

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

# UNAUDITED ACTUALS 2024-2025

**Julianne Hoefer, Ph.D.**  
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**Keith Farrow**  
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**Fiscal Services**

Chris Beltz, Director, Fiscal Services  
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**Board of Trustees**

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



**September 9, 2025**



**OCEAN VIEW SCHOOL DISTRICT**

**UNAUDITED ACTUALS**

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**OCEAN VIEW SCHOOL DISTRICT**

**UNAUDITED ACTUALS**

**CERTIFICATION**



**Unaudited Actuals**  
**FINANCIAL REPORTS**  
**2024-25 Unaudited Actuals**  
**Summary of Unaudited Actual Data Submission**

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	61.91%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2026-27 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$57,985,989.54
	Appropriations Subject to Limit	\$57,985,989.54
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	9.26%
	Fixed-with-carry-forward indirect cost rate for use in 2026-27 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2024-25 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: \_\_\_\_\_  
Clerk / Secretary of the Governing Board  
(Original signature required)

Date of Meeting: Sep 09, 2025 \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

To the Superintendent of Public Instruction:

2024-25 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

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

For County Office of Education:

For School District:

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**OCEAN VIEW SCHOOL DISTRICT**

**UNAUDITED ACTUALS**

**EXECUTIVE SUMMARY & MULTI-YEAR PROJECTIONS**



**Ocean View School District of Orange County**  
**Executive Summary**  
**2024-25 Unaudited Actuals**

The 2024-25 Unaudited Actuals report is an annual statement reporting the financial activities of the District as of June 30, 2025. Unaudited Actuals are presented to the Board of Trustees each September, reflecting the District's prior year fiscal closing. The Unaudited Actuals is the foundational report for the independent auditors to perform their audit that is completed by December 2025.

The Unaudited Actuals provides an account of 2024-25 revenues, expenditures, and fund balances as of the closing of the books on September 9, 2025. The Unaudited Actuals report indicates that the District's General Fund finished with a larger ending balance than in the Estimated Actuals, which were projected in June 2025. The combined ending balance has a net decrease of \$6,680,606.83, which is an increase of \$4,220,244.11 compared to Estimated Actuals.

The 2024-25 fiscal year ended with an unrestricted ending balance of \$25,078,241.28 and a restricted ending balance of \$10,088,137.28. An updated multi-year projection follows this Executive Summary page, which reflects the change in the Unaudited Actuals ending fund balances and the Adopted Budget beginning balance (identified by an asterisk, "\*\*").

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



**OCEAN VIEW SCHOOL DISTRICT  
MULTI YEAR PROJECTION**

2024-2025								
Unaudited Actuals Combined	1.07% COLA		2.30% COLA		3.02% COLA		3.42% COLA	
Description	2024-2025 Unaudited 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	\$ 35,166,379 *	-16.0%	\$ 28,089,397	-20.1%	\$ 22,070,014	-21.4%	
Restatements	\$ -	\$ -		\$ -		\$ -		
<b>Total Beg. Balance</b>	<b>\$ 41,846,985</b>	<b>\$ 35,166,379</b>	<b>-16.0%</b>	<b>\$ 28,089,397</b>	<b>-20.1%</b>	<b>\$ 22,070,014</b>	<b>-21.4%</b>	
<b>Revenue</b>								
LCFF	\$ 81,586,937	\$ 82,308,483	0.9%	\$ 83,275,233	1.2%	\$ 84,031,245	0.9%	
Federal Revenue	\$ 4,212,990	\$ 3,524,810	-16.3%	\$ 3,524,810	0.0%	\$ 3,524,810	0.0%	
Other State Revenue	\$ 16,269,192	\$ 15,294,866	-6.0%	\$ 15,294,866	0.0%	\$ 15,294,866	0.0%	
Other Local Revenue	\$ 11,522,310	\$ 8,193,907	-28.9%	\$ 8,158,321	-0.4%	\$ 8,350,135	2.4%	
<b>Total Revenues:</b>	<b>\$ 113,591,429</b>	<b>\$ 109,322,066</b>	<b>-3.8%</b>	<b>\$ 110,253,230</b>	<b>0.9%</b>	<b>\$ 111,201,056</b>	<b>0.9%</b>	
<b>Expenditures</b>								
Certificated Salaries	\$ 47,841,279	\$ 46,740,967	-2.3%	\$ 47,004,643	0.6%	\$ 46,882,046	-0.3%	
Classified Salaries	\$ 21,245,342	\$ 21,601,109	1.7%	\$ 21,763,117	0.7%	\$ 21,926,340	0.7%	
Employee Benefits	\$ 29,044,401	\$ 30,484,510	5.0%	\$ 30,432,934	-0.2%	\$ 30,420,546	0.0%	
Books & Supplies	\$ 3,101,208	\$ 2,585,640	-16.6%	\$ 4,132,253	59.8%	\$ 4,176,873	1.1%	
Services, Other Operating Expenses	\$ 17,125,271	\$ 14,136,352	-17.5%	\$ 12,277,103	-13.2%	\$ 12,226,350	-0.4%	
Capital Outlay	\$ 868,583	\$ 265,505	-69.4%	\$ 58,190	-78.1%	\$ 58,190	0.0%	
Other Outgo	\$ 883,372	\$ 332,512	-62.4%	\$ 332,512	0.0%	\$ 332,512	0.0%	
Support Costs	\$ (337,420)	\$ (247,547)	-26.6%	\$ (228,140)	-7.8%	\$ (228,140)	0.0%	
Other Adjustments								
<b>Total Expenditures:</b>	<b>\$ 119,772,035</b>	<b>\$ 115,899,048</b>	<b>-3.2%</b>	<b>\$ 115,772,612</b>	<b>-0.1%</b>	<b>\$ 115,794,717</b>	<b>0.0%</b>	
<b>Other Financing Sources/Uses:</b>								
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%	
<b>Total Expenditures &amp; Other Sources/Uses</b>	<b>\$ 120,272,035</b>	<b>\$ 116,399,048</b>	<b>-3.2%</b>	<b>\$ 116,272,612</b>	<b>-0.1%</b>	<b>\$ 116,294,717</b>	<b>0.0%</b>	
<b>Net Inc. (Dec.) in Fund Balance</b>	<b>\$ (6,680,607)</b>	<b>\$ (7,076,982)</b>	<b>5.9%</b>	<b>\$ (6,019,382)</b>	<b>-14.9%</b>	<b>\$ (5,093,661)</b>	<b>-15.4%</b>	
<b>Ending balance</b>	<b>\$ 35,166,379</b>	<b>\$ 28,089,397</b>	<b>-20.1%</b>	<b>\$ 22,070,014</b>	<b>-21.4%</b>	<b>\$ 16,976,353</b>	<b>-23.1%</b>	
<b>Components of Ending Balance:</b>								
Revolving Cash	\$ 53,000	\$ 53,000		\$ 53,000		\$ 53,000		
Stores	\$ 76,885	\$ 55,000		\$ 55,000		\$ 55,000		
Legally Restricted Balance	\$ 10,088,137	\$ 8,125,363		\$ 6,572,785		\$ 5,142,616		
Board Commitments	\$ 19,012,524	\$ 13,998,405		\$ 9,518,726		\$ 8,230,732		
Assignments (Unrestricted Lottery)	\$ 2,342,672	\$ 2,359,494		\$ 2,376,163		\$ -		
3% Economic Uncertainties Reserve	\$ 3,593,161	\$ 3,498,135		\$ 3,494,341		\$ 3,495,004		
Unappropriated/Emergency Reserve	\$ -	\$ -		\$ -		\$ -		



**OCEAN VIEW SCHOOL DISTRICT**

**UNAUDITED ACTUALS**

**GENERAL FUND**



Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	81,586,936.84	0.00	81,586,936.84	81,561,280.00	0.00	81,561,280.00	0.0%
2) Federal Revenue		8100-8299	0.00	4,212,990.04	4,212,990.04	0.00	3,524,810.00	3,524,810.00	-16.3%
3) Other State Revenue		8300-8599	2,752,006.97	13,517,185.07	16,269,192.04	2,392,300.00	12,902,566.00	15,294,866.00	-6.0%
4) Other Local Revenue		8600-8799	3,977,311.18	7,544,998.41	11,522,309.59	2,339,923.08	5,853,984.00	8,193,907.08	-28.9%
5) TOTAL, REVENUES			88,316,254.99	25,275,173.52	113,591,428.51	86,293,503.08	22,281,360.00	108,574,863.08	-4.4%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	33,020,412.47	14,820,866.93	47,841,279.40	34,913,499.00	11,827,468.00	46,740,967.00	-2.3%
2) Classified Salaries		2000-2999	11,895,349.80	9,349,991.85	21,245,341.65	12,633,924.19	8,967,185.00	21,601,109.19	1.7%
3) Employee Benefits		3000-3999	16,023,344.85	13,021,056.29	29,044,400.94	17,777,369.00	12,707,141.00	30,484,510.00	5.0%
4) Books and Supplies		4000-4999	1,374,148.72	1,727,059.34	3,101,208.06	1,564,208.90	1,021,431.00	2,585,639.90	-16.6%
5) Services and Other Operating Expenditures		5000-5999	7,621,513.01	9,503,758.03	17,125,271.04	6,178,589.72	7,957,762.12	14,136,351.84	-17.5%
6) Capital Outlay		6000-6999	284,612.59	583,970.15	868,582.74	220,915.00	44,590.00	265,505.00	-69.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	86,171.00	797,200.51	883,371.51	89,237.00	243,275.00	332,512.00	-62.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,014,144.81)	1,676,724.81	(337,420.00)	(561,452.77)	313,905.77	(247,547.00)	-26.6%
9) TOTAL, EXPENDITURES			68,291,407.43	51,480,627.91	119,772,035.34	72,816,290.04	43,082,757.89	115,899,047.93	-3.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			20,024,847.56	(26,205,454.39)	(6,180,606.83)	13,477,213.04	(20,801,397.89)	(7,324,184.85)	18.5%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	26,375.23	26,375.23	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	526,375.23	526,375.23	0.00	500,000.00	500,000.00	-5.0%
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	(17,850,756.70)	17,850,756.70	0.00	(19,338,623.32)	19,338,623.32	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(17,850,756.70)	17,350,756.70	(500,000.00)	(19,338,623.32)	18,838,623.32	(500,000.00)	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,174,090.86	(8,854,697.69)	(6,680,606.83)	(5,861,410.28)	(1,962,774.57)	(7,824,184.85)	17.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	22,904,150.42	18,942,834.97	41,846,985.39	25,078,241.28	10,088,137.28	35,166,378.56	-16.0%
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	25,078,241.28	10,088,137.28	35,166,378.56	-16.0%
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	25,078,241.28	10,088,137.28	35,166,378.56	-16.0%
2) Ending Balance, June 30 (E + F1e)			25,078,241.28	10,088,137.28	35,166,378.56	19,216,831.00	8,125,362.71	27,342,193.71	-22.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	53,000.00	0.00	53,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	76,848.80	0.00	76,848.80	0.00	0.00	0.00	-100.0%
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	10,088,137.28	10,088,137.28	0.00	8,207,855.98	8,207,855.98	-18.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	19,012,523.91	0.00	19,012,523.91	13,380,330.05	0.00	13,380,330.05	-29.6%
d) Assigned									
Other Assignments		9780	2,342,707.51	0.00	2,342,707.51	2,359,529.51	0.00	2,359,529.51	0.7%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,593,161.06	0.00	3,593,161.06	3,476,971.44	0.00	3,476,971.44	-3.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(82,493.27)	(82,493.27)	New
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	25,320,018.03	7,914,918.37	33,234,936.40				
1) Fair Value Adjustment to Cash in County Treasury		9111	364,421.08	0.00	364,421.08				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	53,000.00	0.00	53,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	3,090,891.32	6,270,862.83	9,361,754.15				
4) Due from Grantor Government		9290	760,212.00	0.00	760,212.00				
5) Due from Other Funds		9310	366,016.56	0.00	366,016.56				
6) Stores		9320	76,848.80	0.00	76,848.80				

