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

ADOPTED BUDGET
2025-2026

Julianne Hoefer, Ph.D.
Superintendent

Keith Farrow
Assistant Superintendent,
Administrative Services

Fiscal Services
Chris Beltz, Director, Fiscal Services
Jose Velazquez, Accountant
Teri Bonds, Fiscal Analyst
Laura Leecing, Accounting Technician

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

June 24, 2025

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OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

CERTIFICATIONS

ANNUAL BUDGET REPORT:

July 1, 2025 Budget Adoption

Select applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

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

Date: 6/6/2025

Public Hearing:

Place: Board Room, 17200 Pinehurst Lane, Huntington Beach, CA92647

Date: 6/10/2025

Time: 6:00 pm

Adoption Date: 6/24/2025

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: _____ Title: _____

Contact person for additional information on the budget reports:

Name: Keith Farrow

Title: Assistant Superintendent, Administrative Services

Telephone: (714) 847-2551

E-mail: kfarrow@ovsd.org

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X	
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.	X	
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	

9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			**No**	**Yes**
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?	X	
SUPPLEMENTAL INFORMATION (continued)			**No**	**Yes**
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2024-25) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	**06/24/2025**	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			**No**	**Yes**
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			**No**	**Yes**
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	

A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

_____ Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined: $ _____

Less: Amount of total liabilities reserved in budget: $ _____

Estimated accrued but unfunded liabilities: $ 0.00

X This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

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

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

Signed _____ Date of Meeting: 6/24/2025

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: _____ Title: _____

For additional information on this certification, please contact:

Name: Christopher Beltz

Title: Director, Fiscal Services

Telephone: (714) 847-2551

E-mail: Cbeltz@ovsd.org

OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

BUDGET ASSUMPTIONS

OCEAN VIEW SCHOOL DISTRICT
20245-26 ADOPTED BUDGET
BUDGET ASSUMPTIONS

Beginning Balance

The unaudited General Fund beginning balance for July 1, 2025, is projected to be $30,946,134. The unrestricted beginning balance will be reduced by the value of the nonspendable components of warehouse inventory and revolving cash. Assigned components of the beginning balance are mainly made up of the 3% economic uncertainties reserve, emergency reserve, legally restricted balances, carryovers from school sites.

Revenue Assumptions

Local Control Funding Formula Income

The Local Control Funding Formula (LCFF) income was calculated using a cost-of-living-adjustment (COLA) factor of a 2.30% COLA. LCFF revenue is projected to be $12,907 per Average Daily Attendance (ADA). The actual P2 ADA is projected to be 6,047, including County Community Schools ADA. Since the District is experiencing declining enrollment, Ocean View School District will be funded using a three-year average of prior ADA. The funded ADA for 2025-26 is 6,307 for LCFF funding. The part of LCFF funding generated by the Education Protection Act (EPA), Proposition 30, is estimated to be $1,245,746. The unduplicated pupil count of English learner students, low-income pupils, and foster youth is projected at 3,785 or 59.38% of enrollment for which we receive supplemental and concentration grant LCFF funding. The Minimum Proportionality Percentage (MPP) is the percentage by which services for unduplicated students must be increased or improved over services provided all students in the Local Control Accountability Plan (LCAP) year. The MPP for Ocean View in 2025-26 is 14.67%.

Federal Revenue

Restricted Federal Programs

- The 2025-26 budget includes on-going federal program funding for grants such as Title I, Title II, and Title III. Other federal categorical programs include Special Education IDEA grants. All were budgeted at 2024-25 base rates.

State Revenue

Most State categorical program revenues have been rolled up into the LCFF funding model, including LCFF add-ons like Transitional Kindergarten, Transportation, and Targeted Instructional Improvement Grant (TIIG). The District receives a Transportation Add-on based on the amount received in the 2012–13 fiscal year. This add-on is included in the LCFF calculation and remains fixed; it is not based on current-year transportation expenditures, and

the former 60% reimbursement model no longer applies. The District receives Lottery revenues which are projected to be $191 per ADA for unrestricted base funding and $82 per ADA for Proposition 20 restricted revenue.

Special Education grants, including funding for mental health, are outside of the LCFF funding. State Mental Health Grant funding is budgeted at $517,374 and can change based upon the needs of the West Orange County Consortium for Special Education (WOCCSE). The Early Intervention Preschool Grant is budgeted at $431,142.

Built into the budget is the assumption that the District will opt to receive the Mandated Block Grant (MBG). The projected 2025-26 amount is $39.09 per ADA.

Oak View Elementary School will continue to receive the After School Education and Safety Program Grant for the 2025-26 school year in the amount of $152,613.

Local Income

Interest income is projected at $1,600,000 in the General Fund and is based upon information provided by the Orange County Treasurer.

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

State Special Education funds come as a pass-through from WOCCSE and are, therefore, included in the Local Income section. Local Special Education revenue will receive a 2.30% COLA for 2025-26, setting the SELPA base rate at $918 per ADA.

Interfund Transfers In

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

Expenditure Assumptions

Certificated Salaries

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

Classified Salaries

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

Employee Benefits

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

In accordance with state statute, the District's required obligation for STRS retirement contributions has remained unchanged at 19.10% for 2025-26. The District's required obligation for PERS retirement contributions has decreased by 0.24% to 26.81% for 2025-26. PERS is scheduled to increase in 2026-27 fiscal year by 0.09%, while STRS is projected to remain the same. Statutory benefits for OASDI (6.20%), Medicare (1.45%), and Unemployment (0.05%), have been budgeted at the current rates. Worker's compensation has been budgeted at the JPA rate (1.42%).

Books and Supplies

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

Services and Operating Expenses

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

Capital Outlay

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

Other Outgo

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

Support Costs

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

Interfund Transfers

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

Ending Fund Balance, Reserves, and Designations

The projected ending fund balance for 2025-26 is $23,121,950. The District is projecting a net decrease to the fund balance of $7,824,184 for 2025-26. The components of the fund balance are detailed as follows:

Stores/Revolving Cash	$ 108,000
Legally Restricted	$ 6,949,859
Assigned – Lottery	$ 2,381,556
Reserve for Economic Uncertainty (3%)	$ 3,498,135
Unassigned/Unappropriated	$ 10,184,400

Multi-Year Projections

The District is required to project revenue, expenditures, and ending fund balances for the budget year and the subsequent two fiscal years (2026-27 and 2027-28). These projections are based on information provided by the Orange County Department of Education, the California Department of Finance, and School Services of California. The projections are subject to change when the State budget is adopted in June.

Multi-Year Projections (continued)

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

	2026-27	2027-28
COLA	**3.02%**	**3.42%**
District Enrollment	**6,176**	**5,976**
Step & Column for Employees	**Included**	**Included**
Salary Schedule Increase	**Not Included**	**Not Included**
Projected Ending Balance	**$16,291,878**	**$10,372,411**
Projected Deficit Spending	**Yes**	**Yes**
3% Reserve Requirement Met	**Yes**	**Yes**

Other District Funds

Child Development Fund 12

The Child Development Fund has an estimated beginning fund balance of $2,691,690 for 2025-26. The fund is self-supporting and pays indirect costs to the District's General Fund.

Cafeteria Fund 13

The Cafeteria Fund has an estimated beginning balance of $3,332,973 for 2025-26. The fund is self-supporting and pays indirect costs to the District's General Fund.

Deferred Maintenance Fund 14

The Deferred Maintenance Fund has an estimated beginning balance of $55,448 for 2025-26. Although the Fund previously received its revenue from the State apportionments, there is no current ongoing funding stream to Fund 14 and requires a general fund contribution.

Special Reserve Fund for Other Than Capital Facilities 17

The Special Reserve Fund for Other Than Capital Facilities has an estimated beginning balance of $78,760 for 2025-26. This fund is being used to account for the funds set aside for Other Post Employment Benefits (OPEB) per GASB 75 accounting standard. The District opted to waive its transfers for funding OPEB during the fiscal recession and recovery.

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

The Building Fund is a result of the passage of the District's $169 million General Obligation Bond which was approved by the voters in November 2016. The bonds will be sold as needed over the course of several years. The first series of bonds was sold in 2016-17, the second series was sold in 2019-20, the third series was sold in 2021-22, and the fourth series was sold in 2023-24. There are no additional series to be sold. The Building Fund has an estimated beginning balance of less than $1000 for 2025-26 due to reoccurring monthly interest.

Capital Facilities Fund 25

The Capital Facilities Fund has an estimated beginning balance of $2,152,112 for 2025-26. The fund receives its revenue from developer fees, mitigation agreements, and redevelopment agency agreements. Funds may be used on eligible capital facility projects.

County School Facilities Fund 35

The County School Facilities Fund is estimated to have a beginning balance of $2,995 for 2025-26. The County School Facilities Fund is used to account for revenue and expenditures for eligible State School Building Projects.

Special Reserve Fund for Capital Outlay Projects 40

This Special Reserve Fund is estimated to have a beginning balance of $886,447 for 2025-26. The District receives income from both long and short-term leases from tenants at closed school sites, estimated to be $2,764,884 for 2025-26.

Lease funds have been allocated to pay for the District's 2014 and 2015 Schools Facilities Projects COP payments at approximately $1,073,652 per year. All lease revenues coming into Fund 40 are used for these COP payments.

OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

MULTI-YEAR PROJECTIONS

OCEAN VIEW SCHOOL DISTRICT
MULTI YEAR PROJECTION

2025-2026 Combined Budget	1.07% COLA	2.30% COLA		3.02% COLA		3.42% COLA	
Description	2024-2025 Estimated Actuals	2025-2026 Prelim Adopted Budget	Percent Of Change	2026-2027 Estimated Budget	Percent Of Change	2027-2028 Estimated Budget	Percent Of Change
Beginning Balance July 1	$ 41,846,985	$ 30,919,759	-26.1%	$ 23,095,574	-25.3%	$ 16,291,878	-29.5%
Restatements	$ -	$ -		$ -		$ -	
Total Beg. Balance	$ 41,846,985	$ 30,919,759	-26.1%	$ 23,095,574	-25.3%	$ 16,291,878	-29.5%
Revenue							
LCFF	$ 81,560,331	$ 81,561,280	0.0%	$ 82,490,919	1.1%	$ 83,205,439	0.9%
Federal Revenue	$ 4,273,649	$ 3,524,810	-17.5%	$ 3,524,810	0.0%	$ 3,524,810	0.0%
Other State Revenue	$ 15,593,831	$ 15,294,866	-1.9%	$ 15,294,866	0.0%	$ 15,294,866	0.0%
Other Local Revenue	$ 10,064,128	$ 8,193,907	-18.6%	$ 8,158,321	-0.4%	$ 8,350,135	2.4%
Total Revenues:	**$ 111,491,939**	**$ 108,574,863**	**-2.6%**	**$ 109,468,916**	**0.8%**	**$ 110,375,250**	**0.8%**
Expenditures							
Certificated Salaries	$ 47,297,665	$ 46,740,967	-1.2%	$ 47,004,643	0.6%	$ 46,882,046	-0.3%
Classified Salaries	$ 21,291,382	$ 21,601,109	1.5%	$ 21,763,117	0.7%	$ 21,926,340	0.7%
Employee Benefits	$ 30,331,035	$ 30,484,510	0.5%	$ 30,432,934	-0.2%	$ 30,420,546	0.0%
Books & Supplies	$ 3,860,712	$ 2,585,640	-33.0%	$ 4,132,253	59.8%	$ 4,176,873	1.1%
Services, Other Operating Expenses	$ 18,178,623	$ 14,136,352	-22.2%	$ 12,277,103	-13.2%	$ 12,226,350	-0.4%
Capital Outlay	$ 1,027,524	$ 265,505	-74.2%	$ 58,190	-78.1%	$ 58,190	0.0%
Other Outgo	$ 153,395	$ 332,512	116.8%	$ 332,512	0.0%	$ 332,512	0.0%
Support Costs	$ (247,547)	$ (247,547)	0.0%	$ (228,140)	-7.8%	$ (228,140)	0.0%
Other Adjustments							
Total Expenditures:	**$ 121,892,789**	**$ 115,899,048**	**-4.9%**	**$ 115,772,612**	**-0.1%**	**$ 115,794,717**	**0.0%**
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	**$ 122,392,789**	**$ 116,399,048**	**-4.9%**	**$ 116,272,612**	**-0.1%**	**$ 116,294,717**	**0.0%**
Net Inc. (Dec.) in Fund Balance	**$ (10,900,851)**	**$ (7,824,185)**	**-28.2%**	**$ (6,803,696)**	**-13.0%**	**$ (5,919,467)**	**-13.0%**
Ending balance	**$ 30,946,134**	**$ 23,095,574**	**-25.4%**	**$ 16,291,878**	**-29.5%**	**$ 10,372,411**	**-36.3%**
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	$ 8,912,633	$ 6,923,483		$ 5,370,906		$ 3,940,737	
Board Commitments	$ 15,882,760	$ 10,184,400		$ 4,920,406		$ 2,828,669	
Assignments (Unrestricted Lottery)	$ 2,364,734	$ 2,381,556		$ 2,398,225		$ -	
3% Economic Uncertainties Reserve	$ 3,678,008	$ 3,498,135		$ 3,494,341		$ 3,495,004	
Unappropriated/Emergency Reserve	$ -	$ -		$ -		$ -	

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 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 Sources	8010-8099	81,561,280.00	1.14%	82,490,919.00	0.87%	83,205,439.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,392,300.00	0.00%	2,392,300.00	0.00%	2,392,300.00
4. Other Local Revenues	8600-8799	2,339,923.08	-8.55%	2,139,923.08	0.00%	2,139,923.08
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	(19,338,623.32)	0.09%	(19,356,820.32)	0.21%	(19,398,091.32)
6. Total (Sum lines A1 thru A5c)		66,954,879.76	1.06%	67,666,321.76	0.99%	68,339,570.76
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				34,913,499.00		34,865,606.00
b. Step & Column Adjustment				584,262.00		587,558.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(632,155.00)		(632,155.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	34,913,499.00	-0.14%	34,865,606.00	-0.13%	34,821,009.00
2. Classified Salaries						
a. Base Salaries				12,633,924.19		12,795,932.19
b. Step & Column Adjustment				162,008.00		163,223.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,633,924.19	1.28%	12,795,932.19	1.28%	12,959,155.19
3. Employee Benefits	3000-3999	17,777,369.00	-1.04%	17,593,143.39	-0.45%	17,514,033.78
4. Books and Supplies	4000-4999	1,564,208.90	2.98%	1,610,821.90	2.77%	1,655,441.90
5. Services and Other Operating Expenditures	5000-5999	6,178,589.72	8.76%	6,719,560.81	-2.69%	6,538,958.72
6. Capital Outlay	6000-6999	220,915.00	-93.84%	13,600.00	0.00%	13,600.00
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	(561,452.77)	37.23%	(770,460.76)	-1.02%	(762,566.32)
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)		72,816,290.04	0.14%	72,917,440.53	-0.12%	72,828,869.27

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(5,861,410.28)		(5,251,118.77)		(4,489,298.51)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		22,033,501.35		16,172,091.07		10,920,972.30
2. Ending Fund Balance (Sum lines C and D1)		16,172,091.07		10,920,972.30		6,431,673.79
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	108,000.00		108,000.00		108,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	10,184,399.60		4,920,406.16		2,828,669.33
d. Assigned	9780	2,381,556.04		2,398,225.04		
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,498,135.43		3,494,341.10		3,495,004.46
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		16,172,091.07		10,920,972.30		6,431,673.79
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,498,135.43		3,494,341.10		3,495,004.46
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		3,498,135.43		3,494,341.10		3,495,004.46

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

In cell B1d for the out years, the District accounts for savings from attrition of 5 Full Time Equivalent (FTE).

