

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

FIRST INTERIM 2024-2025

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

Board of Trustees*
Jack C. Souders, President
Patricia Singer, Vice President
Gina Clayton-Tarvin, Clerk
Keri Gorsage, Member
Morgan Westmoreland, Member

*Board titles subject to change during reorganization



December 17, 2024

OCEAN VIEW SCHOOL DISTRICT

FIRST INTERIM

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OCEAN VIEW SCHOOL DISTRICT

FIRST INTERIM

CERTIFICATION

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____
District Superintendent or Designee

Date: _____

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: December 17, 2024

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

☐ QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

☐ NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Keith Farrow

Telephone: (714) 847-2551

Title: Assistant Superintendent, Administrative Services

E-mail: kfarrow@ovsd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

First Interim
DISTRICT CERTIFICATION OF INTERIM REPORT
For the Fiscal Year 2024-25

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2023-24) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

OCEAN VIEW SCHOOL DISTRICT

FIRST INTERIM

PREFACE

PREFACE

Interim Budget Reports

California Education Code Section 42130 requires all public school districts to annually file at least two interim financial reports with their local county superintendent of schools and the California Department of Education.

Interim reports serve as "snapshots" of the district's financial condition at a particular point in time. Multiyear budgets are highly dependent upon projected state funding, which in-turn is dependent upon the health of the state economy and sufficient collection of property, income and sales taxes. As a result, interim budget reports are anchored on projections provided by the county and state as well as local expenditure decisions.

Interim Reports include budgetary estimates and financial transactions (including actual year-to-date and full year projections). Interim reports are presented two times a year. In December of each fiscal year, the First Interim report is presented to the Board. The Second Interim report is presented to the Board in March of each year.

School districts are required to file two reports during a fiscal year (interim reports) on the status of the district's financial health. The first interim report is due on or before December 15 for the period July 1 to October 31. The second interim is due March 17 for the period ending January 31. County superintendents are to report to the Superintendent of Public Instruction and the State Controller the certification for all districts in their county within 75 days after the close of the reporting period.

The interim reports must include a certification of whether or not the district is able to meet its financial obligations. The certifications are classified as positive, qualified, or negative. A positive certification is assigned when the district will meet its financial obligations for the current and two subsequent fiscal years. A qualified certification is assigned when the district may not meet its financial obligations for the current or two subsequent fiscal years. A negative certification is assigned when a district will be unable to meet its financial obligations for the remainder of the current year or for the subsequent fiscal year. In addition, the Superintendent of Public Instruction may reclassify the certification of any county office of education or reclassify a certification based on an appeal of a school district in accordance with the above standards.

As part of the Interim Budget Reports are Criteria & Standards, which is a tool used to monitor fiscal solvency for school districts and county offices of education. Criteria & Standards, pursuant to Ed Code Section 33127, were developed to be used by local school districts in the development of annual budgets and the management of subsequent expenditures from that budget. In addition, the Criteria & Standards are to be used in monitoring the fiscal stability of the school district.

In accordance with AB 1200, the county superintendent of schools has the fiscal oversight responsibility over school districts in the county. The county superintendent has authority to disapprove a school district's budget, or authority to declare a district in jeopardy of being unable to meet its financial obligations through a qualified or negative certification at interim financial reporting periods or at any time during the year. Such action results in various authorized forms of intervention on the part of the county office, including assigning external consultants, requiring a district fiscal recovery plan, or even disallowing certain district expenditures.

OCEAN VIEW SCHOOL DISTRICT

FIRST INTERIM

GENERAL FUND

2024-25 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	81,273,775.00	81,273,775.00	21,811,164.42	81,419,627.00	145,852.00	0.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,213,611.00	2,213,611.00	574,165.07	2,384,082.00	170,471.00	7.7%
4) Other Local Revenue		8600-8799	2,322,873.00	2,322,873.00	1,182,489.07	2,599,808.00	276,935.00	11.9%
5) TOTAL, REVENUES			85,810,259.00	85,810,259.00	23,567,818.56	86,403,517.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	34,059,192.00	34,059,192.00	10,460,059.90	32,730,804.00	1,328,388.00	3.9%
2) Classified Salaries		2000-2999	12,365,145.00	12,365,145.00	3,429,155.72	12,002,530.19	362,614.81	2.9%
3) Employee Benefits		3000-3999	17,902,990.00	17,902,990.00	4,729,841.22	16,679,911.00	1,223,079.00	6.8%
4) Books and Supplies		4000-4999	1,608,017.00	1,608,017.00	636,850.46	2,139,167.00	(531,150.00)	-33.0%
5) Services and Other Operating Expenditures		5000-5999	7,741,117.00	7,741,117.00	4,461,607.75	8,299,888.64	(558,771.64)	-7.2%
6) Capital Outlay		6000-6999	322,915.00	322,915.00	224,489.97	251,715.00	71,200.00	22.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	120,000.00	120,000.00	33,017.00	89,237.00	30,763.00	25.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(830,045.00)	(830,045.00)	0.00	(1,623,624.91)	793,579.91	-95.6%
9) TOTAL, EXPENDITURES			73,289,331.00	73,289,331.00	23,975,022.02	70,569,627.92		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,520,928.00	12,520,928.00	(407,203.46)	15,833,889.08		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	(17,416,730.00)	(17,416,730.00)	0.00	(17,827,569.00)	(410,839.00)	2.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			(17,416,730.00)	(17,416,730.00)	0.00	(17,827,569.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,895,802.00)	(4,895,802.00)	(407,203.46)	(1,993,679.92)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	21,521,839.72	21,521,839.72		22,904,150.42	1,382,310.70	6.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,521,839.72	21,521,839.72		22,904,150.42		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,521,839.72	21,521,839.72		22,904,150.42		
2) Ending Balance, June 30 (E + F1e)			16,626,037.72	16,626,037.72		20,910,470.50		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	53,000.00	53,000.00		53,000.00		
Stores		9712	55,000.00	55,000.00		55,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	10,836,880.62	10,836,880.62		14,765,063.90		
Textbook Adoption	0000	9760	1,000,000.00					
Technology Infrastructure	0000	9760	250,000.00					
Technology Device Replacement	0000	9760	500,000.00					
Facilities, Information Technology, and Food Service Vehicle Replacement	0000	9760	250,000.00					
Heating, Ventilation, and Air Conditioning	0000	9760	1,000,000.00					
Asphalt Replacement	0000	9760	1,000,000.00					
Additional Reserve for Economic Uncertainty	0000	9760	6,836,880.62					
Textbook Adoption	0000	9760		1,000,000.00				
Technology Infrastructure	0000	9760		250,000.00				
Technology Device Replacement	0000	9760		500,000.00				
Facilities, Information Technology, and Food Service Vehicle Replacement	0000	9760		250,000.00				
Heating, Ventilation, and Air Conditioning	0000	9760		1,000,000.00				
Asphalt Replacement	0000	9760		1,000,000.00				
Additional Reserve for Economic Uncertainty	0000	9760		6,836,880.62				
Textbook Adoption	0000	9760				1,000,000.00		
Technology Infrastructure	0000	9760				250,000.00		
Technology Device Replacement	0000	9760				500,000.00		
Facilities, Information Technology, and Food Service Vehicle Replacement	0000	9760				250,000.00		
Heating, Ventilation, and Air Conditioning	0000	9760				1,000,000.00		
Asphalt Replacement	0000	9760				1,000,000.00		
Additional Reserve for Economic Uncertainty	0000	9760				10,765,063.90		
d) Assigned								
Other Assignments		9780	2,228,205.00	2,228,205.00		2,389,327.04		
Site Donations	0000	9780	300,000.00					
Unrestricted Lottery (1100)	1100	9780	1,928,205.00					
Site Donations	0000	9780		300,000.00				
Unrestricted Lottery (1100)	1100	9780		1,928,205.00				
Unrestricted Lottery (1100)	1100	9780				2,389,327.04		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,452,952.10	3,452,952.10		3,648,079.56		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	24,555,279.00	24,555,279.00	10,757,570.00	22,580,864.00	(1,974,415.00)	-8.0%
Education Protection Account State Aid - Current Year		8012	1,295,560.00	1,295,560.00	342,884.00	1,295,682.00	122.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	187,419.00	187,419.00	27,652.08	184,347.00	(3,072.00)	-1.6%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	46,529,973.00	46,529,973.00	8,986,292.57	48,611,659.00	2,081,686.00	4.5%
Unsecured Roll Taxes		8042	1,498,177.00	1,498,177.00	813,793.21	1,631,999.00	133,822.00	8.9%
Prior Years' Taxes		8043	790,931.00	790,931.00	724,443.20	744,660.00	(46,271.00)	-5.9%
Supplemental Taxes		8044	1,168,169.00	1,168,169.00	512,312.98	1,060,267.00	(107,902.00)	-9.2%
Education Revenue Augmentation Fund (ERAF)		8045	2,885,526.00	2,885,526.00	133,062.00	2,800,831.00	(84,695.00)	-2.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,597,767.00	3,597,767.00	3,765.38	3,790,163.00	192,396.00	5.3%
Penalties and Interest from Delinquent Taxes		8048	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	0.0%
Other In-Lieu Taxes		8082	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	0.0%
Subtotal, LCFF Sources			82,508,801.00	82,508,801.00	22,301,775.42	82,700,472.00	191,671.00	0.2%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	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	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,235,026.00)	(1,235,026.00)	(490,611.00)	(1,280,845.00)	(45,819.00)	3.7%
Property Taxes Transfers		8097	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	0.0%
TOTAL, LCFF SOURCES			81,273,775.00	81,273,775.00	21,811,164.42	81,419,627.00	145,852.00	0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	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	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	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		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	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	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	235,000.00	235,000.00	241,419.00	241,419.00	6,419.00	2.7%
Lottery - Unrestricted and Instructional Materials		8560	1,142,475.00	1,142,475.00	4,403.07	1,233,860.00	91,385.00	8.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	836,136.00	836,136.00	328,343.00	908,803.00	72,667.00	8.7%
TOTAL, OTHER STATE REVENUE			2,213,611.00	2,213,611.00	574,165.07	2,384,082.00	170,471.00	7.7%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	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		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	15.00	0.00	0.00	0.0%
Leases and Rentals		8650	13,000.00	13,000.00	1,948.41	13,000.00	0.00	0.0%
Interest		8660	1,600,000.00	1,600,000.00	544,544.00	1,600,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	124,094.10	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	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	0.0%
Transportation Fees From Individuals		8675	4,101.00	4,101.00	9,737.63	8,371.00	4,270.00	104.1%
Interagency Services		8677	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	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	705,772.00	705,772.00	502,149.93	978,437.00	272,665.00	38.6%
Tuition		8710	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	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	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	0.0%
From JPAs	All Other	8793	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	0.0%
TOTAL, OTHER LOCAL REVENUE			2,322,873.00	2,322,873.00	1,182,489.07	2,599,808.00	276,935.00	11.9%
TOTAL, REVENUES			85,810,259.00	85,810,259.00	23,567,818.56	86,403,517.00	593,258.00	0.7%
CERTIFICATED SALARIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Certificated Teachers' Salaries		1100	29,145,990.00	29,145,990.00	8,725,777.21	28,315,439.00	830,551.00	2.8%
Certificated Pupil Support Salaries		1200	656,397.00	656,397.00	239,844.20	492,240.00	164,157.00	25.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,038,872.00	4,038,872.00	1,418,144.19	3,820,648.00	218,224.00	5.4%
Other Certificated Salaries		1900	217,933.00	217,933.00	76,294.30	102,477.00	115,456.00	53.0%
TOTAL, CERTIFICATED SALARIES			34,059,192.00	34,059,192.00	10,460,059.90	32,730,804.00	1,328,388.00	3.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,265,722.00	1,265,722.00	195,869.77	1,285,027.00	(19,305.00)	-1.5%
Classified Support Salaries		2200	4,157,393.00	4,157,393.00	1,256,135.28	4,168,875.19	(11,482.19)	-0.3%
Classified Supervisors' and Administrators' Salaries		2300	1,401,699.00	1,401,699.00	427,654.60	1,424,407.00	(22,708.00)	-1.6%
Clerical, Technical and Office Salaries		2400	4,736,204.00	4,736,204.00	1,394,424.36	4,572,239.00	163,965.00	3.5%
Other Classified Salaries		2900	804,127.00	804,127.00	155,071.71	551,982.00	252,145.00	31.4%
TOTAL, CLASSIFIED SALARIES			12,365,145.00	12,365,145.00	3,429,155.72	12,002,530.19	362,614.81	2.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	6,444,274.00	6,444,274.00	1,125,757.58	6,187,170.00	257,104.00	4.0%
PERS		3201-3202	2,899,622.00	2,899,622.00	784,318.86	2,889,579.00	10,043.00	0.3%
OASDI/Medicare/Alternative		3301-3302	1,394,535.00	1,394,535.00	402,211.66	1,368,269.00	26,266.00	1.9%
Health and Welfare Benefits		3401-3402	5,625,548.00	5,625,548.00	2,269,376.13	5,295,471.00	330,077.00	5.9%
Unemployment Insurance		3501-3502	23,211.00	23,211.00	349.57	22,562.00	649.00	2.8%
Workers' Compensation		3601-3602	665,189.00	665,189.00	82,243.08	641,860.00	23,329.00	3.5%
OPEB, Allocated		3701-3702	200,177.00	200,177.00	65,584.34	275,000.00	(74,823.00)	-37.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	650,434.00	650,434.00	0.00	0.00	650,434.00	100.0%
TOTAL, EMPLOYEE BENEFITS			17,902,990.00	17,902,990.00	4,729,841.22	16,679,911.00	1,223,079.00	6.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	20,000.00	20,000.00	452.02	9,859.00	10,141.00	50.7%
Materials and Supplies		4300	1,401,765.00	1,401,765.00	549,027.17	1,811,719.00	(409,954.00)	-29.2%
Noncapitalized Equipment		4400	186,252.00	186,252.00	87,371.27	317,589.00	(131,337.00)	-70.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,608,017.00	1,608,017.00	636,850.46	2,139,167.00	(531,150.00)	-33.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	124,588.00	124,588.00	63,841.96	144,003.00	(19,415.00)	-15.6%
Dues and Memberships		5300	30,325.00	30,325.00	36,307.00	36,565.00	(6,240.00)	-20.6%
Insurance		5400-5450	967,810.00	967,810.00	1,296,386.51	1,296,386.51	(328,576.51)	-34.0%
Operations and Housekeeping Services		5500	2,412,850.00	2,412,850.00	1,077,520.25	2,661,749.00	(248,899.00)	-10.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	443,898.00	443,898.00	251,845.56	467,797.00	(23,899.00)	-5.4%
Transfers of Direct Costs		5710	(77,825.00)	(77,825.00)	(17,765.57)	(77,835.00)	10.00	0.0%
Transfers of Direct Costs - Interfund		5750	(8,331.00)	(8,331.00)	0.00	(8,331.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,451,387.00	3,451,387.00	1,589,444.26	3,334,655.13	116,731.87	3.4%
Communications		5900	396,415.00	396,415.00	164,027.78	444,899.00	(48,484.00)	-12.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,741,117.00	7,741,117.00	4,461,607.75	8,299,888.64	(558,771.64)	-7.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	8,100.00	(8,100.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	322,915.00	322,915.00	224,489.97	243,615.00	79,300.00	24.6%
Equipment Replacement		6500	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	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			322,915.00	322,915.00	224,489.97	251,715.00	71,200.00	22.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	120,000.00	120,000.00	33,017.00	89,237.00	30,763.00	25.6%
Payments to JPAs		7143	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	0.0%
To County Offices		7212	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	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	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	0.0%
All Other Transfers Out to All Others		7299	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	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			120,000.00	120,000.00	33,017.00	89,237.00	30,763.00	25.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(582,498.00)	(582,498.00)	0.00	(1,376,077.91)	793,579.91	-136.2%
Transfers of Indirect Costs - Interfund		7350	(247,547.00)	(247,547.00)	0.00	(247,547.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(830,045.00)	(830,045.00)	0.00	(1,623,624.91)	793,579.91	-95.6%
TOTAL, EXPENDITURES			73,289,331.00	73,289,331.00	23,975,022.02	70,569,627.92	2,719,703.08	3.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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	0.0%
Other Authorized Interfund Transfers In		8919	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	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	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	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	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	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	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	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Leases		8972	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	0.0%
Proceeds from SBITAs		8974	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	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(17,416,730.00)	(17,416,730.00)	0.00	(17,827,569.00)	(410,839.00)	2.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(17,416,730.00)	(17,416,730.00)	0.00	(17,827,569.00)	(410,839.00)	2.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(17,416,730.00)	(17,416,730.00)	0.00	(17,827,569.00)	(410,839.00)	2.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,777,905.01	3,777,905.01	334,944.88	4,262,681.91	484,776.90	12.8%
3) Other State Revenue		8300-8599	12,518,403.00	12,518,403.00	2,501,341.57	12,836,064.00	317,661.00	2.5%
4) Other Local Revenue		8600-8799	6,012,106.38	6,012,106.38	553,076.35	6,043,773.38	31,667.00	0.5%
5) TOTAL, REVENUES			22,308,414.39	22,308,414.39	3,389,362.80	23,142,519.29		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	11,919,047.01	11,919,047.01	4,657,449.96	14,251,644.29	(2,332,597.28)	-19.6%
2) Classified Salaries		2000-2999	8,186,058.50	8,186,058.50	2,140,266.88	8,706,766.19	(520,707.69)	-6.4%
3) Employee Benefits		3000-3999	12,401,962.00	12,401,962.00	2,187,489.41	13,508,735.47	(1,106,773.47)	-8.9%
4) Books and Supplies		4000-4999	1,550,720.33	1,550,720.33	551,140.62	2,228,175.81	(677,455.48)	-43.7%
5) Services and Other Operating Expenditures		5000-5999	6,082,437.00	6,082,437.00	2,813,097.02	9,362,344.24	(3,279,907.24)	-53.9%
6) Capital Outlay		6000-6999	2,500.00	2,500.00	330,363.78	513,263.26	(510,763.26)	-20,430.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	378,885.00	378,885.00	0.00	378,885.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	582,498.00	582,498.00	0.00	1,376,077.91	(793,579.91)	-136.2%
9) TOTAL, EXPENDITURES			41,104,107.84	41,104,107.84	12,679,807.67	50,325,892.17		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(18,795,693.45)	(18,795,693.45)	(9,290,444.87)	(27,183,372.88)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	500,000.00	500,000.00	500,000.00	500,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	17,416,730.00	17,416,730.00	0.00	17,827,569.00	410,839.00	2.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			16,916,730.00	16,916,730.00	(500,000.00)	17,327,569.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,878,963.45)	(1,878,963.45)	(9,790,444.87)	(9,855,803.88)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,944,397.68	16,944,397.68		18,942,834.97	1,998,437.29	11.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,944,397.68	16,944,397.68		18,942,834.97		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,944,397.68	16,944,397.68		18,942,834.97		
2) Ending Balance, June 30 (E + F1e)			15,065,434.23	15,065,434.23		9,087,031.09		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	15,065,434.23	15,065,434.23		9,087,031.09		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	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	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,679,873.00	1,679,873.00	0.00	1,679,873.00	0.00	0.0%

