213,311.86	5,128,733.00	0.00	0.00	535,434.77	6,455,078.13	270,865.02
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	222,342.36	0.00	0.00	0.00	212,108.19	0.00	42,353.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	222,342.36	0.00	0.00	0.00	212,108.19	0.00	42,353.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	12,712,145.31	165,523.28
9. Total Available (sum lines 5, 7c, & 8)	1,435,654.22	5,128,733.00	0.00	0.00	747,542.96	19,167,223.44	478,741.30
EXPENDITURES							
10. Donor-Authorized Expenditures	1,220,400.50	5,682,921.36	155,108.46	593,141.80	217,648.27	19,167,223.44	478,741.30
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures							

Description	001	002	003	004	005	006	007
(line 10 plus line 11)	1,220,400.50	5,682,921.36	155,108.46	593,141.80	217,648.27	19,167,223.44	478,741.30
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	2,326,828.04	3,221,187.77	436,029.45	910,018.71	3,032,942.06	0.00	0.00

2023-24 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	Special Education Early Intervention Preschool Grant	Arts, Music, and Instructional Materials Discretionary Block Grant	Arts and Music in Schools (AMS) - Funding Guarantee and Accountability Act (Proposition 28)	Child Nutrition: Food Service Staff Training Funds	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	Classified School Employee Professional Development Block Grant	Classified School Employee Summer Assistance Program
RESOURCE CODE	6547	6762	6770	7029	7032	7311	7415
REVENUE OBJECT	8590/8980	8590	8590	8520	8520	8590	8590
LOCAL DESCRIPTION (if any)	SEEIPG	AMIM	AMS Prop 28	CN KIT Training	2022 KIT	CSEPD BG	CSESAP
AWARD							
1. Prior Year Restricted Ending Balance	0.00	4,149,950.66	0.00	13,664.88	293,759.45	46,702.00	0.00
2. a. Current Year Award	447,251.00	0.00	1,096,639.00	0.00	0.00	0.00	391,599.56
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	447,251.00	0.00	1,096,639.00	0.00	0.00	0.00	391,599.56
3. Required Matching Funds/Other	41,694.75	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	488,945.75	4,149,950.66	1,096,639.00	13,664.88	293,759.45	46,702.00	391,599.56
REVENUES							
5. Cash Received in Current Year	447,251.00	0.00	1,096,639.00	0.00	0.00	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	391,599.56
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	391,599.56
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	447,251.00	0.00	1,096,639.00	0.00	0.00	0.00	391,599.56
EXPENDITURES							
10. Donor-Authorized Expenditures	488,945.75	1,484,981.51	5,020.17	13,664.88	750.12	0.00	391,599.56
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	008	009	010	011	012	013	014
12. Total Expenditures (line 10 plus line 11)	488,945.75	1,484,981.51	5,020.17	13,664.88	750.12	0.00	391,599.56
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	2,664,969.15	1,091,618.83	0.00	293,009.33	46,702.00	0.00

Description	015	016	
STATE PROGRAM NAME	Learning Recovery Emergency Block Grant	Low-Performing Students Block Grant	**TOTAL**
RESOURCE CODE	7435	7510	
REVENUE OBJECT	8590	8590	
LOCAL DESCRIPTION (if any)	LREBG	LPSBG	
AWARD			
1. Prior Year Restricted Ending Balance	7,642,200.00	26,375.23	22,656,948.46
2. a. Current Year Award	0.00	0.00	16,208,602.87
b. Other Adjustments	0.00	0.00	(192,886.98)
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	16,015,715.89
3. Required Matching Funds/Other	0.00	0.00	12,919,363.34
4. Total Available Award (sum lines 1, 2c, & 3)	7,642,200.00	26,375.23	51,592,027.69
REVENUES			
5. Cash Received in Current Year	0.00	0.00	15,147,312.78
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	868,403.11
b. Noncurrent Accounts Receivable	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	868,403.11
8. Contributed Matching Funds	0.00	0.00	12,877,668.59
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	28,893,384.48
EXPENDITURES			
10. Donor-Authorized Expenditures	604,379.52	0.00	30,504,526.64
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00
12. Total Expenditures			

Description	015	016	
(line 10 plus line 11)	604,379.52	0.00	30,504,526.64
RESTRICTED ENDING BALANCE			
13. Current Year			
(line 4 minus line 10)	7,037,820.48	26,375.23	21,087,501.05

Description	001	002	003	004	005	006	007
LOCAL PROGRAM NAME	Other Restricted Local	Other Restricted Local	Other Restricted Local	Other Restricted Local	Other Restricted Local	Other Restricted Local	Other Restricted Local
RESOURCE CODE							
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)	TUPE-MS	SWP	Facility/Field Use	Mindful/Wellness	Workforce Grant	Medi-Cal	SBHIP
AWARD							
1. Prior Year Restricted Ending Balance	314.86	6,082.85	43,341.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	0.00	0.00	0.00	2,270.62	2,655.51	539,690.53	64,821.68
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	2,270.62	2,655.51	539,690.53	64,821.68
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	314.86	6,082.85	43,341.00	2,270.62	2,655.51	539,690.53	64,821.68
REVENUES							
5. Cash Received in Current Year	0.00	0.00	0.00	0.00	0.00	478,393.86	64,821.68
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	2,270.62	2,655.51	61,296.67	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	2,270.62	2,655.51	61,296.67	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	2,270.62	2,655.51	539,690.53	64,821.68
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	0.00	0.00	2,270.62	2,655.51	407,267.28	64,821.68
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures							

Description	001	002	003	004	005	006	007
(line 10 plus line 11)	0.00	0.00	0.00	2,270.62	2,655.51	407,267.28	64,821.68
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	314.86	6,082.85	43,341.00	0.00	0.00	132,423.25	0.00

Description	
LOCAL PROGRAM NAME	**TOTAL**
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Restricted Ending Balance	49,738.71
2. a. Current Year Award	609,438.34
b. Other Adjustments	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	609,438.34
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	659,177.05
REVENUES	
5. Cash Received in Current Year	543,215.54
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	66,222.80
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	66,222.80
8. Contributed Matching Funds	0.00
9. Total Available (sum lines 5, 7c, & 8)	609,438.34
EXPENDITURES	
10. Donor-Authorized Expenditures	477,015.09
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	477,015.09

2023-24 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

Description	
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	182,161.96

OCEAN VIEW SCHOOL DISTRICT

UNAUDITED ACTUALS

CURRENT EXPENSE FORMULA

Ocean View Elementary
Orange County

Unaudited Actuals
2023-24 Unaudited Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation

30 66613 0000000
Form CEA
E8AJZ1NATN(2023-24)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	48,522,347.65	301	0.00	303	48,522,347.65	305	691,154.30	691,154.30	307	47,831,193.35	309
2000 - Classified Salaries	20,379,437.49	311	48,229.95	313	20,331,207.54	315	1,622,831.56	1,622,831.56	317	18,708,375.98	319
3000 - Employee Benefits	28,829,655.62	321	263,472.67	323	28,566,182.95	325	1,030,034.69	1,030,034.69	327	27,536,148.26	329
4000 - Books, Supplies Equip Replace. (6500)	3,734,376.63	331	15,958.69	333	3,718,417.94	335	362,368.86	654,487.77	337	3,063,930.17	339
5000 - Services. . . & 7300 - Indirect Costs	14,695,039.56	341	29,669.81	343	14,665,369.75	345	2,123,684.76	2,572,690.00	347	12,092,679.75	349
				TOTAL	115,803,525.83	365			TOTAL	109,232,327.51	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	40,834,136.55	375
2. Salaries of Instructional Aides Per EC 41011.	2100	5,798,752.91	380
3. STRS.	3101 & 3102	11,270,263.48	382
4. PERS.	3201 & 3202	1,387,699.67	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,056,194.40	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	4,790,784.62	385
7. Unemployment Insurance.	3501 & 3502	9,705.01	390
8. Workers' Compensation Insurance.	3601 & 3602	614,685.81	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		65,762,222.45	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)*.		0.00	396
14. TOTAL SALARIES AND BENEFITS.		65,762,222.45	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.		60.20%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	60.20%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	109,232,327.51
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

The District did not use the Arts, Music, and Instructional Materials (AMIM) grant towards teacher or instructional aide salary expenditures, therefor excluding it from the calculation.