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	157,314.39	0.00	157,314.39				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			30,188,722.18	14,185,781.20	44,374,503.38				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	5,043,924.73	4,089,871.64	9,133,796.37				
2) Due to Grantor Governments		9590	64,887.20	7,688.00	72,575.20				
3) Due to Other Funds		9610	1,668.97	0.00	1,668.97				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	84.28	84.28				
6) TOTAL, LIABILITIES			5,110,480.90	4,097,643.92	9,208,124.82				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			25,078,241.28	10,088,137.28	35,166,378.56				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	23,965,842.00	0.00	23,965,842.00	22,719,804.00	0.00	22,719,804.00	-5.2%
Education Protection Account State Aid - Current Year		8012	1,295,978.00	0.00	1,295,978.00	1,263,795.00	0.00	1,263,795.00	-2.5%
State Aid - Prior Years		8019	36.00	0.00	36.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	184,347.19	0.00	184,347.19	184,347.00	0.00	184,347.00	0.0%
Timber Yield Tax		8022	.06	0.00	.06	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	47,769,913.36	0.00	47,769,913.36	48,611,662.00	0.00	48,611,662.00	1.8%
Unsecured Roll Taxes		8042	1,548,416.62	0.00	1,548,416.62	1,631,999.00	0.00	1,631,999.00	5.4%
Prior Years' Taxes		8043	744,513.13	0.00	744,513.13	744,660.00	0.00	744,660.00	0.0%
Supplemental Taxes		8044	1,281,181.55	0.00	1,281,181.55	1,060,267.00	0.00	1,060,267.00	-17.2%
Education Revenue Augmentation Fund (ERAF)		8045	2,623,447.00	0.00	2,623,447.00	2,800,831.00	0.00	2,800,831.00	6.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,341,380.93	0.00	3,341,380.93	3,790,163.00	0.00	3,790,163.00	13.4%
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			82,755,055.84	0.00	82,755,055.84	82,807,528.00	0.00	82,807,528.00	0.1%
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	(1,168,119.00)	0.00	(1,168,119.00)	(1,246,248.00)	0.00	(1,246,248.00)	6.7%
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			81,586,936.84	0.00	81,586,936.84	81,561,280.00	0.00	81,561,280.00	0.0%
<b>FEDERAL REVENUE</b>									
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	151,179.00	151,179.00	0.00	157,444.00	157,444.00	4.1%
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		1,537,733.76	1,537,733.76		1,156,292.00	1,156,292.00	-24.8%
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		216,012.03	216,012.03		225,006.00	225,006.00	4.2%
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 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, English Learner Program	4203	8290		169,412.00	169,412.00		165,287.00	165,287.00	-2.4%
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		113,387.00	113,387.00		117,072.00	117,072.00	3.2%
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	339,353.25	339,353.25	0.00	0.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	4,212,990.04	4,212,990.04	0.00	3,524,810.00	3,524,810.00	-16.3%
<b>OTHER STATE REVENUE</b>									
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	1,286,685.97	615,258.02	1,901,943.99	1,233,860.00	529,720.00	1,763,580.00	-7.3%
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									
Expanded Learning Opportunities Program (ELO-P)	2600	8590		5,729,814.00	5,729,814.00		4,525,269.00	4,525,269.00	-21.0%
After School Education and Safety (ASES)	6010	8590		152,612.13	152,612.13		152,613.00	152,613.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		998,554.00	998,554.00		1,067,398.00	1,067,398.00	6.9%
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	1,223,902.00	5,941,372.92	7,165,274.92	917,021.00	6,627,566.00	7,544,587.00	5.3%
<b>TOTAL, OTHER STATE REVENUE</b>			2,752,006.97	13,517,185.07	16,269,192.04	2,392,300.00	12,902,566.00	15,294,866.00	-6.0%
<b>OTHER LOCAL REVENUE</b>									
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	335.00	0.00	335.00	180.00	0.00	180.00	-46.3%
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	7,749.44	0.00	7,749.44	13,000.00	0.00	13,000.00	67.8%
Interest		8660	1,774,687.20	0.00	1,774,687.20	1,600,000.00	6,049.00	1,606,049.00	-9.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	488,515.18	0.00	488,515.18	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	29,606.58	0.00	29,606.58	20,838.08	0.00	20,838.08	-29.6%
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 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	1,676,357.78	1,382,298.09	3,058,655.87	705,890.00	414,854.00	1,120,744.00	-63.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		6,162,700.32	6,162,700.32		5,433,081.00	5,433,081.00	-11.8%
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			3,977,311.18	7,544,998.41	11,522,309.59	2,339,923.08	5,853,984.00	8,193,907.08	-28.9%
TOTAL, REVENUES			88,316,254.99	25,275,173.52	113,591,428.51	86,293,503.08	22,281,360.00	108,574,863.08	-4.4%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	28,812,337.62	11,725,828.68	40,538,166.30	30,051,100.00	9,608,647.00	39,659,747.00	-2.2%
Certificated Pupil Support Salaries		1200	385,203.67	1,747,900.77	2,133,104.44	865,958.00	935,605.00	1,801,563.00	-15.5%
Certificated Supervisors' and Administrators' Salaries		1300	3,707,642.11	703,142.40	4,410,784.51	3,777,683.00	671,588.00	4,449,271.00	0.9%
Other Certificated Salaries		1900	115,229.07	643,995.08	759,224.15	218,758.00	611,628.00	830,386.00	9.4%
TOTAL, CERTIFICATED SALARIES			33,020,412.47	14,820,866.93	47,841,279.40	34,913,499.00	11,827,468.00	46,740,967.00	-2.3%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	1,079,105.70	5,876,126.99	6,955,232.69	1,296,904.00	6,087,872.00	7,384,776.00	6.2%
Classified Support Salaries		2200	4,443,102.50	1,667,229.09	6,110,331.59	4,536,775.19	1,453,831.00	5,990,606.19	-2.0%
Classified Supervisors' and Administrators' Salaries		2300	1,303,368.95	611,372.43	1,914,741.38	1,439,002.00	620,447.00	2,059,449.00	7.6%
Clerical, Technical and Office Salaries		2400	4,518,304.15	507,793.52	5,026,097.67	4,499,081.00	479,897.00	4,978,978.00	-0.9%
Other Classified Salaries		2900	551,468.50	687,469.82	1,238,938.32	862,162.00	325,138.00	1,187,300.00	-4.2%
TOTAL, CLASSIFIED SALARIES			11,895,349.80	9,349,991.85	21,245,341.65	12,633,924.19	8,967,185.00	21,601,109.19	1.7%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	6,193,846.68	7,160,269.64	13,354,116.32	6,871,898.00	7,373,268.00	14,245,166.00	6.7%
PERS		3201-3202	2,619,623.80	2,074,023.13	4,693,646.73	2,767,578.00	2,056,455.00	4,824,033.00	2.8%
OASDI/Medicare/Alternative		3301-3302	1,346,887.22	893,574.39	2,240,461.61	1,468,382.00	796,082.00	2,264,464.00	1.1%
Health and Welfare Benefits		3401-3402	4,816,612.71	2,535,689.61	7,352,302.32	5,679,378.00	2,184,099.00	7,863,477.00	7.0%
Unemployment Insurance		3501-3502	14,141.42	11,587.87	25,729.29	24,203.00	9,949.00	34,152.00	32.7%
Workers' Compensation		3601-3602	699,725.38	345,911.65	1,045,637.03	690,930.00	287,288.00	978,218.00	-6.4%
OPEB, Allocated		3701-3702	332,507.64	0.00	332,507.64	275,000.00	0.00	275,000.00	-17.3%
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			16,023,344.65	13,021,056.29	29,044,400.94	17,777,369.00	12,707,141.00	30,484,510.00	5.0%
<b>BOOKS AND SUPPLIES</b>									
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	1,460.49	66,179.55	67,640.04	200.00	0.00	200.00	-99.7%
Materials and Supplies		4300	1,085,056.68	1,218,221.05	2,303,277.73	1,404,067.90	852,081.00	2,256,148.90	-2.0%
Noncapitalized Equipment		4400	287,631.55	442,658.74	730,290.29	159,941.00	169,350.00	329,291.00	-54.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,374,148.72	1,727,059.34	3,101,208.06	1,564,208.90	1,021,431.00	2,585,639.90	-16.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	126,362.13	126,362.13	0.00	126,363.00	126,363.00	0.0%
Travel and Conferences		5200	133,810.49	104,118.73	237,929.22	153,524.00	87,421.00	240,945.00	1.3%
Dues and Memberships		5300	40,812.38	2,119.00	42,931.38	39,075.00	2,152.00	41,227.00	-4.0%
Insurance		5400 - 5450	1,298,475.16	0.00	1,298,475.16	0.00	1,192,189.09	1,192,189.09	-8.2%
Operations and Housekeeping Services		5500	2,487,986.97	56,625.52	2,544,612.49	2,694,249.00	0.00	2,694,249.00	5.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	382,326.65	483,624.11	865,950.76	440,258.10	525,682.00	965,940.10	11.5%
Transfers of Direct Costs		5710	(41,473.66)	41,473.66	0.00	(56,409.00)	56,409.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(688.49)	0.00	(688.49)	(8,281.00)	0.00	(8,281.00)	1,102.8%
Professional/Consulting Services and Operating Expenditures		5800	2,961,657.63	8,673,662.17	11,635,319.80	2,477,845.62	5,948,781.03	8,426,626.65	-27.6%
Communications		5900	358,605.88	15,772.71	374,378.59	438,328.00	18,765.00	457,093.00	22.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,621,513.01	9,503,758.03	17,125,271.04	6,178,589.72	7,957,762.12	14,136,351.84	-17.5%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
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	0.00	453,794.94	453,794.94	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	284,612.59	130,175.21	414,787.80	220,915.00	44,590.00	265,505.00	-36.0%
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			284,612.59	583,970.15	868,582.74	220,915.00	44,590.00	265,505.00	-69.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	732,257.78	732,257.78	0.00	243,275.00	243,275.00	-66.8%
Payments to County Offices		7142	86,171.00	64,942.73	151,113.73	89,237.00	0.00	89,237.00	-40.9%
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)			86,171.00	797,200.51	883,371.51	89,237.00	243,275.00	332,512.00	-62.4%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(1,676,724.81)	1,676,724.81	0.00	(313,905.77)	313,905.77	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(337,420.00)	0.00	(337,420.00)	(247,547.00)	0.00	(247,547.00)	-26.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,014,144.81)	1,676,724.81	(337,420.00)	(561,452.77)	313,905.77	(247,547.00)	-26.6%
TOTAL, EXPENDITURES			68,291,407.43	51,480,627.91	119,772,035.34	72,816,290.04	43,082,757.89	115,899,047.93	-3.2%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
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	26,375.23	26,375.23	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	26,375.23	26,375.23	0.00	0.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>									
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	526,375.23	526,375.23	0.00	500,000.00	500,000.00	-5.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	526,375.23	526,375.23	0.00	500,000.00	500,000.00	-5.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(17,850,756.70)	17,850,756.70	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			(17,850,756.70)	17,850,756.70	0.00	(19,338,623.32)	19,338,623.32	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a- b + c - d + e)			(17,850,756.70)	17,350,756.70	(500,000.00)	(19,338,623.32)	18,838,623.32	(500,000.00)	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	81,586,936.84	0.00	81,586,936.84	81,561,280.00	0.00	81,561,280.00	0.0%
2) Federal Revenue		8100-8299	0.00	4,212,990.04	4,212,990.04	0.00	3,524,810.00	3,524,810.00	-16.3%
3) Other State Revenue		8300-8599	2,752,006.97	13,517,185.07	16,269,192.04	2,392,300.00	12,902,566.00	15,294,866.00	-6.0%
4) Other Local Revenue		8600-8799	3,977,311.18	7,544,998.41	11,522,309.59	2,339,923.08	5,853,984.00	8,193,907.08	-28.9%
5) TOTAL, REVENUES			88,316,254.99	25,275,173.52	113,591,428.51	86,293,503.08	22,281,360.00	108,574,863.08	-4.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction		1000-1999	41,435,109.08	29,892,451.79	71,327,560.87	43,557,746.13	27,045,971.03	70,603,717.16	-1.0%
2) Instruction - Related Services		2000-2999	7,997,078.83	3,465,147.61	11,462,226.44	8,196,369.49	2,808,093.00	11,004,462.49	-4.0%
3) Pupil Services		3000-3999	3,477,973.61	4,043,753.36	7,521,726.97	4,317,646.19	1,600,094.00	5,917,740.19	-21.3%
4) Ancillary Services		4000-4999	123,263.23	6,139,913.08	6,263,176.31	83,075.00	5,524,577.00	5,607,652.00	-10.5%
5) Community Services		5000-5999	0.00	8,791.72	8,791.72	0.00	0.00	0.00	-100.0%
6) Enterprise		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration		7000-7999	8,684,935.37	1,760,061.70	10,444,997.07	9,502,647.23	1,587,605.86	11,090,253.09	6.2%
8) Plant Services		8000-8999	6,486,876.31	5,373,308.14	11,860,184.45	7,069,569.00	4,273,142.00	11,342,711.00	-4.4%
9) Other Outgo		9000-9999	86,171.00	797,200.51	883,371.51	89,237.00	243,275.00	332,512.00	-62.4%
10) TOTAL, EXPENDITURES			68,291,407.43	51,480,627.91	119,772,035.34	72,816,290.04	43,082,757.89	115,899,047.93	-3.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			20,024,847.56	(26,205,454.39)	(6,180,606.83)	13,477,213.04	(20,801,397.89)	(7,324,184.85)	18.5%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	26,375.23	26,375.23	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	526,375.23	526,375.23	0.00	500,000.00	500,000.00	-5.0%
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	(17,850,756.70)	17,850,756.70	0.00	(19,338,623.32)	19,338,623.32	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(17,850,756.70)	17,350,756.70	(500,000.00)	(19,338,623.32)	18,838,623.32	(500,000.00)	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,174,090.86	(8,854,697.69)	(6,680,606.83)	(5,861,410.28)	(1,962,774.57)	(7,824,184.85)	17.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	22,904,150.42	18,942,834.97	41,846,985.39	25,078,241.28	10,088,137.28	35,166,378.56	-16.0%
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	25,078,241.28	10,088,137.28	35,166,378.56	-16.0%
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	25,078,241.28	10,088,137.28	35,166,378.56	-16.0%
2) Ending Balance, June 30 (E + F1e)			25,078,241.28	10,088,137.28	35,166,378.56	19,216,831.00	8,125,362.71	27,342,193.71	-22.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	53,000.00	0.00	53,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	76,848.80	0.00	76,848.80	0.00	0.00	0.00	-100.0%
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	10,088,137.28	10,088,137.28	0.00	8,207,855.98	8,207,855.98	-18.6%
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	19,012,523.91	0.00	19,012,523.91	13,380,330.05	0.00	13,380,330.05	-29.6%
d) Assigned									
Other Assignments (by Resource/Object)		9780	2,342,707.51	0.00	2,342,707.51	2,359,529.51	0.00	2,359,529.51	0.7%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,593,161.06	0.00	3,593,161.06	3,476,971.44	0.00	3,476,971.44	-3.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(82,493.27)	(82,493.27)	New