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 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 Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	3,524,810.00	0.00%	3,524,810.00	0.00%	3,524,810.00
3. Other State Revenues	8300-8599	12,902,566.00	0.00%	12,902,566.00	0.00%	12,902,566.00
4. Other Local Revenues	8600-8799	5,853,984.00	2.81%	6,018,398.00	3.19%	6,210,212.00
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	19,338,623.32	0.09%	19,356,820.32	0.21%	19,398,091.32
6. Total (Sum lines A1 thru A5c)		41,619,983.32	0.44%	41,802,594.32	0.56%	42,035,679.32
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,827,468.00		12,139,037.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				311,569.00		(78,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,827,468.00	2.63%	12,139,037.00	-0.64%	12,061,037.00
2. Classified Salaries						
a. Base Salaries				8,967,185.00		8,967,185.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,967,185.00	0.00%	8,967,185.00	0.00%	8,967,185.00
3. Employee Benefits	3000-3999	12,707,141.00	1.04%	12,839,791.00	0.52%	12,906,512.45
4. Books and Supplies	4000-4999	1,021,431.00	146.85%	2,521,431.00	0.00%	2,521,431.00
5. Services and Other Operating Expenditures	5000-5999	7,957,762.12	-30.16%	5,557,542.23	2.34%	5,687,391.32
6. Capital Outlay	6000-6999	44,590.00	0.00%	44,590.00	0.00%	44,590.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	243,275.00	0.00%	243,275.00	0.00%	243,275.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	313,905.77	72.77%	542,320.66	-1.46%	534,426.22
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)				26,375.23		0.00
11. Total (Sum lines B1 thru B10)		43,582,757.89	-0.46%	43,381,547.12	0.19%	43,465,847.99
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,962,774.57)		(1,578,952.80)		(1,430,168.67)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,912,633.10		6,949,858.53		5,370,905.73
2. Ending Fund Balance (Sum lines C and D1)		6,949,858.53		5,370,905.73		3,940,737.06
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	6,949,858.53		5,370,905.73		3,940,737.06
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,949,858.53		5,370,905.73		3,940,737.06
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

In cell B1d for 2026-27, one-time funding expenditures are removed such as Learning Recovery Emergency Block Grant (LREBG). Section B10 includes the adjustment of 26,375.23 due to resource 7510 expiring as noted in our warning on our TRCs for the 2025-26 budget. The district is awaiting an official invoice or repayment instructions from the CDE.

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 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 Sources	8010-8099	81,561,280.00	1.14%	82,490,919.00	0.87%	83,205,439.00
2. Federal Revenues	8100-8299	3,524,810.00	0.00%	3,524,810.00	0.00%	3,524,810.00
3. Other State Revenues	8300-8599	15,294,866.00	0.00%	15,294,866.00	0.00%	15,294,866.00
4. Other Local Revenues	8600-8799	8,193,907.08	-0.43%	8,158,321.08	2.35%	8,350,135.08
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		108,574,863.08	0.82%	109,468,916.08	0.83%	110,375,250.08
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				46,740,967.00		47,004,643.00
b. Step & Column Adjustment				584,262.00		587,558.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(320,586.00)		(710,155.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	46,740,967.00	0.56%	47,004,643.00	-0.26%	46,882,046.00
2. Classified Salaries						
a. Base Salaries				21,601,109.19		21,763,117.19
b. Step & Column Adjustment				162,008.00		163,223.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,601,109.19	0.75%	21,763,117.19	0.75%	21,926,340.19
3. Employee Benefits	3000-3999	30,484,510.00	-0.17%	30,432,934.39	-0.04%	30,420,546.23
4. Books and Supplies	4000-4999	2,585,639.90	59.82%	4,132,252.90	1.08%	4,176,872.90
5. Services and Other Operating Expenditures	5000-5999	14,136,351.84	-13.15%	12,277,103.04	-0.41%	12,226,350.04
6. Capital Outlay	6000-6999	265,505.00	-78.08%	58,190.00	0.00%	58,190.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	332,512.00	0.00%	332,512.00	0.00%	332,512.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(247,547.00)	-7.84%	(228,140.10)	0.00%	(228,140.10)
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				26,375.23		0.00
11. Total (Sum lines B1 thru B10)		116,399,047.93	-0.09%	116,298,987.65	0.00%	116,294,717.26
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(7,824,184.85)		(6,830,071.57)		(5,919,467.18)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		30,946,134.45		23,121,949.60		16,291,878.03
2. Ending Fund Balance (Sum lines C and D1)		23,121,949.60		16,291,878.03		10,372,410.85
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	108,000.00		108,000.00		108,000.00
b. Restricted	9740	6,949,858.53		5,370,905.73		3,940,737.06
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	10,184,399.60		4,920,406.16		2,828,669.33
d. Assigned	9780	2,381,556.04		2,398,225.04		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,498,135.43		3,494,341.10		3,495,004.46
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		23,121,949.60		16,291,878.03		10,372,410.85
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,498,135.43		3,494,341.10		3,495,004.46
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		3,498,135.43		3,494,341.10		3,495,004.46
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.01%		3.00%		3.01%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		6,039.31		5,849.88		5,660.46
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		116,399,047.93		116,298,987.65		116,294,717.26
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)		116,399,047.93		116,298,987.65		116,294,717.26
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,491,971.44		3,488,969.63		3,488,841.52
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,491,971.44		3,488,969.63		3,488,841.52
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

GENERAL FUND

Ocean View Elementary
Orange County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

30 66613 0000000
Form 01
G8BMB3TD7G(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	81,560,331.00	0.00	81,560,331.00	81,561,280.00	0.00	81,561,280.00	0.0%
2) Federal Revenue		8100-8299	0.00	4,273,648.91	4,273,648.91	0.00	3,524,810.00	3,524,810.00	-17.5%
3) Other State Revenue		8300-8599	2,392,300.00	13,201,530.70	15,593,830.70	2,392,300.00	12,902,566.00	15,294,866.00	-1.9%
4) Other Local Revenue		8600-8799	3,280,761.00	6,783,366.94	10,064,127.94	2,339,923.08	5,853,984.00	8,193,907.08	-18.6%
5) TOTAL, REVENUES			87,233,392.00	24,258,546.55	111,491,938.55	86,293,503.08	22,281,360.00	108,574,863.08	-2.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	32,736,498.00	14,561,167.29	47,297,665.29	34,913,499.00	11,827,468.00	46,740,967.00	-1.2%
2) Classified Salaries		2000-2999	12,143,865.19	9,147,517.19	21,291,382.38	12,633,924.19	8,967,185.00	21,601,109.19	1.5%
3) Employee Benefits		3000-3999	16,611,732.00	13,719,303.47	30,331,035.47	17,777,369.00	12,707,141.00	30,484,510.00	0.5%
4) Books and Supplies		4000-4999	1,907,127.41	1,953,584.42	3,860,711.83	1,564,208.90	1,021,431.00	2,585,639.90	-33.0%
5) Services and Other Operating Expenditures		5000-5999	8,187,065.35	9,991,557.21	18,178,622.56	6,178,589.72	7,957,762.12	14,136,351.84	-22.2%
6) Capital Outlay		6000-6999	282,370.00	745,153.96	1,027,523.96	220,915.00	44,590.00	265,505.00	-74.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	89,237.00	64,158.00	153,395.00	89,237.00	243,275.00	332,512.00	116.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,647,590.88)	1,400,043.88	(247,547.00)	(561,452.77)	313,905.77	(247,547.00)	0.0%
9) TOTAL, EXPENDITURES			70,310,304.07	51,582,485.42	121,892,789.49	72,816,290.04	43,082,757.89	115,899,047.93	-4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			16,923,087.93	(27,323,938.87)	(10,400,850.94)	13,477,213.04	(20,801,397.89)	(7,324,184.85)	-29.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(17,793,737.00)	17,793,737.00	0.00	(19,338,623.32)	19,338,623.32	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(17,793,737.00)	17,293,737.00	(500,000.00)	(19,338,623.32)	18,838,623.32	(500,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(870,649.07)	(10,030,201.87)	(10,900,850.94)	(5,861,410.28)	(1,962,774.57)	(7,824,184.85)	-28.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	22,904,150.42	18,942,834.97	41,846,985.39	22,033,501.35	8,912,633.10	30,946,134.45	-26.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,904,150.42	18,942,834.97	41,846,985.39	22,033,501.35	8,912,633.10	30,946,134.45	-26.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,904,150.42	18,942,834.97	41,846,985.39	22,033,501.35	8,912,633.10	30,946,134.45	-26.0%
2) Ending Balance, June 30 (E + F1e)			22,033,501.35	8,912,633.10	30,946,134.45	16,172,091.07	6,949,858.53	23,121,949.60	-25.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	53,000.00	0.00	53,000.00	53,000.00	0.00	53,000.00	0.0%
Stores		9712	55,000.00	0.00	55,000.00	55,000.00	0.00	55,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	8,912,633.10	8,912,633.10	0.00	6,949,858.53	6,949,858.53	-22.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	15,882,759.70	0.00	15,882,759.70	10,184,399.60	0.00	10,184,399.60	-35.9%
d) Assigned									
Other Assignments		9780	2,364,734.04	0.00	2,364,734.04	2,381,556.04	0.00	2,381,556.04	0.7%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,678,007.61	0.00	3,678,007.61	3,498,135.43	0.00	3,498,135.43	-4.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	22,656,413.00	0.00	22,656,413.00	22,719,804.00	0.00	22,719,804.00	0.3%
Education Protection Account State Aid - Current Year		8012	1,296,402.00	0.00	1,296,402.00	1,263,795.00	0.00	1,263,795.00	-2.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	184,347.00	0.00	184,347.00	184,347.00	0.00	184,347.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	48,638,601.00	0.00	48,638,601.00	48,611,662.00	0.00	48,611,662.00	-0.1%
Unsecured Roll Taxes		8042	1,631,999.00	0.00	1,631,999.00	1,631,999.00	0.00	1,631,999.00	0.0%
Prior Years' Taxes		8043	744,660.00	0.00	744,660.00	744,660.00	0.00	744,660.00	0.0%
Supplemental Taxes		8044	1,060,267.00	0.00	1,060,267.00	1,060,267.00	0.00	1,060,267.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,800,831.00	0.00	2,800,831.00	2,800,831.00	0.00	2,800,831.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,790,163.00	0.00	3,790,163.00	3,790,163.00	0.00	3,790,163.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			82,803,683.00	0.00	82,803,683.00	82,807,528.00	0.00	82,807,528.00	0.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,243,352.00)	0.00	(1,243,352.00)	(1,246,248.00)	0.00	(1,246,248.00)	0.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			81,560,331.00	0.00	81,560,331.00	81,561,280.00	0.00	81,561,280.00	0.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,662,873.00	1,662,873.00	0.00	1,671,333.00	1,671,333.00	0.5%
Special Education Discretionary Grants		8182	0.00	151,065.00	151,065.00	0.00	157,444.00	157,444.00	4.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,554,137.03	1,554,137.03		1,156,292.00	1,156,292.00	-25.6%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		229,530.00	229,530.00		225,006.00	225,006.00	-2.0%
Title III, Immigrant Student Program	4201	8290		23,040.00	23,040.00		32,376.00	32,376.00	40.5%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
Title III, English Learner Program	4203	8290		165,287.00	165,287.00		165,287.00	165,287.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		111,306.00	111,306.00		117,072.00	117,072.00	5.2%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	376,410.88	376,410.88	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	4,273,648.91	4,273,648.91	0.00	3,524,810.00	3,524,810.00	-17.5%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		79,574.00	79,574.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	241,419.00	0.00	241,419.00	241,419.00	0.00	241,419.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,233,860.00	529,720.00	1,763,580.00	1,233,860.00	529,720.00	1,763,580.00	0.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		4,525,269.00	4,525,269.00		4,525,269.00	4,525,269.00	0.0%
After School Education and Safety (ASES)	6010	8590		152,613.00	152,613.00		152,613.00	152,613.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		1,067,398.00	1,067,398.00		1,067,398.00	1,067,398.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	917,021.00	6,846,956.70	7,763,977.70	917,021.00	6,627,566.00	7,544,587.00	-2.8%
TOTAL, OTHER STATE REVENUE			2,392,300.00	13,201,530.70	15,593,830.70	2,392,300.00	12,902,566.00	15,294,866.00	-1.9%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	180.00	0.00	180.00	180.00	0.00	180.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	60.00	0.00	60.00	15.00	0.00	15.00	-75.0%
Leases and Rentals		8650	13,000.00	0.00	13,000.00	13,000.00	0.00	13,000.00	0.0%
Interest		8660	1,600,000.00	6,049.00	1,606,049.00	1,600,000.00	6,049.00	1,606,049.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	21,695.00	0.00	21,695.00	20,838.08	0.00	20,838.08	-3.9%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,645,826.00	1,285,330.94	2,931,156.94	705,890.00	414,854.00	1,120,744.00	-61.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		5,491,987.00	5,491,987.00		5,433,081.00	5,433,081.00	-1.1%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,280,761.00	6,783,366.94	10,064,127.94	2,339,923.08	5,853,984.00	8,193,907.08	-18.6%
TOTAL, REVENUES			87,233,392.00	24,258,546.55	111,491,938.55	86,293,503.08	22,281,360.00	108,574,863.08	-2.6%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	28,254,632.00	11,513,793.66	39,768,425.66	30,051,100.00	9,608,647.00	39,659,747.00	-0.3%
Certificated Pupil Support Salaries		1200	492,240.00	1,617,711.00	2,109,951.00	865,958.00	935,605.00	1,801,563.00	-14.6%
Certificated Supervisors' and Administrators' Salaries		1300	3,887,149.00	699,228.63	4,586,377.63	3,777,683.00	671,588.00	4,449,271.00	-3.0%
Other Certificated Salaries		1900	102,477.00	730,434.00	832,911.00	218,758.00	611,628.00	830,386.00	-0.3%
TOTAL, CERTIFICATED SALARIES			32,736,498.00	14,561,167.29	47,297,665.29	34,913,499.00	11,827,468.00	46,740,967.00	-1.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,282,144.00	5,823,653.00	7,105,797.00	1,296,904.00	6,087,872.00	7,384,776.00	3.9%
Classified Support Salaries		2200	4,403,375.19	1,625,958.56	6,029,333.75	4,536,775.19	1,453,831.00	5,990,606.19	-0.6%
Classified Supervisors' and Administrators' Salaries		2300	1,360,441.00	609,847.00	1,970,288.00	1,439,002.00	620,447.00	2,059,449.00	4.5%
Clerical, Technical and Office Salaries		2400	4,569,803.00	462,180.63	5,031,983.63	4,499,081.00	479,897.00	4,978,978.00	-1.1%
Other Classified Salaries		2900	528,102.00	625,878.00	1,153,980.00	862,162.00	325,138.00	1,187,300.00	2.9%
TOTAL, CLASSIFIED SALARIES			12,143,865.19	9,147,517.19	21,291,382.38	12,633,924.19	8,967,185.00	21,601,109.19	1.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	6,173,199.00	7,904,638.31	14,077,837.31	6,871,898.00	7,373,268.00	14,245,166.00	1.2%
PERS		3201-3202	2,874,526.00	2,127,623.60	5,002,149.60	2,767,578.00	2,056,455.00	4,824,033.00	-3.6%
OASDI/Medicare/Alternative		3301-3302	1,373,200.00	850,883.02	2,224,083.02	1,468,382.00	796,082.00	2,264,464.00	1.8%
Health and Welfare Benefits		3401-3402	5,250,390.00	2,494,604.00	7,744,994.00	5,679,378.00	2,184,099.00	7,863,477.00	1.5%
Unemployment Insurance		3501-3502	22,603.00	11,451.00	34,054.00	24,203.00	9,949.00	34,152.00	0.3%
Workers' Compensation		3601-3602	642,814.00	330,103.54	972,917.54	690,930.00	287,288.00	978,218.00	0.5%
OPEB, Allocated		3701-3702	275,000.00	0.00	275,000.00	275,000.00	0.00	275,000.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			16,611,732.00	13,719,303.47	30,331,035.47	17,777,369.00	12,707,141.00	30,484,510.00	0.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	9,531.00	66,200.00	75,731.00	200.00	0.00	200.00	-99.7%
Materials and Supplies		4300	1,570,517.90	1,404,748.42	2,975,266.32	1,404,067.90	852,081.00	2,256,148.90	-24.2%
Noncapitalized Equipment		4400	327,078.51	482,636.00	809,714.51	159,941.00	169,350.00	329,291.00	-59.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,907,127.41	1,953,584.42	3,860,711.83	1,564,208.90	1,021,431.00	2,585,639.90	-33.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	126,363.00	126,363.00	0.00	126,363.00	126,363.00	0.0%
Travel and Conferences		5200	167,574.00	136,520.27	304,094.27	153,524.00	87,421.00	240,945.00	-20.8%
Dues and Memberships		5300	39,340.00	2,152.00	41,492.00	39,075.00	2,152.00	41,227.00	-0.6%
Insurance		5400 - 5450	1,297,766.51	0.00	1,297,766.51	0.00	1,192,189.09	1,192,189.09	-8.1%
Operations and Housekeeping Services		5500	2,637,949.00	58,500.00	2,696,449.00	2,694,249.00	0.00	2,694,249.00	-0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	459,601.10	535,782.00	995,383.10	440,258.10	525,682.00	965,940.10	-3.0%
Transfers of Direct Costs		5710	(76,526.75)	76,526.75	0.00	(56,409.00)	56,409.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(8,281.00)	0.00	(8,281.00)	(8,281.00)	0.00	(8,281.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,276,171.49	9,034,479.19	12,310,650.68	2,477,845.62	5,948,781.03	8,426,626.65	-31.6%
Communications		5900	393,471.00	21,234.00	414,705.00	438,328.00	18,765.00	457,093.00	10.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,187,065.35	9,991,557.21	18,178,622.56	6,178,589.72	7,957,762.12	14,136,351.84	-22.2%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	8,100.00	410,445.63	418,545.63	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	274,270.00	334,708.33	608,978.33	220,915.00	44,590.00	265,505.00	-56.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			282,370.00	745,153.96	1,027,523.96	220,915.00	44,590.00	265,505.00	-74.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	64,158.00	64,158.00	0.00	243,275.00	243,275.00	279.2%
Payments to County Offices		7142	89,237.00	0.00	89,237.00	89,237.00	0.00	89,237.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			89,237.00	64,158.00	153,395.00	89,237.00	243,275.00	332,512.00	116.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,400,043.88)	1,400,043.88	0.00	(313,905.77)	313,905.77	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(247,547.00)	0.00	(247,547.00)	(247,547.00)	0.00	(247,547.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,647,590.88)	1,400,043.88	(247,547.00)	(561,452.77)	313,905.77	(247,547.00)	0.0%
TOTAL, EXPENDITURES			70,310,304.07	51,582,485.42	121,892,789.49	72,816,290.04	43,082,757.89	115,899,047.93	-4.9%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(17,793,737.00)	17,793,737.00	0.00	(19,338,623.32)	19,338,623.32	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(17,793,737.00)	17,793,737.00	0.00	(19,338,623.32)	19,338,623.32	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(17,793,737.00)	17,293,737.00	(500,000.00)	(19,338,623.32)	18,838,623.32	(500,000.00)	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	81,560,331.00	0.00	81,560,331.00	81,561,280.00	0.00	81,561,280.00	0.0%
2) Federal Revenue		8100-8299	0.00	4,273,648.91	4,273,648.91	0.00	3,524,810.00	3,524,810.00	-17.5%
3) Other State Revenue		8300-8599	2,392,300.00	13,201,530.70	15,593,830.70	2,392,300.00	12,902,566.00	15,294,866.00	-1.9%
4) Other Local Revenue		8600-8799	3,280,761.00	6,783,366.94	10,064,127.94	2,339,923.08	5,853,984.00	8,193,907.08	-18.6%
5) TOTAL, REVENUES			87,233,392.00	24,258,546.55	111,491,938.55	86,293,503.08	22,281,360.00	108,574,863.08	-2.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		41,902,962.00	30,736,155.22	72,639,117.22	43,557,746.13	27,045,971.03	70,603,717.16	-2.8%
2) Instruction - Related Services	2000-2999		8,411,732.00	3,719,415.42	12,131,147.42	8,196,369.49	2,808,093.00	11,004,462.49	-9.3%
3) Pupil Services	3000-3999		3,695,625.44	4,319,484.27	8,015,109.71	4,317,646.19	1,600,094.00	5,917,740.19	-26.2%
4) Ancillary Services	4000-4999		78,875.00	5,917,326.00	5,996,201.00	83,075.00	5,524,577.00	5,607,652.00	-6.5%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		9,299,338.63	1,504,174.88	10,803,513.51	9,502,647.23	1,587,605.86	11,090,253.09	2.7%
8) Plant Services	8000-8999		6,832,534.00	5,321,771.63	12,154,305.63	7,069,569.00	4,273,142.00	11,342,711.00	-6.7%
9) Other Outgo	9000-9999	Except 7600-7699	89,237.00	64,158.00	153,395.00	89,237.00	243,275.00	332,512.00	116.8%
10) TOTAL, EXPENDITURES			70,310,304.07	51,582,485.42	121,892,789.49	72,816,290.04	43,082,757.89	115,899,047.93	-4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			16,923,087.93	(27,323,938.87)	(10,400,850.94)	13,477,213.04	(20,801,397.89)	(7,324,184.85)	-29.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(17,793,737.00)	17,793,737.00	0.00	(19,338,623.32)	19,338,623.32	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(17,793,737.00)	17,293,737.00	(500,000.00)	(19,338,623.32)	18,838,623.32	(500,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(870,649.07)	(10,030,201.87)	(10,900,850.94)	(5,861,410.28)	(1,962,774.57)	(7,824,184.85)	-28.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	22,904,150.42	18,942,834.97	41,846,985.39	22,033,501.35	8,912,633.10	30,946,134.45	-26.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,904,150.42	18,942,834.97	41,846,985.39	22,033,501.35	8,912,633.10	30,946,134.45	-26.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,904,150.42	18,942,834.97	41,846,985.39	22,033,501.35	8,912,633.10	30,946,134.45	-26.0%
2) Ending Balance, June 30 (E + F1e)			22,033,501.35	8,912,633.10	30,946,134.45	16,172,091.07	6,949,858.53	23,121,949.60	-25.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	53,000.00	0.00	53,000.00	53,000.00	0.00	53,000.00	0.0%
Stores		9712	55,000.00	0.00	55,000.00	55,000.00	0.00	55,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	8,912,633.10	8,912,633.10	0.00	6,949,858.53	6,949,858.53	-22.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	15,882,759.70	0.00	15,882,759.70	10,184,399.60	0.00	10,184,399.60	-35.9%
d) Assigned									
Other Assignments (by Resource/Object)		9780	2,364,734.04	0.00	2,364,734.04	2,381,556.04	0.00	2,381,556.04	0.7%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,678,007.61	0.00	3,678,007.61	3,498,135.43	0.00	3,498,135.43	-4.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	1,199,166.77	0.00
6211	Literacy Coaches and Reading Specialists Grant Program	263,320.45	85,661.45
6266	Educator Effectiveness, FY 2021-22	77,681.71	0.00
6300	Lottery: Instructional Materials	3,326,106.06	3,565,826.06
6547	Special Education Early Intervention Preschool Grant	14,070.00	0.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,192,189.09	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,865,988.83	2,390,341.83
7311	Classified School Employee Professional Development Block Grant	33,082.00	33,082.00
7510	Low-Performing Students Block Grant	26,375.23	26,375.23
7810	Other Restricted State	40,432.00	40,432.00
9010	Other Restricted Local	874,220.96	808,139.96
Total, Restricted Balance		8,912,633.10	6,949,858.53

OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

CHILD DEVELOPMENT FUND

Ocean View Elementary
Orange County

Budget, July 1
Child Development Fund
Expenditures by Object

30 66613 0000000
Form 12
G8BMB3TD7G(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,131,825.00	1,296,362.00	14.5%
4) Other Local Revenue		8600-8799	1,590,791.00	1,572,023.00	-1.2%
5) TOTAL, REVENUES			2,722,616.00	2,868,385.00	5.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	48,506.00	74,881.00	54.4%
2) Classified Salaries		2000-2999	1,544,941.00	1,740,942.00	12.7%
3) Employee Benefits		3000-3999	591,931.00	661,066.00	11.7%
4) Books and Supplies		4000-4999	212,067.00	240,225.00	13.3%
5) Services and Other Operating Expenditures		5000-5999	105,629.00	115,910.00	9.7%
6) Capital Outlay		6000-6999	0.00	10,663.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	142,459.00	142,459.00	0.0%
9) TOTAL, EXPENDITURES			2,645,533.00	2,986,146.00	12.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			77,083.00	(117,761.00)	-252.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			77,083.00	(117,761.00)	-252.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,614,607.45	2,691,690.45	2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,614,607.45	2,691,690.45	2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,614,607.45	2,691,690.45	2.9%
2) Ending Balance, June 30 (E + F1e)			2,691,690.45	2,573,929.45	-4.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	947,328.12	797,077.27	-15.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,744,362.33	1,776,852.33	1.9%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.15)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	993,427.00	1,167,466.00	17.5%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	138,398.00	128,896.00	-6.9%
TOTAL, OTHER STATE REVENUE			1,131,825.00	1,296,362.00	14.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	165,000.00	150,000.00	-9.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,418,839.00	1,420,199.00	0.1%
Other Local Revenue					
All Other Local Revenue		8699	6,952.00	1,824.00	-73.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,590,791.00	1,572,023.00	-1.2%
TOTAL, REVENUES			2,722,616.00	2,868,385.00	5.4%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	32,506.00	58,881.00	81.1%
Certificated Pupil Support Salaries		1200	1,000.00	1,000.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	15,000.00	15,000.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			48,506.00	74,881.00	54.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	911,846.00	1,022,384.00	12.1%
Classified Support Salaries		2200	64,326.00	64,326.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	81,586.00	81,586.00	0.0%
Clerical, Technical and Office Salaries		2400	228,251.00	297,838.00	30.5%
Other Classified Salaries		2900	258,932.00	274,808.00	6.1%
TOTAL, CLASSIFIED SALARIES			1,544,941.00	1,740,942.00	12.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	10,967.00	11,230.00	2.4%
PERS		3201-3202	276,796.00	326,896.00	18.1%
OASDI/Medicare/Alternative		3301-3302	87,172.00	101,599.00	16.6%
Health and Welfare Benefits		3401-3402	199,037.00	200,542.00	0.8%
Unemployment Insurance		3501-3502	612.00	703.00	14.9%
Workers' Compensation		3601-3602	17,347.00	20,096.00	15.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			591,931.00	661,066.00	11.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	129,066.00	163,225.00	26.5%
Noncapitalized Equipment		4400	83,001.00	77,000.00	-7.2%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			212,067.00	240,225.00	13.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	11,691.00	12,976.00	11.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	38,892.00	38,892.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,000.00	16,250.00	8.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,281.00	6,281.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	29,820.00	37,566.00	26.0%
Communications		5900	3,945.00	3,945.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			105,629.00	115,910.00	9.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	10,663.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	10,663.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	142,459.00	142,459.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			142,459.00	142,459.00	0.0%
TOTAL, EXPENDITURES			2,645,533.00	2,986,146.00	12.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,131,825.00	1,296,362.00	14.5%
4) Other Local Revenue		8600-8799	1,590,791.00	1,572,023.00	-1.2%
5) TOTAL, REVENUES			2,722,616.00	2,868,385.00	5.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		847,180.00	1,003,877.00	18.5%
2) Instruction - Related Services	2000-2999		216,174.00	216,661.00	0.2%
3) Pupil Services	3000-3999		1,222.00	1,222.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		1,325,565.00	1,509,030.00	13.8%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		142,459.00	142,459.00	0.0%
8) Plant Services	8000-8999		112,933.00	112,897.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,645,533.00	2,986,146.00	12.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			77,083.00	(117,761.00)	-252.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			77,083.00	(117,761.00)	-252.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,614,607.45	2,691,690.45	2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,614,607.45	2,691,690.45	2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,614,607.45	2,691,690.45	2.9%
2) Ending Balance, June 30 (E + F1e)			2,691,690.45	2,573,929.45	-4.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	947,328.12	797,077.27	-15.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,744,362.33	1,776,852.33	1.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.15)	New

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	11,945.85	0.00
5059	Early Education: ARP California State Preschool Program One-time Stipend	72,600.00	72,600.00
5066	Early Education: ARP California State Preschool Program - Rate Supplements	186,177.27	47,872.27
6130	Early Education: Center-Based Reserve Account	284,414.00	284,414.00
7810	Other Restricted State	392,191.00	392,191.00
Total, Restricted Balance		947,328.12	797,077.27

OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

CAFETERIA FUND

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,548,000.00	2,458,500.00	-3.5%
3) Other State Revenue		8300-8599	1,400,000.00	1,750,000.00	25.0%
4) Other Local Revenue		8600-8799	700,000.00	555,000.00	-20.7%
5) TOTAL, REVENUES			4,648,000.00	4,763,500.00	2.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,469,324.00	1,477,471.00	0.6%
3) Employee Benefits		3000-3999	549,528.00	556,441.00	1.3%
4) Books and Supplies		4000-4999	2,560,669.15	2,415,782.95	-5.7%
5) Services and Other Operating Expenditures		5000-5999	347,172.00	297,350.00	-14.4%
6) Capital Outlay		6000-6999	60,000.00	205,000.00	241.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	105,088.00	105,088.00	0.0%
9) TOTAL, EXPENDITURES			5,091,781.15	5,057,132.95	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(443,781.15)	(293,632.95)	-33.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(443,781.15)	(293,632.95)	-33.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,776,754.45	3,332,973.30	-11.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,776,754.45	3,332,973.30	-11.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,776,754.45	3,332,973.30	-11.8%
2) Ending Balance, June 30 (E + F1e)			3,332,973.30	3,039,340.35	-8.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,332,973.30	3,039,340.35	-8.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,540,000.00	2,450,500.00	-3.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	8,000.00	8,000.00	0.0%
TOTAL, FEDERAL REVENUE			2,548,000.00	2,458,500.00	-3.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,400,000.00	1,750,000.00	25.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,400,000.00	1,750,000.00	25.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	350,000.00	275,000.00	-21.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	175,000.00	135,000.00	-22.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	175,000.00	145,000.00	-17.1%
TOTAL, OTHER LOCAL REVENUE			700,000.00	555,000.00	-20.7%
TOTAL, REVENUES			4,648,000.00	4,763,500.00	2.5%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	955,825.00	964,465.00	0.9%
Classified Supervisors' and Administrators' Salaries		2300	365,745.00	365,740.00	0.0%
Clerical, Technical and Office Salaries		2400	147,754.00	147,266.00	-0.3%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			1,469,324.00	1,477,471.00	0.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	332,583.00	337,130.00	1.4%
OASDI/Medicare/Alternative		3301-3302	102,217.00	104,613.00	2.3%
Health and Welfare Benefits		3401-3402	94,250.00	94,250.00	0.0%
Unemployment Insurance		3501-3502	786.00	688.00	-12.5%
Workers' Compensation		3601-3602	19,692.00	19,760.00	0.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			549,528.00	556,441.00	1.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	382,680.95	302,782.95	-20.9%
Noncapitalized Equipment		4400	86,000.00	23,000.00	-73.3%
Food		4700	2,091,988.20	2,090,000.00	-0.1%
TOTAL, BOOKS AND SUPPLIES			2,560,669.15	2,415,782.95	-5.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,750.00	9,000.00	33.3%
Dues and Memberships		5300	2,400.00	1,500.00	-37.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	201,500.00	174,000.00	-13.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,000.00	2,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	131,200.00	108,000.00	-17.7%
Communications		5900	3,322.00	2,850.00	-14.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			347,172.00	297,350.00	-14.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	60,000.00	205,000.00	241.7%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			60,000.00	205,000.00	241.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	105,088.00	105,088.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			105,088.00	105,088.00	0.0%
TOTAL, EXPENDITURES			5,091,781.15	5,057,132.95	-0.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,548,000.00	2,458,500.00	-3.5%
3) Other State Revenue		8300-8599	1,400,000.00	1,750,000.00	25.0%
4) Other Local Revenue		8600-8799	700,000.00	555,000.00	-20.7%
5) TOTAL, REVENUES			4,648,000.00	4,763,500.00	2.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		4,986,693.15	4,952,044.95	-0.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		105,088.00	105,088.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,091,781.15	5,057,132.95	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(443,781.15)	(293,632.95)	-33.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(443,781.15)	(293,632.95)	-33.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,776,754.45	3,332,973.30	-11.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,776,754.45	3,332,973.30	-11.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,776,754.45	3,332,973.30	-11.8%
2) Ending Balance, June 30 (E + F1e)			3,332,973.30	3,039,340.35	-8.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,332,973.30	3,039,340.35	-8.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,052,202.41	2,704,355.46
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	280,770.89	334,984.89
Total, Restricted Balance		3,332,973.30	3,039,340.35

OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

DEFERRED MAINTENANCE FUND

Ocean View Elementary
Orange County

Budget, July 1
Deferred Maintenance Fund
Expenditures by Object

30 66613 0000000
Form 14
G8BMB3TD7G(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,000.00	15,000.00	66.7%
5) TOTAL, REVENUES			9,000.00	15,000.00	66.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	22,150.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	280,200.00	60,230.00	-78.5%
6) Capital Outlay		6000-6999	285,820.00	53,025.00	-81.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			588,170.00	113,255.00	-80.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(579,170.00)	(98,255.00)	-83.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	500,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(79,170.00)	401,745.00	-607.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	134,617.89	55,447.89	-58.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			134,617.89	55,447.89	-58.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			134,617.89	55,447.89	-58.8%
2) Ending Balance, June 30 (E + F1e)			55,447.89	457,192.89	724.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	55,447.89	457,192.89	724.5%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	9,000.00	15,000.00	66.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,000.00	15,000.00	66.7%
TOTAL, REVENUES			9,000.00	15,000.00	66.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	22,150.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			22,150.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	180,500.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	99,700.00	60,230.00	-39.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			280,200.00	60,230.00	-78.5%
CAPITAL OUTLAY					
Land Improvements		6170	165,420.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	56,500.00	14,425.00	-74.5%
Equipment		6400	63,900.00	38,600.00	-39.6%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			285,820.00	53,025.00	-81.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			588,170.00	113,255.00	-80.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	500,000.00	500,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	500,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			500,000.00	500,000.00	0.0%

Ocean View Elementary
Orange County

Budget, July 1
Deferred Maintenance Fund
Expenditures by Function

30 66613 0000000
Form 14
G8BMB3TD7G(2025-26)

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,000.00	15,000.00	66.7%
5) TOTAL, REVENUES			9,000.00	15,000.00	66.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		588,170.00	113,255.00	-80.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			588,170.00	113,255.00	-80.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(579,170.00)	(98,255.00)	-83.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	500,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(79,170.00)	401,745.00	-607.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	134,617.89	55,447.89	-58.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			134,617.89	55,447.89	-58.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			134,617.89	55,447.89	-58.8%
2) Ending Balance, June 30 (E + F1e)			55,447.89	457,192.89	724.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	55,447.89	457,192.89	724.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

SPECIAL RESERVE – OTHER THAN CAPITAL OUTLAY

Budget, July 1
Ocean View Elementary
Orange County
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Object
30 66613 0000000
Form 17
G8BMB3TD7G(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,800.00	2,800.00	0.0%
5) TOTAL, REVENUES			2,800.00	2,800.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,800.00	2,800.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,800.00	2,800.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	75,959.80	78,759.80	3.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			75,959.80	78,759.80	3.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			75,959.80	78,759.80	3.7%
2) Ending Balance, June 30 (E + F1e)			78,759.80	81,559.80	3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	78,759.80	81,559.80	3.6%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,800.00	2,800.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,800.00	2,800.00	0.0%
TOTAL, REVENUES			2,800.00	2,800.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,800.00	2,800.00	0.0%
5) TOTAL, REVENUES			2,800.00	2,800.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,800.00	2,800.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,800.00	2,800.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	75,959.80	78,759.80	3.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			75,959.80	78,759.80	3.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			75,959.80	78,759.80	3.7%
2) Ending Balance, June 30 (E + F1e)			78,759.80	81,559.80	3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	78,759.80	81,559.80	3.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

BUILDING FUND

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	186,372.60	0.00	-100.0%
5) TOTAL, REVENUES			186,372.60	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	942,255.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,509,428.00	0.00	-100.0%
6) Capital Outlay		6000-6999	7,331,350.77	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,783,033.77	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,596,661.17)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,014,286.15	0.00	-100.0%
b) Transfers Out		7600-7629	34,963.27	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			979,322.88	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,617,338.29)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,617,338.29	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,617,338.29	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,617,338.29	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	186,372.60	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			186,372.60	0.00	-100.0%
TOTAL, REVENUES			186,372.60	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	612,992.00	0.00	-100.0%
Noncapitalized Equipment		4400	329,263.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			942,255.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,509,428.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,509,428.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	7,258,101.77	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	73,249.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,331,350.77	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,783,033.77	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,014,286.15	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,014,286.15	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	34,963.27	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			34,963.27	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			979,322.88	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	186,372.60	0.00	-100.0%
5) TOTAL, REVENUES			186,372.60	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		9,783,033.77	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,783,033.77	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(9,596,661.17)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,014,286.15	0.00	-100.0%
b) Transfers Out		7600-7629	34,963.27	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			979,322.88	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,617,338.29)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,617,338.29	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,617,338.29	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,617,338.29	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

CAPITAL FACILITIES FUND

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	845,122.00	694,122.00	-17.9%
5) TOTAL, REVENUES			845,122.00	694,122.00	-17.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	545,612.70	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	4,300.00	4,600.00	7.0%
6) Capital Outlay		6000-6999	3,905,203.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,455,115.70	4,600.00	-99.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,609,993.70)	689,522.00	-119.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,609,993.70)	689,522.00	-119.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,762,106.08	2,152,112.38	-62.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,762,106.08	2,152,112.38	-62.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,762,106.08	2,152,112.38	-62.7%
2) Ending Balance, June 30 (E + F1e)			2,152,112.38	2,841,634.38	32.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,152,112.38	2,841,634.38	32.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	579,122.00	579,122.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	171,000.00	75,000.00	-56.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	95,000.00	40,000.00	-57.9%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			845,122.00	694,122.00	-17.9%
TOTAL, REVENUES			845,122.00	694,122.00	-17.9%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	545,612.70	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			545,612.70	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,300.00	4,600.00	7.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,300.00	4,600.00	7.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,873,203.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	32,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,905,203.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,455,115.70	4,600.00	-99.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	845,122.00	694,122.00	-17.9%
5) TOTAL, REVENUES			845,122.00	694,122.00	-17.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		4,300.00	4,600.00	7.0%
8) Plant Services	8000-8999		4,450,815.70	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,455,115.70	4,600.00	-99.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(3,609,993.70)	689,522.00	-119.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,609,993.70)	689,522.00	-119.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,762,106.08	2,152,112.38	-62.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,762,106.08	2,152,112.38	-62.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,762,106.08	2,152,112.38	-62.7%
2) Ending Balance, June 30 (E + F1e)			2,152,112.38	2,841,634.38	32.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,152,112.38	2,841,634.38	32.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	2,152,112.38	2,841,634.38
Total, Restricted Balance		2,152,112.38	2,841,634.38

OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

COUNTY SCHOOL FACILITIES FUND

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,000.00	0.00	-100.0%
5) TOTAL, REVENUES			15,000.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	220.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			220.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,780.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	425,293.57	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(425,293.57)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(410,513.57)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	413,508.45	2,994.88	-99.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			413,508.45	2,994.88	-99.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			413,508.45	2,994.88	-99.3%
2) Ending Balance, June 30 (E + F1e)			2,994.88	2,994.88	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,994.88	2,994.88	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	15,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,000.00	0.00	-100.0%
TOTAL, REVENUES			15,000.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	220.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			220.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			220.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	425,293.57	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			425,293.57	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(425,293.57)	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,000.00	0.00	-100.0%
5) TOTAL, REVENUES			15,000.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		220.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			220.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			14,780.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	425,293.57	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(425,293.57)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(410,513.57)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	413,508.45	2,994.88	-99.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			413,508.45	2,994.88	-99.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			413,508.45	2,994.88	-99.3%
2) Ending Balance, June 30 (E + F1e)			2,994.88	2,994.88	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,994.88	2,994.88	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
7710	State School Facilities Projects	2,994.88	2,994.88
Total, Restricted Balance		2,994.88	2,994.88

OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

SPECIAL RESERVE – CAPITAL OUTLAY

Budget, July 1
Ocean View Elementary
Special Reserve Fund for Capital Outlay Projects
Orange County
Expenditures by Object
30 66613 0000000
Form 40
G8BMB3TD7G(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,874,884.00	2,874,884.00	0.0%
5) TOTAL, REVENUES			2,874,884.00	2,874,884.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,500.00	1,500.00	0.0%
6) Capital Outlay		6000-6999	1,759,832.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,281,038.00	2,281,038.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,042,370.00	2,282,538.00	-43.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,167,486.00)	592,346.00	-150.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	554,029.31	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(554,029.31)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,721,515.31)	592,346.00	-134.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,607,961.91	886,446.60	-66.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,607,961.91	886,446.60	-66.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,607,961.91	886,446.60	-66.0%
2) Ending Balance, June 30 (E + F1e)			886,446.60	1,478,792.60	66.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	886,446.60	1,478,792.60	66.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	2,764,884.00	2,764,884.00	0.0%
Interest		8660	110,000.00	110,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,874,884.00	2,874,884.00	0.0%
TOTAL, REVENUES			2,874,884.00	2,874,884.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,500.00	1,500.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,500.00	1,500.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,759,832.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,759,832.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	391,038.00	391,038.00	0.0%
Other Debt Service - Principal		7439	1,890,000.00	1,890,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,281,038.00	2,281,038.00	0.0%
TOTAL, EXPENDITURES			4,042,370.00	2,282,538.00	-43.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	554,029.31	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			554,029.31	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(554,029.31)	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,874,884.00	2,874,884.00	0.0%
5) TOTAL, REVENUES			2,874,884.00	2,874,884.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,761,332.00	1,500.00	-99.9%
9) Other Outgo	9000-9999	Except 7600-7699	2,281,038.00	2,281,038.00	0.0%
10) TOTAL, EXPENDITURES			4,042,370.00	2,282,538.00	-43.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,167,486.00)	592,346.00	-150.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	554,029.31	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(554,029.31)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,721,515.31)	592,346.00	-134.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,607,961.91	886,446.60	-66.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,607,961.91	886,446.60	-66.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,607,961.91	886,446.60	-66.0%
2) Ending Balance, June 30 (E + F1e)			886,446.60	1,478,792.60	66.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	886,446.60	1,478,792.60	66.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

AVERAGE DAILY ATTENDANCE

Ocean View Elementary
Orange County

2025-26 Budget, July 1
AVERAGE DAILY ATTENDANCE

30 66613 0000000
Form A
G8BMB3TD7G(2025-26)

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	6,228.73	6,228.73	6,472.69	6,039.31	6,039.31	6,311.79
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	6,228.73	6,228.73	6,472.69	6,039.31	6,039.31	6,311.79
5. District Funded County Program ADA						
a. County Community Schools	6.89	6.89	6.89	6.89	6.89	6.89
b. Special Education-Special Day Class	.31	.31	.31	.31	.31	.31
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	7.20	7.20	7.20	7.20	7.20	7.20
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	6,235.93	6,235.93	6,479.89	6,046.51	6,046.51	6,318.99
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

CASH FLOW ANALYSIS

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			30,946,134.45	36,375,920.99	34,366,850.05	28,116,434.81	21,682,858.00	23,207,627.16	38,842,775.93	34,286,243.07
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		1,135,990.20	1,135,990.20	2,360,731.11	2,044,782.36	2,044,782.36	2,360,731.11	2,044,782.36	2,044,782.36
Property Taxes	8020-8079		1,102,618.18	185,171.94	670,604.69	259,465.98	8,151,820.25	17,654,832.13	4,293,234.19	1,375,844.17
Miscellaneous Funds	8080-8099		0.00	(74,774.88)	(149,549.76)	(99,699.84)	(99,699.84)	(99,699.84)	(99,699.84)	(99,699.84)
Federal Revenue	8100-8299		193,775.28	92,189.89	358,774.12	771,458.85	158,228.93	326,744.83	309,684.03	92,204.66
Other State Revenue	8300-8599		347,820.55	359,643.65	1,183,994.87	947,266.73	858,756.11	1,067,134.71	1,195,758.55	678,608.01
Other Local Revenue	8600-8799		252,299.22	99,480.29	486,405.40	497,913.72	117,907.87	256,341.46	1,517,297.61	1,243,880.92
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			3,032,503.43	1,797,701.09	4,910,960.43	4,421,187.80	11,231,795.68	21,566,084.40	9,261,056.90	5,335,620.28
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		558,955.77	955,555.41	4,040,621.91	4,582,305.73	4,671,627.21	52,795.18	7,836,993.90	4,453,827.61
Classified Salaries	2000-2999		5,859.35	889,699.93	1,138,192.76	1,655,665.03	1,927,644.94	1,966,729.14	1,925,946.48	1,922,421.01
Employee Benefits	3000-3999		570,888.89	360,537.63	2,323,220.69	2,069,623.92	2,044,642.07	2,180,890.55	2,647,410.92	2,735,333.37
Books and Supplies	4000-4999		101,618.02	338,685.48	374,214.52	245,422.06	151,299.49	251,221.18	171,218.97	193,046.74
Services	5000-5999		1,189,457.15	1,175,893.21	1,181,534.97	1,208,301.80	846,160.53	1,039,092.19	812,619.60	1,114,435.54
Capital Outlay	6000-6999		0.00	43,950.49	22,708.79	62,072.20	1,272.57	3,360.83	5,631.66	3,153.00
Other Outgo	7000-7499		30,395.06	36,959.23	56,165.03	138,422.14	56,679.14	189,777.04	96,420.94	149,460.09
Interfund Transfers Out	7600-7629		0.00	0.00	58,792.09	0.00	0.00	58,792.09	0.00	88,188.14

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			2,457,174.24	3,801,281.38	9,195,450.76	9,961,812.88	9,699,325.95	5,742,658.20	13,496,242.47	10,659,865.50
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	310,843.18	37,079.05	0.00	(26,974.23)	(142.86)	(142.86)	(285.71)	(142.86)	0.00
Accounts Receivable	9200-9299	(9,967,973.39)	5,656,891.93	(204,751.76)	(2,175,685.05)	(881,149.60)	(77,510.79)	(64,459.75)	(382,490.39)	(189,057.35)
Due From Other Funds	9310	(598,198.16)	414,086.89	0.00	(190,718.77)	(145,055.06)	(829.10)	(44,553.88)	(41.00)	(32,889.08)
Stores	9320	(54,318.50)	76,935.02	13,081.62	(8,002.05)	(3,836.90)	(508.87)	3,413.22	(4,108.02)	(3,463.19)
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	(4,826.03)	(179.26)	3,826.07	19,476.58	(47.92)	(486.51)	54.27	247.88
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		(10,309,646.87)	6,180,166.86	(191,849.40)	(2,397,554.02)	(1,010,707.83)	(79,039.54)	(106,372.64)	(386,728.00)	(225,161.73)
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	(5,994,672.96)	1,146,163.30	(186,051.61)	(306,164.10)	(100,849.16)	(71,338.97)	81,904.80	(65,380.71)	115,137.59
Due To Other Funds	9610	(103,213.45)	38,921.60	0.00	(35,714.29)	(3,005.97)	0.00	0.00	0.00	(201.34)
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	(518,524.57)	119,255.14	(307.14)	(68,381.25)	(13,900.96)	0.00	0.00	0.00	(2,176.68)
Deferred Inflows of Resources	9690	0.00	21,369.48	0.00	(21,369.48)	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		(6,616,410.98)	1,325,709.52	(186,358.75)	(431,629.12)	(117,756.09)	(71,338.97)	81,904.80	(65,380.71)	112,759.56
Nonoperating										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		(3,693,235.89)	4,854,457.35	(5,490.65)	(1,965,924.90)	(892,951.74)	(7,700.56)	(188,277.44)	(321,347.29)	(337,921.30)
E. NET INCREASE/DECREASE (B - C + D)			5,429,786.54	(2,009,070.94)	(6,250,415.23)	(6,433,576.82)	1,524,769.17	15,635,148.76	(4,556,532.86)	(5,662,166.52)
F. ENDING CASH (A + E)			36,375,920.99	34,366,850.05	28,116,434.81	21,682,858.00	23,207,627.16	38,842,775.93	34,286,243.07	28,624,076.55
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		28,624,076.55	22,935,523.26	29,795,168.76	28,805,354.79				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	2,360,731.11	2,044,782.36	2,044,782.36	2,360,731.11	0.00	0.00	23,983,599.00	23,983,599.00
Property Taxes	8020-8079	1,375,844.17	14,154,684.61	6,328,883.11	3,270,925.58	0.00	0.00	58,823,929.00	58,823,929.00
Miscellaneous Funds	8080-8099	(87,237.36)	(87,237.36)	(87,237.36)	(87,237.36)	(174,474.72)	0.00	(1,246,248.00)	(1,246,248.00)
Federal Revenue	8100-8299	291,362.30	280,034.66	326,517.60	323,834.85	0.00	0.00	3,524,810.00	3,524,810.00
Other State Revenue	8300-8599	670,492.74	778,877.55	924,711.13	6,281,801.40	0.00	0.00	15,294,866.00	15,294,866.00
Other Local Revenue	8600-8799	391,649.41	778,633.98	690,408.37	1,861,688.83	0.00	0.00	8,193,907.08	8,193,907.08
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		5,002,842.37	17,949,775.80	10,228,065.21	14,011,744.41	(174,474.72)	0.00	108,574,863.08	108,574,863.08
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,474,075.91	4,763,260.94	5,588,402.87	4,762,544.56	0.00	0.00	46,740,967.00	46,740,967.00
Classified Salaries	2000-2999	1,990,830.80	1,855,049.68	1,847,730.81	4,475,339.26	0.00	0.00	21,601,109.19	21,601,109.19
Employee Benefits	3000-3999	2,567,884.62	2,653,628.56	2,568,376.48	7,762,072.30	0.00	0.00	30,484,510.00	30,484,510.00
Books and Supplies	4000-4999	120,654.87	187,425.53	172,499.29	278,333.75	0.00	0.00	2,585,639.90	2,585,639.90
Services	5000-5999	943,477.28	1,172,860.72	994,536.81	2,457,982.04	0.00	0.00	14,136,351.84	14,136,351.84
Capital Outlay	6000-6999	2,456.64	31,612.27	4,559.60	84,726.95	0.00	0.00	265,505.00	265,505.00
Other Outgo	7000-7499	73,371.62	118,902.92	52,245.98	(913,834.19)	0.00	0.00	84,965.00	84,965.00
Interfund Transfers Out	7600-7629	36,745.06	36,745.06	73,757.33	146,980.23	0.00	0.00	500,000.00	500,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		10,209,496.80	10,819,485.68	11,302,109.17	19,054,144.90	0.00	0.00	116,399,047.93	116,399,047.93
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	31,848.65	0.00	0.00	41,239.20	
Accounts Receivable	9200-9299	(650,819.97)	(262,119.51)	(77,829.51)	5,705,886.41	0.00	0.00	6,396,904.65	
Due From Other Funds	9310	0.00	0.00	0.00	373,586.63	0.00	0.00	373,586.63	
Stores	9320	3,441.24	(6,641.26)	(14,300.61)	7,241.49	0.00	0.00	63,251.70	
Prepaid Expenditures	9330	0.00	0.00	0.00	345.71	0.00	0.00	345.71	
Other Current Assets	9340	114.22	(122.33)	743.04	(107.30)	0.00	0.00	18,692.71	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		(647,264.51)	(268,883.10)	(91,387.09)	6,118,801.61	0.00	0.00	6,894,020.61	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	(165,422.79)	1,668.67	(175,824.23)	5,497,970.09	0.00	0.00	5,771,812.85	
Due To Other Funds	9610	0.00	0.00	0.00	111,967.64	0.00	0.00	111,967.64	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	57.14	92.86	207.14	163,900.51	0.00	0.00	198,746.76	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	21,369.48	0.00	0.00	21,369.48	
SUBTOTAL		(165,365.65)	1,761.52	(175,617.09)	5,795,207.71	0.00	0.00	6,103,896.73	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		(481,898.86)	(270,644.63)	84,230.00	323,593.90	0.00	0.00	790,123.88	
E. NET INCREASE/DECREASE (B - C + D)		(5,688,553.29)	6,859,645.49	(989,813.96)	(4,718,806.59)	(174,474.72)	0.00	(7,034,060.97)	(7,824,184.85)
F. ENDING CASH (A + E)		22,935,523.26	29,795,168.76	28,805,354.79	24,086,548.20				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								23,912,073.48	

OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

CURRENT EXPENSE FORMULA BUDGET

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	46,740,967.00	301	0.00	303	46,740,967.00	305	679,946.00		307	46,061,021.00	309
2000 - Classified Salaries	21,601,109.19	311	0.00	313	21,601,109.19	315	1,548,096.19		317	20,053,013.00	319
3000 - Employee Benefits	30,484,510.00	321	275,000.00	323	30,209,510.00	325	982,915.00		327	29,226,595.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,585,639.90	331	0.00	333	2,585,639.90	335	489,320.00		337	2,096,319.90	339
5000 - Services. . . & 7300 - Indirect Costs	13,888,804.84	341	0.00	343	13,888,804.84	345	1,194,948.32		347	12,693,856.52	349
				TOTAL	115,026,030.93	365			TOTAL	110,130,805.42	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	39,604,782.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	6,536,043.00	380
3. STRS.	3101 & 3102	12,112,500.00	382
4. PERS.	3201 & 3202	1,395,701.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,067,358.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	5,163,842.00	385
7. Unemployment Insurance.	3501 & 3502	23,228.00	390
8. Workers' Compensation Insurance.	3601 & 3602	664,888.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	66,568,342.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	66,568,342.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372	60.44%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	60.44%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	110,130,805.42
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

LOCAL CONTROL FUNDING FORMULA

LCFF CALCULATOR

66613	5 digit District code or 7 digit School code *(from the CDS code)*	LEA:	Ocean View
NO	Is this calculation for a new charter school? (select from drop down list)	Projection Title:	2025-26 Adopted Budget
District	Projection Type	Created by:	Christopher Beltz
		Email:	Cbeltz@ovsd.org
5/30/2025	Projection Date	Phone:	714-847-2551

Ocean View (66613)	PY3 2022-23	PY2 2023-24	PY1 2024-25	CY 2025-26	CY1 2026-27	CY2 2027-28
(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 *(prefilled as calculated by the Department of Finance, DOF)*	13.26%	8.22%	1.07%	2.30%	3.02%	3.42%
Statutory COLA	*6.56%*	*8.22%*	*1.07%*	*2.30%*	*3.02%*	*3.42%*
Augmentation/(COLA Suspension)	*6.70%*	*0.00%*	*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	$ 3,148	$ 3,243	$ 3,354
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	12.74780911%	21.98880689%	28.19204594%	28.19204594%	28.19204594%	28.19204594%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	12.84814107%	22.03836064%	28.19204594%	28.19204594%	28.19204594%	28.19204594%
Local EPA Accrual	$ -	$ -	$ -	$ -	$ -	$ -

Ocean View (66613)		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF							
(a) GENERAL QUESTIONS							
	Is your district required to transfer in-lieu taxes to a charter school?	**YES**					
	Does your district have a necessary small school?	**NO**					
(b) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION							
	Did your district meet the requirements of funding?	YES	YES	YES	YES	YES	YES
(c) PROPERTY TAXES							
C-1	**Estimated Property Taxes (excluding RDA)**	**$ 50,903,311**	**$ 52,519,819**	**$ 55,033,763**	**$ 55,033,763**	**$ 55,033,763**	**$ 55,033,763**
B-5	**Redevelopment Agency Local Revenue**	**$ 3,223,559**	**$ 3,832,416**	**$ 3,790,163**	**$ 3,790,163**	**$ 3,790,163**	**$ 3,790,163**
	Less In-Lieu Property Tax Transfer	$ (1,027,864)	$ (1,156,194)	$ (1,215,986)	$ (1,246,248)	$ (1,268,874)	$ (1,301,084)
	Total Local Revenue	$ 53,099,006	$ 55,196,041	$ 57,607,940	$ 57,577,678	$ 57,555,052	$ 57,522,842
(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 / A-3	**District Enrollment**	**6,781**	**6,720**	**6,571**	**6,371**	**6,171**	**5,971**
A-2 / A-4	**COE Enrollment**	**4**	**5**	**5**	**5**	**5**	**5**
	Total Enrollment	6,785	6,725	6,576	6,376	6,176	5,976
B-1 / B-3	**District Unduplicated Pupil Count**	**4,000**	**4,020**	**3,912**	**3,785**	**3,675**	**3,551**
B-2 / B-4	**COE Unduplicated Pupil Count**	**-**	**-**	**1**	**1**	**1**	**1**
	Total Unduplicated Pupil Count	4,000	4,020	3,913	3,786	3,676	3,552
	Single Year Unduplicated Pupil Percentage	58.95%	59.78%	59.50%	59.38%	59.52%	59.44%
C-1	Unduplicated Pupil Percentage (%) - 3 Year Rolling Percentage	58.70%	59.20%	59.41%	59.56%	59.47%	59.45%

Ocean View (66613)		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
(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**	**304.11**	**304.11**	**304.11**	**304.11**
ADA used for Base, Supplemental and Concentration Grant Calculations:							
Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.							
	Current Year ADA: (P-2, Necessary Small Schools, Annual for Special Day Class Extended Year)						
	Grades TK-3	**2,715.47**	**2,711.90**	**2,721.99**	**2,639.14**	**2,556.29**	**2,473.44**
B-1, D-5	**Grades 4-6**	**2,127.32**	**2,126.69**	**2,013.56**	**1,952.27**	**1,890.99**	**1,829.70**
	Grades 7-8	**1,537.20**	**1,477.67**	**1,487.98**	**1,442.69**	**1,397.40**	**1,352.11**
	Grades 9-12	-	-	-			
	TOTAL CURRENT YEAR ADA	6,379.99	6,316.26	6,223.53	6,034.11	5,844.68	5,655.26
	Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)						
	Grades TK-3	**1.13**	**0.69**	**0.41**	**0.41**	**0.41**	**0.41**
D-9, E-1	**Grades 4-6**	**2.89**	**2.24**	**3.27**	**3.27**	**3.27**	**3.27**
	Grades 7-8	**3.04**	**0.53**	**1.52**	**1.52**	**1.52**	**1.52**
	Grades 9-12	-	-	-			
	TOTAL NPS-CDS (Annual)	7.06	3.46	5.20	5.20	5.20	5.20
	District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tfr. & Open Enrollment) (For calculating EPA only; this ADA is not included in the LCFF funding calculation).	-	-	-			
	DISTRICT TOTAL	6,387.05	6,319.72	6,228.73	6,039.31	5,849.88	5,660.46
	County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)						
	Grades TK-3	**3.29**	**1.21**	**1.27**	**1.27**	**1.27**	**1.27**
E-2, E-3	**Grades 4-6**	**1.20**	**3.29**	**3.62**	**3.62**	**3.62**	**3.62**
	Grades 7-8	**2.15**	**2.96**	**2.31**	**2.31**	**2.31**	**2.31**
	Grades 9-12	-	-	-			
	COUNTY TOTAL	6.64	7.46	7.20	7.20	7.20	7.20
	RATIO: District ADA-to-Enrollment	94.19%	94.04%	94.79%	94.79%	94.80%	94.80%
	RATIO: County ADA-to-Enrollment	166.00%	149.20%	144.00%	144.00%	144.00%	144.00%

(g) PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT

If applicable, enter prior year ADA for students transferring into or out of district schools and **district-sponsored charter 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.**

	Prior year **Source:** Principal Apportionment Data Collection, P-2 Attendance School District Form	2021-22 ADA shift reported in 2022-23 PADC ADA report	2022-23 ADA shift reported in 2023-24 PADC ADA report	2023-24 ADA shift reported in 2024-25 PADC ADA report	2024-25 ADA shift reported in 2025-26 PADC ADA report	2025-26 ADA shift reported in 2026-27 PADC ADA report	2026-27 ADA shift reported in 2027-28 PADC ADA report
	Grades TK-3	-	-	-			
A-19	**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	-	-	-			
		-	-	-	-	-	-
	Grades TK-3	-	-	-			
A-20	**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)	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
(5) IN-LIEU OF PROPERTY TAX CALCULATION FOR CHARTER SCHOOLS						
Complete either section (a) or (b)						
(a) ALTERNATIVE CALCULATION TOOL						
Use this section to override the calculated in-lieu of property tax results.						
1. Clear the prepopulated number '1' from the box located to the right	1					
2. Local calculation of total 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	-	87.66	91.87	91.87	91.87	91.87
	Grades 4-6	-	42.03	38.11	38.11	38.11	38.11
	Grades 7-8	-	24.68	16.43	16.43	16.43	16.43
	Grades 9-12	-	-	-			
	Total ADA	-	154.37	146.41	146.41	146.41	146.41

Calculator Tab

Ocean View (66613) - 2025-26 Adopted Budget	v.26.1b					PY3
LOCAL CONTROL FUNDING FORMULA						**2022-23**
LCFF ENTITLEMENT CALCULATION						
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors		13.26%	0.00%	58.70%	58.70%	
	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						-
LCFF Entitlement Before Adjustments						$ 82,169,661
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 (deficited)			$ -			-
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						
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 Supplemental						**$ 82,169,661**
Change Over Prior Year						
LCFF Entitlement Per ADA (excluding Categorical MSA)						$ 11,383
Per-ADA Change Over Prior Year						
Basic Aid Status (school districts only)						*Non-Basic Aid*
LCFF SOURCES INCLUDING EXCESS TAXES						
						2022-23
State Aid						$ 27,626,889
Education Protection Account						1,443,766
Property Taxes Net of In-Lieu Transfers						53,099,006
Charter In-Lieu Taxes						-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)						**$ 82,169,661**

Calculator Tab

Ocean View (66613) - 2025-26 Adopted Budget	v.26.1b	5/30/2025	PY2
LOCAL CONTROL FUNDING FORMULA			**2023-24**

LCFF ENTITLEMENT CALCULATION

		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors		8.22%	0.00%	59.20%	59.20%	
	3PY Average ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	2,883.89	$ 9,919	$ 1,032	$ 1,297	$ 299	$ 36,182,900
Grades 4-6	2,322.04	10,069		1,192	275	26,787,177
Grades 7-8	1,651.92	10,367		1,227	283	19,620,634
Grades 9-12	-	12,015	312	1,460	337	-
Subtract Necessary Small School ADA and Funding	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 69,111,381	$ 2,976,174	$ 8,535,166	$ 1,967,990	$ 82,590,711
NSS Allowance		-				-
TOTAL BASE	6,857.85	$ 69,111,381	$ 2,976,174	$ 8,535,166	$ 1,967,990	$ 82,590,711
ADD ONS:						
Targeted Instructional Improvement Block Grant						$ 680,066
Home-to-School Transportation (COLA added commencing 2023-24)						938,421
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	271.57	TK Add-on rate	$ 3,044.00		826,659
ECONOMIC RECOVERY TARGET PAYMENT						-
LCFF Entitlement Before Adjustments						$ 85,035,857
Miscellaneous Adjustments						-
ADJUSTED LCFF ENTITLEMENT						**$ 85,035,857**
Local Revenue (including RDA)						(55,196,041)
Gross State Aid						**$ 29,839,816**
Education Protection Account Entitlement						(1,371,570)
Net State Aid						**$ 28,468,246**

MINIMUM STATE AID CALCULATION

	12-13 Rate	2023-24 ADA	N/A
2012-13 RL/Charter Gen BG adjusted for ADA	$ 5,072.77	6,857.85	$ 34,788,296
2012-13 NSS Allowance (deficited)	$ -		-
Minimum State Aid Adjustments			-
Less Current Year Property Taxes/In-Lieu			(55,196,041)
Less Education Protection Account Entitlement			(1,371,570)
Subtotal State Aid for Historical RL/Charter General BG			$ -
Categorical Minimum State Aid			8,230,516
Charter School Categorical Block Grant adjusted for ADA	-	-	-
Minimum State Aid Guarantee Before Proration Factor			**$ 8,230,516**
Proration Factor			0.00%
Minimum State Aid Guarantee			**$ 8,230,516**
CHARTER SCHOOL MINIMUM STATE AID OFFSET			
LCFF Entitlement			-
Minimum State Aid plus Property Taxes including RDA			-
Offset			-
Minimum State Aid Prior to Offset			-
Total Minimum State Aid with Offset			-
State Aid Before Additional State Aid			**$ 28,468,246**
ADDITIONAL STATE AID			**$ -**
LCFF State Aid, Adjusted for Minimum State Aid Guarantee			**$ 28,468,246**

LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental			**$ 85,035,857**
Change Over Prior Year	3.49%	2,866,196	
LCFF Entitlement Per ADA (excluding Categorical MSA)			12,400
Per-ADA Change Over Prior Year	8.93%	1,017	
Basic Aid Status (school districts only)			*Non-Basic Aid*

LCFF SOURCES INCLUDING EXCESS TAXES

		Increase	2023-24
State Aid	3.05%	841,357	$ 28,468,246
Education Protection Account			1,371,570
Property Taxes Net of In-Lieu Transfers	3.95%	2,097,035	55,196,041
Charter In-Lieu Taxes	0.00%	-	-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	3.58%	2,938,392	**$ 85,035,857**