OCEAN VIEW SCHOOL DISTRICT

UNAUDITED ACTUALS

DEBT – SCHEDULE OF LONG-TERM LIABILITIES

Unaudited Actuals
2023-24 Unaudited Actuals
Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	126,975,000.00		126,975,000.00	27,000,000.00	3,080,000.00	150,895,000.00	2,675,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	14,555,000.00		14,555,000.00	0.00	1,830,000.00	12,725,000.00	1,890,000.00
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	19,254,341.00	4,863,136.00	24,117,477.00	1,652,372.00	0.00	25,769,849.00	0.00
Compensated Absences Payable	821,284.85		821,284.85	185,080.91	0.00	1,006,365.76	0.00
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	161,605,625.85	4,863,136.00	166,468,761.85	28,837,452.91	4,910,000.00	190,396,214.76	4,565,000.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

OCEAN VIEW SCHOOL DISTRICT

UNAUDITED ACTUALS

GANN APPROPRIATIONS LIMIT CALCULATION

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	**2022-23 Actual**			**2023-24 Actual**		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	54,896,444.03		54,896,444.03			56,749,040.91
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	6,392.31		6,392.31			6,327.18
ADJUSTMENTS TO PRIOR YEAR LIMIT	**Adjustments to 2022-23**			**Adjustments to 2023-24**		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	**2023-24 P2 Report**			**2024-25 P2 Estimate**		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	6,327.18		6,327.18	6,137.71		6,137.71
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			6,327.18			6,137.71
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	**2023-24 Actual**			**2024-25 Budget**		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	187,418.58		187,418.58	187,419.00		187,419.00
2. Timber Yield Tax (Object 8022)	.06		.06	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	45,983,407.94		45,983,407.94	46,529,973.00		46,529,973.00
5. Unsecured Roll Taxes (Object 8042)	1,384,234.49		1,384,234.49	1,498,177.00		1,498,177.00
6. Prior Years' Taxes (Object 8043)	784,565.03		784,565.03	790,931.00		790,931.00
7. Supplemental Taxes (Object 8044)	1,334,980.23		1,334,980.23	1,168,169.00		1,168,169.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	2,845,212.00		2,845,212.00	2,885,526.00		2,885,526.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	3,832,416.28		3,832,416.28	3,597,767.00		3,597,767.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	56,352,234.61	0.00	56,352,234.61	56,657,962.00	0.00	56,657,962.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	56,352,234.61	0.00	56,352,234.61	56,657,962.00	0.00	56,657,962.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			975,516.59			942,408.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	4,490,271.46		4,490,271.46	4,610,199.00		4,610,199.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	4,490,271.46	0.00	5,465,788.05	4,610,199.00	0.00	5,552,607.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	29,839,816.00		29,839,816.00	25,850,839.00		25,850,839.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(15.00)		(15.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	29,839,801.00	0.00	29,839,801.00	25,850,839.00	0.00	25,850,839.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	119,931,847.15		119,931,847.15	108,118,673.39		108,118,673.39
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	2,464,544.69		2,464,544.69	1,606,049.00		1,606,049.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
D. APPROPRIATIONS LIMIT CALCULATIONS		2023-24 Actual			2024-25 Budget	
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			54,896,444.03			56,749,040.91
2. Inflation Adjustment			1.0444			1.0362
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9898			0.9701
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			56,749,040.91			57,045,135.84
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			56,352,234.61			56,657,962.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B3 or $2,400; but not greater than Line C26 or less than zero)			759,261.60			736,525.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			5,862,594.35			5,939,780.84
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			5,862,594.35			5,939,780.84
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			1,305,309.84			943,879.12
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			57,657,544.45			57,601,841.12
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			4,557,284.51			4,995,901.72
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			57,657,544.45			
b. State Subventions (Line D8)			4,557,284.51			
c. Less: Excluded Appropriations (Line C23)			5,465,788.05			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			56,749,040.91			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY		2023-24 Actual			2024-25 Budget	
11. Adjusted Appropriations Limit (Lines D4 plus D10)			56,749,040.91			57,045,135.84
12. Appropriations Subject to the Limit (Line D9d)			56,749,040.91			

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
"* Please provide below an explanation for each entry in the adjustments column."						

Keith Farrow	kfarrow@ovsd.org	714-847-2551
Gann Contact Person	Contact Email Address	Contact Phone Number

OCEAN VIEW SCHOOL DISTRICT

UNAUDITED ACTUALS

INDIRECT COST RATE WORKSHEET

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000)	5,528,201.82
2. Contracted general administrative positions not paid through payroll	
a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.	
b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.	

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)	91,940,589.09

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)	6.01%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation.	

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.	0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	5,694,253.23
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,013,146.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	58,744.66
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	18,814.30
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	683,272.64
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	8,468,230.83
9. Carry-Forward Adjustment (Part IV, Line F)	504,589.50
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	8,972,820.32
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	71,479,386.61
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	11,324,885.88
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	7,733,325.82
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	5,253,584.55
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	19,800.33
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,263,374.98
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	31,387.78
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	10,685,656.43
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	102,987.25
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,937,384.55
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,302,854.85
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	112,134,629.03
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	7.55%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	8.00%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	8,468,230.83
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(2,082.67)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.10%) times Part III, Line B19); zero if negative	504,589.50
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.10%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.10%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	504,589.50
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	504,589.50

Approv ed indirect cost rate:	7.10%
Highest rate used in any program:	7.10%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	5,224,721.41	370,955.00	7.10%
01	3010	1,464,624.18	103,988.00	7.10%
01	3182	8,568.71	548.87	6.41%
01	3311	35,836.00	2,030.00	5.66%
01	3345	634.00	44.00	6.94%
01	4035	206,664.86	5,086.14	2.46%
01	4127	114,372.28	1,225.72	1.07%
01	4203	178,044.31	1,348.55	0.76%
01	5634	78,585.13	5,579.00	7.10%
01	6010	25,000.00	1,250.00	5.00%
01	6211	144,826.46	10,282.00	7.10%
01	6266	553,820.80	39,321.00	7.10%
01	6762	691,993.15	49,131.00	7.10%
01	7435	564,313.52	40,066.00	7.10%
01	9010	637,867.48	11,420.52	1.79%
12	5058	1,983.45	140.00	7.06%
12	5066	10,892.73	773.00	7.10%
12	6053	131,842.88	9,360.00	7.10%
12	6105	637,744.54	45,279.00	7.10%
12	6127	14,802.03	1,050.00	7.09%
13	5310	2,256,075.72	114,157.00	5.06%
13	5320	41,455.26	2,097.00	5.06%