Ocean View Elementary
Orange County

2024-25 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

30 66613 0000000
Form 011
F81HK1DFCH(2024-25)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	153,042.00	153,042.00	0.00	153,042.00	0.00	0.0%
Child Nutrition Programs		8220	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	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	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	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,266,056.00	1,266,056.00	0.00	1,513,121.03	247,065.03	19.5%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	208,534.00	208,534.00	0.00	225,006.00	16,472.00	7.9%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	32,870.00	32,870.00	New
Title III, English Learner Program	4203	8290	182,156.00	182,156.00	0.00	165,287.00	(16,869.00)	-9.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	117,258.00	117,258.00	0.00	117,072.00	(186.00)	-0.2%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	170,986.01	170,986.01	334,944.88	376,410.88	205,424.87	120.1%
TOTAL, FEDERAL REVENUE			3,777,905.01	3,777,905.01	334,944.88	4,262,681.91	484,776.90	12.8%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	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	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	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	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	455,589.00	455,589.00	26,875.41	529,720.00	74,131.00	16.3%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	152,613.00	152,613.00	47,727.82	152,613.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	0.00	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	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	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	0.00	0.0%
All Other State Revenue	All Other	8590	11,910,201.00	11,910,201.00	2,426,738.34	12,153,731.00	243,530.00	2.0%
TOTAL, OTHER STATE REVENUE			12,518,403.00	12,518,403.00	2,501,341.57	12,836,064.00	317,661.00	2.5%
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	0.0%
Unsecured Roll		8616	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	0.0%
Supplemental Taxes		8618	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	0.0%
Other		8622	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	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	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	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	6,049.00	6,049.00	0.00	6,049.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	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	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	529,718.38	529,718.38	553,076.35	738,103.38	208,385.00	39.3%
Tuition		8710	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	0.0%
Transfers Of Apportionments								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	5,476,339.00	5,476,339.00	0.00	5,299,621.00	(176,718.00)	-3.2%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	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	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	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	0.0%
From County Offices	All Other	8792	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	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,012,106.38	6,012,106.38	553,076.35	6,043,773.38	31,667.00	0.5%
TOTAL, REVENUES			22,308,414.39	22,308,414.39	3,389,362.80	23,142,519.29	834,104.90	3.7%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	9,167,437.01	9,167,437.01	3,745,545.79	11,216,204.66	(2,048,767.65)	-22.3%
Certificated Pupil Support Salaries		1200	1,400,840.00	1,400,840.00	410,945.57	1,617,711.00	(216,871.00)	-15.5%
Certificated Supervisors' and Administrators' Salaries		1300	759,926.00	759,926.00	310,266.90	743,190.63	16,735.37	2.2%
Other Certificated Salaries		1900	590,844.00	590,844.00	190,691.70	674,538.00	(83,694.00)	-14.2%
TOTAL, CERTIFICATED SALARIES			11,919,047.01	11,919,047.01	4,657,449.96	14,251,644.29	(2,332,597.28)	-19.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,312,134.00	5,312,134.00	1,132,707.10	5,434,465.00	(122,331.00)	-2.3%
Classified Support Salaries		2200	1,660,391.50	1,660,391.50	567,873.24	1,651,019.56	9,371.94	0.6%
Classified Supervisors' and Administrators' Salaries		2300	506,814.00	506,814.00	204,121.13	609,865.00	(103,051.00)	-20.3%
Clerical, Technical and Office Salaries		2400	405,930.00	405,930.00	152,601.95	436,064.63	(30,134.63)	-7.4%
Other Classified Salaries		2900	300,789.00	300,789.00	82,963.46	575,352.00	(274,563.00)	-91.3%
TOTAL, CLASSIFIED SALARIES			8,186,058.50	8,186,058.50	2,140,266.88	8,706,766.19	(520,707.69)	-6.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,400,542.00	7,400,542.00	880,610.74	7,860,030.31	(459,488.31)	-6.2%
PERS		3201-3202	1,937,611.00	1,937,611.00	523,123.52	2,045,767.60	(108,156.60)	-5.6%
OASDI/Medicare/Alternative		3301-3302	748,083.00	748,083.00	231,084.86	819,841.02	(71,758.02)	-9.6%
Health and Welfare Benefits		3401-3402	2,025,545.00	2,025,545.00	448,857.29	2,449,432.00	(423,887.00)	-20.9%
Unemployment Insurance		3501-3502	10,049.00	10,049.00	3,352.00	11,288.00	(1,239.00)	-12.3%
Workers' Compensation		3601-3602	280,132.00	280,132.00	98,875.70	322,376.54	(42,244.54)	-15.1%
OPEB, Allocated		3701-3702	0.00	0.00	1,585.30	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			12,401,962.00	12,401,962.00	2,187,489.41	13,508,735.47	(1,106,773.47)	-8.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	20,000.00	20,000.00	66,179.55	66,200.00	(46,200.00)	-231.0%
Materials and Supplies		4300	1,213,210.88	1,213,210.88	370,228.51	1,794,154.81	(580,943.93)	-47.9%
Noncapitalized Equipment		4400	317,509.45	317,509.45	114,732.56	367,821.00	(50,311.55)	-15.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, BOOKS AND SUPPLIES			1,550,720.33	1,550,720.33	551,140.62	2,228,175.81	(677,455.48)	-43.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	126,363.00	126,363.00	42,106.82	126,363.00	0.00	0.0%
Travel and Conferences		5200	94,140.00	94,140.00	4,463.48	79,579.24	14,560.76	15.5%
Dues and Memberships		5300	2,152.00	2,152.00	758.00	2,152.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	420,373.00	420,373.00	312,703.78	466,890.00	(46,517.00)	-11.1%
Transfers of Direct Costs		5710	77,825.00	77,825.00	17,765.57	77,835.00	(10.00)	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,348,994.00	5,348,994.00	2,430,010.66	8,587,935.00	(3,238,941.00)	-60.6%
Communications		5900	12,590.00	12,590.00	5,288.71	21,590.00	(9,000.00)	-71.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,082,437.00	6,082,437.00	2,813,097.02	9,362,344.24	(3,279,907.24)	-53.9%
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	274,836.24	231,486.93	(231,486.93)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	2,500.00	2,500.00	55,527.54	281,776.33	(279,276.33)	-11,171.1%
Equipment Replacement		6500	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	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,500.00	2,500.00	330,363.78	513,263.26	(510,763.26)	-20,430.5%
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	0.0%
State Special Schools		7130	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	378,885.00	378,885.00	0.00	378,885.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	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	0.0%
To County Offices		7212	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	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	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	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	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	0.0%
All Other Transfers		7281-7283	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	0.0%
Debt Service								
Debt Service - Interest		7438	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	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			378,885.00	378,885.00	0.00	378,885.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	582,498.00	582,498.00	0.00	1,376,077.91	(793,579.91)	-136.2%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			582,498.00	582,498.00	0.00	1,376,077.91	(793,579.91)	-136.2%
TOTAL, EXPENDITURES			41,104,107.84	41,104,107.84	12,679,807.67	50,325,892.17	(9,221,784.33)	-22.4%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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		
Other Authorized Interfund Transfers In		8919	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	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	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	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	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	0.0%
Other Authorized Interfund Transfers Out		7619	500,000.00	500,000.00	500,000.00	500,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	500,000.00	500,000.00	500,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	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	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	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	0.0%
Proceeds from Lease Revenue Bonds		8973	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	0.0%
All Other Financing Sources		8979	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	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	17,416,730.00	17,416,730.00	0.00	17,827,569.00	410,839.00	2.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			17,416,730.00	17,416,730.00	0.00	17,827,569.00	410,839.00	2.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			16,916,730.00	16,916,730.00	(500,000.00)	17,327,569.00	(410,839.00)	-2.4%

**2024-25 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	81,273,775.00	81,273,775.00	21,811,164.42	81,419,627.00	145,852.00	0.2%
2) Federal Revenue		8100-8299	3,777,905.01	3,777,905.01	334,944.88	4,262,681.91	484,776.90	12.8%
3) Other State Revenue		8300-8599	14,732,014.00	14,732,014.00	3,075,506.64	15,220,146.00	488,132.00	3.3%
4) Other Local Revenue		8600-8799	8,334,979.38	8,334,979.38	1,735,565.42	8,643,581.38	308,602.00	3.7%
5) TOTAL, REVENUES			108,118,673.39	108,118,673.39	26,957,181.36	109,546,036.29		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	45,978,239.01	45,978,239.01	15,117,509.86	46,982,448.29	(1,004,209.28)	-2.2%
2) Classified Salaries		2000-2999	20,551,203.50	20,551,203.50	5,569,422.60	20,709,296.38	(158,092.88)	-0.8%
3) Employee Benefits		3000-3999	30,304,952.00	30,304,952.00	6,917,330.63	30,188,646.47	116,305.53	0.4%
4) Books and Supplies		4000-4999	3,158,737.33	3,158,737.33	1,187,991.08	4,367,342.81	(1,208,605.48)	-38.3%
5) Services and Other Operating Expenditures		5000-5999	13,823,554.00	13,823,554.00	7,274,704.77	17,662,232.88	(3,838,678.88)	-27.8%
6) Capital Outlay		6000-6999	325,415.00	325,415.00	554,853.75	764,978.26	(439,563.26)	-135.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	498,885.00	498,885.00	33,017.00	468,122.00	30,763.00	6.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(247,547.00)	(247,547.00)	0.00	(247,547.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			114,393,438.84	114,393,438.84	36,654,829.69	120,895,520.09		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,274,765.45)	(6,274,765.45)	(9,697,648.33)	(11,349,483.80)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	500,000.00	500,000.00	500,000.00	500,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(500,000.00)	(500,000.00)	(500,000.00)	(500,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,774,765.45)	(6,774,765.45)	(10,197,648.33)	(11,849,483.80)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	38,466,237.40	38,466,237.40		41,846,985.39	3,380,747.99	8.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,466,237.40	38,466,237.40		41,846,985.39		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,466,237.40	38,466,237.40		41,846,985.39		
2) Ending Balance, June 30 (E + F1e)			31,691,471.95	31,691,471.95		29,997,501.59		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	53,000.00	53,000.00		53,000.00		
Stores		9712	55,000.00	55,000.00		55,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

**2024-25 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	15,065,434.23	15,065,434.23		9,087,031.09		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	10,836,880.62	10,836,880.62		14,765,063.90		
Textbook Adoption	0000	9760	1,000,000.00					
Technology Infrastructure	0000	9760	250,000.00					
Technology Device Replacement	0000	9760	500,000.00					
Facilities, Information Technology, and Food Service Vehicle Replacement	0000	9760	250,000.00					
Heating, Ventilation, and Air Conditioning	0000	9760	1,000,000.00					
Asphalt Replacement	0000	9760	1,000,000.00					
Additional Reserve for Economic Uncertainty	0000	9760	6,836,880.62					
Textbook Adoption	0000	9760		1,000,000.00				
Technology Infrastructure	0000	9760		250,000.00				
Technology Device Replacement	0000	9760		500,000.00				
Facilities, Information Technology, and Food Service Vehicle Replacement	0000	9760		250,000.00				
Heating, Ventilation, and Air Conditioning	0000	9760		1,000,000.00				
Asphalt Replacement	0000	9760		1,000,000.00				
Additional Reserve for Economic Uncertainty	0000	9760		6,836,880.62				
Textbook Adoption	0000	9760				1,000,000.00		
Technology Infrastructure	0000	9760				250,000.00		
Technology Device Replacement	0000	9760				500,000.00		
Facilities, Information Technology, and Food Service Vehicle Replacement	0000	9760				250,000.00		
Heating, Ventilation, and Air Conditioning	0000	9760				1,000,000.00		
Asphalt Replacement	0000	9760				1,000,000.00		
Additional Reserve for Economic Uncertainty	0000	9760				10,765,063.90		
d) Assigned								
Other Assignments		9780	2,228,205.00	2,228,205.00		2,389,327.04		
Site Donations	0000	9780	300,000.00					
Unrestricted Lottery (1100)	1100	9780	1,928,205.00					
Site Donations	0000	9780		300,000.00				
Unrestricted Lottery (1100)	1100	9780		1,928,205.00				
Unrestricted Lottery (1100)	1100	9780				2,389,327.04		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,452,952.10	3,452,952.10		3,648,079.56		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	24,555,279.00	24,555,279.00	10,757,570.00	22,580,864.00	(1,974,415.00)	-8.0%
Education Protection Account State Aid - Current Year		8012	1,295,560.00	1,295,560.00	342,884.00	1,295,682.00	122.00	0.0%