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	2,154,694.44	955,527.67
6211	Literacy Coaches and Reading Specialists Grant Program	262,815.97	85,156.97
6266	Educator Effectiveness, FY 2021-22	57,444.91	0.00
6300	Lottery: Instructional Materials	3,411,814.94	3,651,534.94
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,144,002.62	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,728,500.99	2,252,853.99
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	224,471.30	224,471.30
7311	Classified School Employee Professional Development Block Grant	39,397.73	39,397.73
7810	Other Restricted State	66,807.23	66,807.23
9010	Other Restricted Local	998,187.15	932,106.15
Total, Restricted Balance		10,088,137.28	8,207,855.98

**OCEAN VIEW SCHOOL DISTRICT**

**UNAUDITED ACTUALS**

**CHILD DEVELOPMENT FUND**



Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,078,838.07	1,296,362.00	20.2%
4) Other Local Revenue		8600-8799	1,904,244.20	1,572,023.00	-17.4%
5) TOTAL, REVENUES			2,983,082.27	2,868,385.00	-3.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	46,894.82	74,881.00	59.7%
2) Classified Salaries		2000-2999	1,219,666.90	1,740,942.00	42.7%
3) Employee Benefits		3000-3999	577,645.81	661,066.00	14.4%
4) Books and Supplies		4000-4999	165,116.41	240,225.00	45.5%
5) Services and Other Operating Expenditures		5000-5999	127,641.59	115,909.85	-9.2%
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	190,458.00	142,459.00	-25.2%
9) TOTAL, EXPENDITURES			2,327,423.53	2,986,145.85	28.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			655,658.74	(117,760.85)	-118.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			655,658.74	(117,760.85)	-118.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,614,607.45	3,270,266.19	25.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,614,607.45	3,270,266.19	25.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,614,607.45	3,270,266.19	25.1%
2) Ending Balance, June 30 (E + F1e)			3,270,266.19	3,152,505.34	-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	1,122,813.46	972,562.61	-13.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,147,452.73	2,179,942.73	1.5%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,430,616.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	48,581.71		
b) in Banks		9120	241,082.12		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	55,004.72		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,668.97		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,776,954.48		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	175,315.62		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	205,290.97		
4) Current Loans		9640			
5) Unearned Revenue		9650	1,126,081.70		
6) TOTAL, LIABILITIES			1,506,688.29		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			3,270,266.19		
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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	855,863.28	1,167,466.00	36.4%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	222,974.79	128,896.00	-42.2%
TOTAL, OTHER STATE REVENUE			1,078,838.07	1,296,362.00	20.2%
<b>OTHER LOCAL REVENUE</b>					
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	179,578.60	150,000.00	-16.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	58,498.06	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,659,215.54	1,420,199.00	-14.4%
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			1,904,244.20	1,572,023.00	-17.4%
TOTAL, REVENUES			2,983,082.27	2,868,385.00	-3.8%
<b>CERTIFICATED SALARIES</b>					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	36,205.48	58,881.00	62.6%
Certificated Pupil Support Salaries		1200	0.00	1,000.00	New
Certificated Supervisors' and Administrators' Salaries		1300	189.34	15,000.00	7,822.3%
Other Certificated Salaries		1900	10,500.00	0.00	-100.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>46,894.82</b>	<b>74,881.00</b>	<b>59.7%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	839,450.87	1,022,384.00	21.8%
Classified Support Salaries		2200	30,163.02	64,326.00	113.3%
Classified Supervisors' and Administrators' Salaries		2300	82,298.02	81,586.00	-0.9%
Clerical, Technical and Office Salaries		2400	151,980.58	297,838.00	96.0%
Other Classified Salaries		2900	115,774.41	274,808.00	137.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,219,666.90</b>	<b>1,740,942.00</b>	<b>42.7%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	11,367.09	11,230.00	-1.2%
PERS		3201-3202	280,101.79	326,896.00	16.7%
OASDI/Medicare/Alternative		3301-3302	91,251.32	101,599.00	11.3%
Health and Welfare Benefits		3401-3402	176,011.00	200,542.00	13.9%
Unemployment Insurance		3501-3502	597.40	703.00	17.7%
Workers' Compensation		3601-3602	18,317.21	20,096.00	9.7%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>577,645.81</b>	<b>661,066.00</b>	<b>14.4%</b>
<b>BOOKS AND SUPPLIES</b>					
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	103,791.94	163,225.00	57.3%
Noncapitalized Equipment		4400	61,324.47	77,000.00	25.6%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>165,116.41</b>	<b>240,225.00</b>	<b>45.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,938.17	12,976.00	162.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	79,610.46	38,892.00	-51.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	17,883.15	16,250.00	-9.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	554.41	6,281.00	1,032.9%
Professional/Consulting Services and Operating Expenditures		5800	23,776.60	37,565.85	58.0%
Communications		5900	878.80	3,945.00	348.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>127,641.59</b>	<b>115,909.85</b>	<b>-9.2%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>10,663.00</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	190,458.00	142,459.00	-25.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			190,458.00	142,459.00	-25.2%
TOTAL, EXPENDITURES			2,327,423.53	2,986,145.85	28.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,078,838.07	1,296,362.00	20.2%
4) Other Local Revenue		8600-8799	1,904,244.20	1,572,023.00	-17.4%
5) TOTAL, REVENUES			2,983,082.27	2,868,385.00	-3.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		753,130.82	1,003,876.85	33.3%
2) Instruction - Related Services	2000-2999		200,620.50	216,661.00	8.0%
3) Pupil Services	3000-3999		60.00	1,222.00	1,936.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		1,076,824.04	1,509,030.00	40.1%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		190,458.00	142,459.00	-25.2%
8) Plant Services	8000-8999		106,330.17	112,897.00	6.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,327,423.53	2,986,145.85	28.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			655,658.74	(117,760.85)	-118.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			655,658.74	(117,760.85)	-118.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,614,607.45	3,270,266.19	25.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,614,607.45	3,270,266.19	25.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,614,607.45	3,270,266.19	25.1%
2) Ending Balance, June 30 (E + F1e)			3,270,266.19	3,152,505.34	-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	1,122,813.46	972,562.61	-13.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,147,452.73	2,179,942.73	1.5%
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 Unaudited Actuals	2025-26 Budget
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	20,791.09	8,845.24
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	185,794.34	47,489.34
6130	Early Education: Center-Based Reserve Account	370,317.03	370,317.03
7810	Other Restricted State	473,311.00	473,311.00
Total, Restricted Balance		1,122,813.46	972,562.61

**OCEAN VIEW SCHOOL DISTRICT**

**UNAUDITED ACTUALS**

**CAFETERIA FUND**



Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,658,844.31	2,458,500.00	-7.5%
3) Other State Revenue		8300-8599	1,592,619.33	1,750,000.00	9.9%
4) Other Local Revenue		8600-8799	589,408.21	555,000.00	-5.8%
5) TOTAL, REVENUES			4,840,871.85	4,763,500.00	-1.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,461,723.93	1,477,471.00	1.1%
3) Employee Benefits		3000-3999	555,077.23	556,441.00	0.2%
4) Books and Supplies		4000-4999	2,199,261.89	2,415,782.95	9.8%
5) Services and Other Operating Expenditures		5000-5999	228,450.99	297,350.00	30.2%
6) Capital Outlay		6000-6999	128,308.01	205,000.00	59.8%
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	146,962.00	105,088.00	-28.5%
9) TOTAL, EXPENDITURES			4,719,784.05	5,057,132.95	7.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			121,087.80	(293,632.95)	-342.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			121,087.80	(293,632.95)	-342.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,776,754.45	3,897,842.25	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,776,754.45	3,897,842.25	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,776,754.45	3,897,842.25	3.2%
2) Ending Balance, June 30 (E + F1e)			3,897,842.25	3,604,209.30	-7.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	0.00	-100.0%
Stores		9712	75,551.93	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,821,290.32	3,604,209.30	-5.7%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,470,148.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	38,050.18		
b) in Banks		9120	17,301.90		
c) in Revolving Cash Account		9130	1,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Unaudited Actuals  
Cafeteria Special Revenue Fund  
Expenditures by Object

30 66613 0000000  
Form 13  
F8A3ZK4YHT(2024-25)

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	730,913.51		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	75,551.93		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,332,965.91		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	229,075.97		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	160,725.59		
4) Current Loans		9640			
5) Unearned Revenue		9650	45,322.10		
6) TOTAL, LIABILITIES			435,123.66		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			3,897,842.25		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	2,414,996.90	2,450,500.00	1.5%
Donated Food Commodities		8221	243,847.41	0.00	-100.0%
All Other Federal Revenue		8290	0.00	8,000.00	New
TOTAL, FEDERAL REVENUE			2,658,844.31	2,458,500.00	-7.5%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	1,592,619.33	1,750,000.00	9.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,592,619.33	1,750,000.00	9.9%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	233,083.14	275,000.00	18.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	145,318.73	135,000.00	-7.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	47,791.44	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	163,214.90	145,000.00	-11.2%
TOTAL, OTHER LOCAL REVENUE			589,408.21	555,000.00	-5.8%
TOTAL, REVENUES			4,840,871.85	4,763,500.00	-1.6%
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	963,993.89	964,465.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	353,095.87	365,740.00	3.6%
Clerical, Technical and Office Salaries		2400	144,589.44	147,266.00	1.9%
Other Classified Salaries		2900	44.73	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			1,461,723.93	1,477,471.00	1.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	331,780.09	337,130.00	1.6%
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	110,156.73	104,613.00	-5.0%
Unemployment Insurance		3401-3402	91,240.00	94,250.00	3.3%
Workers' Compensation		3501-3502	705.15	688.00	-2.4%
OPEB, Allocated		3601-3602	21,195.26	19,760.00	-6.8%
OPEB, Active Employees		3701-3702	0.00	0.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.0%
		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			555,077.23	556,441.00	0.2%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	228,864.71	302,782.95	32.3%
Noncapitalized Equipment		4400	31,742.26	23,000.00	-27.5%
Food		4700	1,938,654.92	2,090,000.00	7.8%
TOTAL, BOOKS AND SUPPLIES			2,199,261.89	2,415,782.95	9.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,628.70	9,000.00	148.0%
Dues and Memberships		5300	1,424.16	1,500.00	5.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	152,412.86	174,000.00	14.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	134.08	2,000.00	1,391.6%
Professional/Consulting Services and Operating Expenditures		5800	68,217.19	108,000.00	58.3%
Communications		5900	2,634.00	2,850.00	8.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			228,450.99	297,350.00	30.2%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	128,308.01	205,000.00	59.8%
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			128,308.01	205,000.00	59.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	146,962.00	105,088.00	-28.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			146,962.00	105,088.00	-28.5%
TOTAL, EXPENDITURES			4,719,784.05	5,057,132.95	7.1%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					