OCEAN VIEW SCHOOL DISTRICT

UNAUDITED ACTUALS

LCFF SUMMARY

LCFF CALCULATOR		
66613	5 digit District code or 7 digit School code *(from the CDS code)*	Ocean View
NO	Is this calculation for a new charter school? (select from drop down list)	2023-24 Unaudited Actuals
District	Projection Type	Timothy Golden
		tolden@ovsd.org
8/16/2024	Projection Date	714-847-2551

	PY1	CY	CY1	CY2
Ocean View (66613)	**2023-24**	**2024-25**	**2025-26**	**2026-27**
(1) UNIVERSAL ASSUMPTIONS				
Supplemental Grant %	***20.00%***	***20.00%***	***20.00%***	***20.00%***
Concentration Grant (>55% population)	*65.00%*	*65.00%*	*65.00%*	*65.00%*
Statutory COLA & Augmentation/Suspension *(prefilled as calculated by the Department of Finance, DOF)*	**8.22%**	1.07%	2.93%	3.08%
Statutory COLA	***8.22%***	*1.07%*	*2.93%*	*3.08%*
Augmentation/(COLA Suspension)	***0.00%***	*0.00%*	*0.00%*	*0.00%*
Base Grant Proration Factor (defict)	***0.00%***	*0.00%*	*0.00%*	*0.00%*
Add-on, ERT & MSA Proration Factor	***0.00%***	*0.00%*	*0.00%*	*0.00%*
Transitional Kindergarten Add-on (*2022-23 forward*)	$ 3,044	$ 3,077	$ 3,167	$ 3,265
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	**21.98880689%**	21.98880689%	21.98880689%	21.98880689%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	21.98880689%	21.98880689%	21.98880689%	21.98880689%
Local EPA Accrual	$ -	$ -	$ -	$ -

Ocean View (66613)		2023-24	2024-25	2025-26	2026-27
(2) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF					
NEW CHARTER SCHOOLS					
		peration (select from drop down list):		2022-23	
(a) TRANSFER OF IN-LIEU PROPERTY TAX		ponsoring 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*
	Single Year Unduplicated Pupil Percentage	0.00%	0.00%	0.00%	0.00%
C-1	Unduplicated Pupil Percentage (%)	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 schoo ries 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%
	Unduplicated Pupil Percentage: Supplemental Grant	0.00%	0.00%	0.00%	0.00%
	Unduplicated Pupil Percentage: Concentration Grant	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 posit					
Minimum State Aid Adjustments (Line J-5), captures adjustments for audit penalties and special legislation. Adjustments can be					
H-2	Miscellaneous Adjustments	$ -			
J-5	Minimum State Aid Adjustments	$ -			

Ocean View (66613)		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?				
	Does your district have a necessary small school?				
(b) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION					
	Did your district meet the requirements of funding?	YES	YES	YES	YES
(c) PROPERTY TAXES					
C-1 A-6	**Estimated Property Taxes (excluding RDA)**	**$ 52,519,818**	$ 52,519,818	$ 52,519,818	$ 52,519,818
B-5	**Redevelopment Agency Local Revenue**	**$ 3,832,416**	$ 3,832,416	$ 3,832,416	$ 3,832,416
	Less In-Lieu Property Tax Transfer	$ (1,156,194)	$ (1,222,336)	$ (1,258,901)	$ (1,288,218)
	Total Local Revenue	$ 55,196,041	$ 55,129,899	$ 55,093,334	$ 55,064,017
(d) OTHER LCFF ADJUSTMENTS					
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from then **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)**				
A-1.1 / A-3.1	**District Enrollment (first prior year)**				
A-1 / A-3	**District Enrollment**	**6,720**	**6,520**	**6,320**	**6,120**
A-2.2 / A-4.2	**COE Enrollment (second prior year)**				
A-2.1 / A-4.1	**COE Enrollment (first prior year)**				
A-2 / A-4	**COE Enrollment**	**5**	**5**	**5**	**5**
	Total Enrollment	6,725	6,525	6,325	6,125
B-1.2 / B-3.2	**District Unduplicated Pupil Count (second prior year)**				
B-1.1 / B-3.1	**District Unduplicated Pupil Count (first prior year)**				
B-1 / B-3	**District Unduplicated Pupil Count**	**4,020**	**3,860**	**3,748**	**3,635**
B-2.2 / B-4.2	**COE Unduplicated Pupil Count (second prior year)**				
B-2.1 / B-4.1	**COE Unduplicated Pupil Count (first prior year)**				
B-2 / B-4	**COE Unduplicated Pupil Count**	-			
	Total Unduplicated Pupil Count	4,020	3,860	3,748	3,635
		3-yr rolling percentage	*3-yr rolling percentage*	*3-yr rolling percentage*	*3-yr rolling percentage*
	Single Year Unduplicated Pupil Percentage	59.78%	59.16%	59.26%	59.35%
C-1	Unduplicated Pupil Percentage (%)	59.20%	59.30%	59.40%	59.25%

Ocean View (66613)		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)**	**271.57**	**272**	**272**	**272**
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.					
	Current Year ADA: (P-2, Necessary Small Schools, Annual for Special Day Class Extended Year)				
B-1, D-5	**Grades TK-3**	**2,711.90**	**2,631.19**	**2,550.48**	**2,469.77**
	Grades 4-6	**2,126.69**	**2,063.40**	**2,000.10**	**1,936.81**
	Grades 7-8	**1,477.67**	**1,433.69**	**1,389.71**	**1,345.74**
	Grades 9-12	-	-	-	-
	TOTAL CURRENT YEAR ADA	6,316.26	6,128.28	5,940.29	5,752.31
	Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)				
D-9, E-1	**Grades TK-3**	**0.69**	**0.69**	**0.69**	**0.69**
	Grades 4-6	**2.24**	**2.24**	**2.24**	**2.24**
	Grades 7-8	**0.53**	**0.53**	**0.53**	**0.53**
	Grades 9-12	-			
	TOTAL NPS-CDS (Annual)	3.46	3.46	3.46	3.46
	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	6,319.72	6,131.74	5,943.75	5,755.77
	County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)				
E-2, E-3	**Grades TK-3**	**1.21**	**1.21**	**1.21**	**1.21**
	Grades 4-6	**3.29**	**3.29**	**3.29**	**3.29**
	Grades 7-8	**2.96**	**2.96**	**2.96**	**2.96**
	Grades 9-12	-			
	COUNTY TOTAL	7.46	7.46	7.46	7.46
	RATIO: District ADA-to-Enrollment	94.04%	94.05%	94.05%	94.05%
	RATIO: County ADA-to-Enrollment	149.20%	149.20%	149.20%	149.20%

(g) PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT

If applicable, enter prior year ADA for students transferring into or out of district schools and district-sponsored charter schoolents in the current year field, using the grade span the students were enrolled in duri
requiring the charter shift adjustment was suspended in fiscal years 2020-21 and 2021-22, no prior year ADA should be entered

	Prior year	**Source:** Principal Apportionment Data Collection, P-2 Attendance School District Form	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
A-19	**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		-			
			-	-	-	-
A-20	**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)			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 F						
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
	Type of school		Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:		LCFF	LCFF	LCFF	LCFF
	Select funding method:		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
	Type of school		Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:		LCFF	LCFF	LCFF	LCFF
	Select funding method:		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
	Type of school		Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:		LCFF	LCFF	LCFF	LCFF
	Select funding method:		LCFF	Select method	Select method	Select method

	Ocean View (66613)		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
	Type of school		Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:		LCFF	LCFF	LCFF	LCFF
	Select funding method:		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
	Type of school		Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:		LCFF	LCFF	LCFF	LCFF
	Select funding method:		LCFF	Select method	Select method	Select method

Ocean View (66613)	2023-24	2024-25	2025-26	2026-27
(5) IN-LIEU OF PROPERTY TAX CALCULATION FOR CHARTER SCHOOLS				
Complete either 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				
2. Local calculation of total in-lieu property taxes				

(b) IN-LIEU TAX CALCULATION BY CHARTER SCHOOL (Note: Charters MUST be numbered to bring result

Enter the name and ADA for each charter school. Basic Aid districts are required to transfer in-lieu taxes based on grade span fc ic aid districts can enter the total ADA for each year into a single grade span.