**2024-25 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	187,419.00	187,419.00	27,652.08	184,347.00	(3,072.00)	-1.6%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	46,529,973.00	46,529,973.00	8,986,292.57	48,611,659.00	2,081,686.00	4.5%
Unsecured Roll Taxes		8042	1,498,177.00	1,498,177.00	813,793.21	1,631,999.00	133,822.00	8.9%
Prior Years' Taxes		8043	790,931.00	790,931.00	724,443.20	744,660.00	(46,271.00)	-5.9%
Supplemental Taxes		8044	1,168,169.00	1,168,169.00	512,312.98	1,060,267.00	(107,902.00)	-9.2%
Education Revenue Augmentation Fund (ERAF)		8045	2,885,526.00	2,885,526.00	133,062.00	2,800,831.00	(84,695.00)	-2.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,597,767.00	3,597,767.00	3,765.38	3,790,163.00	192,396.00	5.3%
Penalties and Interest from Delinquent Taxes		8048	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	0.0%
Other In-Lieu Taxes		8082	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	0.0%
Subtotal, LCFF Sources			82,508,801.00	82,508,801.00	22,301,775.42	82,700,472.00	191,671.00	0.2%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	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	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,235,026.00)	(1,235,026.00)	(490,611.00)	(1,280,845.00)	(45,819.00)	3.7%
Property Taxes Transfers		8097	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	0.0%
TOTAL, LCFF SOURCES			81,273,775.00	81,273,775.00	21,811,164.42	81,419,627.00	145,852.00	0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,679,873.00	1,679,873.00	0.00	1,679,873.00	0.00	0.0%
Special Education Discretionary Grants		8182	153,042.00	153,042.00	0.00	153,042.00	0.00	0.0%
Child Nutrition Programs		8220	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	0.0%
Forest Reserve Funds		8260	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	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	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	0.0%
Title I, Part A, Basic	3010	8290	1,266,056.00	1,266,056.00	0.00	1,513,121.03	247,065.03	19.5%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	208,534.00	208,534.00	0.00	225,006.00	16,472.00	7.9%

**2024-25 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	32,870.00	32,870.00	New
Title III, English Learner Program	4203	8290	182,156.00	182,156.00	0.00	165,287.00	(16,869.00)	-9.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	117,258.00	117,258.00	0.00	117,072.00	(186.00)	-0.2%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	170,986.01	170,986.01	334,944.88	376,410.88	205,424.87	120.1%
TOTAL, FEDERAL REVENUE			3,777,905.01	3,777,905.01	334,944.88	4,262,681.91	484,776.90	12.8%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	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	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	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	0.0%
Mandated Costs Reimbursements		8550	235,000.00	235,000.00	241,419.00	241,419.00	6,419.00	2.7%
Lottery - Unrestricted and Instructional Materials		8560	1,598,064.00	1,598,064.00	31,278.48	1,763,580.00	165,516.00	10.4%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	152,613.00	152,613.00	47,727.82	152,613.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	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	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	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	0.00	0.0%
Specialized Secondary	7370	8590	0.00	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	0.00	0.0%
All Other State Revenue	All Other	8590	12,746,337.00	12,746,337.00	2,755,081.34	13,062,534.00	316,197.00	2.5%
TOTAL, OTHER STATE REVENUE			14,732,014.00	14,732,014.00	3,075,506.64	15,220,146.00	488,132.00	3.3%
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	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%

**2024-25 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prior Years' Taxes		8617	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	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	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	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	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	0.0%
All Other Sales		8639	0.00	0.00	15.00	0.00	0.00	0.0%
Leases and Rentals		8650	13,000.00	13,000.00	1,948.41	13,000.00	0.00	0.0%
Interest		8660	1,606,049.00	1,606,049.00	544,544.00	1,606,049.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	124,094.10	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	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	0.0%
Transportation Fees From Individuals		8675	4,101.00	4,101.00	9,737.63	8,371.00	4,270.00	104.1%
Interagency Services		8677	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	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,235,490.38	1,235,490.38	1,055,226.28	1,716,540.38	481,050.00	38.9%
Tuition		8710	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	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	5,476,339.00	5,476,339.00	0.00	5,299,621.00	(176,718.00)	-3.2%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	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	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	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	0.0%
From County Offices	All Other	8792	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	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,334,979.38	8,334,979.38	1,735,565.42	8,643,581.38	308,602.00	3.7%
TOTAL, REVENUES			108,118,673.39	108,118,673.39	26,957,181.36	109,546,036.29	1,427,362.90	1.3%

**2024-25 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	38,313,427.01	38,313,427.01	12,471,323.00	39,531,643.66	(1,218,216.65)	-3.2%
Certificated Pupil Support Salaries		1200	2,057,237.00	2,057,237.00	650,789.77	2,109,951.00	(52,714.00)	-2.6%
Certificated Supervisors' and Administrators' Salaries		1300	4,798,798.00	4,798,798.00	1,728,411.09	4,563,838.63	234,959.37	4.9%
Other Certificated Salaries		1900	808,777.00	808,777.00	266,986.00	777,015.00	31,762.00	3.9%
TOTAL, CERTIFICATED SALARIES			45,978,239.01	45,978,239.01	15,117,509.86	46,982,448.29	(1,004,209.28)	-2.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,577,856.00	6,577,856.00	1,328,576.87	6,719,492.00	(141,636.00)	-2.2%
Classified Support Salaries		2200	5,817,784.50	5,817,784.50	1,824,008.52	5,819,894.75	(2,110.25)	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,908,513.00	1,908,513.00	631,775.73	2,034,272.00	(125,759.00)	-6.6%
Clerical, Technical and Office Salaries		2400	5,142,134.00	5,142,134.00	1,547,026.31	5,008,303.63	133,830.37	2.6%
Other Classified Salaries		2900	1,104,916.00	1,104,916.00	238,035.17	1,127,334.00	(22,418.00)	-2.0%
TOTAL, CLASSIFIED SALARIES			20,551,203.50	20,551,203.50	5,569,422.60	20,709,296.38	(158,092.88)	-0.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	13,844,816.00	13,844,816.00	2,006,368.32	14,047,200.31	(202,384.31)	-1.5%
PERS		3201-3202	4,837,233.00	4,837,233.00	1,307,442.38	4,935,346.60	(98,113.60)	-2.0%
OASDI/Medicare/Alternative		3301-3302	2,142,618.00	2,142,618.00	633,296.52	2,188,110.02	(45,492.02)	-2.1%
Health and Welfare Benefits		3401-3402	7,651,093.00	7,651,093.00	2,718,233.42	7,744,903.00	(93,810.00)	-1.2%
Unemployment Insurance		3501-3502	33,260.00	33,260.00	3,701.57	33,850.00	(590.00)	-1.8%
Workers' Compensation		3601-3602	945,321.00	945,321.00	181,118.78	964,236.54	(18,915.54)	-2.0%
OPEB, Allocated		3701-3702	200,177.00	200,177.00	67,169.64	275,000.00	(74,823.00)	-37.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	650,434.00	650,434.00	0.00	0.00	650,434.00	100.0%
TOTAL, EMPLOYEE BENEFITS			30,304,952.00	30,304,952.00	6,917,330.63	30,188,646.47	116,305.53	0.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	40,000.00	40,000.00	66,631.57	76,059.00	(36,059.00)	-90.1%
Materials and Supplies		4300	2,614,975.88	2,614,975.88	919,255.68	3,605,873.81	(990,897.93)	-37.9%
Noncapitalized Equipment		4400	503,761.45	503,761.45	202,103.83	685,410.00	(181,648.55)	-36.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,158,737.33	3,158,737.33	1,187,991.08	4,367,342.81	(1,208,605.48)	-38.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	126,363.00	126,363.00	42,106.82	126,363.00	0.00	0.0%
Travel and Conferences		5200	218,728.00	218,728.00	68,305.44	223,582.24	(4,854.24)	-2.2%
Dues and Memberships		5300	32,477.00	32,477.00	37,065.00	38,717.00	(6,240.00)	-19.2%
Insurance		5400-5450	967,810.00	967,810.00	1,296,386.51	1,296,386.51	(328,576.51)	-34.0%
Operations and Housekeeping Services		5500	2,412,850.00	2,412,850.00	1,077,520.25	2,661,749.00	(248,899.00)	-10.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	864,271.00	864,271.00	564,549.34	934,687.00	(70,416.00)	-8.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(8,331.00)	(8,331.00)	0.00	(8,331.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,800,381.00	8,800,381.00	4,019,454.92	11,922,590.13	(3,122,209.13)	-35.5%
Communications		5900	409,005.00	409,005.00	169,316.49	466,489.00	(57,484.00)	-14.1%

**2024-25 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,823,554.00	13,823,554.00	7,274,704.77	17,662,232.88	(3,838,678.88)	-27.8%
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	274,836.24	239,586.93	(239,586.93)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	325,415.00	325,415.00	280,017.51	525,391.33	(199,976.33)	-61.5%
Equipment Replacement		6500	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	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			325,415.00	325,415.00	554,853.75	764,978.26	(439,563.26)	-135.1%
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	0.0%
State Special Schools		7130	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	378,885.00	378,885.00	0.00	378,885.00	0.00	0.0%
Payments to County Offices		7142	120,000.00	120,000.00	33,017.00	89,237.00	30,763.00	25.6%
Payments to JPAs		7143	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	0.0%
To County Offices		7212	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	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	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	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	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	0.0%
All Other Transfers		7281-7283	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	0.0%
Debt Service								
Debt Service - Interest		7438	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	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			498,885.00	498,885.00	33,017.00	468,122.00	30,763.00	6.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(247,547.00)	(247,547.00)	0.00	(247,547.00)	0.00	0.0%

2024-25 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(247,547.00)	(247,547.00)	0.00	(247,547.00)	0.00	0.0%
TOTAL, EXPENDITURES			114,393,438.84	114,393,438.84	36,654,829.69	120,895,520.09	(6,502,081.25)	-5.7%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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	0.0%
Other Authorized Interfund Transfers In		8919	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	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	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	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	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	0.0%
Other Authorized Interfund Transfers Out		7619	500,000.00	500,000.00	500,000.00	500,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	500,000.00	500,000.00	500,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	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	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Leases		8972	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	0.0%
Proceeds from SBITAs		8974	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	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(500,000.00)	(500,000.00)	(500,000.00)	(500,000.00)	0.00	0.0%

Resource	Description	2024-25 Projected Totals
2600	Expanded Learning Opportunities Program	1,339,700.77
6211	Literacy Coaches and Reading Specialists Grant Program	263,320.45
6266	Educator Effectiveness, FY 2021-22	286,563.71
6300	Lottery: Instructional Materials	3,272,662.06
6546	Mental Health-Related Services	257,665.00
6547	Special Education Early Intervention Preschool Grant	6,975.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,189,849.08
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	2,021,968.83
7311	Classified School Employee Professional Development Block Grant	46,702.00
7510	Low-Performing Students Block Grant	26,375.23
9010	Other Restricted Local	375,248.96
Total, Restricted Balance		9,087,031.09

OCEAN VIEW SCHOOL DISTRICT

FIRST INTERIM

MULTI-YEAR PROJECTIONS

**OCEAN VIEW SCHOOL DISTRICT
MULTI YEAR PROJECTION**

2024-2025 Combined Budget							
	1.07% COLA			2.93% COLA		3.30% COLA	
Description	2024-2025 Adopted Budget	2024-2025 First Interim	Percent Of Change	2025-2026 Est. Budget	Percent Of Change	2027-2028 Est. Budget	Percent Of Change
Beginning Balance July 1	\$ 41,846,985	\$ 41,846,985	0.0%	\$ 29,997,502	-28.3%	\$ 21,335,723	-28.9%
Restatements	\$ -	\$ -		\$ -		\$ -	
Total Beg. Balance	\$ 41,846,985	\$ 41,846,985	0.0%	\$ 29,997,502	-28.3%	\$ 21,335,723	-28.9%
Revenue							
LCFF	\$ 81,273,775	\$ 81,419,627	0.2%	\$ 81,657,616	0.3%	\$ 82,369,638	0.9%
Federal Revenue	\$ 3,777,905	\$ 4,262,682	12.8%	\$ 3,777,499	-11.4%	\$ 3,777,499	0.0%
Other State Revenue	\$ 14,732,014	\$ 15,220,146	3.3%	\$ 15,220,146	0.0%	\$ 15,220,146	0.0%
Other Local Revenue	\$ 8,334,979	\$ 8,643,581	3.7%	\$ 8,629,124	-0.2%	\$ 8,797,487	2.0%
Total Revenues:	\$ 108,118,673	\$ 109,546,036	1.3%	\$ 109,284,385	-0.2%	\$ 110,164,770	0.8%
Expenditures							
Certificated Salaries	\$ 45,978,239	\$ 46,982,448	2.2%	\$ 46,755,535	-0.5%	\$ 46,646,713	-0.2%
Classified Salaries	\$ 20,551,204	\$ 20,709,296	0.8%	\$ 20,793,949	0.4%	\$ 20,949,904	0.8%
Employee Benefits	\$ 30,304,952	\$ 30,188,646	-0.4%	\$ 29,932,246	-0.8%	\$ 29,790,231	-0.5%
Books & Supplies	\$ 3,158,737	\$ 4,367,343	38.3%	\$ 4,930,445	12.9%	\$ 4,937,328	0.1%
Services, Other Operating Expenses	\$ 13,823,554	\$ 17,662,233	27.8%	\$ 14,748,159	-16.5%	\$ 14,174,418	-3.9%
Capital Outlay	\$ 325,415	\$ 764,978	135.1%	\$ 44,118	-94.2%	\$ 44,118	0.0%
Other Outgo	\$ 498,885	\$ 468,122	-6.2%	\$ 468,122	0.0%	\$ 468,122	0.0%
Support Costs	\$ (247,547)	\$ (247,547)	0.0%	\$ (226,410)	-8.5%	\$ (226,410)	0.0%
Other Adjustments							
Total Expenditures:	\$ 114,393,439	\$ 120,895,520	5.7%	\$ 117,446,164	-2.9%	\$ 116,784,424	-0.6%
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	\$ 114,893,439	\$ 121,395,520	5.7%	\$ 117,946,164	-2.8%	\$ 117,284,424	-0.6%
Net Inc. (Dec.) in Fund Balance	\$ (6,774,765)	\$ (11,849,484)	74.9%	\$ (8,661,778)	-26.9%	\$ (7,119,654)	-17.8%
Ending balance	\$ 35,072,220	\$ 29,997,502	-14.5%	\$ 21,335,723	-28.9%	\$ 14,216,070	-33.4%
Components of Ending Balance:							
Revolving Cash	\$ 53,000	\$ 53,000		\$ 53,000		\$ 53,000	
Stores	\$ 55,000	\$ 55,000		\$ 55,000		\$ 55,000	
Legally Restricted Balance	\$ 15,065,434	\$ 9,087,031		\$ 5,565,841		\$ 3,821,416	
Board Commitments	\$ 10,836,881	\$ 14,765,064		\$ 4,000,000		\$ -	
Assignments (Unrestricted Lottery)	\$ 2,228,205	\$ 2,389,327		\$ 2,450,934		\$ 2,511,892	
3% Economic Uncertainties Reserve	\$ 3,452,952	\$ 3,648,080		\$ 3,544,564		\$ 3,524,706	
Unassigned/Unappropriated Amount	\$ 3,380,748	-		5,666,383.31		4,250,056	