Ocean View (66613) - 2025-26 Adopted Budget	v.26.1b					PY1
LOCAL CONTROL FUNDING FORMULA						**2024-25**
LCFF ENTITLEMENT CALCULATION						
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors		1.07%	0.00%	59.41%	59.41%	
	3PY Average ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	2,725.60	$ 10,025	$ 1,043	$ 1,315	$ 317	$ 34,616,112
Grades 4-6	2,198.05	10,177		1,209	292	25,668,729
Grades 7-8	1,556.24	10,478		1,245	300	18,711,216
Grades 9-12	-	12,144	316	1,480	357	-
Subtract Necessary Small School ADA and Funding	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 65,999,978	$ 2,842,801	$ 8,179,900	$ 1,973,378	$ 78,996,057
NSS Allowance		-				-
TOTAL BASE	6,479.89	$ 65,999,978	$ 2,842,801	$ 8,179,900	$ 1,973,378	$ 78,996,057
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	304.11	TK Add-on rate	$ 3,077.00		935,746
ECONOMIC RECOVERY TARGET PAYMENT						-
LCFF Entitlement Before Adjustments						$ 81,560,331
Miscellaneous Adjustments						-
ADJUSTED LCFF ENTITLEMENT						**$ 81,560,331**
Local Revenue (including RDA)						(57,607,940)
Gross State Aid						**$ 23,952,391**
Education Protection Account Entitlement						(1,295,978)
Net State Aid						**$ 22,656,413**
MINIMUM STATE AID CALCULATION						
			12-13 Rate	2024-25 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			$ 5,072.77	6,479.89		$ 32,870,992
2012-13 NSS Allowance (deficited)			$ -			-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In-Lieu						(57,607,940)
Less Education Protection Account Entitlement						(1,295,978)
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						**$ 22,656,413**
ADDITIONAL STATE AID						**$ -**
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						**$ 22,656,413**
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental						**$ 81,560,331**
Change Over Prior Year			-4.09%	(3,475,526)		
LCFF Entitlement Per ADA (excluding Categorical MSA)						12,587
Per-ADA Change Over Prior Year			1.51%	187		
Basic Aid Status (school districts only)						*Non-Basic Aid*
LCFF SOURCES INCLUDING EXCESS TAXES						
				Increase		2024-25
State Aid			-20.42%	(5,811,833)		$ 22,656,413
Education Protection Account						1,295,978
Property Taxes Net of In-Lieu Transfers			4.37%	2,411,899		57,607,940
Charter In-Lieu Taxes			0.00%	-		-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			-4.00%	(3,399,934)		**$ 81,560,331**

Ocean View (66613) - 2025-26 Adopted Budget	v.26.1b			5/30/2025		CY
LOCAL CONTROL FUNDING FORMULA						**2025-26**
LCFF ENTITLEMENT CALCULATION						
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors		2.30%	0.00%	59.56%	59.56%	
	3PY Average ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	2,718.13	$ 10,256	$ 1,067	$ 1,349	$ 336	$ 35,355,830
Grades 4-6	2,096.08	10,411		1,240	309	25,068,573
Grades 7-8	1,504.78	10,719		1,277	318	18,529,196
Grades 9-12	-	12,423	323	1,518	378	-
Subtract Necessary Small School ADA and Funding	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 65,829,167	$ 2,900,245	$ 8,187,047	$ 2,037,140	$ 78,953,599
NSS Allowance		-				-
TOTAL BASE	6,318.99	$ 65,829,167	$ 2,900,245	$ 8,187,047	$ 2,037,140	$ 78,953,599
ADD ONS:						
Targeted Instructional Improvement Block Grant						$ 680,066
Home-to-School Transportation (COLA added commencing 2023-24)						970,277
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	304.11	TK Add-on rate	$ 3,148.00		957,338
ECONOMIC RECOVERY TARGET PAYMENT						-
LCFF Entitlement Before Adjustments						$ 81,561,280
Miscellaneous Adjustments						-
ADJUSTED LCFF ENTITLEMENT						**$ 81,561,280**
Local Revenue (including RDA)						(57,577,678)
Gross State Aid						**$ 23,983,602**
Education Protection Account Entitlement						(1,263,798)
Net State Aid						**$ 22,719,804**
MINIMUM STATE AID CALCULATION						
			12-13 Rate	2025-26 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			$ 5,072.77	6,318.99		$ 32,054,783
2012-13 NSS Allowance (deficited)			$ -			-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In-Lieu						(57,577,678)
Less Education Protection Account Entitlement						(1,263,798)
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						**$ 22,719,804**
ADDITIONAL STATE AID						**$ -**
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						**$ 22,719,804**
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental						**$ 81,561,280**
Change Over Prior Year			0.00%	949		
LCFF Entitlement Per ADA (excluding Categorical MSA)						12,907
Per-ADA Change Over Prior Year			2.54%	320		
Basic Aid Status (school districts only)						*Non-Basic Aid*
LCFF SOURCES INCLUDING EXCESS TAXES						
				Increase		2025-26
State Aid			0.28%	63,391		$ 22,719,804
Education Protection Account						1,263,798
Property Taxes Net of In-Lieu Transfers			-0.05%	(30,262)		57,577,678
Charter In-Lieu Taxes			0.00%	-		-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			0.04%	33,129		**$ 81,561,280**

Ocean View (66613) - 2025-26 Adopted Budget	v.26.1b					CY1
LOCAL CONTROL FUNDING FORMULA						**2026-27**
LCFF ENTITLEMENT CALCULATION						
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors		3.02%	0.00%	59.47%	59.47%	
	3PY Average ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	2,692.69	$ 10,566	$ 1,099	$ 1,387	$ 339	$ 36,058,786
Grades 4-6	2,037.73	10,725		1,276	312	25,089,034
Grades 7-8	1,473.28	11,043		1,313	321	18,677,225
Grades 9-12	-	12,798	333	1,562	382	-
Subtract Necessary Small School ADA and Funding	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 66,575,048	$ 2,959,266	$ 8,270,412	$ 2,020,319	$ 79,825,045
NSS Allowance		-				-
TOTAL BASE	6,203.70	$ 66,575,048	$ 2,959,266	$ 8,270,412	$ 2,020,319	$ 79,825,045
ADD ONS:						
Targeted Instructional Improvement Block Grant						$ 680,066
Home-to-School Transportation (COLA added commencing 2023-24)						999,579
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	304.11	TK Add-on rate	$ 3,243.00		986,229
ECONOMIC RECOVERY TARGET PAYMENT						-
LCFF Entitlement Before Adjustments						$ 82,490,919
Miscellaneous Adjustments						-
ADJUSTED LCFF ENTITLEMENT						**$ 82,490,919**
Local Revenue (including RDA)						(57,555,052)
Gross State Aid						**$ 24,935,867**
Education Protection Account Entitlement						(1,240,740)
Net State Aid						**$ 23,695,127**
MINIMUM STATE AID CALCULATION						
			12-13 Rate	2026-27 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			$ 5,072.77	6,203.70		$ 31,469,943
2012-13 NSS Allowance (deficited)			$ -			-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In-Lieu						(57,555,052)
Less Education Protection Account Entitlement						(1,240,740)
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						**$ 23,695,127**
ADDITIONAL STATE AID						**$ -**
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						**$ 23,695,127**
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental						**$ 82,490,919**
Change Over Prior Year			1.14%	929,639		
LCFF Entitlement Per ADA (excluding Categorical MSA)						13,297
Per-ADA Change Over Prior Year			3.02%	390		
Basic Aid Status (school districts only)						*Non-Basic Aid*
LCFF SOURCES INCLUDING EXCESS TAXES						
				Increase		2026-27
State Aid			4.29%	975,323		$ 23,695,127
Education Protection Account						1,240,740
Property Taxes Net of In-Lieu Transfers			-0.04%	(22,626)		57,555,052
Charter In-Lieu Taxes			0.00%	-		-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			1.17%	952,697		**$ 82,490,919**

Ocean View (66613) - 2025-26 Adopted Budget	v.26.1b					CY2
LOCAL CONTROL FUNDING FORMULA						**2027-28**
LCFF ENTITLEMENT CALCULATION						
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors		3.42%	0.00%	59.45%	59.45%	
	3PY Average ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	2,640.82	$ 10,927	$ 1,136	$ 1,434	$ 349	$ 36,565,357
Grades 4-6	1,959.16	11,092		1,319	321	24,943,388
Grades 7-8	1,446.52	11,421		1,358	330	18,962,878
Grades 9-12	-	13,236	344	1,615	393	-
Subtract Necessary Small School ADA and Funding	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 67,107,948	$ 2,999,972	$ 8,335,832	$ 2,027,871	$ 80,471,623
NSS Allowance		-				-
TOTAL BASE	6,046.50	$ 67,107,948	$ 2,999,972	$ 8,335,832	$ 2,027,871	$ 80,471,623
ADD ONS:						
Targeted Instructional Improvement Block Grant						$ 680,066
Home-to-School Transportation (COLA added commencing 2023-24)						1,033,765
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	304.11	TK Add-on rate	$ 3,354.00		1,019,985
ECONOMIC RECOVERY TARGET PAYMENT						-
LCFF Entitlement Before Adjustments						$ 83,205,439
Miscellaneous Adjustments						-
ADJUSTED LCFF ENTITLEMENT						**$ 83,205,439**
Local Revenue (including RDA)						(57,522,842)
Gross State Aid						**$ 25,682,597**
Education Protection Account Entitlement						(1,209,300)
Net State Aid						**$ 24,473,297**
MINIMUM STATE AID CALCULATION						
			12-13 Rate	2027-28 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			$ 5,072.77	6,046.50		$ 30,672,504
2012-13 NSS Allowance (deficited)			$ -			-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In-Lieu						(57,522,842)
Less Education Protection Account Entitlement						(1,209,300)
Subtotal State Aid for Historical RL/Charter General BG						**$ -**
Categorical Minimum State Aid						8,230,516
Charter School Categorical Block Grant adjusted for ADA			-	-		-
Minimum State Aid Guarantee Before Proration Factor						**$ 8,230,516**
Proration Factor						0.00%
Minimum State Aid Guarantee						**$ 8,230,516**
CHARTER SCHOOL MINIMUM STATE AID OFFSET						
LCFF Entitlement						-
Minimum State Aid plus Property Taxes including RDA						-
Offset						-
Minimum State Aid Prior to Offset						-
Total Minimum State Aid with Offset						-
State Aid Before Additional State Aid						**$ 24,473,297**
ADDITIONAL STATE AID						**$ -**
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						**$ 24,473,297**
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental						**$ 83,205,439**
Change Over Prior Year			0.87%	714,520		
LCFF Entitlement Per ADA (excluding Categorical MSA)						13,761
Per-ADA Change Over Prior Year			3.49%	464		
Basic Aid Status (school districts only)						*Non-Basic Aid*
LCFF SOURCES INCLUDING EXCESS TAXES						
				Increase		2027-28
State Aid			3.28%	778,170		$ 24,473,297
Education Protection Account						1,209,300
Property Taxes Net of In-Lieu Transfers			-0.06%	(32,210)		57,522,842
Charter In-Lieu Taxes			0.00%	-		-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			0.90%	745,960		**$ 83,205,439**

Ocean View (66613) - 2025-26 Adopted Budget

5/30/25

EDUCATION PROTECTION ACCOUNT

		Calculated* 2022-23	CDE P-2 Certification* 2023-24	Calculated* 2023-24	Estimated P-2 2024-25	Calculated* 2024-25	2025-26	2026-27	2027-28
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT									
A-1	Total ADA for EPA Minimum	7,218.83	6,857.67	6,857.85	6,479.89	6,479.89	6,318.99	6,203.70	6,046.50
A-2	Minimum Funding per ADA	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200
A-3	EPA Minimum Funding (A-1 * A-2)	*$ 1,443,766*	$ 1,371,534	$ 1,371,570	$ 1,295,978	$ 1,295,978	$ 1,263,798	$ 1,240,740	$ 1,209,300
EPA PROPORTIONATE SHARE CAP									
B3,B7	2012-13 Deficited Base RL/Charter Rate (adjusted for COLA eff. 21/22)	$ 6,215.19		$ 6,726.08	$ 6,798.05	$ 6,798.05	$ 6,954.41	$ 7,164.43	$ 7,409.45
B4, B8	Current Year Funded ADA, excluding NSS	7,218.83		6,857.85	6,479.89	6,479.89	6,318.99	6,203.70	6,046.50
B-11	2012-13 Deficited Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)	53.76		58.18	58.80	58.80	60.15	61.53	62.95
B-12	Current Year Funded ADA, including NSS	7,218.83		6,857.85	6,479.89	6,479.89	6,318.99	6,203.70	6,046.50
B9+B13	*Adjusted Total Revenue Limit*	*$ 45,254,484*		*$ 46,525,438*	*$ 44,431,634*	*$ 44,431,634*	*$ 44,324,934*	*$ 44,827,688*	*$ 45,181,866*
B10,B14	*Current Year Adjusted NSS Allowance*	*$ -*		*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*
B-16	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	*$ 45,254,484*	*$ 46,524,216*	$ 46,525,438	$ 44,431,634	$ 44,431,634	$ 44,324,934	$ 44,827,688	$ 45,181,866
B-17	Local Revenue/In-Lieu of Property Taxes	$ 53,099,006	$ 55,489,843	$ 55,196,041	$ 57,607,940	$ 57,607,940	$ 57,577,678	$ 57,555,052	$ 57,522,842
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	$45,254,484	*$ 46,524,216*	$46,525,438	$44,431,634	$44,431,634	$44,324,934	$44,827,688	$45,181,866
C-2	Statewide EPA Proportionate Share Ratio ***(as of P-2 certification)***		21.98880689%		28.19204594%		28.19204594%	28.19204594%	28.19204594%
C-3	EPA Proportionate Share (C-1 * C-2)	*$ 5,814,360*	$ 10,230,120	*$ 10,253,444*	$ 12,526,187	*$ 12,526,187*	$ 12,496,106	$ 12,637,842	$ 12,737,692
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)	*$ 1,443,766*	$ 1,371,534	$ 1,371,570	$ 1,295,978	$ 1,295,978	$ 1,263,798	$ 1,240,740	$ 1,209,300
D-2	Miscellaneous Adjustments**	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	$-	$-	$-
D-3	Adjusted EPA Entitlement (D-1 + D-2)	*1,443,766*	1,371,534	1,371,570	1,295,978	1,295,978	1,263,798	1,240,740	1,209,300
D-4	Prior Year Annual Adjustment	*242*	*$ 276*	*276*	*$ 36*	*36*	-		
D-5	P2 Entitlement Net of PY Adjustment	*1,444,008*	*$ 1,371,810*	*1,371,846*	$ 1,296,014	*1,296,014*	1,263,798	1,240,740	1,209,300
C-2	Statewide EPA Proportionate Share Ratio **(as of Annual certification)**	12.84814107%	22.03836064%	22.03836064%	28.19204594%	28.19204594%	28.19204594%	28.19204594%	28.19204594%
	Adjusted EPA Allocation (used to calculate LCFF Revenue)		*$ 1,371,570*		*$ 1,295,978*		*1,263,798*	*1,240,740*	*1,209,300*