Description	Resource Codes	Object Codes	2024-25 Unaudited 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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.0%

**Unaudited Actuals**  
**Cafeteria Special Revenue Fund**  
**Expenditures by Function**

Ocean View Elementary  
 Orange County

30 66613 0000000  
 Form 13  
 F8A3ZK4YHT(2024-25)

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,658,844.31	2,458,500.00	-7.5%
3) Other State Revenue		8300-8599	1,592,619.33	1,750,000.00	9.9%
4) Other Local Revenue		8600-8799	589,408.21	555,000.00	-5.8%
5) TOTAL, REVENUES			4,840,871.85	4,763,500.00	-1.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		4,572,822.05	4,952,044.95	8.3%
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		146,962.00	105,088.00	-28.5%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,719,784.05	5,057,132.95	7.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			121,087.80	(293,632.95)	-342.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			121,087.80	(293,632.95)	-342.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,776,754.45	3,897,842.25	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,776,754.45	3,897,842.25	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,776,754.45	3,897,842.25	3.2%
2) Ending Balance, June 30 (E + F1e)			3,897,842.25	3,604,209.30	-7.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	0.00	-100.0%
Stores		9712	75,551.93	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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 Unaudited Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,768,172.51	3,496,877.49
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	53,117.81	107,331.81
Total, Restricted Balance		3,821,290.32	3,604,209.30

**OCEAN VIEW SCHOOL DISTRICT**

**UNAUDITED ACTUALS**

**DEFERRED MAINTENANCE FUND**



Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
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	10,532.60	15,000.00	42.4%
5) TOTAL, REVENUES			10,532.60	15,000.00	42.4%
<b>B. EXPENDITURES</b>					
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	21,243.06	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	335,206.24	60,230.00	-82.0%
6) Capital Outlay		6000-6999	288,701.19	53,025.00	-81.6%
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			645,150.49	113,255.00	-82.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(634,617.89)	(98,255.00)	-84.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(134,617.89)	401,745.00	-398.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	134,617.89	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			134,617.89	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			134,617.89	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	401,745.00	New
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	401,745.00	New
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	110,247.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	1,208.86		
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 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	369.43		
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			111,825.87		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	111,825.87		
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			111,825.87		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
<b>LCFF SOURCES</b>					
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%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	8,728.76	15,000.00	71.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,803.84	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,532.60	15,000.00	42.4%
TOTAL, REVENUES			10,532.60	15,000.00	42.4%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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 Unaudited 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%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	21,243.06	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			21,243.06	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	236,059.98	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	99,146.26	60,230.00	-39.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			335,206.24	60,230.00	-82.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	165,419.81	0.00	-100.0%
Buildings and Improvements of Buildings		6200	56,425.00	14,425.00	-74.4%
Equipment		6400	66,856.38	38,600.00	-42.3%
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			288,701.19	53,025.00	-81.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			645,150.49	113,255.00	-82.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			500,000.00	500,000.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
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	10,532.60	15,000.00	42.4%
5) TOTAL, REVENUES			10,532.60	15,000.00	42.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		645,150.49	113,255.00	-82.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			645,150.49	113,255.00	-82.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(634,617.89)	(98,255.00)	-84.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(134,617.89)	401,745.00	-398.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	134,617.89	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			134,617.89	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			134,617.89	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	401,745.00	New
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					
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	401,745.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Ocean View Elementary  
Orange County

Unaudited Actuals  
Deferred Maintenance Fund  
Exhibit: Restricted Balance Detail

30 66613 0000000  
Form 14  
F8A3ZK4YHT(2024-25)

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



**OCEAN VIEW SCHOOL DISTRICT**

**UNAUDITED ACTUALS**

**SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY**



Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE 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	4,374.47	2,800.00	-36.0%
5) TOTAL, REVENUES			4,374.47	2,800.00	-36.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,374.47	2,800.00	-36.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,374.47	2,800.00	-36.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	75,959.80	80,334.27	5.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			75,959.80	80,334.27	5.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			75,959.80	80,334.27	5.8%
2) Ending Balance, June 30 (E + F1e)			80,334.27	83,134.27	3.5%
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	80,334.27	83,134.27	3.5%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	79,200.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	868.43		
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 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	265.39		
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			80,334.27		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			80,334.27		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,293.54	2,800.00	-15.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,080.93	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			4,374.47	2,800.00	-36.0%
TOTAL, REVENUES			4,374.47	2,800.00	-36.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs					
(d) TOTAL, USES		7651	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues					
(e) TOTAL, CONTRIBUTIONS		8990	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals

Ocean View Elementary  
Orange County

Special Reserve Fund for Other Than Capital Outlay Projects  
Expenditures by Function

30 66613 0000000  
Form 17  
F8A3ZK4YHT(2024-25)

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
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	4,374.47	2,800.00	-36.0%
5) TOTAL, REVENUES			4,374.47	2,800.00	-36.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			4,374.47	2,800.00	-36.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,374.47	2,800.00	-36.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	75,959.80	80,334.27	5.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			75,959.80	80,334.27	5.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			75,959.80	80,334.27	5.8%
2) Ending Balance, June 30 (E + F1e)			80,334.27	83,134.27	3.5%
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	80,334.27	83,134.27	3.5%
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 Unaudited Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

**OCEAN VIEW SCHOOL DISTRICT**

**UNAUDITED ACTUALS**

**BUILDING FUND**



Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE 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	228,467.12	0.00	-100.0%
5) TOTAL, REVENUES			228,467.12	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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	922,980.15	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,502,072.57	0.00	-100.0%
6) Capital Outlay		6000-6999	7,400,075.57	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			9,825,128.29	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(9,596,661.17)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,014,431.52	0.00	-100.0%
b) Transfers Out		7600-7629	35,108.64	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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(8,617,338.29)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
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					
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	579.85		
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 Unaudited 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	145.37		
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			725.22		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	725.22		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			725.22		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	189,960.12	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	38,507.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			228,467.12	0.00	-100.0%
TOTAL, REVENUES			228,467.12	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited 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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	611,852.62	0.00	-100.0%
Noncapitalized Equipment		4400	311,127.53	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			922,980.15	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	175,644.37	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	1,326,428.20	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,502,072.57	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	7,326,827.33	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	73,248.24	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			7,400,075.57	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			9,825,128.29	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	1,014,431.52	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,014,431.52	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	35,108.64	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			35,108.64	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>Proceeds</b>					
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%
<b>Other Sources</b>					
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%
<b>Long-Term Debt Proceeds</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
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	228,467.12	0.00	-100.0%
5) TOTAL, REVENUES			228,467.12	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		9,825,128.29	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,825,128.29	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(9,596,661.17)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,014,431.52	0.00	-100.0%
b) Transfers Out		7600-7629	35,108.64	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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(8,617,338.29)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
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					
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 Unaudited Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

**OCEAN VIEW SCHOOL DISTRICT**

**UNAUDITED ACTUALS**

**CAPITAL FACILITIES FUND**



Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,435,119.84	694,122.00	-51.6%
5) TOTAL, REVENUES			1,435,119.84	694,122.00	-51.6%
<b>B. EXPENDITURES</b>					
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	28,054.96	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	114,082.66	4,600.00	-96.0%
6) Capital Outlay		6000-6999	3,063,465.50	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			3,205,603.12	4,600.00	-99.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,770,483.28)	689,522.00	-138.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,770,483.28)	689,522.00	-138.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,762,106.08	3,991,622.80	-30.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,762,106.08	3,991,622.80	-30.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,762,106.08	3,991,622.80	-30.7%
2) Ending Balance, June 30 (E + F1e)			3,991,622.80	4,681,144.80	17.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,991,622.80	4,681,144.80	17.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,722,669.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	51,784.07		
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 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	25,727.72		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	579.85		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,800,760.81		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	809,138.01		
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			809,138.01		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			3,991,622.80		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE				0.00	0.00
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	954,214.50	579,122.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	220,436.55	75,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	68,193.61	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	192,275.18	40,000.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE				1,435,119.84	694,122.00
TOTAL, REVENUES				1,435,119.84	694,122.00
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES				0.00	0.00
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries			2200	0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Unaudited 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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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	16,966.10	0.00	-100.0%
Noncapitalized Equipment		4400	11,088.86	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			28,054.96	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	114,082.66	4,600.00	-96.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			114,082.66	4,600.00	-96.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,063,465.50	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			3,063,465.50	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			3,205,603.12	4,600.00	-99.9%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>Proceeds</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
<b>Other Sources</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,435,119.84	694,122.00	-51.6%
5) TOTAL, REVENUES			1,435,119.84	694,122.00	-51.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		7,472.05	4,600.00	-38.4%
8) Plant Services	8000-8999		3,198,131.07	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,205,603.12	4,600.00	-99.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(1,770,483.28)	689,522.00	-138.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,770,483.28)	689,522.00	-138.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,762,106.08	3,991,622.80	-30.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,762,106.08	3,991,622.80	-30.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,762,106.08	3,991,622.80	-30.7%
2) Ending Balance, June 30 (E + F1e)			3,991,622.80	4,681,144.80	17.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,991,622.80	4,681,144.80	17.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	3,991,622.80	4,681,144.80
Total, Restricted Balance		3,991,622.80	4,681,144.80

**OCEAN VIEW SCHOOL DISTRICT**

**UNAUDITED ACTUALS**

**COUNTY SCHOOL FACILITIES FUND**



Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE 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	12,892.25	0.00	-100.0%
5) TOTAL, REVENUES			12,892.25	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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	118.50	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			118.50	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			12,773.75	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(412,519.82)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	413,508.45	988.63	-99.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			413,508.45	988.63	-99.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			413,508.45	988.63	-99.8%
2) Ending Balance, June 30 (E + F1e)			988.63	988.63	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	988.63	988.63	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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	974.67		
1) Fair Value Adjustment to Cash in County Treasury		9111	10.69		
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 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3.27		
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			988.63		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			988.63		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	11,724.76	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,167.49	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,892.25	0.00	-100.0%
TOTAL, REVENUES			12,892.25	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	118.50	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			118.50	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			118.50	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
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	12,892.25	0.00	-100.0%
5) TOTAL, REVENUES			12,892.25	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		118.50	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			118.50	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			12,773.75	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(412,519.82)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	413,508.45	988.63	-99.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			413,508.45	988.63	-99.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			413,508.45	988.63	-99.8%
2) Ending Balance, June 30 (E + F1e)			988.63	988.63	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	988.63	988.63	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 Unaudited Actuals	2025-26 Budget
7710	State School Facilities Projects	988.63	988.63
Total, Restricted Balance		988.63	988.63

**OCEAN VIEW SCHOOL DISTRICT**

**UNAUDITED ACTUALS**

**SPECIAL RESERVE FUND FOR CAPITAL OUTLAY**



Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE 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	2,990,751.59	2,874,884.00	-3.9%
5) TOTAL, REVENUES			2,990,751.59	2,874,884.00	-3.9%
<b>B. EXPENDITURES</b>					
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	821.84	1,500.00	82.5%
6) Capital Outlay		6000-6999	1,759,831.54	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,281,037.50	2,281,038.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,041,690.88	2,282,538.00	-43.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,050,939.29)	592,346.00	-156.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,604,968.60)	592,346.00	-136.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,607,961.91	1,002,993.31	-61.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,607,961.91	1,002,993.31	-61.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,607,961.91	1,002,993.31	-61.5%
2) Ending Balance, June 30 (E + F1e)			1,002,993.31	1,595,339.31	59.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	1,002,993.31	1,595,339.31	59.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	957,171.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	10,495.38		
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 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	36,216.76		
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			1,003,883.31		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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	890.00		
6) TOTAL, LIABILITIES			890.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			1,002,993.31		
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	2,870,538.49	2,764,884.00	-3.7%
Interest		8660	102,338.22	110,000.00	7.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	17,874.88	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,990,751.59	2,874,884.00	-3.9%
TOTAL, REVENUES			2,990,751.59	2,874,884.00	-3.9%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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 Unaudited 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%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	821.84	1,500.00	82.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			821.84	1,500.00	82.5%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,759,831.54	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			1,759,831.54	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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	391,037.50	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)			2,281,037.50	2,281,038.00	0.0%
TOTAL, EXPENDITURES			4,041,690.88	2,282,538.00	-43.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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 Unaudited 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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
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	2,990,751.59	2,874,884.00	-3.9%
5) TOTAL, REVENUES			2,990,751.59	2,874,884.00	-3.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		1,760,653.38	1,500.00	-99.9%
9) Other Outgo	9000-9999	Except 7600-7699	2,281,037.50	2,281,038.00	0.0%
10) TOTAL, EXPENDITURES			4,041,690.88	2,282,538.00	-43.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(1,050,939.29)	592,346.00	-156.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,604,968.60)	592,346.00	-136.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,607,961.91	1,002,993.31	-61.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,607,961.91	1,002,993.31	-61.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,607,961.91	1,002,993.31	-61.5%
2) Ending Balance, June 30 (E + F1e)			1,002,993.31	1,595,339.31	59.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,002,993.31	1,595,339.31	59.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