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	81,419,627.00	.29%	81,657,616.00	.87%	82,369,638.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,384,082.00	0.00%	2,384,082.00	0.00%	2,384,082.00
4. Other Local Revenues	8600-8799	2,599,808.00	0.00%	2,599,808.00	0.00%	2,599,808.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(17,827,569.00)	3.74%	(18,495,017.00)	(.77%)	(18,352,310.00)
6. Total (Sum lines A1 thru A5c)		68,575,948.00	(.63%)	68,146,489.00	1.25%	69,001,218.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				32,730,804.00		34,972,604.00
b. Step & Column Adjustment				704,737.00		701,333.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,537,063.00		(632,155.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	32,730,804.00	6.85%	34,972,604.00	.20%	35,041,782.00
2. Classified Salaries						
a. Base Salaries				12,002,530.19		12,391,210.19
b. Step & Column Adjustment				155,320.00		155,955.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				233,360.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,002,530.19	3.24%	12,391,210.19	1.26%	12,547,165.19
3. Employee Benefits	3000-3999	16,679,911.00	4.32%	17,400,324.39	(.83%)	17,255,824.78
4. Books and Supplies	4000-4999	2,139,167.00	(7.85%)	1,971,146.00	3.00%	2,030,280.00
5. Services and Other Operating Expenditures	5000-5999	8,299,888.64	(12.25%)	7,282,764.56	12.80%	8,214,791.64
6. Capital Outlay	6000-6999	251,715.00	(87.28%)	32,028.00	0.00%	32,028.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	89,237.00	0.00%	89,237.00	0.00%	89,237.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,623,624.91)	(47.51%)	(852,236.37)	(2.06%)	(834,662.52)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		70,569,627.92	3.85%	73,287,077.77	1.49%	74,376,446.09
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,993,679.92)		(5,140,588.77)		(5,375,228.09)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		22,904,150.42		20,910,470.50		15,769,881.73
2. Ending Fund Balance (Sum lines C and D1)		20,910,470.50		15,769,881.73		10,394,653.64
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	108,000.00		108,000.00		108,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	14,765,063.90		4,000,000.00		0.00
d. Assigned	9780	2,389,327.04		2,450,934.04		2,511,892.04
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
1. Reserve for Economic Uncertainties	9789	3,648,079.56		3,544,564.38		3,524,705.56
2. Unassigned/Unappropriated	9790	0.00		5,666,383.31		4,250,056.04
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		20,910,470.50		15,769,881.73		10,394,653.64
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,648,079.56		3,544,564.38		3,524,705.56
c. Unassigned/Unappropriated	9790	0.00		5,666,383.31		4,250,056.04
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		3,648,079.56		9,210,947.69		7,774,761.60
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The District recognizes savings in cell B1d from the attrition of 5 Full Time Equivalent (FTE) in each subsequent year, 2025-26 and 2026-27. Additionally, staff funded with the Learning Recovery Emergency Block Grant (LREBG) in 2024-25 return to their existing funding source. This includes the Dual Language Immersion (DLI) program, psychologists, social workers, and more. Adjustments in B2d also include staff moving back to their existing funding from the LREBG funding source.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	4,262,681.91	(11.38%)	3,777,499.00	0.00%	3,777,499.00
3. Other State Revenues	8300-8599	12,836,064.00	0.00%	12,836,064.00	0.00%	12,836,064.00
4. Other Local Revenues	8600-8799	6,043,773.38	(.24%)	6,029,316.38	2.79%	6,197,679.38
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	17,827,569.00	3.74%	18,495,017.00	(.77%)	18,352,310.00
6. Total (Sum lines A1 thru A5c)		40,970,088.29	.41%	41,137,896.38	.06%	41,163,552.38
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				14,251,644.29		11,782,931.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,468,713.29)		(178,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,251,644.29	(17.32%)	11,782,931.00	(1.51%)	11,604,931.00
2. Classified Salaries						
a. Base Salaries				8,706,766.19		8,402,739.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(304,027.19)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,706,766.19	(3.49%)	8,402,739.00	0.00%	8,402,739.00
3. Employee Benefits	3000-3999	13,508,735.47	(7.23%)	12,531,922.00	.02%	12,534,406.45
4. Books and Supplies	4000-4999	2,228,175.81	32.81%	2,959,298.59	(1.77%)	2,907,048.30
5. Services and Other Operating Expenditures	5000-5999	9,362,344.24	(20.26%)	7,465,394.50	(20.17%)	5,959,626.00
6. Capital Outlay	6000-6999	513,263.26	(97.64%)	12,090.00	0.00%	12,090.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	378,885.00	0.00%	378,885.00	0.00%	378,885.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,376,077.91	(54.52%)	625,825.97	(2.81%)	608,252.12
9. Other Financing Uses						
a. Transfers Out	7600-7629	500,000.00	0.00%	500,000.00	0.00%	500,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		50,825,892.17	(12.13%)	44,659,086.06	(3.92%)	42,907,977.87
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(9,855,803.88)		(3,521,189.68)		(1,744,425.49)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		18,942,834.97		9,087,031.09		5,565,841.41
2. Ending Fund Balance (Sum lines C and D1)		9,087,031.09		5,565,841.41		3,821,415.92
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	9,087,031.09		5,565,841.41		3,821,415.92
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,087,031.09		5,565,841.41		3,821,415.92
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
<p>The District utilized the one-time funding from the Learning Recovery Emergency Block Grant (LREBG) and other one-time grants in the 2024-25 school year. In cell B1d for 2025-26, one-time funding expenditures are removed such as Learning Recovery Emergency Block Grant (LREBG), Educator Effectiveness, and COVID funds. Prop 28, Arts and Music in Schools (AMS), expenditures have been added along with Arts, Music, and Instructional Materials (AMIM) expenditures. For B2d, one-time funding expenditures are removed from the budgets such as Educator Effectiveness, and LREBG.</p>						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	81,419,627.00	.29%	81,657,616.00	.87%	82,369,638.00
2. Federal Revenues	8100-8299	4,262,681.91	(11.38%)	3,777,499.00	0.00%	3,777,499.00
3. Other State Revenues	8300-8599	15,220,146.00	0.00%	15,220,146.00	0.00%	15,220,146.00
4. Other Local Revenues	8600-8799	8,643,581.38	(.17%)	8,629,124.38	1.95%	8,797,487.38
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		109,546,036.29	(.24%)	109,284,385.38	.81%	110,164,770.38
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				46,982,448.29		46,755,535.00
b. Step & Column Adjustment				704,737.00		701,333.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(931,650.29)		(810,155.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	46,982,448.29	(.48%)	46,755,535.00	(.23%)	46,646,713.00
2. Classified Salaries						
a. Base Salaries				20,709,296.38		20,793,949.19
b. Step & Column Adjustment				155,320.00		155,955.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(70,667.19)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,709,296.38	.41%	20,793,949.19	.75%	20,949,904.19
3. Employee Benefits	3000-3999	30,188,646.47	(.85%)	29,932,246.39	(.47%)	29,790,231.23
4. Books and Supplies	4000-4999	4,367,342.81	12.89%	4,930,444.59	.14%	4,937,328.30
5. Services and Other Operating Expenditures	5000-5999	17,662,232.88	(16.50%)	14,748,159.06	(3.89%)	14,174,417.64
6. Capital Outlay	6000-6999	764,978.26	(94.23%)	44,118.00	0.00%	44,118.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	468,122.00	0.00%	468,122.00	0.00%	468,122.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(247,547.00)	(8.54%)	(226,410.40)	0.00%	(226,410.40)
9. Other Financing Uses						
a. Transfers Out	7600-7629	500,000.00	0.00%	500,000.00	0.00%	500,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		121,395,520.09	(2.84%)	117,946,163.83	(.56%)	117,284,423.96
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(11,849,483.80)		(8,661,778.45)		(7,119,653.58)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		41,846,985.39		29,997,501.59		21,335,723.14
2. Ending Fund Balance (Sum lines C and D1)		29,997,501.59		21,335,723.14		14,216,069.56
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	108,000.00		108,000.00		108,000.00
b. Restricted	9740	9,087,031.09		5,565,841.41		3,821,415.92
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	14,765,063.90		4,000,000.00		0.00
d. Assigned	9780	2,389,327.04		2,450,934.04		2,511,892.04
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,648,079.56		3,544,564.38		3,524,705.56

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		5,666,383.31		4,250,056.04
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		29,997,501.59		21,335,723.14		14,216,069.56
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,648,079.56		3,544,564.38		3,524,705.56
c. Unassigned/Unappropriated	9790	0.00		5,666,383.31		4,250,056.04
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		3,648,079.56		9,210,947.69		7,774,761.60
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.01%		7.81%		6.63%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		6,174.03		5,986.05		5,798.06
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		121,395,520.09		117,946,163.83		117,284,423.96
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		121,395,520.09		117,946,163.83		117,284,423.96
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,641,865.60		3,538,384.91		3,518,532.72
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,641,865.60		3,538,384.91		3,518,532.72
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

OCEAN VIEW SCHOOL DISTRICT

FIRST INTERIM

AVERAGE DAILY ATTENDANCE

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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)	6,470.34	6,470.34	6,174.03	6,470.95	.61	0.0%
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	0.0%
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	0.0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	6,470.34	6,470.34	6,174.03	6,470.95	.61	0.0%
5. District Funded County Program ADA						
a. County Community Schools	7.15	7.15	7.15	7.15	0.00	0.0%
b. Special Education-Special Day Class	.31	.31	.31	.31	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	7.46	7.46	7.46	7.46	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	6,477.80	6,477.80	6,181.49	6,478.41	.61	0.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

OCEAN VIEW SCHOOL DISTRICT

FIRST INTERIM

LOCAL CONTROL FUNDING FORMULA

LCFF CALCULATOR

66613	5 digit District code or 7 digit School code (from the CDS code)
NO	Is this calculation for a new charter school? (select from drop down list)
District	Projection Type
11/12/2024	Projection Date

LEA:	Ocean View
Projection Title:	2024-25 First Interim
Created by:	Timothy Golden
Email:	tolden@ovsd.org
Phone:	714-847-2551

	PY3	PY2	PY1	CY	CY1	CY2
Ocean View (66613)	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
(1) UNIVERSAL ASSUMPTIONS						
Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <small>(prefilled as calculated by the Department of Finance, DOF)</small>	5.07%	13.26%	8.22%	1.07%	2.93%	3.08%
Statutory COLA	1.70%	6.56%	8.22%	1.07%	2.93%	3.08%
Augmentation/(COLA Suspension)	3.37%	6.70%	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor (deficit)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on (2022-23 forward)	\$ -	\$ 2,813	\$ 3,044	\$ 3,077	\$ 3,167	\$ 3,265
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	73.31789035%	12.74780911%	21.98880689%	26.70046456%	26.70046456%	26.70046456%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	75.37156903%	12.84814107%	21.98880689%	26.70046456%	26.70046456%	26.70046456%
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Ocean View (66613)		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
(2) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF							
NEW CHARTER SCHOOLS		New Charter School Name: <input type="text"/>					
		Year that charter starts operation (select from drop down list): <input type="text" value="2022-23"/>					
(a) TRANSFER OF IN-LIEU PROPERTY TAX		Note: Charter schools should contact sponsoring district(s) for In-lieu estimate					
I-4	F-6 / F-7 In-Lieu of Property Tax	-	-	-			
(b) UNDUPLICATED PUPIL PERCENTAGE (UPP)							
A-1.2, A-2.2, A-3.2	Enrollment (second prior year)	-	-				
A-1.1, A-2.1, A-3.1	Enrollment (first prior year)	-	-				
A-1, A-2, A-3	Enrollment	-	-	-			
B-1.2, B-2.2, B-3.2	Unduplicated Pupil Count (second prior year)	-	-				
B-1.1, B-2.1, B-3.1	Unduplicated Pupil Count (first prior year)	-	-				
B-1, B-2, B-3	Unduplicated Pupil Count	-	-	-			
		3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
	Single Year Unduplicated Pupil Percentage	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
C-1	Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(c) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location							
Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, enter the highest district UPP of all locations.							
D-3	Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Unduplicated Pupil Percentage: Supplemental Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Unduplicated Pupil Percentage: Concentration Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(d) AVERAGE DAILY ATTENDANCE (ADA)							
ADA used for the Transitional Kindergarten Add-on ONLY :							
G-4	TK (NEW beginning 2022-23)	-	-	-			
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter P2 Data - Note: Charter School ADA is always funded on current year							
B-1	Grades TK-3	-	-	-			
B-2	Grades 4-6	-	-	-			
B-3	Grades 7-8	-	-	-			
B-4	Grades 9-12	-	-	-			
	SUBTOTAL ADA	-	-	-	-	-	-
	RATIO: ADA to Enrollment	-	-	-	-	-	-
(e) OTHER LCFF ADJUSTMENTS							
Miscellaneous Adjustments (line H-2), include adjustments for audit penalties and special legislation. Adjustments can be positive or negative. Minimum State Aid Adjustments (Line J-5), captures adjustments for audit penalties and special legislation. Adjustments can be positive or negative.							
H-2	Miscellaneous Adjustments	\$ -	\$ -	\$ -			
J-5	Minimum State Aid Adjustments	\$ -	\$ -	\$ -			

Ocean View (66613)		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF							
(a) GENERAL QUESTIONS							
Is your district required to transfer in-lieu taxes to a charter school?		NO					
Does your district have a necessary small school?		NO					
(b) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION							
Did your district meet the requirements of funding?		YES	YES	YES	YES	YES	YES
(c) PROPERTY TAXES							
C-1 A-6	Estimated Property Taxes (excluding RDA)	\$ 46,464,610	\$ 50,903,311	\$ 52,519,818	\$ 55,033,763	\$ 55,033,763	\$ 55,033,763
B-5	Redevelopment Agency Local Revenue	\$ 3,522,877	\$ 3,223,559	\$ 3,832,416	\$ 3,790,163	\$ 3,790,163	\$ 3,790,163
	Less In-Lieu Property Tax Transfer	\$ (847,775)	\$ (1,027,864)	\$ (1,156,194)	\$ (1,280,845)	\$ (1,316,277)	\$ (1,343,859)
	Total Local Revenue	\$ 49,139,712	\$ 53,099,006	\$ 55,196,041	\$ 57,543,081	\$ 57,507,649	\$ 57,480,067
(d) OTHER LCFF ADJUSTMENTS							
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.							
H-2	Miscellaneous Adjustments	\$ -	\$ -	\$ -			
J-5	Minimum State Aid Adjustments	\$ -	\$ -	\$ -			
(e) UNDUPLICATED PUPIL PERCENTAGE							
A-1.2 / A-3.2	District Enrollment (second prior year)	7,721	7,337				
A-1.1 / A-3.1	District Enrollment (first prior year)	7,337	6,942				
A-1 / A-3	District Enrollment	6,942	6,781	6,720	6,565	6,365	6,165
A-2.2 / A-4.2	COE Enrollment (second prior year)	9	8				
A-2.1 / A-4.1	COE Enrollment (first prior year)	8	7				
A-2 / A-4	COE Enrollment	7	4	5	5	5	5
	Total Enrollment	6,949	6,785	6,725	6,570	6,370	6,170
B-1.2 / B-3.2	District Unduplicated Pupil Count (second prior year)	4,328	4,280				
B-1.1 / B-3.1	District Unduplicated Pupil Count (first prior year)	4,280	4,091				
B-1 / B-3	District Unduplicated Pupil Count	4,091	4,000	4,020	3,901	3,779	3,668
B-2.2 / B-4.2	COE Unduplicated Pupil Count (second prior year)	3	2				
B-2.1 / B-4.1	COE Unduplicated Pupil Count (first prior year)	2	1				
B-2 / B-4	COE Unduplicated Pupil Count	1	-	-	-	-	-
	Total Unduplicated Pupil Count	4,092	4,000	4,020	3,901	3,779	3,668
		3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
	Single Year Unduplicated Pupil Percentage	58.89%	58.95%	59.78%	59.38%	59.32%	59.45%
C-1	Unduplicated Pupil Percentage (%)	57.69%	58.70%	59.20%	59.37%	59.50%	59.38%

Ocean View (66613)		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
(f) AVERAGE DAILY ATTENDANCE (ADA)							
ADA used for the Transitional Kindergarten Add-on ONLY :							
G-10	TK (Commencing in 2022-23)	-	206.91	271.57	271.57	271.57	271.57
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.							
B-1, D-5	Current Year ADA: (P-2, Necessary Small Schools, Annual for Special Day Class Extended Year)						
	Grades TK-3	2,744.40	2,715.47	2,711.90	2,649.35	2,568.64	2,487.93
	Grades 4-6	2,319.48	2,127.32	2,126.69	2,077.64	2,014.34	1,951.05
	Grades 7-8	1,642.36	1,537.20	1,477.67	1,443.59	1,399.61	1,355.63
	Grades 9-12	-	-	-	-	-	-
	TOTAL CURRENT YEAR ADA	6,706.24	6,379.99	6,316.26	6,170.57	5,982.59	5,794.60
D-9, E-1	Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)						
	Grades TK-3	1.04	1.13	0.69	0.69	0.69	0.69
	Grades 4-6	1.34	2.89	2.24	2.24	2.24	2.24
	Grades 7-8	2.07	3.04	0.53	0.53	0.53	0.53
	Grades 9-12	-	-	-	-	-	-
	TOTAL NPS-CDS (Annual)	4.45	7.06	3.46	3.46	3.46	3.46
E-2, E-3	District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tfr. & Open Enrollment) (For calculating EPA only; this ADA is not included in the LCFF funding calculation).	-	-	-	-	-	-
	DISTRICT TOTAL	6,710.69	6,387.05	6,319.72	6,174.03	5,986.05	5,798.06
	County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)						
	Grades TK-3	2.41	3.29	1.21	1.21	1.21	1.21
	Grades 4-6	2.48	1.20	3.29	3.29	3.29	3.29
	Grades 7-8	3.50	2.15	2.96	2.96	2.96	2.96
	Grades 9-12	-	-	-	-	-	-
	COUNTY TOTAL	8.39	6.64	7.46	7.46	7.46	7.46
	RATIO: District ADA-to-Enrollment	96.67%	94.19%	94.04%	94.04%	94.05%	94.05%
	RATIO: County ADA-to-Enrollment	119.86%	166.00%	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 <u>district-sponsored</u> charter schools. Report the prior year ADA for these students in the current year field, using the grade span the students were enrolled in during the prior year(s). NOTE: Legislative requiring the charter shift adjustment was suspended in fiscal years 2020-21 and 2021-22, no prior year ADA should be entered for these years.							
A-19	Prior year	Source: Principal Apportionment Data Collection, P-2 Attendance School District Form	2021-22 ADA shift reported in 2022-23 ADA report	2022-23 ADA shift reported in 2023-24 ADA report	2023-24 ADA shift reported in 2024-25 ADA report	2024-25 ADA shift reported in 2025-26 ADA report	2025-26 ADA shift reported in 2026-27 ADA report
	Grades TK-3		-	-	-	-	-
	Grades 4-6	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 7-8		-	-	-	-	-
	Grades 9-12		-	-	-	-	-
A-20	Grades TK-3		-	-	-	-	-
	Grades 4-6	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 7-8		-	-	-	-	-
	Grades 9-12		-	-	-	-	-
	Net increase/(decrease) to prior year ADA		-	-	-	-	-