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

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

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Ocean View (66613) - 2025-26 Adopted Budget					5/30/2025	
	2022-23	**2023-24**	**2024-25**	**2025-26**	**2026-27**	**2027-28**
General Assumptions						
COLA & Augmentation	13.26%	8.22%	1.07%	2.30%	3.02%	3.42%
Base Grant Proration Factor	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%
Student Assumptions:						
Enrollment Count	6,785	6,725	6,576	6,376	6,176	5,976
Unduplicated Pupil Count (UPC)	4,000	4,020	3,913	3,786	3,676	3,552
Unduplicated Pupil Percentage (UPP)	58.70%	59.20%	59.41%	59.56%	59.47%	59.45%
Current Year LCFF Average Daily Attendance (ADA)	6,393.69	6,327.18	6,235.93	6,046.51	5,857.08	5,667.66
Funded LCFF ADA	7,218.83	6,857.85	6,479.89	6,318.99	6,203.70	6,046.50
LCFF ADA Funding Method	3PY Average	3PY Average	3PY Average	3PY Average	3PY Average	3PY Average
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-
Funded NSS ADA	-	-	-	-	-	-
LCFF Entitlement Summary						
Base Grant	$67,221,445	$69,111,381	$65,999,978	$65,829,167	$66,575,048	$67,107,948
Grade Span Adjustment	2,900,256	2,976,174	2,842,801	2,900,245	2,959,266	2,999,972
Adjusted Base Grant	$70,121,701	$72,087,555	$68,842,779	$68,729,412	$69,534,314	$70,107,920
Supplemental Grant	8,232,287	8,535,166	8,179,900	8,187,047	8,270,412	8,335,832
Concentration Grant	1,686,427	1,967,990	1,973,378	2,037,140	2,020,319	2,027,871
Total Base, Supplemental and Concentration Grant	$80,040,415	$82,590,711	$78,996,057	$78,953,599	$79,825,045	$80,471,623
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	938,421	948,462	970,277	999,579	1,033,765
Add-on: Small School District Bus Replacement Program	-	-	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-	-	-
Add-on: Transitional Kindergarten	582,038	826,659	935,746	957,338	986,229	1,019,985
Total Allowance and Add-On Amounts	$2,129,246	$2,445,146	$2,564,274	$2,607,681	$2,665,874	$2,733,816
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	**$82,169,661**	**$85,035,857**	**$81,560,331**	**$81,561,280**	**$82,490,919**	**$83,205,439**
Miscellaneous Adjustments	-	-	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	**$ 82,169,661**	**$ 85,035,857**	**$ 81,560,331**	**$ 81,561,280**	**$ 82,490,919**	**$ 83,205,439**
LCFF Entitlement Per ADA (excludes Categorical MSA)	$ 11,383	$ 12,400	$ 12,587	$ 12,907	$ 13,297	$ 13,761
Additional State Aid	-	-	-	-	-	-
Total LCFF Entitlement with Additional State Aid	82,169,661	85,035,857	81,560,331	81,561,280	82,490,919	83,205,439
LCFF Sources Summary						
Funding Source Summary						
Local Revenue and In-Lieu of Property Taxes *(net for school districts)*	*$ 53,099,006*	*$ 55,196,041*	*$ 57,607,940*	*$ 57,577,678*	*$ 57,555,052*	*$ 57,522,842*
Education Protection Account Entitlement *(includes $200/minimum per ADA)*	$ 1,443,766	$ 1,371,570	$ 1,295,978	$ 1,263,798	$ 1,240,740	$ 1,209,300
Net State Aid *(excludes Additional State Aid)*	$ 27,626,889	$ 28,468,246	$ 22,656,413	$ 22,719,804	$ 23,695,127	$ 24,473,297
Additional State Aid	$ -	$ -	$ -	$ -	$ -	$ -
Total Funding Sources	**$ 82,169,661**	**$ 85,035,857**	**$ 81,560,331**	**$ 81,561,280**	**$ 82,490,919**	**$ 83,205,439**
Funding Source by Resource-Object						
State Aid (Resource Code 0000, Object Code 8011)	$ 27,626,889	$ 28,468,246	$ 22,656,413	$ 22,719,804	$ 23,695,127	$ 24,473,297
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	$ 1,443,766	$ 1,371,570	$ 1,295,978	$ 1,263,798	$ 1,240,740	$ 1,209,300
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	$ 242	$ 276	$ 36	$ -	$ -	$ -
Property Taxes (Object 8021 to 8089)	$ 54,126,870	$ 56,352,235	$ 58,823,926	$ 58,823,926	$ 58,823,926	$ 58,823,926
% Change		4.1114%	4.3861%	0.0000%	0.0000%	0.0000%
In-Lieu of Property Taxes (Object Code 8096)	(1,027,864)	(1,156,194)	(1,215,986)	(1,246,248)	(1,268,874)	(1,301,084)
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	$ 82,169,661	$ 85,035,857	$ 81,560,331	$ 81,561,280	$ 82,490,919	$ 83,205,439
Additional State Aid	$ -	$ -	$ -	$ -	$ -	$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	$ -	$ -	$ -	$ -	$ -	$ -
Excess Taxes before Minimum State Aid	$ -	$ -	$ -	$ -	$ -	$ -
Total Funding Sources	$ 82,169,661	$ 85,035,857	$ 81,560,331	$ 81,561,280	$ 82,490,919	$ 83,205,439

Ocean View (66613) - 2025-26 Adopted Budget					5/30/2025		
	2022-23	**2023-24**	**2024-25**	**2025-26**	**2026-27**	**2027-28**
LCAP Percentage to Increase or Improve Services Calculation						
Base Grant (*Excludes add-ons for TIIG & Transportation)*	$ 70,703,739	$ 72,914,214	$ 69,778,525	$ 69,686,750	$ 70,520,543	$ 71,127,905
Supplemental and Concentration Grant funding in the LCAP year	$ 9,918,714	$ 10,503,156	$ 10,153,278	$ 10,224,187	$ 10,290,731	$ 10,363,703
Projected Additional 15% Concentration Grant funding in the LCAP year	$ 389,176	$ 454,151	$ 455,394	$ 470,110	$ 466,226	$ 467,969
Percentage to Increase or Improve Services	14.03%	14.40%	14.55%	14.67%	14.59%	14.57%
PER-ADA FUNDING LEVELS						
Base, Supplemental and Concentration Rate per ADA						
Grades TK-3	$ 11,550.33	$ 12,546.56	$ 12,700.36	$ 13,007.41	$ 13,391.36	$ 13,846.21
Grades 4-6	$ 10,620.05	$ 11,536.05	$ 11,677.95	$ 11,959.74	$ 12,312.25	$ 12,731.67
Grades 7-8	$ 10,935.09	$ 11,877.47	$ 12,023.35	$ 12,313.56	$ 12,677.31	$ 13,109.31
Grades 9-12	$ 13,002.26	$ 14,123.04	$ 14,297.66	$ 14,642.09	$ 15,074.32	$ 15,587.46
Base Grants						
Grades TK-3	$ 9,166	$ 9,919	$ 10,025	$ 10,256	$ 10,566	$ 10,927
Grades 4-6	$ 9,304	$ 10,069	$ 10,177	$ 10,411	$ 10,725	$ 11,092
Grades 7-8	$ 9,580	$ 10,367	$ 10,478	$ 10,719	$ 11,043	$ 11,421
Grades 9-12	$ 11,102	$ 12,015	$ 12,144	$ 12,423	$ 12,798	$ 13,236
Grade Span Adjustment						
Grades TK-3	$ 953	$ 1,032	$ 1,043	$ 1,067	$ 1,099	$ 1,136
Grades 9-12	$ 289	$ 312	$ 316	$ 323	$ 333	$ 344
Prorated Base, Supplemental and Concentration Rate per ADA						
Grades TK-3	$ 10,119	$ 10,951	$ 11,068	$ 11,323	$ 11,665	$ 12,063
Grades 4-6	$ 9,304	$ 10,069	$ 10,177	$ 10,411	$ 10,725	$ 11,092
Grades 7-8	$ 9,580	$ 10,367	$ 10,478	$ 10,719	$ 11,043	$ 11,421
Grades 9-12	$ 11,391	$ 12,327	$ 12,460	$ 12,746	$ 13,131	$ 13,580
Prorated Base Grants						
Grades TK-3	$ 9,166	$ 9,919	$ 10,025	$ 10,256	$ 10,566	$ 10,927
Grades 4-6	$ 9,304	$ 10,069	$ 10,177	$ 10,411	$ 10,725	$ 11,092
Grades 7-8	$ 9,580	$ 10,367	$ 10,478	$ 10,719	$ 11,043	$ 11,421
Grades 9-12	$ 11,102	$ 12,015	$ 12,144	$ 12,423	$ 12,798	$ 13,236
Prorated Grade Span Adjustment						
Grades TK-3	$ 953	$ 1,032	$ 1,043	$ 1,067	$ 1,099	$ 1,136
Grades 9-12	$ 289	$ 312	$ 316	$ 323	$ 333	$ 344
Supplemental Grant	20%	20%	20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP						
Grades TK-3	$ 2,024	$ 2,190	$ 2,214	$ 2,265	$ 2,333	$ 2,413
Grades 4-6	$ 1,861	$ 2,014	$ 2,035	$ 2,082	$ 2,145	$ 2,218
Grades 7-8	$ 1,916	$ 2,073	$ 2,096	$ 2,144	$ 2,209	$ 2,284
Grades 9-12	$ 2,278	$ 2,465	$ 2,492	$ 2,549	$ 2,626	$ 2,716
Actual - 1.00 ADA, Local UPP as follows:	*58.70%*	*59.20%*	*59.41%*	*59.56%*	*59.47%*	*59.45%*
Grades TK-3	$ 1,188	$ 1,297	$ 1,315	$ 1,349	$ 1,387	$ 1,434
Grades 4-6	$ 1,092	$ 1,192	$ 1,209	$ 1,240	$ 1,276	$ 1,319
Grades 7-8	$ 1,125	$ 1,227	$ 1,245	$ 1,277	$ 1,313	$ 1,358
Grades 9-12	$ 1,337	$ 1,460	$ 1,480	$ 1,518	$ 1,562	$ 1,615
Concentration Grant (>55% population)	65%	65%	65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP						
Grades TK-3	$ 6,577	$ 7,118	$ 7,194	$ 7,360	$ 7,582	$ 7,841
Grades 4-6	$ 6,048	$ 6,545	$ 6,615	$ 6,767	$ 6,971	$ 7,210
Grades 7-8	$ 6,227	$ 6,739	$ 6,811	$ 6,967	$ 7,178	$ 7,424
Grades 9-12	$ 7,404	$ 8,013	$ 8,099	$ 8,285	$ 8,535	$ 8,827
Actual - 1.00 ADA, Local UPP >55% as follows:	*3.7000%*	*4.2000%*	*4.4100%*	*4.5600%*	*4.4700%*	*4.4500%*
Grades TK-3	$ 243	$ 299	$ 317	$ 336	$ 339	$ 349
Grades 4-6	$ 224	$ 275	$ 292	$ 309	$ 312	$ 321
Grades 7-8	$ 230	$ 283	$ 300	$ 318	$ 321	$ 330
Grades 9-12	$ 274	$ 337	$ 357	$ 378	$ 382	$ 393

OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

LEASE REVENUE PROJECTIONS

OCEAN VIEW SCHOOL DISTRICT

LONG TERM LEASE

REVENUE PROJECTIONS FOR 2025-26

CREST VIEW

	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	MAY	JUNE	TOTAL
Wal-Mart - Pad 1	23,437.50	23,437.50	23,437.50	23,437.50	23,437.50	23,437.50	23,437.50	23,437.50	23,437.50	23,437.50	23,437.50	23,437.50	**281,250.00**
Outpad 2/V&N Realty	5,630.84	5,630.84	5,630.84	5,630.84	5,630.84	5,630.84	5,630.84	5,630.84	5,630.84	5,630.84	5,630.84	5,630.84	**67,570.08**
Outpad 4/TRT	5,630.84	5,630.84	5,630.84	5,630.84	5,630.84	5,630.84	5,630.84	5,630.84	5,630.84	5,630.84	5,630.84	5,630.84	**67,570.08**
Outpad 3/GACC	5,630.84	5,630.84	5,630.84	5,630.84	5,630.84	5,630.84	5,630.84	5,630.84	5,630.84	5,630.84	5,630.84	5,630.84	**67,570.08**
	40,330.02	**40,330.02**	**40,330.02**	**40,330.02**	**40,330.02**	**40,330.02**	**40,330.02**	**40,330.02**	**40,330.02**	**40,330.02**	**40,330.02**	**40,330.02**	**483,960.24**

RANCHO VIEW

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

Total Lease revenue for Wal-Mart and Lowe's for 2025-26 $1,073,652.24

SITE	TENANT	MONTHLY RENT	# MOs	YEARLY RENT	TRASH YEARLY	GAS/ELEC YEARLY	YEARLY TOTAL
GLEN	BRIGHTSTAR ($10K ann. DM)	26,178.35	12	314,140.20	2,354.52	lessee 100%	316,494.72
HARBOUR	RAINBOW AFTERSCHOOL	8,519.67	12	102,236.04	245.64	7,493.28	109,974.96
HAVEN	LePORT ED INST($15K ann. DM)	25,223.12	12	302,677.44	100% in lessee's name		302,677.44
MEADOW	CARDEN CONSERVATORY	13,576.36	12	162,916.32	1,983.36	12,770.88	177,670.56
	KELLIE'S ACADEMY	6,212.50	12	74,550.00	2,400.00	8,400.00	85,350.00
	MONTESSORI	9,632.42	12	115,589.04	1,002.00	6,451.92	123,042.96
	MONARCH PRESCHOOL	2,089.06	12	25,068.72	217.08	1,398.00	26,683.80
OAK	Sycamore	12,636.47	12	151,637.64	N/A	N/A	151,637.64
WESTMONT	ACTIVE LIVING	18,212.08	12	218,545.00	N/A	N/A	218,545.00
ROBINWOOD	GRACE LUTHERAN SCHOOL	17,993.83	12	215,925.96	100% in lessee's name		215,925.96
	(G L-$15K ann. DM)						
							0.00
	TOTAL LEASE INCOME	**140,273.86**		**1,683,286.36**	**8,202.60**	**36,514.08**	**1,728,003.04**

FIVE YEAR SHORT TERM REVENUE PROJECTIONS FOR YEARS 2025-26 THROUGH 2029-30

SITE	TENANT	2025-26	2026-27	2027-28	2028-29	2029-30		5 YEAR TOTAL
GLEN	BRIGHTSTAR LEARNING	314,140.20	321,993.71	330,043.55	338,294.64	346,752.00		1,651,224.09
HARBOUR	RAINBOW AFTER-SCHOOL CARE	102,236.04	104,791.94	107,411.74	110,097.03	112,849.46		537,386.21
HAVEN	LePORT EDUCATIONAL INST	302,677.44	310,244.38	318,000.49	325,950.50	334,099.26		1,590,972.06
MEADOW	CARDEN CONSERVATORY	162,916.32	166,989.23	171,163.96	175,443.06	179,829.13		856,341.70
	KELLIE'S ACADEMY	74,550.00	76,413.75	78,324.09	80,282.20	82,289.25		391,859.29
	MONTESSORI	115,589.04	118,478.77	121,440.74	124,476.75	127,588.67		607,573.97
	MONARCH(Formerly NHBCN)	25,068.72	25,695.44	26,337.82	26,996.27	27,671.18		131,769.43
	VACANT	0.00	0.00	0.00	0.00	0.00		0.00
	VACANT	0.00	0.00	0.00	0.00	0.00		0.00
	Total Meadow View	**378,124.08**	**387,577.18**	**397,266.61**	**407,198.28**	**417,378.23**		**1,987,544.38**
OAK	SYCAMORE-Lease ends 2024/2025	151,637.64	155,428.58	159,314.30	163,297.15	167,379.58		797,057.25
WESTMONT (TRIANGLE)	ACTIVE LIVING	218,545.00	225,101.35	231,854.39	238,810.02	245,974.32		1,160,285.09
ROBINWOOD	GRACE LUTHERAN SCHOOL	215,925.96	221,324.11	226,857.21	232,528.64	238,341.86		1,134,977.78
	TOTAL LEASE INCOME ALL SITES	**1,683,286.36**	**1,726,461.24**	**1,770,748.28**	**1,816,176.26**	**1,862,774.72**		**8,859,446.86**

FIVE YEAR LONG TERM REVENUE PROJECTIONS FOR YEARS 2025-26 THROUGH 2029-30

SITE	TENANT	2025-26	2026-27	2027-28	2028-29	2029-30		5 YEAR TOTAL
Crest View								
Beach and Talbert:	WalMart	281,250.00	281,250.00	281,250.00	281,250.00	284,180.00		1,409,180.00
	Outpad 2-Alden	67,750.08	67,750.08	67,750.08	67,750.08	67,750.08		338,750.40
	Outpad 3-GACC	67,750.08	67,750.08	67,750.08	67,750.08	67,750.08		338,750.40
	Outpad 4-TRT	67,750.08	67,750.08	67,750.08	67,750.08	67,750.08		338,750.40
	Total Crest View	**484,500.24**	**484,500.24**	**484,500.24**	**484,500.24**	**487,430.24**		**2,425,431.20**
Rancho View	Lowes	589,692.00	589,692.00	601,485.84	601,485.84	601,485.84		2,983,841.52
	Total Rancho View	**589,692.00**	**589,692.00**	**601,485.84**	**601,485.84**	**601,485.84**		**2,983,841.52**
	TOTAL LEASE INCOME ALL SITES	**1,074,192.24**	**1,074,192.24**	**1,085,986.08**	**1,085,986.08**	**1,088,916.08**		**5,409,272.72**

OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

LOTTERY REPORT

Ocean View Elementary
Orange County

Budget, July 1
2024-25 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

30 66613 0000000
Form L
G8BMB3TD7G(2025-26)

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	2,326,828.04		3,032,942.06	5,359,770.10
2. State Lottery Revenue	8560	1,233,860.00		529,720.00	1,763,580.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		3,560,688.04	0.00	3,562,662.06	7,123,350.10
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	673,335.00		0.00	673,335.00
2. Classified Salaries	2000-2999	162,164.00		0.00	162,164.00
3. Employee Benefits	3000-3999	283,505.00		0.00	283,505.00
4. Books and Supplies	4000-4999	67,711.00		95,700.00	163,411.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	9,239.00			9,239.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			140,856.00	140,856.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,195,954.00	0.00	236,556.00	1,432,510.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	2,364,734.04	0.00	3,326,106.06	5,690,840.10
D. COMMENTS:					