#		2023-24	2024-25	2025-26	2026-27
1	**Charter Name**				
	Charter ADA by grade span				
	Grades K-3	87.66	87.66	87.66	87.66
	Grades 4-6	42.03	42.03	42.03	42.03
	Grades 7-8	24.68	24.68	24.68	24.68
	Grades 9-12	-	-	-	-
	Total ADA	154.37	154.37	154.37	154.37
2	**Charter Name**				
	Charter ADA by grade span				
	Grades K-3				
	Grades 4-6				
	Grades 7-8				
	Grades 9-12				
	Total ADA	-	-	-	-
3	**Charter Name**				
	Charter ADA by grade span				
	Grades K-3				
	Grades 4-6				
	Grades 7-8				
	Grades 9-12				
	Total ADA	-	-	-	-
4	**Charter Name**				
	Charter ADA by grade span				
	Grades K-3				
	Grades 4-6				
	Grades 7-8				
	Grades 9-12				
	Total ADA	-	-	-	-

Ocean View (66613) - 2023-24 Unaudited Actuals	8/16/2024			
DETAILED ADA CALCULATION	**2023-24**	**2024-25**	**2025-26**	**2026-27**
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2020-21 ADA	2021-22 ADA	2022-23 ADA	2023-24 ADA
Grades TK-3	3,186.11	2,744.40	2,715.47	2,711.90
Grades 4-6	2,502.74	2,319.48	2,127.32	2,126.69
Grades 7-8	1,765.74	1,642.36	1,537.20	1,477.67
Grades 9-12	-	-	-	-
LCFF Subtotal	7,454.59	6,706.24	6,379.99	6,316.26
NSS	-	-	-	-
Combined Subtotal	7,454.59	6,706.24	6,379.99	6,316.26
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA
Grades TK-3	2,744.40	2,715.47	2,711.90	2,631.19
Grades 4-6	2,319.48	2,127.32	2,126.69	2,063.40
Grades 7-8	1,642.36	1,537.20	1,477.67	1,433.69
Grades 9-12	-	-	-	-
LCFF Subtotal	6,706.24	6,379.99	6,316.26	6,128.28
NSS	-	-	-	-
Combined Subtotal	6,706.24	6,379.99	6,316.26	6,128.28
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA
Grades TK-3	2,715.47	2,711.90	2,631.19	2,550.48
Grades 4-6	2,127.32	2,126.69	2,063.40	2,000.10
Grades 7-8	1,537.20	1,477.67	1,433.69	1,389.71
Grades 9-12	-	-	-	-
LCFF Subtotal	6,379.99	6,316.26	6,128.28	5,940.29
NSS	-	-	-	-
Combined Subtotal	6,379.99	6,316.26	6,128.28	5,940.29
Net Adjustment to Prior Year ADA for Charter Shift				
Second Prior Year Net increase/(decrease) to prior year ADA due to Charter School Shift	-	-	-	-
Prior Year Net increase/(decrease) to prior year ADA due to Charter School Shift	-	-	-	-
Second prior year charter school shift percentage	-	-	-	-
Prior year charter school shift percentage	0%	0%	0%	0%
Prior 3-Year Average ADA (if charter shift percentage > -50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23				
Grades TK-3	2,881.99	2,723.92	2,686.19	2,631.19
Grades 4-6	2,316.51	2,191.16	2,105.80	2,063.40
Grades 7-8	1,648.43	1,552.41	1,482.85	1,433.69
Grades 9-12	-	-	-	-
LCFF Subtotal	6,846.93	6,467.49	6,274.84	6,128.28
NSS	-	-	-	-
Combined Subtotal	6,846.93	6,467.49	6,274.84	6,128.28
Current Year Charter Shift ADA for the Hold Harmless and 3-prior year average	-	-	-	-
Current Year ADA				
Grades TK-3	2,711.90	2,631.19	2,550.48	2,469.77
Grades 4-6	2,126.69	2,063.40	2,000.10	1,936.81
Grades 7-8	1,477.67	1,433.69	1,389.71	1,345.74
Grades 9-12	-	-	-	-
LCFF Subtotal	6,316.26	6,128.28	5,940.29	5,752.31
NSS	-	-	-	-
Combined Subtotal	6,316.26	6,128.28	5,940.29	5,752.31
Change in LCFF ADA (excludes NSS ADA)	(63.73) Decline	(187.98) Decline	(187.98) Decline	(187.98) Decline

Ocean View (66613) - 2023-24 Unaudited Actuals	8/16/2024			
DETAILED ADA CALCULATION	**2023-24**	**2024-25**	**2025-26**	**2026-27**
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)				
Grades TK-3	2,881.99	2,723.92	2,686.19	2,631.19
Grades 4-6	2,316.51	2,191.16	2,105.80	2,063.40
Grades 7-8	1,648.43	1,552.41	1,482.85	1,433.69
Grades 9-12	-	-	-	-
Subtotal	6,846.93	6,467.49	6,274.84	6,128.28
	3PY Average	*3PY Average*	*3PY Average*	*3PY Average*
Funded NSS ADA				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	-	-	-	-
NPS, CDS, & COE Operated				
Grades TK-3	1.90	1.90	1.90	1.90
Grades 4-6	5.53	5.53	5.53	5.53
Grades 7-8	3.49	3.49	3.49	3.49
Grades 9-12	-	-	-	-
Subtotal	10.92	10.92	10.92	10.92
ACTUAL ADA ***(Current Year Only)***				
Grades TK-3	2,713.80	2,633.09	2,552.38	2,471.67
Grades 4-6	2,132.22	2,068.93	2,005.63	1,942.34
Grades 7-8	1,481.16	1,437.18	1,393.20	1,349.23
Grades 9-12	-	-	-	-
Total Actual ADA	6,327.18	6,139.20	5,951.21	5,763.23
TOTAL FUNDED ADA, LCFF & NSS				
Grades TK-3	2,883.89	2,725.82	2,688.09	2,633.09
Grades 4-6	2,322.04	2,196.69	2,111.33	2,068.93
Grades 7-8	1,651.92	1,555.90	1,486.34	1,437.18
Grades 9-12	-	-	-	-
Total Funded ADA	**6,857.85**	**6,478.41**	**6,285.76**	**6,139.20**
Funded Difference (Funded ADA less Actual ADA)	*530.67*	*339.21*	*334.55*	*375.97*
FUNDED ADA for the Transitional Kindergarten Add-on				
Current Year TK ADA	271.57	271.57	271.57	271.57