**OCEAN VIEW SCHOOL DISTRICT**

**UNAUDITED ACTUALS**

**AVERAGE DAILY ATTENDANCE**



Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	6,232.01	6,222.70	6,471.63	6,039.31	6,039.31	6,311.79
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	6,232.01	6,222.70	6,471.63	6,039.31	6,039.31	6,311.79
<b>5. District Funded County Program ADA</b>						
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						
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	7.20	7.20	7.20	7.20	7.20	7.20
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	6,239.21	6,229.90	6,478.83	6,046.51	6,046.51	6,318.99
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



**OCEAN VIEW SCHOOL DISTRICT**

**UNAUDITED ACTUALS**

**CATEGORICAL GRANTS AND ENTITLEMENTS**



2024-25 Unaudited Actuals  
FEDERAL GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF  
UNEARNED REVENUES

Description	001		002		003		004		005		006		007	
	Every Student Succeeds Act (ESSA): Title I, Part A, Basic Grants Low Income and Neglected		Elementary and Secondary School Emergency Relief III (ESSER III) Fund		Expanded Learning Opportunities(ELO) Grant: ESSER III State Reserve Emergency Needs		Special Ed: Individuals with Disabilities Act (IDEA) Basic Local Assistance Entitlement, Part B, Sec 611		Special Ed: Local Assistance, Part B, Sec 611, Private School Individual Service Plans (ISPs)		Special Ed: IDEA Preschool Grants, Part B, Sec 619		Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	
FEDERAL PROGRAM NAME														
FEDERAL CATALOG NUMBER														
RESOURCE CODE	3010	3213	3218	3310	3311	3315	3327							
REVENUE OBJECT	8290	8290	8290	8181	8182	8182	8182							
LOCAL DESCRIPTION (if any)	Title I, Part A	ESSER III	ELOG-ESSER III	IDEA Local	IDEA Private Schl	IDEA Preschool	IDEA Mental Health							
<b>AWARD</b>														
1. Prior Year Carryover	108,772.03	231,486.93	103,457.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	1,460,055.00	0.00	0.00	1,539,751.00	123,122.00	68,896.00	79,894.00							
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
d. Adj Curr Yr Award														
(sum lines 2a, 2b, & 2c)	1,460,055.00	0.00	0.00	1,539,751.00	123,122.00	68,896.00	79,894.00							
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
4. Total Available Award	1,568,827.03	231,486.93	103,457.95	1,539,751.00	123,122.00	68,896.00	79,894.00							
(sum lines 1, 2d, & 3)														
<b>REVENUES</b>														
5. Unearned Revenue Deferred from Prior Year	0.00	231,486.93	103,457.95	0.00	0.00	0.00	0.00							
6. Cash Received in Current Year	1,452,168.03	0.00	0.00	0.00	0.00	0.00	0.00							
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
8. Total Available (sum lines 5, 6, & 7)	1,452,168.03	231,486.93	103,457.95	0.00	0.00	0.00	0.00							
<b>EXPENDITURES</b>														
9. Donor-Authorized Expenditures	1,537,733.76	231,486.93	103,457.95	1,539,751.00	123,122.00	68,896.00	79,894.00							
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
11. Total Expenditures (lines 9 & 10)	1,537,733.76	231,486.93	103,457.95	1,539,751.00	123,122.00	68,896.00	79,894.00							
12. Amounts Included in Line 6 above for Prior														

Description	001	002	003	004	005	006	007
Year Adjustments	0.00						0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(85,565.73)		0.00	(1,539,751.00)	(123,122.00)	(68,896.00)	(79,894.00)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	85,565.73		0.00	1,539,751.00	123,122.00	68,896.00	79,894.00
14. Unused Grant Award Calculation (line 4 minus line 9)	31,093.27		0.00				0.00
15. If Carryover is allowed, enter line 14 amount here	31,093.27		0.00				0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,537,733.76	231,486.93	103,457.95	1,539,751.00	123,122.00	68,896.00	79,894.00

2024-25 Unaudited Actuals  
FEDERAL GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF  
UNEARNED REVENUES

Description	008			009			010			011			012			013		
	FEDERAL PROGRAM NAME	FEDERAL CATALOG NUMBER	RESOURCE CODE	REVENUE OBJECT	LOCAL DESCRIPTION (if any)	Special Ed: IDEA Preschl SD	ESSA: Title II, Part A, Supporting Effective Instruction	ESSA: Title IV, Part A, Student Support and Academic Enrichment	ESSA: Title III, Immigrant Education Program	ESSA: Title III, English Learner Student Program	American Rescue Plan - Homeless Children and Youth II (ARPHCY II)	TOTAL						
1. Prior Year Carryover						0.00	0.00	0.00	0.00	0.00	0.00	443,716.91						
2. a. Current Year Award						617.00	233,993.00	113,387.00	169,412.00	4,408.37	3,816,575.37							
b. Transferability (ESSA)						0.00	0.00	0.00	0.00	0.00	0.00							
c. Other Adjustments						0.00	0.00	0.00	0.00	0.00	0.00							
d. Adj Curr Yr Award						617.00	233,993.00	113,387.00	169,412.00	4,408.37	3,816,575.37							
(sum lines 2a, 2b, & 2c)						0.00	0.00	0.00	0.00	0.00	0.00							
3. Required Matching Funds/Other						0.00	0.00	0.00	0.00	0.00	0.00							
4. Total Available Award						617.00	233,993.00	113,387.00	169,412.00	4,408.37	4,260,292.28							
(sum lines 1, 2d, & 3)																		
<b>REVENUES</b>																		
5. Unearned Revenue Deferred from Prior Year						0.00	0.00	0.00	0.00	0.00	334,944.88							
6. Cash Received in Current Year						0.00	209,767.00	109,185.00	169,412.00	4,408.37	1,967,980.40							
7. Contributed Matching Funds						0.00	0.00	0.00	0.00	0.00	0.00							
8. Total Available (sum lines 5, 6, & 7)						0.00	209,767.00	109,185.00	169,412.00	4,408.37	2,302,925.28							
<b>EXPENDITURES</b>																		
9. Donor-Authorized Expenditures						617.00	216,012.03	113,387.00	169,412.00	4,408.37	4,211,218.04							
10. Non Donor-Authorized Expenditures						0.00	0.00	0.00	0.00	0.00	0.00							
11. Total Expenditures (lines 9 & 10)						617.00	216,012.03	113,387.00	169,412.00	4,408.37	4,211,218.04							
12. Amounts Included in Line 6 above for Prior Year Adjustments						0.00	0.00	0.00	0.00	0.00	0.00							
13. Calculation of Unearned Revenue or A/P, & A/R amounts						0.00	0.00	0.00	0.00	0.00	0.00							

2024-25 Unaudited Actuals  
FEDERAL GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICAL SUBJECT TO DEFERRAL OF  
UNEARNED REVENUES

Description	008		009		010		011		012		013	
(line 8 minus line 9 plus line 12)			(617.00)	(6,245.03)	(4,202.00)							
a. Unearned Revenue			0.00	0.00					0.00			(1,908,292.76)
b. Accounts Payable			0.00	0.00					0.00			0.00
c. Accounts Receivable			617.00	6,245.03	4,202.00				0.00			1,908,292.76
14. Unused Grant Award Calculation (line 4 minus line 9)			0.00	17,980.97	0.00				0.00			49,074.24
15. If Carry over is allowed, enter line 14 amount here			0.00	17,980.97	0.00				0.00			49,074.24
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)			617.00	216,012.03	113,387.00				23,040.00	169,412.00	4,408.37	4,211,218.04

2024-25 Unaudited Actuals  
STATE GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICAL SUBJECT TO DEFERRAL OF  
UNEARNED REVENUES

Description	001			002			TOTAL
	After School Education and Safety (ASES)	Inclusive Early Education Expansion Grant		After School Education and Safety (ASES)	Inclusive Early Education Expansion Grant		
STATE PROGRAM NAME	6010	6128		6010	6128		
RESOURCE CODE	8590	8590		8590	8590		
REVENUE OBJECT	ASES	IEEEP		ASES	IEEEP		
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover	0.00	0.00		0.00	0.00		0.00
2. a. Current Year Award	152,612.13	178,958.70		152,612.13	178,958.70		331,570.83
b. Other Adjustments							0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	152,612.13	178,958.70		152,612.13	178,958.70		331,570.83
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2c, & 3)	152,612.13	178,958.70		152,612.13	178,958.70		331,570.83
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00		0.00	0.00		0.00
6. Cash Received in Current Year	147,254.44	178,958.70		147,254.44	178,958.70		326,213.14
7. Contributed Matching Funds	0.00	0.00		0.00	0.00		0.00
8. Total Available (sum lines 5, 6, & 7)	147,254.44	178,958.70		147,254.44	178,958.70		326,213.14
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	152,612.13	178,958.70		152,612.13	178,958.70		331,570.83
10. Non Donor-Authorized Expenditures	0.00	0.00		0.00	0.00		0.00
11. Total Expenditures (lines 9 & 10)	152,612.13	178,958.70		152,612.13	178,958.70		331,570.83
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00		0.00	0.00		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(5,357.69)	0.00		(5,357.69)	0.00		(5,357.69)
a. Unearned Revenue	0.00	0.00		0.00	0.00		0.00
b. Accounts Payable	0.00	0.00		0.00	0.00		0.00
c. Accounts Receivable	5,357.69	0.00		5,357.69	0.00		5,357.69

2024-25 Unaudited Actuals  
STATE GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF  
UNEARNED REVENUES

Description	001		002	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00
15. If Carry over is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	152,612.13	178,958.70		331,570.83

2024-25 Unaudited Actuals  
LOCAL GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF  
UNEARNED REVENUES

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

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

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

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

2024-25 Unaudited Actuals  
STATE AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

Description	001		002		003		004		005		006		007	
	Lottery: Unrestricted	Expanded Learning Opportunities Program	Literacy Coaches and Reading Specialists Grant Program	Educator Effectiveness, FY 2021-22	Lottery: Instructional Materials	Special Education	Mental Health- Related Services							
STATE PROGRAM NAME	1100	2600	6211	6266	6300	6500	6546							
RESOURCE CODE	8560	8590	8590	8590	8560	8319/8791/8980	8590/8980							
REVENUE OBJECT	Unrest. Lottery	ELOP	LORS	Ed Effectiveness	Restr. Lottery	AB 602	MHRS							
LOCAL DESCRIPTION (if any)														
<b>AWARD</b>														
1. Prior Year Restricted														
Ending Balance	2,326,828.04	3,221,187.77	436,029.45	910,018.71	3,032,942.06	0.00	0.00							
2. a. Current Year Award	1,286,685.97	5,729,814.00	0.00	0.00	615,258.02	6,248,837.70	526,228.89							
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
c. Adj Curr Yr Award														
(sum lines 2a & 2b)	1,286,685.97	5,729,814.00	0.00	0.00	615,258.02	6,248,837.70	526,228.89							
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	11,523,600.26	0.00							
4. Total Available Award	3,613,514.01	8,951,001.77	436,029.45	910,018.71	3,648,200.08	17,772,437.96	526,228.89							
(sum lines 1, 2c, & 3)														
<b>REVENUES</b>														
5. Cash Received in Current Year	1,052,559.60	4,118,820.00	0.00	0.00	357,651.84	4,523,648.42	478,910.89							
6. Amounts Included in Line 5 for														
Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
7. a. Accounts Receivable														
(line 2c minus lines 5 & 6)	234,126.37	1,610,994.00	0.00	0.00	257,606.18	1,725,189.28	47,318.00							
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
c. Current Accounts Receivable														
(line 7a minus line 7b)	234,126.37	1,610,994.00	0.00	0.00	257,606.18	1,725,189.28	47,318.00							
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
9. Total Available	1,286,685.97	5,729,814.00	0.00	0.00	615,258.02	6,248,837.70	526,228.89							
(sum lines 5, 7c, & 8)														
<b>EXPENDITURES</b>														
10. Donor-Authorized Expenditures	1,270,842.50	6,796,307.33	173,213.48	852,573.80	236,385.14	17,772,437.96	526,228.89							
11. Non Donor-Authorized														
Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
12. Total Expenditures														