Ocean View (66613)			2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
(4) NECESSARY SMALL SCHOOLS ADA								
For each school that is eligible to be funded as a necessary small school in the year NSS funding is anticipated, enter ADA and FTE for the current and three prior years.								
1 NSS #1								
A-12	Current Year P2 ADA:	Grades TK-3	-	-	-			
A-13		Grades 4-6	-	-	-			
A-14		Grades 7-8	-	-	-			
B-6		Grades 9-12	-	-	-			
TOTAL		-	-	-	-	-	-	
A-11, B-5	Number of FTE (round up to the full FTE)		-	-	-	-	-	-
	Is this school eligible for NSS funding?		Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
	Type of school		Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:		LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
	Select funding method:		LCFF	LCFF	LCFF	Select method	Select method	Select method
2 NSS #2								
A-12	Current Year P2 ADA:	Grades TK-3	-	-	-			
A-13		Grades 4-6	-	-	-			
A-14		Grades 7-8	-	-	-			
B-6		Grades 9-12	-	-	-			
TOTAL		-	-	-	-	-	-	
A-11, B-5	Number of FTE (round up to the full FTE)		-	-	-			
	Is this school eligible for NSS funding?		Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
	Type of school		Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:		LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
	Select funding method:		LCFF	LCFF	LCFF	Select method	Select method	Select method
3 NSS #3								
A-12	Current Year P2 ADA:	Grades TK-3	-	-	-			
A-13		Grades 4-6	-	-	-			
A-14		Grades 7-8	-	-	-			
B-6		Grades 9-12	-	-	-			
TOTAL		-	-	-	-	-	-	
A-11, B-5	Number of FTE (round up to the full FTE)		-	-	-			
	Is this school eligible for NSS funding?		Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
	Type of school		Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:		LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
	Select funding method:		LCFF	LCFF	LCFF	Select method	Select method	Select method

Ocean View (66613)				2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
4 NSS #4									
A-12	Current Year P2 ADA:	Grades TK-3	-	-	-				
A-13		Grades 4-6	-	-	-				
A-14		Grades 7-8	-	-	-				
B-6		Grades 9-12	-	-	-				
TOTAL		-	-	-	-	-	-	-	
A-11, B-5	Number of FTE (round up to the full FTE)		-	-	-				
Is this school eligible for NSS funding?			Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
Type of school			Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
Best funding option calculated is:			LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
Select funding method:			LCFF	LCFF	LCFF	Select method	Select method	Select method	
5 NSS #5									
A-12	Current Year P2 ADA:	Grades TK-3	-	-	-				
A-13		Grades 4-6	-	-	-				
A-14		Grades 7-8	-	-	-				
B-6		Grades 9-12	-	-	-				
TOTAL		-	-	-	-	-	-	-	
A-11, B-5	Number of FTE (round up to the full FTE)		-	-	-				
Is this school eligible for NSS funding?			Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
Type of school			Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
Best funding option calculated is:			LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
Select funding method:			LCFF	LCFF	LCFF	Select method	Select method	Select method	

Ocean View (66613)	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
(5) IN-LIEU OF PROPERTY TAX CALCULATION FOR CHARTER SCHOOLS						
Complete <u>either</u> section (a) or (b)						
(a) ALTERNATIVE CALCULATION TOOL						
Use this section to override the calculated in-lieu of property tax results.						
1. Clear the prepopulated number '1' from the box located to the right	1					
2. Local calculation of <u>total</u> in-lieu property taxes						

(b) IN-LIEU TAX CALCULATION BY CHARTER SCHOOL (Note: Charters MUST be numbered to bring results into the District In-Lieu Taxes tab)						
Enter the name and ADA for each charter school. Basic Aid districts are required to transfer in-lieu taxes based on grade span funding rates. To reduce data entry, non-basic aid districts can enter the total ADA for each year into a single grade span.						
1	Charter Name	Sycamore Creek Community Charter				
	Charter ADA by grade span					
	Grades K-3	-	77.66	87.66	87.66	87.66
	Grades 4-6	-	46.45	42.03	42.03	42.03
	Grades 7-8	-	24.66	24.68	24.68	24.68
	Grades 9-12	-	-	-	-	-
	Total ADA	-	148.77	154.37	154.37	154.37

Ocean View (66613) - 2024-25 First Interim						
11/12/2024						
DETAILED ADA CALCULATION						
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)						
Grades TK-3	Non Applicable Until 2022-23 Certification	3,186.11	3,186.11	2,744.40	2,715.47	2,711.90
Grades 4-6		2,502.74	2,502.74	2,319.48	2,127.32	2,126.69
Grades 7-8		1,765.74	1,765.74	1,642.36	1,537.20	1,477.67
Grades 9-12		-	-	-	-	-
LCFF Subtotal	-	7,454.59	7,454.59	6,706.24	6,379.99	6,316.26
NSS	-	-	-	-	-	-
Combined Subtotal	-	7,454.59	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)						
Grades TK-3	Non Applicable Until 2022-23 Certification	3,186.11	2,744.40	2,715.47	2,711.90	2,649.35
Grades 4-6		2,502.74	2,319.48	2,127.32	2,126.69	2,077.64
Grades 7-8		1,765.74	1,642.36	1,537.20	1,477.67	1,443.59
Grades 9-12		-	-	-	-	-
LCFF Subtotal	-	7,454.59	6,706.24	6,379.99	6,316.26	6,170.57
NSS	-	-	-	-	-	-
Combined Subtotal	-	7,454.59	6,706.24	6,379.99	6,316.26	6,170.57
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)						
Grades TK-3	3,186.11	2,744.40	2,715.47	2,711.90	2,649.35	2,568.64
Grades 4-6	2,502.74	2,319.48	2,127.32	2,126.69	2,077.64	2,014.34
Grades 7-8	1,765.74	1,642.36	1,537.20	1,477.67	1,443.59	1,399.61
Grades 9-12	-	-	-	-	-	-
LCFF Subtotal	7,454.59	6,706.24	6,379.99	6,316.26	6,170.57	5,982.59
NSS	-	-	-	-	-	-
Combined Subtotal	7,454.59	6,706.24	6,379.99	6,316.26	6,170.57	5,982.59
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	Non Applicable Until 2022-23	-	-	-	-	-
Prior year charter school shift percentage	-	0%	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	Non Applicable Until 2022-23	3,038.87	2,881.99	2,723.92	2,692.24	2,643.30
Grades 4-6		2,441.65	2,316.51	2,191.16	2,110.55	2,072.89
Grades 7-8		1,724.61	1,648.43	1,552.41	1,486.15	1,440.29
Grades 9-12		-	-	-	-	-
LCFF Subtotal	-	7,205.13	6,846.93	6,467.49	6,288.94	6,156.48
NSS	-	-	-	-	-	-
Combined Subtotal	-	7,205.13	6,846.93	6,467.49	6,288.94	6,156.48
Current Year Charter Shift ADA for the Hold Harmless and 3-prior year average						
Current Year ADA	-	-	-	-	-	-
Grades TK-3	2,744.40	2,715.47	2,711.90	2,649.35	2,568.64	2,487.93
Grades 4-6	2,319.48	2,127.32	2,126.69	2,077.64	2,014.34	1,951.05
Grades 7-8	1,642.36	1,537.20	1,477.67	1,443.59	1,399.61	1,355.63
Grades 9-12	-	-	-	-	-	-
LCFF Subtotal	6,706.24	6,379.99	6,316.26	6,170.57	5,982.59	5,794.60
NSS	-	-	-	-	-	-
Combined Subtotal	6,706.24	6,379.99	6,316.26	6,170.57	5,982.59	5,794.60
Change in LCFF ADA (excludes NSS ADA)						
	(748.35)	(326.25)	(63.73)	(145.69)	(187.98)	(187.98)
	Decline	Decline	Decline	Decline	Decline	Decline
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)						
Grades TK-3	3,186.11	3,038.87	2,881.99	2,723.92	2,692.24	2,643.30
Grades 4-6	2,502.74	2,441.65	2,316.51	2,191.16	2,110.55	2,072.89
Grades 7-8	1,765.74	1,724.61	1,648.43	1,552.41	1,486.15	1,440.29
Grades 9-12	-	-	-	-	-	-
Subtotal	7,454.59	7,205.13	6,846.93	6,467.49	6,288.94	6,156.48
	Prior Year	3PY Average	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	3.45	4.42	1.90	1.90	1.90	1.90
Grades 4-6	3.82	4.09	5.53	5.53	5.53	5.53
Grades 7-8	5.57	5.19	3.49	3.49	3.49	3.49
Grades 9-12	-	-	-	-	-	-
Subtotal	12.84	13.70	10.92	10.92	10.92	10.92
ACTUAL ADA (Current Year Only)						
Grades TK-3	2,747.85	2,719.89	2,713.80	2,651.25	2,570.54	2,489.83
Grades 4-6	2,323.30	2,131.41	2,132.22	2,083.17	2,019.87	1,956.58
Grades 7-8	1,647.93	1,542.39	1,481.16	1,447.08	1,403.10	1,359.12
Grades 9-12	-	-	-	-	-	-
Total Actual ADA	6,719.08	6,393.69	6,327.18	6,181.49	5,993.51	5,805.52
TOTAL FUNDED ADA, LCFF & NSS						
Grades TK-3	3,189.56	3,043.29	2,883.89	2,725.82	2,694.14	2,645.20
Grades 4-6	2,506.56	2,445.74	2,322.04	2,196.69	2,116.08	2,078.42
Grades 7-8	1,771.31	1,729.80	1,651.92	1,555.90	1,489.64	1,443.78
Grades 9-12	-	-	-	-	-	-
Total Funded ADA	7,467.43	7,218.83	6,857.85	6,478.41	6,299.86	6,167.40
Funded Difference (Funded ADA less Actual ADA)						
	748.35	825.14	530.67	296.92	306.35	361.88
FUNDED ADA for the Transitional Kindergarten Add-on						
Current Year TK ADA	-	206.91	271.57	271.57	271.57	271.57

Ocean View (66613) - 2024-25 First Interim				v.25.2a		PY3	
LOCAL CONTROL FUNDING FORMULA						2021-22	
LCFF ENTITLEMENT CALCULATION							
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		
	5.07%		0.00%		57.69%		57.69%
	Prior Year						
	ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3	3,189.56	\$ 8,093	\$ 842	\$ 1,031	\$ 156	\$ 32,285,201	
Grades 4-6	2,506.56	8,215		948	144	23,327,265	
Grades 7-8	1,771.31	8,458		976	148	16,972,289	
Grades 9-12	-	9,802	255	1,160	176	-	
Subtract Necessary Small School ADA and Funding	-	-	-			-	
Total Base, Supplemental, and Concentration Grant		\$ 61,386,239	\$ 2,685,610	\$ 7,392,610	\$ 1,120,296	\$ 72,584,755	
NSS Allowance		-				-	
TOTAL BASE	7,467.43	\$ 61,386,239	\$ 2,685,610	\$ 7,392,610	\$ 1,120,296	\$ 72,584,755	
ADD ONS:							
Targeted Instructional Improvement Block Grant						\$ 680,066	
Home-to-School Transportation (COLA added commencing 2023-24)						867,142	
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-	
Transitional Kindergarten (Commencing 2022-23)	TK ADA	-	TK Add-on rate	\$ -		-	
ECONOMIC RECOVERY TARGET PAYMENT							
LCFF Entitlement Before Adjustments						\$ 74,131,963	
Miscellaneous Adjustments						-	
ADJUSTED LCFF ENTITLEMENT						\$ 74,131,963	
Local Revenue (including RDA)						(49,139,712)	
Gross State Aid						\$ 24,992,251	
Education Protection Account Entitlement						(1,493,720)	
Net State Aid						\$ 23,498,531	
MINIMUM STATE AID CALCULATION							
			12-13 Rate	2021-22 ADA			N/A
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,072.77	7,467.43		\$ 37,880,555	
2012-13 NSS Allowance (deficit)			\$ -			-	
Minimum State Aid Adjustments						-	
Less Current Year Property Taxes/In-Lieu						(49,139,712)	
Less Education Protection Account Entitlement						(1,493,720)	
Subtotal State Aid for Historical RL/Charter General BG						\$ -	
Categorical Minimum State Aid						8,230,516	
Charter School Categorical Block Grant adjusted for ADA			-	-		-	
Minimum State Aid Guarantee Before Proration Factor						\$ 8,230,516	
Proration Factor							
Minimum State Aid Guarantee						\$ 8,230,516	
CHARTER SCHOOL MINIMUM STATE AID OFFSET							
LCFF Entitlement						-	
Minimum State Aid plus Property Taxes including RDA						-	
Offset						-	
Minimum State Aid Prior to Offset						-	
Total Minimum State Aid with Offset						-	
State Aid Before Additional State Aid						\$ 23,498,531	
ADDITIONAL STATE AID						\$ -	
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						\$ 23,498,531	
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental						\$ 74,131,963	
Change Over Prior Year							
LCFF Entitlement Per ADA (excluding Categorical MSA)						\$ 9,927	
Per-ADA Change Over Prior Year							
Basic Aid Status (school districts only)							Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES						2021-22	
State Aid						\$ 23,498,531	
Education Protection Account						1,493,720	
Property Taxes Net of In-Lieu Transfers						49,139,712	
Charter In-Lieu Taxes						-	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)						\$ 74,131,963	

Ocean View (66613) - 2024-25 First Interim			v.25.2a		11/12/2024		PY2
LOCAL CONTROL FUNDING FORMULA			2022-23				
LCFF ENTITLEMENT CALCULATION							
Calculation Factors	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage			
	13.26%		0.00%	58.70%	58.70%		
	3PY Average						
	ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3	3,043.29	\$ 9,166	\$ 953	\$ 1,188	\$ 243	\$ 35,151,012	
Grades 4-6	2,445.74	9,304		1,092	224	25,973,883	
Grades 7-8	1,729.80	9,580		1,125	230	18,915,520	
Grades 9-12	-	11,102	289	1,337	274	-	
Subtract Necessary Small School ADA and Funding	-	-	-			-	
Total Base, Supplemental, and Concentration Grant		\$ 67,221,445	\$ 2,900,256	\$ 8,232,287	\$ 1,686,427	\$ 80,040,415	
NSS Allowance						-	
TOTAL BASE	7,218.83	\$ 67,221,445	\$ 2,900,256	\$ 8,232,287	\$ 1,686,427	\$ 80,040,415	
ADD ONS:							
Targeted Instructional Improvement Block Grant						\$ 680,066	
Home-to-School Transportation (COLA added commencing 2023-24)						867,142	
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-	
Transitional Kindergarten (Commencing 2022-23)	TK ADA	206.91	TK Add-on rate	\$ 2,813.00		582,038	
							-
ECONOMIC RECOVERY TARGET PAYMENT							\$ 82,169,661
LCFF Entitlement Before Adjustments							-
Miscellaneous Adjustments							-
ADJUSTED LCFF ENTITLEMENT							\$ 82,169,661
Local Revenue (including RDA)							(53,099,006)
Gross State Aid							\$ 29,070,655
Education Protection Account Entitlement							(1,443,766)
Net State Aid							\$ 27,626,889
MINIMUM STATE AID CALCULATION							
			12-13 Rate	2022-23 ADA	N/A		
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,072.77	7,218.83	\$ 36,619,464		
2012-13 NSS Allowance (deficit)			\$ -		-		
Minimum State Aid Adjustments					-		
Less Current Year Property Taxes/In-Lieu					(53,099,006)		
Less Education Protection Account Entitlement					(1,443,766)		
Subtotal State Aid for Historical RL/Charter General BG					\$ -		
Categorical Minimum State Aid					8,230,516		
Charter School Categorical Block Grant adjusted for ADA			-	-	-		
Minimum State Aid Guarantee Before Proration Factor					\$ 8,230,516		
Proration Factor					0.00%		
Minimum State Aid Guarantee					\$ 8,230,516		
CHARTER SCHOOL MINIMUM STATE AID OFFSET							
LCFF Entitlement					-		
Minimum State Aid plus Property Taxes including RDA					-		
Offset					-		
Minimum State Aid Prior to Offset					-		
Total Minimum State Aid with Offset					-		
State Aid Before Additional State Aid					\$ 27,626,889		
ADDITIONAL STATE AID					\$ -		
LCFF State Aid, Adjusted for Minimum State Aid Guarantee					\$ 27,626,889		
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier					\$ 82,169,661		
Change Over Prior Year			10.84%	8,037,698			
LCFF Entitlement Per ADA (excluding Categorical MSA)					11,383		
Per-ADA Change Over Prior Year			14.67%	1,456			
Basic Aid Status (school districts only)					Non-Basic Aid		
LCFF SOURCES INCLUDING EXCESS TAXES							
				Increase	2022-23		
State Aid			17.57%	4,128,358	\$ 27,626,889		
Education Protection Account					1,443,766		
Property Taxes Net of In-Lieu Transfers			8.06%	3,959,294	53,099,006		
Charter In-Lieu Taxes			0.00%	-	-		
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			10.91%	8,087,652	\$ 82,169,661		