Ocean View (66613) - 2023-24 Unaudited Actuals	v.25.2a					PY1
LOCAL CONTROL FUNDING FORMULA						**2023-24**
LCFF ENTITLEMENT CALCULATION						
	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors	8.22%		0.00%	59.20%	59.20%	
	3PY Average ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	2,883.89	$ 9,919	$ 1,032	$ 1,297	$ 299	$ 36,182,900
Grades 4-6	2,322.04	10,069		1,192	275	26,787,177
Grades 7-8	1,651.92	10,367		1,227	283	19,620,634
Grades 9-12	-	12,015	312	1,460	337	-
Subtract Necessary Small School ADA and Funding	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 69,111,381	$ 2,976,174	$ 8,535,166	$ 1,967,990	$ 82,590,711
NSS Allowance		-				-
TOTAL BASE	6,857.85	$ 69,111,381	$ 2,976,174	$ 8,535,166	$ 1,967,990	$ 82,590,711
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	271.57	TK Add-on rate	$ 3,044.00		826,659
ECONOMIC RECOVERY TARGET PAYMENT						-
LCFF Entitlement Before Adjustments						$ 85,035,857
Miscellaneous Adjustments						-
ADJUSTED LCFF ENTITLEMENT						**$ 85,035,857**
Local Revenue (including RDA)						(55,196,041)
Gross State Aid						**$ 29,839,816**
Education Protection Account Entitlement						(1,371,570)
Net State Aid						**$ 28,468,246**
MINIMUM STATE AID CALCULATION						
			12-13 Rate	2023-24 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			$ 5,072.77	6,857.85		$ 34,788,296
2012-13 NSS Allowance (deficited)			$ -			-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In-Lieu						(55,196,041)
Less Education Protection Account Entitlement						(1,371,570)
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						**$ 28,468,246**
ADDITIONAL STATE AID						**$ -**
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						**$ 28,468,246**
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental						**$ 85,035,857**
Change Over Prior Year			3.49%	2,866,196		
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			3.05%	841,357		$ 28,468,246
Education Protection Account						1,371,570
Property Taxes Net of In-Lieu Transfers			3.95%	2,097,035		55,196,041
Charter In-Lieu Taxes			0.00%	-		-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			3.58%	2,938,392		**$ 85,035,857**

Ocean View (66613) - 2023-24 Unaudited Actuals	v.25.2a			8/16/2024		CY
LOCAL CONTROL FUNDING FORMULA						**2024-25**

LCFF ENTITLEMENT CALCULATION

	COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors	1.07%	0.00%	59.30%	59.30%	

	3PY Average ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	2,725.82	$ 10,025	$ 1,043	$ 1,313	$ 309	$ 34,590,698
Grades 4-6	2,196.69	10,177		1,207	284	25,631,944
Grades 7-8	1,555.90	10,478		1,243	293	18,691,884
Grades 9-12	-	12,144	316	1,478	348	-
Subtract Necessary Small School ADA and Funding	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 65,984,780	$ 2,843,030	$ 8,162,979	$ 1,923,737	$ 78,914,526
NSS Allowance		-				-
TOTAL BASE	6,478.41	$ 65,984,780	$ 2,843,030	$ 8,162,979	$ 1,923,737	$ 78,914,526

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	271.57	TK Add-on rate	$ 3,077.00	835,621
ECONOMIC RECOVERY TARGET PAYMENT					-
LCFF Entitlement Before Adjustments					$ 81,378,675
Miscellaneous Adjustments					-
ADJUSTED LCFF ENTITLEMENT					**$ 81,378,675**
Local Revenue (including RDA)					(55,129,899)
Gross State Aid					**$ 26,248,776**
Education Protection Account Entitlement					(1,295,682)
Net State Aid					**$ 24,953,094**

MINIMUM STATE AID CALCULATION

	12-13 Rate	2024-25 ADA	N/A
2012-13 RL/Charter Gen BG adjusted for ADA	$ 5,072.77	6,478.41	$ 32,863,484
2012-13 NSS Allowance (deficited)	$ -		-
Minimum State Aid Adjustments			-
Less Current Year Property Taxes/In-Lieu			(55,129,899)
Less Education Protection Account Entitlement			(1,295,682)
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	**$ 24,953,094**
ADDITIONAL STATE AID	**$ -**
LCFF State Aid, Adjusted for Minimum State Aid Guarantee	**$ 24,953,094**

LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplem			**$ 81,378,675**
Change Over Prior Year	-4.30%	(3,657,182)	
LCFF Entitlement Per ADA (excluding Categorical MSA)			12,562
Per-ADA Change Over Prior Year	1.31%	162	
Basic Aid Status (school districts only)			*Non-Basic Aid*

LCFF SOURCES INCLUDING EXCESS TAXES

		Increase	2024-25
State Aid	-12.35%	(3,515,152)	$ 24,953,094
Education Protection Account			1,295,682
Property Taxes Net of In-Lieu Transfers	-0.12%	(66,142)	55,129,899
Charter In-Lieu Taxes	0.00%	-	-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	-4.21%	(3,581,294)	**$ 81,378,675**

Ocean View (66613) - 2023-24 Unaudited Actuals	v.25.2a					CY1
LOCAL CONTROL FUNDING FORMULA						**2025-26**
LCFF ENTITLEMENT CALCULATION						
	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors	2.93%		0.00%	59.40%	59.40%	
	3PY Average ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	2,688.09	$ 10,319	$ 1,073	$ 1,353	$ 326	$ 35,136,510
Grades 4-6	2,111.33	10,475		1,244	300	25,376,107
Grades 7-8	1,486.34	10,785		1,281	308	18,393,025
Grades 9-12	-	12,500	325	1,524	367	-
Subtract Necessary Small School ADA and Funding	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 65,884,760	$ 2,884,320	$ 8,169,766	$ 1,966,796	$ 78,905,642
NSS Allowance		-				-
TOTAL BASE	6,285.76	$ 65,884,760	$ 2,884,320	$ 8,169,766	$ 1,966,796	$ 78,905,642
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	271.57	TK Add-on rate	$ 3,167.00		860,062
ECONOMIC RECOVERY TARGET PAYMENT						-
LCFF Entitlement Before Adjustments						$ 81,422,022
Miscellaneous Adjustments						-
ADJUSTED LCFF ENTITLEMENT						**$ 81,422,022**
Local Revenue (including RDA)						(55,093,334)
Gross State Aid						**$ 26,328,688**
Education Protection Account Entitlement						(1,257,152)
Net State Aid						**$ 25,071,536**
MINIMUM STATE AID CALCULATION						
			12-13 Rate	2025-26 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			$ 5,072.77	6,285.76		$ 31,886,215
2012-13 NSS Allowance (deficited)			$ -			-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In-Lieu						(55,093,334)
Less Education Protection Account Entitlement						(1,257,152)
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						**$ 25,071,536**
ADDITIONAL STATE AID						**$ -**
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						**$ 25,071,536**
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplem						**$ 81,422,022**
Change Over Prior Year			0.05%	43,347		
LCFF Entitlement Per ADA (excluding Categorical MSA)						12,953
Per-ADA Change Over Prior Year			3.11%	391		
Basic Aid Status (school districts only)						*Non-Basic Aid*
LCFF SOURCES INCLUDING EXCESS TAXES						
				Increase		2025-26
State Aid			0.47%	118,442		$ 25,071,536
Education Protection Account						1,257,152
Property Taxes Net of In-Lieu Transfers			-0.07%	(36,565)		55,093,334
Charter In-Lieu Taxes			0.00%	-		-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			0.10%	81,877		**$ 81,422,022**