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

Description	001	002	003	004	005	006	007
(line 10 plus line 11)	1,270,842.50	6,796,307.33	173,213.48	852,573.80	236,385.14	17,772,437.96	526,228.89
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	2,342,671.51	2,154,694.44	262,815.97	57,444.91	3,411,814.94	0.00	0.00

2024-25 Unaudited Actuals  
STATE AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

Description	008		009		010		011		012		013		014	
	STATE PROGRAM NAME	REVENUE CODE	REVENUE OBJECT	LOCAL DESCRIPTION (if any)	Arts, Music, and Instructional Materials Discretionary Block Grant	Arts and Music in Schools (AMS) - Funding Guarantee and Accountability Act (Proposition 28)	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	Classified School Employment Development Grant	Classified School Employment Assistance Program	Learning Recovery Emergency Block Grant				
Special Education Early Intervention Preschool Grant	6547	8590/8980	SEEIPG		6762	8590	8590	7032	7311	7415	7435			
AWARD														
1. Prior Year Restricted Ending Balance		0.00												
2. a. Current Year Award		430,945.00			2,664,969.15	1,091,618.83	293,009.33	46,702.00						7,037,820.48
b. Other Adjustments		0.00			0.00	998,554.00	0.00	0.00	0.00	347,246.99	0.00			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)		430,945.00			0.00	998,554.00	0.00	0.00	0.00	347,246.99	0.00			0.00
3. Required Matching Funds/Other		0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
4. Total Available Award (sum lines 1, 2c, & 3)		430,945.00			2,664,969.15	2,090,172.83	293,009.33	46,702.00		347,246.99				7,037,820.48
REVENUES														
5. Cash Received in Current Year		394,111.00			0.00	916,258.00	0.00	0.00	0.00	0.00	0.00			0.00
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00			(2,195.66)	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)		36,834.00			2,195.66	82,296.00	0.00	0.00	0.00	347,246.99	0.00			0.00
b. Noncurrent Accounts Receivable		0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
c. Current Accounts Receivable (line 7a minus line 7b)		36,834.00			2,195.66	82,296.00	0.00	0.00	0.00	347,246.99	0.00			0.00
8. Contributed Matching Funds		0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
9. Total Available (sum lines 5, 7c, & 8)		430,945.00			2,195.66	998,554.00	0.00	0.00	0.00	347,246.99	0.00			0.00
EXPENDITURES														
10. Donor-Authorized Expenditures		430,945.00			1,144,002.62	361,671.84	68,538.03	39,397.73		347,246.99				7,037,820.48
11. Non Donor-Authorized Expenditures		0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00

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

Description	008	009	010	011	012	013	014
12. Total Expenditures (line 10 plus line 11)	430,945.00	1,144,002.62	361,671.84	68,538.03	39,397.73	347,246.99	7,037,820.48
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	0.00	1,520,966.53	1,728,500.99	224,471.30	7,304.27	0.00	0.00

2024-25 Unaudited Actuals  
STATE AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

Description		015		TOTAL
STATE PROGRAM NAME	RESOURCE CODE	Low-Perf orming Students Block Grant		
REVENUE OBJECT	7510			
LOCAL DESCRIPTION (if any)	8590			
	LPSBG			
<b>AWARD</b>				
1. Prior Year Restricted Ending Balance		26,375.23		21,087,501.05
2. a. Current Year Award		0.00		16,183,570.57
b. Other Adjustments		0.00		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)		0.00		16,183,570.57
3. Required Matching Funds/Other		0.00		11,523,600.26
4. Total Available Award (sum lines 1, 2c, & 3)		26,375.23		48,794,671.88
<b>REVENUES</b>				
5. Cash Received in Current Year		0.00		11,841,959.75
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00		(2,195.66)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)		0.00		4,343,806.48
b. Noncurrent Accounts Receivable		0.00		0.00
c. Current Accounts Receivable (line 7a minus line 7b)		0.00		4,343,806.48
8. Contributed Matching Funds		0.00		0.00
9. Total Available (sum lines 5, 7c, & 8)		0.00		16,185,766.23
<b>EXPENDITURES</b>				
10. Donor-Authorized Expenditures		26,375.23		37,083,987.02
11. Non Donor-Authorized Expenditures		0.00		0.00
12. Total Expenditures (line 10 plus line 11)		26,375.23		37,083,987.02

Ocean View Elementary  
Orange County  
STATE AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

Description	015	
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year		
(line 4 minus line 10)	0.00	11,710,684.86

REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

Description	001		002		003		004		005		006		007	
	Vision Driven Adoption Grant	Other Restricted Local	Other Restricted Local	Other Restricted Local	Other Restricted Local	Other Restricted Local	Other Restricted Local	Other Restricted Local	Other Restricted Local	Other Restricted Local	Other Restricted Local	Other Restricted Local	Other Restricted Local	Other Restricted Local
LOCAL PROGRAM NAME														
RESOURCE CODE	9010													
REVENUE OBJECT	8699													
LOCAL DESCRIPTION (if any)	VDA	TUPE-MS	SWP	Facility /Field Use	Mindful/Wellness	Kaiser Thrive Grant	Medi-Cal							
<b>AWARD</b>														
1. Prior Year Restricted Ending Balance	0.00	314.86	6,082.85	43,341.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	132,423.25	
2. a. Current Year Award	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,166,722.28	
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
c. Adj Curr Yr Award (sum lines 2a & 2b)	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,166,722.28	
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
4. Total Available Award (sum lines 1, 2c, & 3)	10,000.00	314.86	6,082.85	43,341.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,299,145.53	
<b>REVENUES</b>														
5. Cash Received in Current Year	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,109,713.31	
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,008.97	
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,008.97	
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
9. Total Available (sum lines 5, 7c, & 8)	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,166,722.28	
<b>EXPENDITURES</b>														
10. Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	354,399.87	
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
12. Total Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

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

Description	001	002	003	004	005	006	007
(line 10 plus line 11)	0.00	0.00	0.00	0.00	79,391.94	2,943.83	354,399.87
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	10,000.00		314.86	6,082.85	43,341.00	6,056.17	944,745.66

Description	TOTAL
LOCAL PROGRAM NAME	
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
<b>AWARD</b>	
1. Prior Year Restricted Ending Balance	182,161.96
2. a. Current Year Award	1,265,114.22
b. Other Adjustments	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	
3. Required Matching Funds/Other	1,265,114.22
4. Total Available Award (sum lines 1, 2c, & 3)	0.00
	1,447,276.18
<b>REVENUES</b>	
5. Cash Received in Current Year	1,196,834.63
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	68,279.59
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	68,279.59
8. Contributed Matching Funds	0.00
9. Total Available (sum lines 5, 7c, & 8)	1,265,114.22
<b>EXPENDITURES</b>	
10. Donor-Authorized Expenditures	436,735.64
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	436,735.64

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

Description	
<b>RESTRICTED ENDING BALANCE</b>	
13. Current Year	
(line 4 minus line 10)	1,010,540.54

**OCEAN VIEW SCHOOL DISTRICT**

**UNAUDITED ACTUALS**

**CURRENT EXPENSE FORMULA**



Current Expense Formula/Minimum Classroom Compensation

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	47,841,279.40	301	0.00	303	47,841,279.40	305	761,527.48	940,649.25	307	46,900,630.15	309
2000 - Classified Salaries	21,245,341.65	311	28,397.04	313	21,216,944.61	315	1,538,147.61	3,190,787.17	317	18,026,157.44	319
3000 - Employee Benefits	29,044,400.94	321	332,507.64	323	28,711,893.30	325	980,475.71	1,478,541.65	327	27,233,351.65	329
4000 - Books, Supplies Equip Replace. (6500)	3,101,208.06	331	160.41	333	3,101,047.65	335	360,608.48	712,748.72	337	2,388,298.93	339
5000 - Services . . . & 7300 - Indirect Costs	16,787,851.04	341	284,582.00	343	16,503,269.04	345	1,995,261.91	5,543,092.65	347	10,960,176.39	349
TOTAL					117,374,434.00	365			TOTAL	105,508,614.56	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	40,383,554.30	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	5,845,620.66	380
3. STRS. . . . .	3101 & 3102	11,282,689.97	382
4. PERS. . . . .	3201 & 3202	1,398,352.33	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	1,025,463.86	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	4,648,440.01	385
7. Unemployment Insurance. . . . .	3501 & 3502	14,940.24	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	718,506.55	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00	
10. Other Benefits (EC 22310). . . . .	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		65,317,567.92	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). . . . .		1,772.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		0.00	396
14. TOTAL SALARIES AND BENEFITS. . . . .		65,317,567.92	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. . . . .		61.91%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

<b>PART III: DEFICIENCY AMOUNT</b>	
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) .....	61.91%
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) .....	105,508,614.56
5. Deficiency Amount (Part III, Line 3 times Line 4) .....	0.00
<b>PART IV: Explanation for adjustments entered in Part I, Column 4b (required)</b>	
The District did not use ELOP towards teacher or instructional aide salary expenditures, therefor excluding it from the calculation.	

**OCEAN VIEW SCHOOL DISTRICT**

**UNAUDITED ACTUALS**

**DEBT – SCHEDULE OF LONG-TERM LIABILITIES**



Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	150,895,000.00		150,895,000.00		2,765,000.00	148,130,000.00	1,760,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	12,725,000.00		12,725,000.00		2,281,037.50	10,443,962.50	2,314,337.50
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	25,769,849.00		25,769,849.00	1,652,371.00		27,422,220.00	
Compensated Absences Payable	1,006,365.76		1,006,365.76	664,910.16		1,671,275.92	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	190,396,214.76	0.00	190,396,214.76	2,317,281.16	5,046,037.50	187,667,458.42	4,074,337.50
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00



**OCEAN VIEW SCHOOL DISTRICT**

**UNAUDITED ACTUALS**

**GANN APPROPRIATIONS LIMIT CALCULATION**



	2024-25 Calculations		2025-26 Calculations	
	Extracted Data	Entered Data/Totals	Extracted Data	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b>	2023-24 Actual			
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE				
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	56,749,040.91	56,749,040.91		
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	6,327.18	6,327.18		
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>	Adjustments to 2023-24			
3. District Lapses, Reorganizations and Other Transfers				
4. Temporary Voter Approved Increases				
5. Less: Lapses of Voter Approved Increases				
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)	0.00	0.00		0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)				
<b>B. CURRENT YEAR GANN ADA</b>	2024-25 P2 Report			
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district				
1. Total K-12 ADA (Form A, Line A6)	6,239.21	6,239.21	6,046.51	6,046.51
2. Total Charter Schools ADA (Form A, Line C9)	0.00	0.00	0.00	0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)		6,239.21		6,046.51
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	2024-25 Actual			
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)				
1. Homeowners' Exemption (Object 8021)	184,347.19	184,347.19	184,347.00	184,347.00
2. Timber Yield Tax (Object 8022)	.06	.06	0.00	0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00	0.00	0.00	0.00
4. Secured Roll Taxes (Object 8041)	47,769,913.36	47,769,913.36	48,611,662.00	48,611,662.00
5. Unsecured Roll Taxes (Object 8042)	1,548,416.62	1,548,416.62	1,631,999.00	1,631,999.00
6. Prior Years' Taxes (Object 8043)	744,513.13	744,513.13	744,660.00	744,660.00
7. Supplemental Taxes (Object 8044)	1,281,181.55	1,281,181.55	1,060,267.00	1,060,267.00
8. Ed. Rev. - Augmentation Fund (ERAF) (Object 8045)	2,623,447.00	2,623,447.00	2,800,831.00	2,800,831.00
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	2025-26 Budget			
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)				
1. Homeowners' Exemption (Object 8021)				
2. Timber Yield Tax (Object 8022)				
3. Other Subventions/In-Lieu Taxes (Object 8029)				
4. Secured Roll Taxes (Object 8041)				
5. Unsecured Roll Taxes (Object 8042)				
6. Prior Years' Taxes (Object 8043)				
7. Supplemental Taxes (Object 8044)				
8. Ed. Rev. - Augmentation Fund (ERAF) (Object 8045)				