Ocean View (66613) - 2024-25 First Interim				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 (deficit)				\$ -			-
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 Supplier							\$ 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) - 2024-25 First Interim			v.25.2a		11/12/2024		CY	
LOCAL CONTROL FUNDING FORMULA								2024-25
LCFF ENTITLEMENT CALCULATION								
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage			
	1.07%		0.00%		59.37% 59.37%			
	3PY Average							
	ADA	Base	Grade Span	Supplemental	Concentration	Total		
Grades TK-3	2,725.82	\$ 10,025	\$ 1,043	\$ 1,314	\$ 314	\$ 34,608,649		
Grades 4-6	2,196.69	10,177		1,208	289	25,645,245		
Grades 7-8	1,555.90	10,478		1,244	298	18,701,584		
Grades 9-12	-	12,144	316	1,480	354	-		
Subtract Necessary Small School ADA and Funding								
Total Base, Supplemental, and Concentration Grant								
NSS Allowance		\$ 65,984,780	\$ 2,843,030	\$ 8,172,614	\$ 1,955,054	\$ 78,955,478		
TOTAL BASE								
6,478.41 \$ 65,984,780 \$ 2,843,030 \$ 8,172,614 \$ 1,955,054 \$ 78,955,478								
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							\$ 81,419,627	
Miscellaneous Adjustments							-	
ADJUSTED LCFF ENTITLEMENT							\$ 81,419,627	
Local Revenue (including RDA)							(57,543,081)	
Gross State Aid							\$ 23,876,546	
Education Protection Account Entitlement							(1,295,682)	
Net State Aid							\$ 22,580,864	
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 (deficit)		\$ -		-				
Minimum State Aid Adjustments							-	
Less Current Year Property Taxes/In-Lieu							(57,543,081)	
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							\$ 22,580,864	
ADDITIONAL STATE AID							\$ -	
LCFF State Aid, Adjusted for Minimum State Aid Guarantee							\$ 22,580,864	
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier							\$ 81,419,627	
Change Over Prior Year			-4.25%	(3,616,230)				
LCFF Entitlement Per ADA (excluding Categorical MSA)					12,568			
Per-ADA Change Over Prior Year			1.35%	168				
Basic Aid Status (school districts only)					Non-Basic Aid			
LCFF SOURCES INCLUDING EXCESS TAXES								
			Increase	2024-25				
State Aid			-20.68%	(5,887,382)	\$ 22,580,864			
Education Protection Account					1,295,682			
Property Taxes Net of In-Lieu Transfers			4.25%	2,347,040	57,543,081			
Charter In-Lieu Taxes			0.00%	-	-			
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			-4.16%	(3,540,342)	\$ 81,419,627			

Ocean View (66613) - 2024-25 First Interim			v.25.2a		CY1		
LOCAL CONTROL FUNDING FORMULA							2025-26
LCFF ENTITLEMENT CALCULATION							
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		
	2.93%		0.00%		59.50%	59.50%	
	3PY Average						
	ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3	2,694.14	\$ 10,319	\$ 1,073	\$ 1,356	333	\$ 35,241,680	
Grades 4-6	2,116.08	10,475		1,247	306	25,452,039	
Grades 7-8	1,489.64	10,785		1,283	315	18,447,517	
Grades 9-12	-	12,500	325	1,526	375	-	
Subtract Necessary Small School ADA and Funding							
Total Base, Supplemental, and Concentration Grant							
NSS Allowance							
TOTAL BASE							
ADD ONS:							
Targeted Instructional Improvement Block Grant							
Home-to-School Transportation (COLA added commencing 2023-24)							
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							
ECONOMIC RECOVERY TARGET PAYMENT							
LCFF Entitlement Before Adjustments							
Miscellaneous Adjustments							
ADJUSTED LCFF ENTITLEMENT							
Local Revenue (including RDA)							
Gross State Aid							
Education Protection Account Entitlement							
Net State Aid							
MINIMUM STATE AID CALCULATION							
12-13 Rate							
2025-26 ADA							
N/A							
2012-13 RL/Charter Gen BG adjusted for ADA							
\$ 5,072.77							
6,299.86							
\$ 31,957,741							
2012-13 NSS Allowance (deficit)							
\$ -							
Minimum State Aid Adjustments							
Less Current Year Property Taxes/In-Lieu							
(57,507,649)							
Less Education Protection Account Entitlement							
(1,259,972)							
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							
\$ 22,889,995							
ADDITIONAL STATE AID							
\$ -							
LCFF State Aid, Adjusted for Minimum State Aid Guarantee							
\$ 22,889,995							
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier							
\$ 81,657,616							
Change Over Prior Year							
0.29%							
237,989							
LCFF Entitlement Per ADA (excluding Categorical MSA)							
12,962							
Per-ADA Change Over Prior Year							
3.13%							
394							
Basic Aid Status (school districts only)							
Non-Basic Aid							
LCFF SOURCES INCLUDING EXCESS TAXES							
Increase							
2025-26							
State Aid							
1.37%							
309,131							
\$ 22,889,995							
Education Protection Account							
1,259,972							
Property Taxes Net of In-Lieu Transfers							
-0.06%							
(35,432)							
57,507,649							
Charter In-Lieu Taxes							
0.00%							
-							
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)							
0.34%							
273,699							
\$ 81,657,616							

Ocean View (66613) - 2024-25 First Interim				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%		59.38% 59.38%	
3PY Average							
		ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3		2,645.20	\$ 10,637	\$ 1,106	\$ 1,395	\$ 334	\$ 35,635,928
Grades 4-6		2,078.42	10,798		1,282	307	25,747,029
Grades 7-8		1,443.78	11,117		1,320	317	18,413,618
Grades 9-12		-	12,885	335	1,570	376	-
Subtract Necessary Small School ADA and Funding		-	-	-			-
Total Base, Supplemental, and Concentration Grant			\$ 66,630,273	\$ 2,925,592	\$ 8,260,454	\$ 1,980,256	\$ 79,796,575
NSS Allowance			-				-
TOTAL BASE		6,167.40	\$ 66,630,273	\$ 2,925,592	\$ 8,260,454	\$ 1,980,256	\$ 79,796,575
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							\$ 82,369,638
Miscellaneous Adjustments							-
ADJUSTED LCFF ENTITLEMENT							\$ 82,369,638
Local Revenue (including RDA)							(57,480,067)
Gross State Aid							\$ 24,889,571
Education Protection Account Entitlement							(1,233,480)
Net State Aid							\$ 23,656,091
MINIMUM STATE AID CALCULATION							
				12-13 Rate	2026-27 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA				\$ 5,072.77	6,167.40		\$ 31,285,802
2012-13 NSS Allowance (deficit)				\$ -			-
Minimum State Aid Adjustments							-
Less Current Year Property Taxes/In-Lieu							(57,480,067)
Less Education Protection Account Entitlement							(1,233,480)
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							\$ 23,656,091
ADDITIONAL STATE AID							\$ -
LCFF State Aid, Adjusted for Minimum State Aid Guarantee							\$ 23,656,091
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier							\$ 82,369,638
Change Over Prior Year				0.87%	712,022		
LCFF Entitlement Per ADA (excluding Categorical MSA)							13,356
Per-ADA Change Over Prior Year				3.04%	394		
Basic Aid Status (school districts only)							Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES							
					Increase		2026-27
State Aid				3.35%	766,096		\$ 23,656,091
Education Protection Account							1,233,480
Property Taxes Net of In-Lieu Transfers				-0.05%	(27,582)		57,480,067
Charter In-Lieu Taxes				0.00%	-		-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)				0.90%	738,514		\$ 82,369,638

Ocean View (66613) - 2024-25 First Interim

11/12/24

EDUCATION PROTECTION ACCOUNT

	Calculated* 2021-22	CDE P-2 Certification* 2022-23	Calculated* 2022-23	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	7,467.43	7,217.45	7,218.83	6,857.67	6,857.85	6,478.41	6,299.86	6,167.40
A-2 Minimum Funding per ADA	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
A-3 EPA Minimum Funding (A-1 * A-2)	\$ 1,493,486	\$ 1,443,490	\$ 1,443,766	\$ 1,371,534	\$ 1,371,570	\$ 1,295,682	\$ 1,259,972	\$ 1,233,480
EPA PROPORTIONATE SHARE CAP								
B3,B7 2012-13 Deficit Base RL/Charter Rate (adjusted for COLA eff. 21/22)	\$ 5,832.57		\$ 6,215.19	\$ 6,726.08	\$ 6,726.08	\$ 6,798.05	\$ 6,997.23	\$ 7,212.74
B4, B8 Current Year Funded ADA, excluding NSS	7,467.43		7,218.83	6,857.67	6,857.85	6,478.41	6,299.86	6,167.40
B-11 2012-13 Deficit Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)	50.45		53.76	58.18	58.18	58.80	59.43	60.07
B-12 Current Year Funded ADA, including NSS	7,467.43		7,218.83	6,857.67	6,857.85	6,478.41	6,299.86	6,167.40
B9+B13 Adjusted Total Revenue Limit	\$ 43,931,040		\$ 45,254,484	\$ 46,524,216	\$ 46,525,438	\$ 44,421,486	\$ 44,455,970	\$ 44,854,329
B10,B14 Current Year Adjusted NSS Allowance	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B-16 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 43,931,040	\$ 45,245,833	\$ 45,254,484	\$ 46,524,216	\$ 46,525,438	\$ 44,421,486	\$ 44,455,970	\$ 44,854,329
B-17 Local Revenue/In-Lieu of Property Taxes	\$ 49,139,712	\$ 53,519,563	\$ 53,099,006	\$ 55,489,843	\$ 55,196,041	\$ 57,543,081	\$ 57,507,649	\$ 57,480,067
B-18 EPA Proportionate Share Cap (B-16 - B-17; If less than 0, B-18 = 0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA PROPORTIONATE SHARE								
C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$43,931,040	\$ 45,245,833	\$45,254,484	\$46,524,216	\$46,525,438	\$44,421,486	\$44,455,970	\$44,854,329
C-2 Statewide EPA Proportionate Share Ratio <i>(as of P-2 certification)</i>		12.74780911%		21.98880689%		26.70046456%	26.70046456%	26.70046456%
C-3 EPA Proportionate Share (C-1 * C-2)	\$ 33,111,514	\$ 5,767,852	\$ 5,814,360	\$ 10,230,120	\$ 10,230,389	\$ 11,860,743	\$ 11,869,951	\$ 11,976,314
EPA ENTITLEMENT								
D-1 EPA Entitlement (If C-3 < B-18, then C-3; else B-18); (If C-3 and B-18 < A-3, then A-3)	\$ 1,493,486	\$ 1,443,490	\$ 1,443,766	\$ 1,371,534	\$ 1,371,570	\$ 1,295,682	\$ 1,259,972	\$ 1,233,480
D-2 Miscellaneous Adjustments**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D-3 Adjusted EPA Entitlement (D-1 + D-2)	1,493,486	1,443,490	1,443,766	1,371,534	1,371,570	1,295,682	1,259,972	1,233,480
D-4 Prior Year Annual Adjustment	-	\$ 242	242	\$ 276	276	36		
D-5 P2 Entitlement Net of PY Adjustment	1,493,486	\$ 1,443,732	1,444,008	\$ 1,371,810	1,371,846	1,295,718	1,259,972	1,233,480
C-2 Statewide EPA Proportionate Share Ratio <i>(as of Annual certification)</i>	75.37156903%	12.84814107%	12.84814107%	21.98880689%	21.98880689%	26.70046456%	26.70046456%	26.70046456%
Adjusted EPA Allocation <i>(used to calculate LCFF Revenue)</i>		\$ 1,443,766		\$ 1,371,570		1,295,682	1,259,972	1,233,480