Ocean View (66613) - 2023-24 Unaudited Actuals	v.25.2a					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%	
	3PY Average ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	2,633.09	$ 10,637	$ 1,106	$ 1,392	$ 324	$ 35,438,616
Grades 4-6	2,068.93	10,798		1,280	298	25,604,783
Grades 7-8	1,437.18	11,117		1,317	307	18,311,788
Grades 9-12	-	12,885	335	1,567	365	-
Subtract Necessary Small School ADA and Funding	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 66,325,614	$ 2,912,198	$ 8,204,681	$ 1,912,694	$ 79,355,187
NSS Allowance		-				-
TOTAL BASE	6,139.20	$ 66,325,614	$ 2,912,198	$ 8,204,681	$ 1,912,694	$ 79,355,187
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	271.57	TK Add-on rate	$ 3,265.00		886,676
ECONOMIC RECOVERY TARGET PAYMENT						-
LCFF Entitlement Before Adjustments						$ 81,928,250
Miscellaneous Adjustments						-
ADJUSTED LCFF ENTITLEMENT						**$ 81,928,250**
Local Revenue (including RDA)						(55,064,017)
Gross State Aid						**$ 26,864,233**
Education Protection Account Entitlement						(1,227,840)
Net State Aid						**$ 25,636,393**

MINIMUM STATE AID CALCULATION	12-13 Rate	2026-27 ADA	N/A
2012-13 RL/Charter Gen BG adjusted for ADA	$ 5,072.77	6,139.20	$ 31,142,750
2012-13 NSS Allowance (deficited)	$ -		-
Minimum State Aid Adjustments			-
Less Current Year Property Taxes/In-Lieu			(55,064,017)
Less Education Protection Account Entitlement			(1,227,840)
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			**$ 25,636,393**
ADDITIONAL STATE AID			**$ -**
LCFF State Aid, Adjusted for Minimum State Aid Guarantee			**$ 25,636,393**
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplem			**$ 81,928,250**
Change Over Prior Year	0.62%	506,228	
LCFF Entitlement Per ADA (excluding Categorical MSA)			13,345
Per-ADA Change Over Prior Year	3.03%	392	
Basic Aid Status (school districts only)			*Non-Basic Aid*

LCFF SOURCES INCLUDING EXCESS TAXES		Increase	2026-27
State Aid	2.25%	564,857	$ 25,636,393
Education Protection Account			1,227,840
Property Taxes Net of In-Lieu Transfers	-0.05%	(29,317)	55,064,017
Charter In-Lieu Taxes	0.00%	-	-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	0.66%	535,540	**$ 81,928,250**

Ocean View (66613) - 2023-24 Unaudited Actuals

8/16/24

EDUCATION PROTECTION ACCOUNT

		CDE P-2 Certification* 2023-24	**Calculated* 2023-24**	**2024-25**	**2025-26**	**2026-27**
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT						
A-1	Total ADA for EPA Minimum	6,857.67	6,857.85	6,478.41	6,285.76	6,139.20
A-2	Minimum Funding per ADA	$ 200	$ 200	$ 200	$ 200	$ 200
A-3	EPA Minimum Funding (A-1 * A-2)	$ 1,371,534	$ 1,371,570	$ 1,295,682	$ 1,257,152	$ 1,227,840
EPA PROPORTIONATE SHARE CAP						
B3,B7	2012-13 Deficited Base RL/Charter Rate (adjusted for COLA eff. 21/22)	$ 6,726.08	$ 6,726.08	$ 6,798.05	$ 6,997.23	$ 7,212.74
B4, B8	Current Year Funded ADA, excluding NSS	6,857.67	6,857.85	6,478.41	6,285.76	6,139.20
B-11	2012-13 Deficited Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)	58.18	58.18	58.80	59.43	60.07
B-12	Current Year Funded ADA, including NSS	6,857.67	6,857.85	6,478.41	6,285.76	6,139.20
B9+B13	*Adjusted Total Revenue Limit*	*$ 46,524,216*	*$ 46,525,438*	*$ 44,421,486*	*$ 44,356,471*	*$ 44,649,235*
B10,B14	*Current Year Adjusted NSS Allowance*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*
B-16	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	*$ 46,524,216*	$ 46,525,438	$ 44,421,486	$ 44,356,471	$ 44,649,235
B-17	Local Revenue/In-Lieu of Property Taxes	$ 55,489,843	$ 55,196,041	$ 55,129,899	$ 55,093,334	$ 55,064,017
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	$46,524,216	$46,525,438	$44,421,486	$44,356,471	$44,649,235
C-2	Statewide EPA Proportionate Share Ratio ***(as of P-2 certification)***	21.98880689%		21.98880689%	21.98880689%	21.98880689%
C-3	EPA Proportionate Share (C-1 * C-2)	$ 10,230,120	*$ 10,230,389*	$ 9,767,755	$ 9,753,459	$ 9,817,834
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)	$ 1,371,534	$ 1,371,570	$ 1,295,682	$ 1,257,152	$ 1,227,840
D-2	Miscellaneous Adjustments**	$ -	$ -	$-	$-	$-
D-3	Adjusted EPA Entitlement (D-1 + D-2)	1,371,534	1,371,570	1,295,682	1,257,152	1,227,840
D-4	Prior Year Annual Adjustment	*$ 276*	*276*	36		
D-5	P2 Entitlement Net of PY Adjustment	$ 1,371,810	*1,371,846*	1,295,718	1,257,152	1,227,840
C-2	Statewide EPA Proportionate Share Ratio **(as of Annual certification)**	21.98880689%	21.98880689%	21.98880689%	21.98880689%	21.98880689%
	Adjusted EPA Allocation (used to calculate LCFF Revenue)	*$ 1,371,570*		*1,295,682*	*1,257,152*	*1,227,840*

**CDE P-2 Certification and Calculated columns can be compared to determine accruals ɑents. Enter accrual information on Data Entry tab.*

***A miscellaneous adjustment increases EPA State Aid (object 8012) funding in lieu of isɔ an LEA when it is overpaid. EPA State Aid offsets LCFF State Aid (object 8011). It is*

Ocean View (66613) - 2023-24 Unaudited Actuals	8/16/2024			
	2023-24	**2024-25**	**2025-26**	**2026-27**
General Assumptions				
COLA & Augmentation	*8.22%*	*1.07%*	*2.93%*	*3.08%*
Base Grant Proration Factor	*0.00%*	*0.00%*	*0.00%*	*0.00%*
Add-on, ERT & MSA Proration Factor	*0.00%*	*0.00%*	*0.00%*	*0.00%*
Student Assumptions:				
Enrollment Count	*6,725*	*6,525*	*6,325*	*6,125*
Unduplicated Pupil Count (UPC)	*4,020*	*3,860*	*3,748*	*3,635*
Unduplicated Pupil Percentage (UPP)	*59.20%*	*59.30%*	*59.40%*	*59.25%*
Current Year LCFF Average Daily Attendance (ADA)	*6,327.18*	*6,139.20*	*5,951.21*	*5,763.23*
Funded LCFF ADA	*6,857.85*	*6,478.41*	*6,285.76*	*6,139.20*
LCFF ADA Funding Method	*3PY Average*	*3PY Average*	*3PY Average*	*3PY Average*
Current Year Necessary Small School (NSS) ADA	-	-	-	-
Funded NSS ADA	-	-	-	-
NSS ADA Funding Method(s)				