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

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

OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

SUMMARY OF INTERFUND ACTIVITIES

Ocean View Elementary
Orange County

Budget, July 1
2025-26 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

30 66613 0000000
Form SIAB
G8BMB3TD7G(2025-26)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(8,281.00)	0.00	(247,547.00)				
Other Sources/Uses Detail					0.00	500,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	6,281.00	0.00	142,459.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	2,000.00	0.00	105,088.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					500,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	8,281.00	(8,281.00)	247,547.00	(247,547.00)	500,000.00	500,000.00		

OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

CRITERIA AND STANDARDS – GENERAL FUND

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	6,039
District's ADA Standard Percentage Level:	**1.0%**

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	7,207	7,212		
Charter School	0			
Total ADA	**7,207**	**7,212**	**N/A**	**Met**
Second Prior Year (2023-24)				
District Regular	6,853	6,850		
Charter School	0			
Total ADA	**6,853**	**6,850**	**0.0%**	**Met**
First Prior Year (2024-25)				
District Regular	6,470	6,473		
Charter School	0	0		
Total ADA	**6,470**	**6,473**	**N/A**	**Met**
Budget Year (2025-26)				
District Regular	6,312			
Charter School	0			
Total ADA	**6,312**			

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): 6,039

District's Enrollment Standard Percentage Level: 1.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	6,781	6,809		
Charter School				
Total Enrollment	**6,781**	**6,809**	**N/A**	**Met**
Second Prior Year (2023-24)				
District Regular	6,719	6,868		
Charter School				
Total Enrollment	**6,719**	**6,868**	**N/A**	**Met**
First Prior Year (2024-25)				
District Regular	6,519	6,576		
Charter School				
Total Enrollment	**6,519**	**6,576**	**N/A**	**Met**
Budget Year (2025-26)				
District Regular	6,376			
Charter School				
Total Enrollment	**6,376**			

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2022-23)			
District Regular	6,386	6,809	
Charter School		0	
Total ADA/Enrollment	**6,386**	**6,809**	**93.8%**
Second Prior Year (2023-24)			
District Regular	6,320	6,868	
Charter School	0		
Total ADA/Enrollment	**6,320**	**6,868**	**92.0%**
First Prior Year (2024-25)			
District Regular	6,229	6,576	
Charter School			
Total ADA/Enrollment	**6,229**	**6,576**	**94.7%**
		Historical Average Ratio:	93.5%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**94.0%**

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

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2025-26)				
District Regular	6,039	6,376		
Charter School	0			
Total ADA/Enrollment	**6,039**	**6,376**	**94.7%**	**Not Met**
1st Subsequent Year (2026-27)				
District Regular	5,850	6,176		
Charter School	0	0		
Total ADA/Enrollment	**5,850**	**6,176**	**94.7%**	**Not Met**
2nd Subsequent Year (2027-28)				
District Regular	5,660	5,976		
Charter School	0	0		
Total ADA/Enrollment	**5,660**	**5,976**	**94.7%**	**Not 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 NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation: The projected P-2 ADA to enrollment ratio exceeds the standard by 0.52%, slightly above the 0.5% threshold, due to rounding differences and conservative enrollment assumptions based on recent attendance recovery trends and higher TK enrollment

(required if NOT met)

which helped to provide a boost in ADA. This variance is minimal and not indicative of a significant deviation from historical patterns.

4. CRITERION: LCFF Revenue

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's COLA, plus or minus one percent.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Projected LCFF Revenue

		Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	6,479.89	6,318.99	6,203.70	6,046.50
b.	Prior Year ADA (Funded)		6,479.89	6,318.99	6,203.70
c.	Difference (Step 1a minus Step 1b)		(160.90)	(115.29)	(157.20)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(2.48%)	(1.82%)	(2.53%)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		81,561,280.00	82,490,919.00	83,205,439.00
b1.	COLA percentage		2.30%	3.02%	3.42%
b2.	COLA amount (proxy for purposes of this criterion)		1,875,909.44	2,491,225.75	2,845,626.01
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		2.30%	3.02%	3.42%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			(.18%)	1.20%	.89%
	LCFF Revenue Standard (Step 3, plus/minus 1%):		**-1.18% to 0.82%**	**0.20% to 2.20%**	**-0.11% to 1.89%**

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	58,850,868.00	58,823,929.00	58,823,926.00	58,823,926.00
Percent Change from Previous Year		**N/A**	**N/A**	**N/A**
Basic Aid Standard (percent change from previous year, plus/minus 1%):		**N/A**	**N/A**	**N/A**

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	**N/A**	**N/A**	**N/A**

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	82,803,683.00	82,807,528.00	83,759,793.00	84,506,523.00
District's Projected Change in LCFF Revenue:		0.00%	1.15%	.89%
LCFF Revenue Standard		**-1.18% to 0.82%**	**0.20% to 2.20%**	**-0.11% to 1.89%**
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2022-23)	61,262,809.46	68,839,281.90	89.0%
Second Prior Year (2023-24)	63,897,823.32	73,369,379.09	87.1%
First Prior Year (2024-25)	61,492,095.19	70,310,304.07	87.5%
		Historical Average Ratio:	87.8%

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**84.8% to 90.8%**	**84.8% to 90.8%**	**84.8% to 90.8%**

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2025-26)	65,324,792.19	72,816,290.04	89.7%	Met
1st Subsequent Year (2026-27)	65,254,681.58	72,917,440.53	89.5%	Met
2nd Subsequent Year (2027-28)	65,294,197.97	72,828,869.27	89.7%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(.18%)	1.20%	.89%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-10.18% to 9.82%**	**-8.80% to 11.20%**	**-9.11% to 10.89%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.18% to 4.82%	-3.80% to 6.20%	-4.11% to 5.89%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2024-25)	4,273,648.91		
Budget Year (2025-26)	3,524,810.00	(17.52%)	Yes
1st Subsequent Year (2026-27)	3,524,810.00	0.00%	No
2nd Subsequent Year (2027-28)	3,524,810.00	0.00%	No

Explanation: (required if Yes)
One time Federal funds such as Federal Stimulus and LREBG funding have been fully expended in F/Y 2024-25 - therefore you see the large reduction in the budget year.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2024-25)	15,593,830.70		
Budget Year (2025-26)	15,294,866.00	(1.92%)	No
1st Subsequent Year (2026-27)	15,294,866.00	0.00%	No
2nd Subsequent Year (2027-28)	15,294,866.00	0.00%	No

Explanation: (required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2024-25)	10,064,127.94		
Budget Year (2025-26)	8,193,907.08	(18.58%)	Yes
1st Subsequent Year (2026-27)	8,158,321.08	(.43%)	No
2nd Subsequent Year (2027-28)	8,350,135.08	2.35%	No

Explanation: (required if Yes)
Other local revenue donations are not budgeted until they are received.

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

First Prior Year (2024-25)	3,860,711.83		
Budget Year (2025-26)	2,585,639.90	(33.03%)	Yes
1st Subsequent Year (2026-27)	4,132,252.90	59.82%	Yes
2nd Subsequent Year (2027-28)	4,176,872.90	1.08%	No

Explanation:
(required if Yes)

The District had Expanding Learning Opportunities Program (ELOP) and Title I carryover to spend in 2024-25, which was removed from the budget year reducing expenditures by over $1,200,000. Other reductions include the removal of one-time funding sources from 2024-25, such as site donation budgets and LREBG budgets. In subsequent year budgets the textbook adoption was budgeted over the 2026-27 and 2027-28 fiscal years.

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

First Prior Year (2024-25)	18,178,622.56		
Budget Year (2025-26)	14,136,351.84	(22.24%)	Yes
1st Subsequent Year (2026-27)	12,277,103.04	(13.15%)	Yes
2nd Subsequent Year (2027-28)	12,226,350.04	(.41%)	No

Explanation:
(required if Yes)

The District had Expanding Learning Opportunities Program (ELOP) and Title I carryover to spend in 2024-25, which was removed from the budget year reducing expenditures by over $1,100,000. Other expenditures reductions include one-time funding sources, such as Arts, Music, and Instructional Materials (AMIM) and Kitchen Infrastructure and Training upgrades. In subsequent year budgets, reductions include one-time expenditures like information technology infrastructure, election costs, and LREBG funding.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
First Prior Year (2024-25)	29,931,607.55		
Budget Year (2025-26)	27,013,583.08	(9.75%)	Met
1st Subsequent Year (2026-27)	26,977,997.08	(.13%)	Met
2nd Subsequent Year (2027-28)	27,169,811.08	.71%	Met

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

First Prior Year (2024-25)	22,039,334.39		
Budget Year (2025-26)	16,721,991.74	(24.13%)	Not Met
1st Subsequent Year (2026-27)	16,409,355.94	(1.87%)	Met
2nd Subsequent Year (2027-28)	16,403,222.94	(.04%)	Met

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

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

1a. STANDARD MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
Federal Revenue
(linked from 6B
if NOT met)

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

Explanation:

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

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

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

The District had Expanding Learning Opportunities Program (ELOP) and Title I carryover to spend in 2024-25, which was removed from the budget year reducing expenditures by over $1,200,000. Other reductions include the removal of one-time funding sources from 2024-25, such as site donation budgets and LREBG budgets. In subsequent year budgets the textbook adoption was budgeted over the 2026-27 and 2027-28 fiscal years.

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

The District had Expanding Learning Opportunities Program (ELOP) and Title I carryover to spend in 2024-25, which was removed from the budget year reducing expenditures by over $1,100,000. Other expenditures reductions include one-time funding sources, such as Arts, Music, and Instructional Materials (AMIM) and Kitchen Infrastructure and Training upgrades. In subsequent year budgets, reductions include one-time expenditures like information technology infrastructure, election costs, and LREBG funding.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

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

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

   b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	111,224,997.93			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	111,224,997.93	3,336,749.94	4,760,142.00	Met

[1] Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2022-23)	Second Prior Year (2023-24)	First Prior Year (2024-25)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	3,290,914.38	3,634,799.32	3,678,007.61
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	3,290,914.38	3,634,799.32	3,678,007.61
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	109,493,981.20	120,952,992.87	122,392,789.49
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	109,493,981.20	120,952,992.87	122,392,789.49
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.0%	3.0%	3.0%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**1.0%**	**1.0%**	**1.0%**

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2022-23)	2,770,356.38	68,839,281.90	N/A	Met
Second Prior Year (2023-24)	631,132.16	73,369,379.09	N/A	Met
First Prior Year (2024-25)	(870,649.07)	70,310,304.07	1.2%	Not Met
Budget Year (2025-26) (Information only)	(5,861,410.28)	72,816,290.04		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

A. Fund Balance STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level [1]	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 250,000
0.3%	250,001 and over

[1] Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):	6,047
District's Fund Balance Standard Percentage Level:	**1.0%**

9A-1. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2022-23)	17,838,406.66	19,502,661.88	N/A	Met
Second Prior Year (2023-24)	18,310,894.10	22,273,018.26	N/A	Met
First Prior Year (2024-25)	22,273,019.00	22,904,150.42	N/A	Met
Budget Year (2025-26) (Information only)	22,033,501.35			

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

9A-2. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2025-26)	24,086,548.20	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 reserves[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

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

Percentage Level	District ADA
5% or $88,000 (greater of)	0 to 300
4% or $88,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and over

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

[2] Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	6,039	5,850	5,660
District's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No

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

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
b. Special Education Pass-through (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	116,399,047.93	116,298,987.65	116,294,717.26
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)	116,399,047.93	116,298,987.65	116,294,717.26

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	3,491,971.44	3,488,969.63	3,488,841.52
6.	Reserve Standard - by Amount ($88,000 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)**	**3,491,971.44**	**3,488,969.63**	**3,488,841.52**

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	3,498,135.43	3,494,341.10	3,495,004.46
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	3,498,135.43	3,494,341.10	3,495,004.46
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.01%	3.00%	3.01%
	District's Reserve Standard (Section 10B, Line 7):	**3,491,971.44**	**3,488,969.63**	**3,488,841.52**
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? — No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? — No

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

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? — No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard: **-10.0% to +10.0% or -$20,000 to +$20,000**

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2024-25)	(17,793,737.00)			
Budget Year (2025-26)	(19,338,623.32)	1,544,886.32	8.7%	Met
1st Subsequent Year (2026-27)	(19,356,820.32)	18,197.00	.1%	Met
2nd Subsequent Year (2027-28)	(19,398,091.32)	41,271.00	.2%	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2024-25)	0.00			
Budget Year (2025-26)	0.00	0.00	0.0%	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2024-25)	500,000.00			
Budget Year (2025-26)	500,000.00	0.00	0.0%	Met
1st Subsequent Year (2026-27)	500,000.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	500,000.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

1. Does your district have long-term (multiyear) commitments?
   (If No, skip item 2 and Sections S6B and S6C) — Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2025
Leases	5	Lease Revenues	Fund 40, Objects 7438-7439	10,895,000
Certificates of Participation	25	General Obligation Bonds (GOB)	Fund 21	148,130,000
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				159,025,000

Type of Commitment (continued)	Prior Year (2024-25) Annual Payment (P & I)	Budget Year (2025-26) Annual Payment (P & I)	1st Subsequent Year (2026-27) Annual Payment (P & I)	2nd Subsequent Year (2027-28) Annual Payment (P & I)
Leases				
Certificates of Participation	2,281,038	2,314,338	2,344,938	2,317,038
General Obligation Bonds	7,910,056	6,874,306	6,094,681	5,571,181
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	10,191,094	9,188,644	8,439,619	7,888,219
Has total annual payment increased over prior year (2024-25)?		**No**	**No**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

1	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	Yes
2.	For the district's OPEB:	
	a. Are they lifetime benefits?	No
	b. Do benefits continue past age 65?	No

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

The District has contract language to contribute at the least expensive medical plan for eligible employees. The eligibility criteria is10years of District employment and the employee must be between 55 and 65 years of age.

3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	Pay-as-you-go	
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund	Self-Insurance Fund	Governmental Fund
		0	275,000

4.	OPEB Liabilities	
	a. Total OPEB liability	24,117,478.00
	b. OPEB plan(s) fiduciary net position (if applicable)	0.00
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	24,117,478.00
	d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2023

		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
5.	OPEB Contributions			
	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	275,000.00	275,000.00	275,000.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	351,871.00	356,846.00	356,846.00
	d. Number of retirees receiving OPEB benefits	39.00	40.00	40.00

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1 Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No

2 Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full - time - equivalent(FTE) positions	344	336	331	326

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? — No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	No	No	No
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	460,991		
		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
7.	Amount included for any tentative salary schedule increases	0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year	1.5%	1.5%	1.5%

Certificated (Non-management) Attrition (layoffs and retirements)		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified(non - management) FTE positions	382	372	372	372

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	No	No	No
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	238,401

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
7. Amount included for any tentative salary schedule increases			

Classified (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
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

Are any new costs from prior year settlements included in the budget? No

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year	.8%	.8%	.8%

Classified (Non-management) Attrition (layoffs and retirements)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	65	64	64	64

Management/Supervisor/Confidential
Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? — No

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	No	No	No
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
4. Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
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	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step and column adjustments			
3. Percent change in step & column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Jun 24, 2025

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	Yes

ADDITIONAL FISCAL INDICATORS

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

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

Comments: (optional)	

End of School District Budget Criteria and Standards Review

OCEAN VIEW SCHOOL DISTRICT

ADOPTED BUDGET

STATEMENT OF REASONS

2025-26 Proposed Budget

Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for the budget.

District: Ocean View School District

Combined Assigned and Unassigned Fund Balances

Fund	Fund Description	2025-26	
01	General Fund/County School Service Fund	$5,879,691.47	Fund 01, Objects 9780/9789/9790
17	Special Reserve Fund for Other Than Capital Outlay Projects	$81,559.80	Fund 17 Objects 9780/9789/9790
	Total Assigned and Unassigned Fund Balance	$5,961,251.27	
	District Standard Reserve Level	3.0%	Form 01CS Line 10B-4
	Less: Reserve for Economic Uncertainties	$3,498,135.43	Form 01CS Line 10B-7
	Fund Balance that Requires a Statement of Reasons	**$2,463,115.84**	

Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level

Form	Fund		2025-26	Reasons
01	General Fund/County School Service Fund	$	2,381,556.04	Unrestricted Lottery Carryover
		$	-	
17	Special Reserve Fund for Other Than Capital Outlay Projects	$	81,559.80	Other Post-Employment Benefits (OPEB)
	Total of Substantiated Needs	**$**	**2,463,115.84**	