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
	9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00	
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	3,341,380.93		3,341,380.93	3,790,163.00		3,790,163.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	57,493,199.84	0.00	57,493,199.84	58,823,929.00	0.00	58,823,929.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	57,493,199.84	0.00	57,493,199.84	58,823,929.00	0.00	58,823,929.00
<b>EXCLUDED APPROPRIATIONS</b>			967,066.88			977,332.00
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)						
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	4,765,277.14		4,765,277.14	4,760,142.00		4,760,142.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	4,765,277.14	0.00	5,732,344.02	4,760,142.00	0.00	5,737,474.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	25,261,820.00		25,261,820.00	23,983,599.00		23,983,599.00
25. LCFF State Aid - Prior Years (Object 8019)	36.00		36.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	25,261,856.00	0.00	25,261,856.00	23,983,599.00	0.00	23,983,599.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	113,591,428.51		113,591,428.51	108,574,863.08		108,574,863.08
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	2,263,202.38		2,263,202.38	1,606,049.00		1,606,049.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjusted*	Entered Data/Totals	Extracted Data	Adjusted*	Entered Data/Totals
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>	<b>2024-25 Actual</b>					
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>	<b>2025-26 Budget</b>					
1. Revised Prior Year Program Limit (Lines A1 plus A6)			56,749,040.91			57,985,989.54
2. Inflation Adjustment			1.0362			1.0644
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9861			0.9691
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			57,985,989.54			59,813,130.39
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>			57,493,199.84			58,823,929.00
5. Local Revenues Excluding Interest (Line C18)						
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			748,705.20			725,581.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			6,225,133.72			6,726,675.39
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			6,225,133.72			6,726,675.39
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			1,295,336.22			984,188.56
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			58,788,536.06			59,808,117.56
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			4,929,797.50			5,742,486.83
9. Total Appropriations Subject to the Limit			58,788,536.06			
a. Local Revenues (Line D7b)			58,788,536.06			
b. State Subventions (Line D8)			4,929,797.50			
c. Less: Excluded Appropriations (Line C23)			5,732,344.02			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			57,985,989.54			
<b>10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)</b>			0.00			
<b>SUMMARY</b>						
<b>11. Adjusted Appropriations Limit (Lines D4 plus D10)</b>			57,985,989.54			59,813,130.39
<b>12. Appropriations Subject to the Limit (Line D9d)</b>			57,985,989.54			
<b>10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)</b>						
<b>SUMMARY</b>						
<b>11. Adjusted Appropriations Limit (Lines D4 plus D10)</b>			57,985,989.54			59,813,130.39
<b>12. Appropriations Subject to the Limit (Line D9d)</b>			57,985,989.54			



**OCEAN VIEW SCHOOL DISTRICT**

**UNAUDITED ACTUALS**

**INDIRECT COST RATE WORKSHEET**



**Part I - General Administrative Share of Plant Services Costs**

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 5,811,632.34
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 91,986,882.01

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 6.32%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

- 1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 7,270,510.47
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 1,801,468.69

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	75,657.25
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	10,263.83
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	698,544.89
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	9,856,445.13
9. Carry-Forward Adjustment (Part IV, Line F)	593,279.97
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	10,449,725.10
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	71,172,123.26
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	11,462,226.44
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	7,468,069.35
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	6,263,176.31
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	8,791.72
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,321,829.10
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	55,222.89
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	10,354,380.55
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	110,985.09
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,136,965.53
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,505,859.12
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	112,859,629.36
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
<b>(For information only - not for use when claiming/recovering indirect costs)</b>	
(Line A8 divided by Line B19)	8.73%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
<b>(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)</b>	
(Line A10 divided by Line B19)	9.26%

**Part IV - Carry-forward Adjustment**  
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	9,856,445.13
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	1,356,925.97
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.41%) times Part III, Line B19); zero if negative	593,279.97
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.41%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.41%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	593,279.97
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	593,279.97

Approved indirect cost rate: 9.41%  
Highest rate used in any program: 9.41%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	6,211,779.33	584,528.00	9.41%
01	3010	1,405,478.76	132,255.00	9.41%
01	3311	112,533.00	10,589.00	9.41%
01	4035	197,670.03	18,342.00	9.28%
01	4203	156,321.44	13,090.56	8.37%
01	6010	25,000.00	1,250.00	5.00%
01	6211	158,316.48	14,897.00	9.41%
01	6266	779,246.80	73,327.00	9.41%
01	6546	480,969.89	45,259.00	9.41%
01	6547	412,861.93	18,083.07	4.38%
01	6762	1,338,448.89	125,948.00	9.41%
01	7435	6,436,528.44	601,292.04	9.34%
01	9010	521,845.38	37,864.14	7.26%
12	5066	126,759.93	11,928.00	9.41%
12	6053	68,504.79	6,445.00	9.41%
12	6105	783,022.28	72,841.00	9.30%
12	6127	29,549.18	2,497.00	8.45%
13	5310	2,449,961.50	143,642.00	5.86%
13	5320	55,897.62	3,320.00	5.94%

**OCEAN VIEW SCHOOL DISTRICT**

**UNAUDITED ACTUALS**

**LCFF SUMMARY**



**LCFF CALCULATOR**

<input type="text" value="66613"/>	5 digit District code or 7 digit School code (from the CDS code)	Ocean View
<input type="text" value="NO"/>	Is this calculation for a new charter school? (select from drop down list)	2024-25 Unaudited Actuals
<input type="text" value="District"/>	Projection Type	Chris Beltz
<input type="text" value="8/1/2025"/>	Projection Date	<a href="mailto:cbeltz@ovsd.org">cbeltz@ovsd.org</a>
		714-847-2551

Ocean View (66613)	PY1 2024-25	CY 2025-26	CY1 2026-27	CY2 2027-28
<b>( 1 ) UNIVERSAL ASSUMPTIONS</b>				
Supplemental Grant %	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension	1.07%	2.30%	3.02%	3.42%
Statutory COLA	1.07%	2.30%	3.02%	3.42%
Augmentation/(COLA Suspension)	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor (deficit)	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on (2022-23 forward)	\$ 3,077	\$ 5,545	\$ 5,712	\$ 5,907
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	49.68656772%	49.68656772%	49.68656772%	49.68656772%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	49.68656772%	49.68656772%	49.68656772%	49.68656772%
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -
EPA Miscellaneous Adjustments (P-2 Certification only)	\$ -	\$ -	\$ -	\$ -

Ocean View (66613)		2024-25	2025-26	2026-27	2027-28
<b>( 2 ) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF</b>					
<b>NEW CHARTER SCHOOLS</b>					
		Year that charter starts operation (select from drop down list): <input style="width: 100px;" type="text"/>			
<b>( a ) TRANSFER OF IN-LIEU PROPERTY TAX</b>					
I-4	In-Lieu of Property Tax	-			
<b>( b ) UNDUPLICATED PUPIL PERCENTAGE (UPP)</b>					
A-1, A-2, A-3	Enrollment	-			
B-1, B-2, B-3	Unduplicated Pupil Count	-			
	Single Year Unduplicated Pupil Percentage	0.00%	0.00%	0.00%	0.00%
C-1	Unduplicated Pupil Percentage (%) - 3 Year Rolling Percentage	0.00%	0.00%	0.00%	0.00%
<b>( c ) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location</b>					
Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, enter the highest d					
D-3	Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%	0.00%
	Unduplicated Pupil Percentage: Supplemental Grant	0.00%	0.00%	0.00%	0.00%
	Unduplicated Pupil Percentage: Concentration Grant	0.00%	0.00%	0.00%	0.00%
<b>( d ) AVERAGE DAILY ATTENDANCE (ADA)</b>					
ADA used for the Transitional Kindergarten Add-on <b>ONLY</b> :					
G-4	TK (NEW beginning 2022-23)	-			
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter P2 Data - Note: Charter School ADA is always funded on current year					
B-1	Grades TK-3	-			
B-2	Grades 4-6	-			
B-3	Grades 7-8	-			
B-4	Grades 9-12	-			
	SUBTOTAL ADA	-	-	-	-
	RATIO: ADA to Enrollment	-	-	-	-
<b>( e ) OTHER LCFF ADJUSTMENTS</b>					
Miscellaneous Adjustments (line H-2), include adjustments for audit penalties and special legislation. Adjustments can be positive or negative.					
Minimum State Aid Adjustments (Line J-5), captures adjustments for audit penalties and special legislation. Adjustments can be positive or negative.					
H-2	Miscellaneous Adjustments	\$ -			
J-4	Minimum State Aid Adjustments	\$ -			

Ocean View (66613)		2024-25	2025-26	2026-27	2027-28
<b>( 3 ) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF</b>					
<b>( a ) GENERAL QUESTIONS</b>					
	Is your district required to transfer in-lieu taxes to a charter school?		NO		
	Does your district have a necessary small school?		NO		
<b>( b ) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION</b>					
	Did your district meet the requirements of funding?	YES	YES	YES	YES
<b>( c ) PROPERTY TAXES</b>					
C-1	Estimated Property Taxes (excluding RDA)	\$ 54,151,819	\$ 54,151,819	\$ 54,151,819	\$ 54,151,819
B-5	Redevelopment Agency Local Revenue	\$ 3,341,381	\$ 3,341,381	\$ 3,341,381	\$ 3,341,381
	Less In-Lieu Property Tax Transfer	\$ (1,196,542)	\$ (1,226,099)	\$ -	\$ -
	Total Local Revenue	\$ 56,296,658	\$ 56,267,101	\$ 57,493,200	\$ 57,493,200
<b>( d ) OTHER LCFF ADJUSTMENTS</b>					
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	\$ -			
<b>( e ) UNDUPLICATED PUPIL PERCENTAGE</b>					
A-1 / A-3	District Enrollment	6,570	6,370	6,170	5,970
A-2 / A-4	COE Enrollment	5	5	5	5
	Total Enrollment	6,575	6,375	6,175	5,975
B-1 / B-3	District Unduplicated Pupil Count	3,910	3,784	3,674	3,550
B-2 / B-4	COE Unduplicated Pupil Count	1	1	1	1
	Total Unduplicated Pupil Count	3,911	3,785	3,675	3,551
	Single Year Unduplicated Pupil Percentage	59.48%	59.37%	59.51%	59.43%
C-1	Unduplicated Pupil Percentage (%) - 3 Year Rolling Percentage	59.40%	59.55%	59.46%	59.44%

Ocean View (66613)		2024-25	2025-26	2026-27	2027-28	
<b>( f ) AVERAGE DAILY ATTENDANCE (ADA)</b>						
ADA used for the Transitional Kindergarten Add-on <b>ONLY</b> :						
G-10	TK (Commencing in 2022-23)	306.31	306.31	306.31	306.31	
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.						
B-1, D-5	Current Year ADA: (P-2, Necessary Small Schools, Annual for Special Day Class Extended Year)					
	Grades TK-3	2,724.27	2,641.34	2,558.41	2,475.48	
	Grades 4-6	2,014.88	1,953.54	1,892.21	1,830.87	
	Grades 7-8	1,487.89	1,442.60	1,397.30	1,352.01	
	Grades 9-12	-	-	-	-	
	TOTAL CURRENT YEAR ADA	6,227.04	6,037.48	5,847.92	5,658.36	
D-9, E-1	Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)					
	Grades TK-3	0.30	0.30	0.30	0.30	
	Grades 4-6	3.20	3.20	3.20	3.20	
	Grades 7-8	1.47	1.47	1.47	1.47	
	Grades 9-12	-	-	-	-	
	TOTAL NPS-CDS (Annual)	4.97	4.97	4.97	4.97	
	District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tfr. & Open Enrollment) <i>(For calculating EPA only; this ADA is not included in the LCFF funding calculation).</i>					
	DISTRICT TOTAL	6,232.01	6,042.45	5,852.89	5,663.33	
E-2, E-3	County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)					
	Grades TK-3	1.27	1.27	1.27	1.27	
	Grades 4-6	3.62	3.62	3.62	3.62	
	Grades 7-8	2.31	2.31	2.31	2.31	
	Grades 9-12	-	-	-	-	
	COUNTY TOTAL	7.20	7.20	7.20	7.20	
	RATIO: District ADA-to-Enrollment	94.86%	94.86%	94.86%	94.86%	
	RATIO: County ADA-to-Enrollment	144.00%	144.00%	144.00%	144.00%	
<b>( g ) PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT</b>						
If applicable, enter prior year ADA for students transferring into or out of district schools and <u>district-sponsored</u> charter schools. Report the prior year ADA for these students in the current year field, using the grade span the students were enrolled in during the prior year(s). <b>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.</b>						
	<u>Prior year</u>	Source: Principal Apportionment Data Collection, P-2 Attendance School District Form	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
A-20	Grades TK-3	Prior year <b>Charter School Shift Decrease</b> of ADA for students who attended district schools in the prior year and attended district sponsored charter schools in the current year	-	-	-	-
	Grades 4-6		-	-	-	-
	Grades 7-8		-	-	-	-
	Grades 9-12		-	-	-	-
A-19	Grades TK-3	Prior year <b>Charter School Shift Increase</b> of ADA for students who attended district sponsored charter schools in the prior year and attended district schools in the current year	-	-	-	-
	Grades 4-6		-	-	-	-
	Grades 7-8		-	-	-	-
	Grades 9-12		-	-	-	-
	Net increase/(decrease) to prior year ADA		-	-	-	-

Ocean View (66613) 2024-25 2025-26 2026-27 2027-28

( 4 ) NECESSARY SMALL SCHOOLS ADA

For each school that is eligible to be funded as a necessary small school in the year NSS funding is anticipated, enter ADA and FTE for the current and three prior years.