Ocean View (66613) - 2023-24 Unaudited Actuals	8/16/2024			
	2023-24	2024-25	2025-26	2026-27
LCFF Entitlement Summary				
Base Grant	$69,111,381	$65,984,780	$65,884,760	$66,325,614
Grade Span Adjustment	2,976,174	2,843,030	2,884,320	2,912,198
Adjusted Base Grant	$72,087,555	$68,827,810	$68,769,080	$69,237,812
Supplemental Grant	8,535,166	8,162,979	8,169,766	8,204,681
Concentration Grant	1,967,990	1,923,737	1,966,796	1,912,694
Total Base, Supplemental and Concentration Grant	$82,590,711	$78,914,526	$78,905,642	$79,355,187
Allowance: Necessary Small School	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	680,066	680,066	680,066	680,066
Add-on: Home-to-School Transportation	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	826,659	835,621	860,062	886,676
Total Allowance and Add-On Amounts	$2,445,146	$2,464,149	$2,516,380	$2,573,063
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	**$85,035,857**	**$81,378,675**	**$81,422,022**	**$81,928,250**
Miscellaneous Adjustments	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	**$ 85,035,857**	**$ 81,378,675**	**$ 81,422,022**	**$ 81,928,250**
LCFF Entitlement Per ADA (excludes Categorical MSA)	$ 12,400	$ 12,562	$ 12,953	$ 13,345
Additional State Aid	-	-	-	-
Total LCFF Entitlement with Additional State Aid	85,035,857	81,378,675	81,422,022	81,928,250
LCFF Sources Summary				
Funding Source Summary				
Local Revenue and In-Lieu of Property Taxes *(net for school districts)*	*$ 55,196,041*	*$ 55,129,899*	*$ 55,093,334*	*$ 55,064,017*
Education Protection Account Entitlement *(includes $200/minimum per ADA)*	$ 1,371,570	$ 1,295,682	$ 1,257,152	$ 1,227,840
Net State Aid *(excludes Additional State Aid)*	$ 28,468,246	$ 24,953,094	$ 25,071,536	$ 25,636,393
Additional State Aid	$ -	$ -	$ -	$ -
Total Funding Sources	**$ 85,035,857**	**$ 81,378,675**	**$ 81,422,022**	**$ 81,928,250**
Funding Source by Resource-Object				
State Aid (Resource Code 0000, Object Code 8011)	$ 28,468,246	$ 24,953,094	$ 25,071,536	$ 25,636,393
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	$ 1,371,570	$ 1,295,682	$ 1,257,152	$ 1,227,840
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	$ 276	$ 36	$ -	$ -
Property Taxes (Object 8021 to 8089)	$ 56,352,235	$ 56,352,235	$ 56,352,235	$ 56,352,235
In-Lieu of Property Taxes (Object Code 8096)	(1,156,194)	(1,222,336)	(1,258,901)	(1,288,218)
Entitlement and Source Reconciliation				
Basic Aid/Excess Tax District Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Total LCFF Entitlement	$ 85,035,857	$ 81,378,675	$ 81,422,022	$ 81,928,250
Additional State Aid	$ -	$ -	$ -	$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	$ -	$ -	$ -	$ -
Excess Taxes before Minimum State Aid	$ -	$ -	$ -	$ -
Total Funding Sources	$ 85,035,857	$ 81,378,675	$ 81,422,022	$ 81,928,250

Ocean View (66613) - 2023-24 Unaudited Actuals	8/16/2024			
	2023-24	2024-25	2025-26	2026-27
LCAP Percentage to Increase or Improve Services Calculation				
Base Grant (*Excludes add-ons for TIIG & Transportation)*	$ 72,914,214	$ 69,663,431	$ 69,629,142	$ 70,124,488
Supplemental and Concentration Grant funding in the LCAP year	$ 10,503,156	$ 10,086,716	$ 10,136,562	$ 10,117,375
Projected Additional 15% Concentration Grant funding in the LCAP year	$ 454,151	$ 443,939	$ 453,876	$ 441,390
Percentage to Increase or Improve Services	14.40%	14.48%	14.56%	14.43%

Ocean View (66613) - 2023-24 Unaudited Actuals	8/16/2024			
	2023-24	**2024-25**	**2025-26**	**2026-27**
PER-ADA FUNDING LEVELS				
Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	$ 12,546.56	$ 12,690.02	$ 13,071.18	$ 13,458.95
Grades 4-6	$ 11,536.05	$ 11,668.44	$ 12,019.02	$ 12,375.86
Grades 7-8	$ 11,877.47	$ 12,013.55	$ 12,374.71	$ 12,741.47
Grades 9-12	$ 14,123.04	$ 14,286.01	$ 14,715.41	$ 15,151.77
Base Grants				
Grades TK-3	$ 9,919	$ 10,025	$ 10,319	$ 10,637
Grades 4-6	$ 10,069	$ 10,177	$ 10,475	$ 10,798
Grades 7-8	$ 10,367	$ 10,478	$ 10,785	$ 11,117
Grades 9-12	$ 12,015	$ 12,144	$ 12,500	$ 12,885
Grade Span Adjustment				
Grades TK-3	$ 1,032	$ 1,043	$ 1,073	$ 1,106
Grades 9-12	$ 312	$ 316	$ 325	$ 335
Supplemental Grant	20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	$ 2,190	$ 2,214	$ 2,278	$ 2,349
Grades 4-6	$ 2,014	$ 2,035	$ 2,095	$ 2,160
Grades 7-8	$ 2,073	$ 2,096	$ 2,157	$ 2,223
Grades 9-12	$ 2,465	$ 2,492	$ 2,565	$ 2,644
Actual - 1.00 ADA, Local UPP as follows:	*59.20%*	*59.30%*	*59.40%*	*59.25%*
Grades TK-3	$ 1,297	$ 1,313	$ 1,353	$ 1,392
Grades 4-6	$ 1,192	$ 1,207	$ 1,244	$ 1,280
Grades 7-8	$ 1,227	$ 1,243	$ 1,281	$ 1,317
Grades 9-12	$ 1,460	$ 1,478	$ 1,524	$ 1,567
Concentration Grant (>55% population)	65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	$ 7,118	$ 7,194	$ 7,405	$ 7,633
Grades 4-6	$ 6,545	$ 6,615	$ 6,809	$ 7,019
Grades 7-8	$ 6,739	$ 6,811	$ 7,010	$ 7,226
Grades 9-12	$ 8,013	$ 8,099	$ 8,336	$ 8,593
Actual - 1.00 ADA, Local UPP >55% as follows:	*4.2000%*	*4.3000%*	*4.4000%*	*4.2500%*
Grades TK-3	$ 299	$ 309	$ 326	$ 324
Grades 4-6	$ 275	$ 284	$ 300	$ 298
Grades 7-8	$ 283	$ 293	$ 308	$ 307
Grades 9-12	$ 337	$ 348	$ 367	$ 365

OCEAN VIEW SCHOOL DISTRICT

UNAUDITED ACTUALS

LOTTERY REPORT

Ocean View Elementary
Orange County

Unaudited Actuals
2023-24 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

30 66613 0000000
Form L
E8AJZ1NATN(2023-24)