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

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

Ocean View (66613) - 2024-25 First Interim						
11/12/2024						
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
General Assumptions						
COLA & Augmentation	5.07%	13.26%	8.22%	1.07%	2.93%	3.08%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%
Student Assumptions:						
Enrollment Count	6,949	6,785	6,725	6,570	6,370	6,170
Unduplicated Pupil Count (UPC)	4,092	4,000	4,020	3,901	3,779	3,668
Unduplicated Pupil Percentage (UPP)	57.69%	58.70%	59.20%	59.37%	59.50%	59.38%
Current Year LCFF Average Daily Attendance (ADA)	6,719.08	6,393.69	6,327.18	6,181.49	5,993.51	5,805.52
Funded LCFF ADA	7,467.43	7,218.83	6,857.85	6,478.41	6,299.86	6,167.40
LCFF ADA Funding Method	Prior Year	3PY Average	3PY Average	3PY Average	3PY Average	3PY Average
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-
Funded NSS ADA	-	-	-	-	-	-
NSS ADA Funding Method(s)	-	-	-	-	-	-
LCFF Entitlement Summary						
Base Grant	\$61,386,239	\$67,221,445	\$69,111,381	\$65,984,780	\$66,032,536	\$66,630,273
Grade Span Adjustment	2,685,610	2,900,256	2,976,174	2,843,030	2,890,812	2,925,592
Adjusted Base Grant	\$64,071,849	\$70,121,701	\$72,087,555	\$68,827,810	\$68,923,348	\$69,555,865
Supplemental Grant	7,392,610	8,232,287	8,535,166	8,172,614	8,201,879	8,260,454
Concentration Grant	1,120,296	1,686,427	1,967,990	1,955,054	2,016,009	1,980,256
Total Base, Supplemental and Concentration Grant	\$72,584,755	\$80,040,415	\$82,590,711	\$78,955,478	\$79,141,236	\$79,796,575
Allowance: Necessary Small School	-	-	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	680,066	680,066	680,066	680,066	680,066	680,066
Add-on: Home-to-School Transportation	867,142	867,142	938,421	948,462	976,252	1,006,321
Add-on: Small School District Bus Replacement Program	-	-	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-	-	-
Add-on: Transitional Kindergarten	-	582,038	826,659	835,621	860,062	886,676
Total Allowance and Add-On Amounts	\$1,547,208	\$2,129,246	\$2,445,146	\$2,464,149	\$2,516,380	\$2,573,063
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$74,131,963	\$82,169,661	\$85,035,857	\$81,419,627	\$81,657,616	\$82,369,638
Miscellaneous Adjustments	-	-	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$ 74,131,963	\$ 82,169,661	\$ 85,035,857	\$ 81,419,627	\$ 81,657,616	\$ 82,369,638
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 9,927	\$ 11,383	\$ 12,400	\$ 12,568	\$ 12,962	\$ 13,356
Additional State Aid	-	-	-	-	-	-
Total LCFF Entitlement with Additional State Aid	74,131,963	82,169,661	85,035,857	81,419,627	81,657,616	82,369,638
LCFF Sources Summary						
Funding Source Summary						
Local Revenue and In-Lieu of Property Taxes (net for school districts)	\$ 49,139,712	\$ 53,099,006	\$ 55,196,041	\$ 57,543,081	\$ 57,507,649	\$ 57,480,067
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$ 1,493,720	\$ 1,443,766	\$ 1,371,570	\$ 1,295,682	\$ 1,259,972	\$ 1,233,480
Net State Aid (excludes Additional State Aid)	\$ 23,498,531	\$ 27,626,889	\$ 28,468,246	\$ 22,580,864	\$ 22,889,995	\$ 23,656,091
Additional State Aid	-	-	-	-	-	-
Total Funding Sources	\$ 74,131,963	\$ 82,169,661	\$ 85,035,857	\$ 81,419,627	\$ 81,657,616	\$ 82,369,638
Funding Source by Resource-Object						
State Aid (Resource Code 0000, Object Code 8011)	\$ 23,498,531	\$ 27,626,889	\$ 28,468,246	\$ 22,580,864	\$ 22,889,995	\$ 23,656,091
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 1,493,486	\$ 1,443,766	\$ 1,371,570	\$ 1,295,682	\$ 1,259,972	\$ 1,233,480
(P-2 plus Current Year Accrual)	-	-	-	-	-	-
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$ -	\$ 242	\$ 276	\$ 36	\$ -	\$ -
(P-A less Prior Year Accrual)	-	-	-	-	-	-
Property Taxes (Object 8021 to 8089)	\$ 49,987,487	\$ 54,126,870	\$ 56,352,235	\$ 58,823,926	\$ 58,823,926	\$ 58,823,926
In-Lieu of Property Taxes (Object Code 8096)	(847,775)	(1,027,864)	(1,156,194)	(1,280,845)	(1,316,277)	(1,343,859)
Entitlement and Source Reconciliation						
Basic Aid/Excess Tax District Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Total LCFF Entitlement	\$ 74,131,963	\$ 82,169,661	\$ 85,035,857	\$ 81,419,627	\$ 81,657,616	\$ 82,369,638
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ 74,131,963	\$ 82,169,661	\$ 85,035,857	\$ 81,419,627	\$ 81,657,616	\$ 82,369,638
LCAP Percentage to Increase or Improve Services Calculation						
Base Grant (Excludes add-ons for TIIG & Transportation)	\$ 64,071,849	\$ 70,703,739	\$ 72,914,214	\$ 69,663,431	\$ 69,783,410	\$ 70,442,541
Supplemental and Concentration Grant funding in the LCAP year	\$ 8,512,906	\$ 9,918,714	\$ 10,503,156	\$ 10,127,668	\$ 10,217,888	\$ 10,240,710
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ 258,530	\$ 389,176	\$ 454,151	\$ 451,167	\$ 465,233	\$ 456,982
Percentage to Increase or Improve Services	13.29%	14.02%	14.40%	14.54%	14.64%	14.54%
PER-ADA FUNDING LEVELS						
Base, Supplemental and Concentration Rate per ADA						
Grades TK-3	\$ 10,122.15	\$ 11,550.33	\$ 12,546.56	\$ 12,696.60	\$ 13,080.86	\$ 13,471.92
Grades 4-6	\$ 9,306.49	\$ 10,620.05	\$ 11,536.05	\$ 11,674.49	\$ 12,027.92	\$ 12,387.79
Grades 7-8	\$ 9,581.77	\$ 10,935.09	\$ 11,877.47	\$ 12,019.79	\$ 12,383.88	\$ 12,753.76
Grades 9-12	\$ 11,393.22	\$ 13,002.26	\$ 14,123.04	\$ 14,293.43	\$ 14,726.31	\$ 15,166.38
Base Grants						
Grades TK-3	\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,025	\$ 10,319	\$ 10,637
Grades 4-6	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,177	\$ 10,475	\$ 10,798
Grades 7-8	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,478	\$ 10,785	\$ 11,117
Grades 9-12	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,144	\$ 12,500	\$ 12,885
Grade Span Adjustment						
Grades TK-3	\$ 842	\$ 953	\$ 1,032	\$ 1,043	\$ 1,073	\$ 1,106
Grades 9-12	\$ 255	\$ 289	\$ 312	\$ 316	\$ 325	\$ 335
Supplemental Grant						
Maximum - 1.00 ADA, 100% UPP	20%	20%	20%	20%	20%	20%
Grades TK-3	\$ 1,787	\$ 2,024	\$ 2,190	\$ 2,214	\$ 2,278	\$ 2,349
Grades 4-6	\$ 1,643	\$ 1,861	\$ 2,014	\$ 2,035	\$ 2,095	\$ 2,160
Grades 7-8	\$ 1,692	\$ 1,916	\$ 2,073	\$ 2,096	\$ 2,157	\$ 2,223
Grades 9-12	\$ 2,011	\$ 2,278	\$ 2,465	\$ 2,492	\$ 2,565	\$ 2,644
Actual - 1.00 ADA, Local UPP as follows:						
Grades TK-3	\$ 1,031	\$ 1,188	\$ 1,297	\$ 1,314	\$ 1,356	\$ 1,395
Grades 4-6	\$ 948	\$ 1,092	\$ 1,192	\$ 1,208	\$ 1,247	\$ 1,282
Grades 7-8	\$ 976	\$ 1,125	\$ 1,227	\$ 1,244	\$ 1,283	\$ 1,320
Grades 9-12	\$ 1,160	\$ 1,337	\$ 1,460	\$ 1,480	\$ 1,526	\$ 1,570
Concentration Grant (>55% population)						
Maximum - 1.00 ADA, 100% UPP	65%	65%	65%	65%	65%	65%
Grades TK-3	\$ 5,808	\$ 6,577	\$ 7,118	\$ 7,194	\$ 7,405	\$ 7,633
Grades 4-6	\$ 5,340	\$ 6,048	\$ 6,545	\$ 6,615	\$ 6,809	\$ 7,019
Grades 7-8	\$ 5,498	\$ 6,227	\$ 6,739	\$ 6,811	\$ 7,010	\$ 7,226
Grades 9-12	\$ 6,537	\$ 7,404	\$ 8,013	\$ 8,099	\$ 8,336	\$ 8,593
Actual - 1.00 ADA, Local UPP >55% as follows:						
Grades TK-3	\$ 156	\$ 243	\$ 299	\$ 314	\$ 333	\$ 334
Grades 4-6	\$ 144	\$ 224	\$ 275	\$ 289	\$ 306	\$ 307
Grades 7-8	\$ 148	\$ 230	\$ 283	\$ 298	\$ 315	\$ 317
Grades 9-12	\$ 176	\$ 274	\$ 337	\$ 354	\$ 375	\$ 376

OCEAN VIEW SCHOOL DISTRICT

FIRST INTERIM

CASH FLOW ANALYSIS

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	November									
A. BEGINNING CASH			41,846,985.39	37,964,917.82	34,029,414.08	29,858,759.72	23,830,009.03	27,538,958.74	38,579,308.46	40,527,838.27
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,453,726.00	1,453,726.00	2,959,590.00	2,616,706.00	2,616,706.00	1,956,198.26	1,732,277.76	1,732,277.76
Property Taxes	8020-8079		1,071,307.19	25,293.15	836,322.77	79,405.48	9,073,173.92	15,154,831.17	10,293,233.73	1,375,844.10
Miscellaneous Funds	8080-8099		0.00	(210,261.00)	(93,450.00)	(93,450.00)	0.00	(102,467.60)	(102,467.60)	(102,467.60)
Federal Revenue	8100-8299		0.00	0.00	231,486.93	817,911.95	285,546.00	284,357.45	743,839.35	456,742.43
Other State Revenue	8300-8599		372,605.00	372,605.00	1,062,289.00	358,095.30	912,108.00	570,755.23	997,079.45	580,019.28
Other Local Revenue	8600-8799		149.24	309,952.93	861,873.32	290,079.37	225,218.97	510,266.94	2,253,511.41	720,239.24
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			2,897,787.43	1,951,316.08	5,858,112.02	4,088,748.10	13,112,752.89	18,373,941.45	15,917,474.10	4,762,655.21
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		575,783.86	986,275.96	4,389,826.91	4,609,751.89	4,555,871.24	456,167.77	8,886,864.30	4,476,837.74
Classified Salaries	2000-2999		(559,701.59)	1,152,454.90	1,494,097.44	1,592,797.15	1,899,676.47	1,885,531.72	1,846,432.80	1,651,309.98
Employee Benefits	3000-3999		368,552.98	708,591.18	1,390,846.67	2,289,076.33	2,195,989.65	2,559,724.20	2,621,716.81	2,708,785.94
Books and Supplies	4000-4999		102,242.15	311,601.75	288,428.38	235,885.38	213,009.07	521,804.96	387,479.78	324,129.02
Services	5000-5999		525,899.21	993,814.83	2,261,135.78	1,615,805.19	1,392,056.13	1,298,156.14	1,210,786.00	1,392,283.92
Capital Outlay	6000-6999		34,797.50	226,046.97	294,009.28	0.00	0.00	9,683.29	16,226.06	9,084.50
Other Outgo	7000-7499		4,462.00	4,462.00	8,031.00	8,031.00	8,031.00	492,674.29	250,315.41	388,008.70
Interfund Transfers Out	7600-7629		0.00	0.00	500,000.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,052,036.11	4,383,247.59	10,626,375.46	10,351,346.94	10,264,633.56	7,223,742.37	15,219,821.16	10,950,439.80
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	310,843.18	0.00	(124,094.10)	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	(9,967,973.39)	2,768,754.06	607,303.48	561,282.90	359,804.71	727,287.96	885,540.25	1,417,509.61	310,942.65
Due From Other Funds	9310	(598,198.16)	7,058.93	0.00	0.00	0.00	258,102.93	0.00	0.00	0.00
Stores	9320	(54,318.50)	(7,109.94)	(4,227.84)	15,711.73	3,816.35	(27,153.54)	28,413.00	(4,108.02)	(3,463.19)
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Other Current Assets	9340	0.00	(31,847.00)	(4,796.96)	31,115.00	8,477.00	4,078.00	487.00	(162,524.71)	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		(10,309,646.87)	2,736,856.05	474,184.58	608,109.63	372,098.06	962,315.35	914,440.25	1,250,876.87	307,479.46
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(5,994,672.96)	8,361,461.49	1,781,957.02	(185,299.24)	613,307.44	101,484.97	1,024,392.68	0.00	0.00
Due To Other Funds	9610	(103,213.45)	103,213.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	(518,524.57)	0.00	0.00	0.00	(103,457.95)	0.00	(84.28)	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		(6,616,410.98)	8,464,674.94	1,781,957.02	(185,299.24)	509,849.49	101,484.97	1,024,308.40	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	(195,799.79)	(195,799.79)	391,599.58	0.00	18.79	0.00	0.00
TOTAL BALANCE SHEET ITEMS		(3,693,235.89)	(5,727,818.89)	(1,503,572.23)	597,609.08	253,848.15	860,830.38	(109,849.36)	1,250,876.87	307,479.46
E. NET INCREASE/DECREASE (B - C + D)			(3,882,067.57)	(3,935,503.74)	(4,170,654.36)	(6,028,750.69)	3,708,949.71	11,040,349.72	1,948,529.81	(5,880,305.13)
F. ENDING CASH (A + E)			37,964,917.82	34,029,414.08	29,858,759.72	23,830,009.03	27,538,958.74	38,579,308.46	40,527,838.27	34,647,533.14
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH	November	34,647,533.14	28,977,536.76	36,332,178.71	31,813,081.19				
B. RECEIPTS									
LCFF/Revenue Limit Sources	8010-8019	1,956,198.26	1,732,277.76	1,732,277.76	1,934,584.44	0.00	0.00	23,876,546.00	23,876,546.00
Principal Apportionment	8020-8079	1,375,844.10	15,154,683.83	2,113,060.96	2,270,925.60	0.00	0.00	58,823,926.00	58,823,926.00
Property Taxes	8080-8099	(89,659.15)	(89,659.15)	(89,659.15)	(127,985.45)	(179,318.30)	0.00	(1,280,845.00)	(1,280,845.00)
Miscellaneous Funds	8100-8299	236,787.09	242,049.20	304,543.60	403,285.79	256,132.12	0.00	4,262,681.91	4,262,681.91
Federal Revenue	8300-8599	571,913.63	930,277.70	526,067.76	7,551,330.65	415,000.00	0.00	15,220,146.00	15,220,146.00
Other State Revenue	8600-8799	212,439.97	733,292.67	1,248,156.76	451,434.67	826,965.89	0.00	8,643,581.38	8,643,581.38
Other Local Revenue	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers In	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources		4,263,523.90	18,702,922.01	5,834,447.69	12,483,575.70	1,318,779.71	0.00	109,546,036.29	109,546,036.29
TOTAL RECEIPTS									
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,497,190.65	4,493,453.68	4,417,274.64	4,637,149.65	0.00	0.00	46,982,448.29	46,982,448.29
Classified Salaries	2000-2999	1,908,638.34	1,778,463.01	1,771,446.30	4,288,149.86	0.00	0.00	20,709,296.38	20,709,296.38
Employee Benefits	3000-3999	2,443,932.88	2,627,874.11	2,543,449.43	7,730,106.29	0.00	0.00	30,188,646.47	30,188,646.47
Books and Supplies	4000-4999	302,581.74	314,690.90	489,629.48	612,773.39	263,086.81	0.00	4,367,342.81	4,367,342.81
Services	5000-5999	1,178,702.75	1,465,275.52	1,242,492.32	3,085,825.09	0.00	0.00	17,662,232.88	17,662,232.88
Capital Outlay	6000-6999	7,078.11	91,081.89	13,137.20	63,833.46	0.00	0.00	764,978.26	764,978.26
Other Outgo	7000-7499	190,477.79	308,680.18	135,634.17	(1,578,232.54)	0.00	0.00	220,575.00	220,575.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	500,000.00	500,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		10,528,602.26	11,079,519.29	10,613,063.54	18,839,605.20	263,086.81	0.00	121,395,520.09	121,395,520.09
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	261,848.65	0.00	0.00	137,754.55	
Accounts Receivable	9200-9299	591,640.74	(262,119.51)	(77,829.51)	(5,405,886.41)	0.00	0.00	2,484,230.92	
Due From Other Funds	9310	0.00	0.00	0.00	(373,586.63)	0.00	0.00	(108,424.77)	
Stores	9320	3,441.24	(6,641.26)	(14,300.61)	19,241.49	0.00	0.00	3,619.41	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	149,892.70	0.00	0.00	(5,118.97)	
Lease Receivable	9380							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		595,081.98	(268,760.77)	(92,130.13)	(5,348,490.19)	0.00	0.00	2,512,061.14	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	(351,648.46)	(5,097,970.09)	0.00	0.00	6,247,685.81	
Due To Other Funds	9610	0.00	0.00	0.00	(111,967.64)	0.00	0.00	(8,754.19)	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	163,900.51	0.00	0.00	60,358.28	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	(351,648.46)	(5,046,037.22)	0.00	0.00	6,299,289.90	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	18.79	
TOTAL BALANCE SHEET ITEMS		595,081.98	(268,760.77)	259,518.33	(302,452.96)	0.00	0.00	(3,787,209.96)	
E. NET INCREASE/DECREASE (B - C + D)		(5,669,996.38)	7,354,641.95	(4,519,097.52)	(6,658,482.46)	1,055,692.90	0.00	(15,636,693.76)	(11,849,483.80)
F. ENDING CASH (A + E)		28,977,536.76	36,332,178.71	31,813,081.19	25,154,598.73				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								26,210,291.63	

OCEAN VIEW SCHOOL DISTRICT

FIRST INTERIM

**GENERAL FUND
CRITERIA & STANDARDS**

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

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2024-25)	District Regular	6,470.34	6,470.95		
	Charter School	0.00	0.00		
	Total ADA	6,470.34	6,470.95	0.0%	Met
1st Subsequent Year (2025-26)	District Regular	6,277.24	6,292.40		
	Charter School	0.00	0.00		
	Total ADA	6,277.24	6,292.40	.2%	Met
2nd Subsequent Year (2026-27)	District Regular	6,130.24	6,159.94		
	Charter School	0.00	0.00		
	Total ADA	6,130.24	6,159.94	.5%	Met