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	2,111,574.32		2,503,047.37	4,614,621.69
2. State Lottery Revenue	8560	1,435,654.22		747,542.96	2,183,197.18
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)		3,547,228.54	0.00	3,250,590.33	6,797,818.87
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	691,154.30		0.00	691,154.30
2. Classified Salaries	2000-2999	182,073.15		0.00	182,073.15
3. Employee Benefits	3000-3999	300,684.98		0.00	300,684.98
4. Books and Supplies	4000-4999	44,126.87		80,534.99	124,661.86
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	2,361.20			2,361.20
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			137,113.28	137,113.28
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)		1,220,400.50	0.00	217,648.27	1,438,048.77
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	2,326,828.04	0.00	3,032,942.06	5,359,770.10

D. COMMENTS:

The expenditures in item 5c are online subscriptions to Cengage, Learning Without Tears, and McGraw Hill for access to text 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

UNAUDITED ACTUALS

ESSA MAINTENANCE OF EFFORT

Ocean View Elementary
Orange County

Unaudited Actuals
2023-24 Unaudited Actuals
Every Student Succeeds Act Maintenance of Effort Expenditures

30 66613 0000000
Form ESMOE
E8AJZ1NATN(2023-24)

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	120,952,992.87
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	8,832,251.57
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	19,800.33
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	1,855,886.61
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	500,000.00
6. All Other Financing Uses	All	9100	7699	
		9200	7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	982.78
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,376,669.72
D. Plus additional MOE expenditures: 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				109,744,071.58
Section II - Expenditures Per ADA				**2023-24 Annual ADA/Exps. Per ADA**
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				6,330.85
B. Expenditures per ADA (Line I.E divided by Line II.A)				17,334.81

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	100,745,431.57	15,718.73
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	100,745,431.57	15,718.73
B. Required effort (Line A.2 times 90%)	90,670,888.41	14,146.86
C. Current year expenditures (Line I.E and Line II.B)	109,744,071.58	17,334.81
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	**Total Expenditures**	**Expenditures Per ADA**
Total adjustments to base expenditures	0.00	0.00

OCEAN VIEW SCHOOL DISTRICT

UNAUDITED ACTUALS

PROGRAM COST REPORT

Goal	Program/Activity	Direct Costs: Direct Charged (Schedule DCC) Column 1	Direct Costs: Allocated (Schedule AC) Column 2	Direct Costs: Subtotal (col. 1 + 2) Column 3	Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
Instructional Goals							
0001	Pre-Kindergarten	197,421.86	0.00	197,421.86	15,837.59		213,259.45
1110	Regular Education, K–12	58,150,740.50	21,625,308.53	79,776,049.03	6,399,800.52		86,175,849.55
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	531,528.98	0.00	531,528.98	42,640.36		574,169.34
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	23,128,916.78	4,611,217.93	27,740,134.71	2,225,371.28		29,965,505.99
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	982.78	0.00	982.78	78.84		1,061.62
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	19,800.33	0.00	19,800.33	1,588.42		21,388.75
Other Costs							
----	Food Services					59,973.36	59,973.36
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					2,258,730.92	2,258,730.92
----	Other Outgo					1,456,857.46	1,456,857.46
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	479,541.43		479,541.43
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(253,345.00)		(253,345.00)
----	**Total General Fund and Charter Schools Funds Expenditures**	82,029,391.23	26,236,526.46	108,265,917.69	8,911,513.44	3,775,561.74	120,952,992.87

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	39,810.42	50,482.95	59,267.37	33,927.01	0.00	0.00	0.00			13,934.11	0.00	197,421.86
1110	Regular Education, K–12	51,050,502.49	646,004.55	683,095.14	60,468.62	369,840.20	0.00	5,340,829.50			0.00	0.00	58,150,740.50
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	49,930.27	250,556.45	231,042.26	0.00	0.00	0.00	0.00			0.00	0.00	531,528.98
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	20,465,157.96	1,439,547.83	0.00	40,940.97	1,183,270.02	0.00	0.00			0.00	0.00	23,128,916.78
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	982.78	0.00	0.00	982.78
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		19,800.33	0.00	0.00	0.00	19,800.33
Total Direct Charged Costs		71,605,401.14	2,386,591.78	973,404.77	135,336.60	1,553,110.22	0.00	5,340,829.50	19,800.33	982.78	13,934.11	0.00	82,029,391.23

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2023-24
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	7,986,165.30	10,084,839.45	3,554,303.78	21,625,308.53
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	2,409,099.63	1,363,583.92	838,534.38	4,611,217.93
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		10,395,264.93	11,448,423.37	4,392,838.16	26,236,526.46

A.	**Central Administration Costs in General Fund and Charter Schools Funds**	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,282,189.28
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	58,744.66
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	5,724,658.23
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,099,266.27
5	Total Central Administration Costs in General Fund and Charter Schools Funds	9,164,858.44
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	82,029,391.23
2	Total Allocated Costs (from Form PCR, Column 2, Total)	26,236,526.46
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	108,265,917.69
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,937,384.55
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	4,040,289.31
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	5,977,673.86
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	114,243,591.55
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	8.02%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	59,973.36				59,973.36
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			2,258,730.92		2,258,730.92
Other Outgo (Objects 1000 - 7999)				1,456,857.46	1,456,857.46
Total Other Costs	59,973.36	0.00	2,258,730.92	1,456,857.46	3,775,561.74

Ocean View Elementary
Orange County

Unaudited Actuals
2023-24
Form and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

30 66613 0000000
Form PCRAF
E8AJZ1NATN(2023-24)

		Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
		Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		960,033.32	430,436.11	6,439,083.30	2,565,712.20	11,448,423.37	0.00	4,392,838.16
B. Enter Allocation Factor(s) by Goal:		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
Instructional Goals	**Description**							
0001	Pre-Kindergarten							
1110	Regular Education, K–12	265.20	265.20	265.20	265.20	355.00		657.00
3100	Alternative Schools							
3200	Continuation Schools							
3300	Independent Study Centers							
3400	Opportunity Schools							
3550	Community Day Schools							
3700	Specialized Secondary Programs							
3800	Career Technical Education							
4110	Regular Education, Adult							
4610	Adult Independent Study Centers							
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual							
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)	80.00	80.00	80.00	80.00	48.00		155.00
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
Other Funds	**Description**							
- -	Adult Education (Fund 11)							
- -	Child Development (Fund 12)							
- -	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors		345.20	345.20	345.20	345.20	403.00	0.00	812.00

OCEAN VIEW SCHOOL DISTRICT

UNAUDITED ACTUALS

SUMMARY OF INTERFUND ACTIVITIES

Ocean View Elementary
Orange County

Unaudited Actuals
2023-24 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

30 66613 0000000
Form SIAA
E8AJZ1NATN(2023-24)

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(2,985.06)	0.00	(253,345.00)				
Other Sources/Uses Detail					0.00	500,000.00		
Fund Reconciliation							265,161.86	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	2,924.86	0.00	137,091.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	144,607.72
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	60.20	0.00	116,254.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	120,554.14
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		

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
53 TAX OVERRIDE FUND								
Expenditure Detail								
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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	2,985.06	(2,985.06)	253,345.00	(253,345.00)	500,000.00	500,000.00	265,161.86	265,161.86