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption

District's Enrollment Standard Percentage Range: -2.0% to +2.0%**2A. Calculating the District's Enrollment Variances**

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CALPADS/Projected		
Current Year (2024-25)				
District Regular	6,519.00	6,565.00		
Charter School	0.00	0.00		
Total Enrollment	6,519.00	6,565.00	.7%	Met
1st Subsequent Year (2025-26)				
District Regular	6,319.00	6,365.00		
Charter School	0.00	0.00		
Total Enrollment	6,319.00	6,365.00	.7%	Met
2nd Subsequent Year (2026-27)				
District Regular	6,119.00	6,165.00		
Charter School	0.00	0.00		
Total Enrollment	6,119.00	6,165.00	.8%	Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD MET - Enrollment projections have not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:

(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CALPADS Actual (Form 01CS, Item 2A)	
Third Prior Year (2021-22)			
District Regular	6,452	6,942	
Charter School		0	
Total ADA/Enrollment	6,452	6,942	92.9%
Second Prior Year (2022-23)			
District Regular	6,386	6,781	
Charter School		0	
Total ADA/Enrollment	6,386	6,781	94.2%
First Prior Year (2023-24)			
District Regular	6,320	6,719	
Charter School	0	0	
Total ADA/Enrollment	6,320	6,719	94.1%
Historical Average Ratio:			93.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.2%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CALPADS/Projected (Criterion 2, Item 2A)		
Current Year (2024-25)				
District Regular	6,174	6,565		
Charter School	0	0		
Total ADA/Enrollment	6,174	6,565	94.0%	Met
1st Subsequent Year (2025-26)				
District Regular	5,986	6,365		
Charter School	0	0		
Total ADA/Enrollment	5,986	6,365	94.0%	Met
2nd Subsequent Year (2026-27)				
District Regular	5,798	6,165		
Charter School	0	0		
Total ADA/Enrollment	5,798	6,165	94.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's LCFF Revenue Standard Percentage Range:

-2.0% to +2.0%

4A. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2024-25)	82,508,801.00	82,700,472.00	.2%	Met
1st Subsequent Year (2025-26)	82,580,120.00	82,973,893.00	.5%	Met
2nd Subsequent Year (2026-27)	83,106,530.00	83,713,497.00	.7%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD MET - LCFF revenue has not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:

(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
Third Prior Year (2021-22)	53,962,576.71	59,969,503.75	90.0%
Second Prior Year (2022-23)	61,262,809.46	68,839,281.90	89.0%
First Prior Year (2023-24)	63,897,823.32	73,369,379.09	87.1%
	Historical Average Ratio:		88.7%

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.7% to 91.7%	85.7% to 91.7%	85.7% to 91.7%

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

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2024-25)	61,413,245.19	70,569,627.92	87.0%	Met
1st Subsequent Year (2025-26)	64,764,138.58	73,287,077.77	88.4%	Met
2nd Subsequent Year (2026-27)	64,844,771.97	74,376,446.09	87.2%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption. Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column. Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Change Is Outside Explanation Range
	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)		

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2024-25)	3,777,905.01	4,262,681.91	12.8%	Yes
1st Subsequent Year (2025-26)	3,606,919.00	3,777,499.00	4.7%	No
2nd Subsequent Year (2026-27)	3,606,919.00	3,777,499.00	4.7%	No

Explanation:

(required if Yes)

At budget adoption, the district estimated 85% of the prior year's federal Title I allocation since the actual allocation was unavailable. The first interim budget updates this estimate and includes prior year carryover, accounting for \$245,000 of the variance. The remaining \$230,000 is from the final closeout of ESSER III funding.

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

Current Year (2024-25)	14,732,014.00	15,220,146.00	3.3%	No
1st Subsequent Year (2025-26)	14,732,014.00	15,220,146.00	3.3%	No
2nd Subsequent Year (2026-27)	14,732,014.00	15,220,146.00	3.3%	No

Explanation:

(required if Yes)

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

Current Year (2024-25)	8,334,979.38	8,643,581.38	3.7%	No
1st Subsequent Year (2025-26)	7,535,761.00	8,629,124.38	14.5%	Yes
2nd Subsequent Year (2026-27)	7,709,726.00	8,797,487.38	14.1%	Yes

Explanation:

(required if Yes)

At budget adoption, subsequent year interest was projected to decline, but market returns have remained above 4%. The district has adjusted interest budgets to reflect current trends. Medi-Cal funding has also exceeded projections, prompting updates to both current and subsequent year budgets.

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

Current Year (2024-25)	3,158,737.33	4,367,342.81	38.3%	Yes
1st Subsequent Year (2025-26)	2,935,035.88	4,930,444.59	68.0%	Yes
2nd Subsequent Year (2026-27)	2,959,646.88	4,937,328.30	66.8%	Yes

Explanation:

(required if Yes)

The books and supplies budget has been updated to reflect program needs, including \$200,000 for the Expanded Learning Opportunities Program (ELOP), \$180,000 for the Arts, Music, and Instructional Materials (AMIM) Block Grant, \$130,000 for Title I site budgets, \$180,000 for site donation carryovers, \$225,000 for music equipment, and \$78,000 for the Learning Recovery Emergency Block Grant (LREBG), among others. Additionally, a textbook adoption is planned at \$1.5 million in each of the next two subsequent years.

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

Current Year (2024-25)	13,823,554.00	17,662,232.88	27.8%	Yes
1st Subsequent Year (2025-26)	12,008,428.00	14,748,159.06	22.8%	Yes
2nd Subsequent Year (2026-27)	12,296,780.00	14,174,417.64	15.3%	Yes

Explanation:

Since budget adoption, services and operating expenditures have increased to include \$740,000 for AMIM transportation and site allocations, \$1.3 million for the Boys and Girls Club contract under ELOP, and \$800,000 from the LREBG for special education and learning loss mitigations. Other updates include \$110,000 for Title I carryover, \$150,000 for Educator Effectiveness, and adjustments for property insurance, special education relocation costs, and site donations. One-time funding sources have been removed from future budgets, while

Ocean View Elementary
Orange County

(required if Yes)

<div>First Interim General Fund School District Criteria and Standards Review</div> <div>multi-year plans for AMIM and Educator Effectiveness have been added. The CPI has also been applied to future years, increasing costs by \$200,000 to \$500,000 annually .</div>	<div>30 66613 0000000 Form 01CSI F81HK1DFCH(2024-25)</div>
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6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2024-25)	26,844,898.39	28,126,409.29	4.8%	Met
1st Subsequent Year (2025-26)	25,874,694.00	27,626,769.38	6.8%	Not Met
2nd Subsequent Year (2026-27)	26,048,659.00	27,795,132.38	6.7%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2024-25)	16,982,291.33	22,029,575.69	29.7%	Not Met
1st Subsequent Year (2025-26)	14,943,463.88	19,678,603.65	31.7%	Not Met
2nd Subsequent Year (2026-27)	15,256,426.88	19,111,745.94	25.3%	Not Met

6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation: Federal Revenue (linked from 6A if NOT met)	At budget adoption, the district estimated 85% of the prior year's federal Title I allocation since the actual allocation was unavailable. The first interim budget updates this estimate and includes prior year carryover, accounting for \$245,000 of the variance. The remaining \$230,000 is from the final closeout of ESSER III funding.
Explanation: Other State Revenue (linked from 6A if NOT met)	
Explanation: Other Local Revenue (linked from 6A if NOT met)	At budget adoption, subsequent year interest was projected to decline, but market returns have remained above 4%. The district has adjusted interest budgets to reflect current trends. Medi-Cal funding has also exceeded projections, prompting updates to both current and subsequent year budgets.

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation: Books and Supplies (linked from 6A if NOT met)	The books and supplies budget has been updated to reflect program needs, including \$200,000 for the Expanded Learning Opportunities Program (ELOP), \$180,000 for the Arts, Music, and Instructional Materials (AMIM) Block Grant, \$130,000 for Title I site budgets, \$180,000 for site donation carryovers, \$225,000 for music equipment, and \$78,000 for the Learning Recovery Emergency Block Grant (LREBG), among others. Additionally, a textbook adoption is planned at \$1.5 million in each of the next two subsequent years.
Explanation: Services and Other Exps (linked from 6A if NOT met)	Since budget adoption, services and operating expenditures have increased to include \$740,000 for AMIM transportation and site allocations, \$1.3 million for the Boys and Girls Club contract under ELOP, and \$800,000 from the LREBG for special education and learning loss mitigations. Other updates include \$110,000 for Title I carryover, \$150,000 for Educator Effectiveness, and adjustments for property insurance, special education relocation costs, and site donations. One-time funding sources have been removed from future budgets, while multi-year plans for AMIM and Educator Effectiveness have been added. The CPI has also been applied to future years, increasing costs by \$200,000 to \$500,000 annually.

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	3,286,452.08	4,732,753.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		4,610,199.00	

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.0%	7.8%	6.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.0%	2.6%	2.2%

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance (Form 011, Section E)	Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2024-25)	(1,993,679.92)	70,569,627.92	2.8%	Not Met
1st Subsequent Year (2025-26)	(5,140,588.77)	73,287,077.77	7.0%	Not Met
2nd Subsequent Year (2026-27)	(5,375,228.09)	74,376,446.09	7.2%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

The district recognizes deficit spending as a key priority. Staffing levels and special education contributions are primary focus areas, with ongoing evaluations to ensure resources are aligned with enrollment trends and program needs. Strategies under consideration include targeted budget reductions, staffing ratios, a subcommittee on enrollment and attendance, leveraging restricted funds before unrestricted sources, and assessing low-enrollment schools improve efficiency. Multi-year financial projections are being monitored closely to guide future decisions.

9. CRITERION: Fund and Cash Balances

- A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals	
	(Form 011, Line F2) (Form MYPI, Line D2)	
	Status	
Current Year (2024-25)	29,997,501.59	Met
1st Subsequent Year (2025-26)	21,335,723.14	Met
2nd Subsequent Year (2026-27)	14,216,069.56	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

- 1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

- B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

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

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

Fiscal Year	Ending Cash Balance General Fund	
	(Form CASH, Line F, June Column)	
	Status	
Current Year (2024-25)	25,154,598.73	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA	
5% or \$87,000 (greater of)	0	to 300
4% or \$87,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 250,000
1%	250,001	and over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	6,174	5,986	5,798
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

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

b. Special Education Pass-through Funds

(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	121,395,520.09	117,946,163.83	117,284,423.96
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	121,395,520.09	117,946,163.83	117,284,423.96

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	3,641,865.60	3,538,384.91	3,518,532.72
6.	Reserve Standard - by Amount (\$87,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	3,641,865.60	3,538,384.91	3,518,532.72

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals		
	(2024-25)	(2025-26)	(2026-27)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	3,648,079.56	3,544,564.38	3,524,705.56
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	5,666,383.31	4,250,056.04
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	3,648,079.56	9,210,947.69	7,774,761.60
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.01%	7.81%	6.63%
District's Reserve Standard (Section 10B, Line 7):	3,641,865.60	3,538,384.91	3,518,532.72
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

No

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

S3. Temporary Interfund Borrowings

- 1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

No

- 1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

District's Contributions and Transfers Standard:

-5.0% to +5.0% or -\$20,000
to +\$20,000

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2024-25)	(17,416,730.00)	(17,827,569.00)	2.4%	410,839.00	Met
1st Subsequent Year (2025-26)	(17,232,280.38)	(18,495,017.00)	7.3%	1,262,736.62	Not Met
2nd Subsequent Year (2026-27)	(17,259,656.38)	(18,352,310.00)	6.3%	1,092,653.62	Not Met
1b. Transfers In, General Fund *					
Current Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2024-25)	500,000.00	500,000.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	500,000.00	500,000.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	500,000.00	500,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d.

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:

(required if NOT met)

In the current year, the district utilized one-time restricted funding sources to provide temporary relief to the special education budget. In subsequent years, these expenditures have been shifted back to special education, resulting in increased contributions. Additionally, rising costs in special education services have further contributed to the increase.

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

Explanation:

(required if NOT met)

1c. MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

DATA ENTRY: If Budget Adoption data exist (Form 01CS, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

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

(If No, skip items 1b and 2 and sections S6B and S6C)

Yes

- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred

since budget adoption?

No

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2024-25
Capital Leases				
Certificates of Participation	6	Lease Revenues	Fund 40, Objects 7438-7439	12,725,000
General Obligation Bonds	26	General Obligation Bonds (GOB)	Fund 21	150,895,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				163,620,000

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Capital Leases				
Certificates of Participation	2,269,525	2,281,038	2,314,338	2,344,938
General Obligation Bonds	7,172,481	7,910,056	6,874,306	6,094,681
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	9,442,006	10,191,094	9,188,644	8,439,619
Has total annual payment increased over prior year (2023-24)?		Yes	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation:
(Required if Yes
to increase in total
annual payments)

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

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

- 1 a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

Yes

- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

Yes

2 OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 2a minus Line 2b)

Budget Adoption
(Form 01CS, Item S7A) First Interim

24,117,478.00	25,769,849.00
0.00	0.00
24,117,478.00	25,769,849.00

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

Actuarial	Actuarial
Jun 30, 2023	Jun 30, 2024

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

3 OPEB Contributions

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

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

Budget Adoption
(Form 01CS, Item S7A) First Interim

0.00	0.00
0.00	0.00
0.00	0.00

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

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

200,177.00	275,000.00
200,177.00	275,000.00
200,177.00	275,000.00

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

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

351,871.00	290,827.00
351,871.00	290,827.00
356,846.00	290,827.00

- d. Number of retirees receiving OPEB benefits

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

23	23
23	23
23	23

4. Comments:

S7B. Identification of the District's Unfunded Liability for Self-insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1

a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

No

b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

n/a

c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

n/a

2	Budget Adoption	
	(Form 01CS, Item S7B)	First Interim
	Self-Insurance Liabilities	
	a. Accrued liability for self-insurance programs	
	b. Unfunded liability for self-insurance programs	

3	Budget Adoption	
	(Form 01CS, Item S7B)	First Interim
	Self-Insurance Contributions	
	a. Required contribution (funding) for self-insurance programs	
	Current Year (2024-25)	
	1st Subsequent Year (2025-26)	
	2nd Subsequent Year (2026-27)	
	b. Amount contributed (funded) for self-insurance programs	
	Current Year (2024-25)	
	1st Subsequent Year (2025-26)	
	2nd Subsequent Year (2026-27)	

4

Comments:

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full-time-equivalent (FTE) positions	343.6	338.2	333.2	328.2

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

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

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

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Ocean View Elementary
Orange County

First Interim
General Fund
School District Criteria and Standards Review

30 66613 0000000
Form 01CSI
F81HK1DFCH(2024-25)

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

--

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

--	--	--

If Yes, explain the nature of the new costs:

--

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

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

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

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

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

Certificated (Non-management) - Other

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

Yes

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified (non-management) FTE positions	366.0	371.9	371.9	371.9

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

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

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

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

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

7. Amount included for any tentative salary schedule increases

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		Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Classified (Non-management) Health and Welfare (H&W) Benefits				
1.	Are costs of H&W benefit changes included in the interim and MYPs?			
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

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

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If Yes, explain the nature of the new costs:

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		Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Classified (Non-management) Step and Column Adjustments				
1.	Are step & column adjustments included in the interim and MYPs?			
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

		Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Classified (Non-management) Attrition (layoffs and retirements)				
1.	Are savings from attrition included in the interim and MYPs?			
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption?

Yes

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	63.5	64.6	64.6	64.6

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 3 and 4.

No

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential**Health and Welfare (H&W) Benefits**

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

1. Are costs of H&W benefit changes included in the interim and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

1. Are step & column adjustments included in the interim and MYPs?

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

1. Are costs of other benefits included in the interim and MYPs?

2. Total cost of other benefits

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3. Percent change in cost of other benefits over prior year

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S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1.

Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2.

If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

No

A2. Is the system of personnel position control independent from the payroll system?

No

A3. Is enrollment decreasing in both the prior and current fiscal years?

Yes

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

No

A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

A7. Is the district's financial system independent of the county office system?

No

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

No

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

Yes

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

Comments:
(optional)

For item A9, the District has an interim Superintendent, Dr. Julianne Hoefer. Dr. Hoefer has been with the district the past past 6 years, serving as the Assistant Superintendent, Educational Services and most recently as the Deputy Superintendent, Human Resources.

End of School District First Interim Criteria and Standards Review