1 NSS #1				2024-25	2025-26	2026-27	2027-28
A-2, A-12	<b>Current Year P2 ADA:</b>	<b>Grades TK-3</b>		-	-	-	-
A-3, A-13		<b>Grades 4-6</b>		-	-	-	-
A-4, A-14		<b>Grades 7-8</b>		-	-	-	-
B-2, B-6		<b>Grades 9-12</b>		-	-	-	-
		<b>TOTAL</b>		-	-	-	-
A-1, A-11, B-1, B-5	<b>Number of FTE</b> (round up to the full FTE)			-	-	-	-
	<i>Is this school eligible for NSS funding?</i>		Eligible	Eligible	Eligible	Eligible	
	Type of school		Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:		LCFF	LCFF	LCFF	LCFF	LCFF
	<b>Select funding method:</b>		LCFF	LCFF	LCFF	LCFF	LCFF
2 NSS #2				2024-25	2025-26	2026-27	2027-28
A-2, A-12	<b>Current Year P2 ADA:</b>	<b>Grades TK-3</b>		-	-	-	-
A-3, A-13		<b>Grades 4-6</b>		-	-	-	-
A-4, A-14		<b>Grades 7-8</b>		-	-	-	-
B-2, B-6		<b>Grades 9-12</b>		-	-	-	-
		<b>TOTAL</b>		-	-	-	-
A-1, A-11, B-1, B-5	<b>Number of FTE</b> (round up to the full FTE)			-	-	-	-
	<i>Is this school eligible for NSS funding?</i>		Eligible	Eligible	Eligible	Eligible	
	Type of school		Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:		LCFF	LCFF	LCFF	LCFF	LCFF
	<b>Select funding method:</b>		LCFF	LCFF	LCFF	LCFF	LCFF
3 NSS #3				2024-25	2025-26	2026-27	2027-28
A-2, A-12	<b>Current Year P2 ADA:</b>	<b>Grades TK-3</b>		-	-	-	-
A-3, A-13		<b>Grades 4-6</b>		-	-	-	-
A-4, A-14		<b>Grades 7-8</b>		-	-	-	-
B-2, B-6		<b>Grades 9-12</b>		-	-	-	-
		<b>TOTAL</b>		-	-	-	-
A-1, A-11, B-1, B-5	<b>Number of FTE</b> (round up to the full FTE)			-	-	-	-
	<i>Is this school eligible for NSS funding?</i>		Eligible	Eligible	Eligible	Eligible	
	Type of school		Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:		LCFF	LCFF	LCFF	LCFF	LCFF
	<b>Select funding method:</b>		LCFF	LCFF	LCFF	LCFF	LCFF

Ocean View (66613)			2024-25	2025-26	2026-27	2027-28
<b>4 NSS #4</b>						
A-2, A-12	<b>Current Year P2 ADA:</b>	<b>Grades TK-3</b>	-	-	-	-
A-3, A-13		<b>Grades 4-6</b>	-	-	-	-
A-4, A-14		<b>Grades 7-8</b>	-	-	-	-
B-2, B-6		<b>Grades 9-12</b>	-	-	-	-
TOTAL			-	-	-	-
A-1, A-11, B-1, B-5	<b>Number of FTE (round up to the full FTE)</b>		-	-	-	-
<b>Is this school eligible for NSS funding?</b>			Eligible	Eligible	Eligible	Eligible
Type of school			Not NSS	Not NSS	Not NSS	Not NSS
Best funding option calculated is:			LCFF	LCFF	LCFF	LCFF
<b>Select funding method:</b>			LCFF	LCFF	LCFF	LCFF
<b>5 NSS #5</b>						
A-2, A-12	<b>Current Year P2 ADA:</b>	<b>Grades TK-3</b>	-	-	-	-
A-3, A-13		<b>Grades 4-6</b>	-	-	-	-
A-4, A-14		<b>Grades 7-8</b>	-	-	-	-
B-2, B-6		<b>Grades 9-12</b>	-	-	-	-
TOTAL			-	-	-	-
A-1, A-11, B-1, B-5	<b>Number of FTE (round up to the full FTE)</b>		-	-	-	-
<b>Is this school eligible for NSS funding?</b>			Eligible	Eligible	Eligible	Eligible
Type of school			Not NSS	Not NSS	Not NSS	Not NSS
Best funding option calculated is:			LCFF	LCFF	LCFF	LCFF
<b>Select funding method:</b>			LCFF	LCFF	LCFF	LCFF

Ocean View (66613) 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

2. Local calculation of total in-lieu property taxes

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( 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 Charter School			
	Charter ADA by grade span				
	Grades K-3	91.87	91.87		
	Grades 4-6	38.11	38.11		
	Grades 7-8	16.43	16.43		
	Grades 9-12	-			
	Total ADA	146.41	146.41	-	-
2	Charter Name				
	Charter ADA by grade span				
	Grades K-3				
	Grades 4-6				
	Grades 7-8				
	Grades 9-12				
	Total ADA	-	-	-	-
3	Charter Name				
	Charter ADA by grade span				
	Grades K-3				
	Grades 4-6				
	Grades 7-8				
	Grades 9-12				
	Total ADA	-	-	-	-
4	Charter Name				
	Charter ADA by grade span				
	Grades K-3				
	Grades 4-6				
	Grades 7-8				
	Grades 9-12				
	Total ADA	-	-	-	-

Ocean View (66613) - 2024-25 Unaudited Actuals		8/1/2025			
DETAILED ADA CALCULATION		2024-25	2025-26	2026-27	2027-28
<b>Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>		2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA
Grades TK-3		2,744.40	2,715.47	2,711.90	2,724.27
Grades 4-6		2,319.48	2,127.32	2,126.69	2,014.88
Grades 7-8		1,642.36	1,537.20	1,477.67	1,487.89
Grades 9-12		-	-	-	-
<b>LCFF Subtotal</b>		6,706.24	6,379.99	6,316.26	6,227.04
NSS		-	-	-	-
<b>Combined Subtotal</b>		6,706.24	6,379.99	6,316.26	6,227.04
<b>Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>		2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA
Grades TK-3		2,715.47	2,711.90	2,724.27	2,641.34
Grades 4-6		2,127.32	2,126.69	2,014.88	1,953.54
Grades 7-8		1,537.20	1,477.67	1,487.89	1,442.60
Grades 9-12		-	-	-	-
<b>LCFF Subtotal</b>		6,379.99	6,316.26	6,227.04	6,037.48
NSS		-	-	-	-
<b>Combined Subtotal</b>		6,379.99	6,316.26	6,227.04	6,037.48
<b>Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>		2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA
Grades TK-3		2,711.90	2,724.27	2,641.34	2,558.41
Grades 4-6		2,126.69	2,014.88	1,953.54	1,892.21
Grades 7-8		1,477.67	1,487.89	1,442.60	1,397.30
Grades 9-12		-	-	-	-
<b>LCFF Subtotal</b>		6,316.26	6,227.04	6,037.48	5,847.92
NSS		-	-	-	-
<b>Combined Subtotal</b>		6,316.26	6,227.04	6,037.48	5,847.92
<b>Net Adjustment to Prior Year ADA for Charter Shift</b>					
Second Prior Year Net increase/(decrease) to prior year ADA due to Charter School Shift		-	-	-	-
Prior Year Net increase/(decrease) to prior year ADA due to Charter School Shift		-	-	-	-
Second prior year charter school shift percentage		-	-	-	-
Prior year charter school shift percentage		0%	0%	0%	0%
<b>Prior 3-Year Average ADA (if charter shift percentage &gt; -50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23</b>					
Grades TK-3		2,723.92	2,717.21	2,692.50	2,641.34
Grades 4-6		2,191.16	2,089.63	2,031.70	1,953.54
Grades 7-8		1,552.41	1,500.92	1,469.39	1,442.60
Grades 9-12		-	-	-	-
<b>LCFF Subtotal</b>		6,467.49	6,307.76	6,193.59	6,037.48
NSS		-	-	-	-
<b>Combined Subtotal</b>		6,467.49	6,307.76	6,193.59	6,037.48
<b>Current Year Charter Shift ADA for the Hold Harmless and 3-prior year average</b>		-	-	-	-
<b>Current Year ADA</b>					
Grades TK-3		2,724.27	2,641.34	2,558.41	2,475.48
Grades 4-6		2,014.88	1,953.54	1,892.21	1,830.87
Grades 7-8		1,487.89	1,442.60	1,397.30	1,352.01
Grades 9-12		-	-	-	-
<b>LCFF Subtotal</b>		6,227.04	6,037.48	5,847.92	5,658.36
NSS		-	-	-	-
<b>Combined Subtotal</b>		6,227.04	6,037.48	5,847.92	5,658.36
<b>Change in LCFF ADA (excludes NSS ADA)</b>		(89.22)	(189.56)	(189.56)	(189.56)
		Decline	Decline	Decline	Decline

Ocean View (66613) - 2024-25 Unaudited Actuals		8/1/2025			
DETAILED ADA CALCULATION		2024-25	2025-26	2026-27	2027-28
<b>Funded LCFF ADA (greater of current year, prior year or 3-prior year average)</b>					
Grades TK-3		2,723.92	2,717.21	2,692.50	2,641.34
Grades 4-6		2,191.16	2,089.63	2,031.70	1,953.54
Grades 7-8		1,552.41	1,500.92	1,469.39	1,442.60
Grades 9-12		-	-	-	-
<b>Subtotal</b>		6,467.49	6,307.76	6,193.59	6,037.48
		<i>3PY Average</i>	<i>3PY Average</i>	<i>3PY Average</i>	<i>3PY Average</i>
<b>Funded NSS ADA</b>					
Grades TK-3		-	-	-	-
Grades 4-6		-	-	-	-
Grades 7-8		-	-	-	-
Grades 9-12		-	-	-	-
<b>Subtotal</b>		-	-	-	-
<b>NPS, CDS, &amp; COE Operated</b>					
Grades TK-3		1.57	1.57	1.57	1.57
Grades 4-6		6.82	6.82	6.82	6.82
Grades 7-8		3.78	3.78	3.78	3.78
Grades 9-12		-	-	-	-
<b>Subtotal</b>		12.17	12.17	12.17	12.17
<b>ACTUAL ADA (Current Year Only)</b>					
Grades TK-3		2,725.84	2,642.91	2,559.98	2,477.05
Grades 4-6		2,021.70	1,960.36	1,899.03	1,837.69
Grades 7-8		1,491.67	1,446.38	1,401.08	1,355.79
Grades 9-12		-	-	-	-
<b>Total Actual ADA</b>		6,239.21	6,049.65	5,860.09	5,670.53
<b>TOTAL FUNDED ADA, LCFF &amp; NSS</b>					
Grades TK-3		2,725.49	2,718.78	2,694.07	2,642.91
Grades 4-6		2,197.98	2,096.45	2,038.52	1,960.36
Grades 7-8		1,556.19	1,504.70	1,473.17	1,446.38
Grades 9-12		-	-	-	-
<b>Total Funded ADA</b>		<b>6,479.66</b>	<b>6,319.93</b>	<b>6,205.76</b>	<b>6,049.65</b>
<i>Funded Difference (Funded ADA less Actual ADA)</i>		240.45	270.28	345.67	379.12
<b>FUNDED ADA for the Transitional Kindergarten Add-on</b>					
Current Year TK ADA		306.31	306.31	306.31	306.31

Ocean View (66613) - 2024-25 Unaudited Actuals		v.26.2		PY1		
LOCAL CONTROL FUNDING FORMULA			2024-25			
LCFF ENTITLEMENT CALCULATION						
Calculation Factors	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage		
	1.07%	0.00%	59.40%	59.40%		
3PY Average ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3	2,725.49	\$ 10,025	\$ 1,043	\$ 1,315	\$ 317	\$ 34,612,151
Grades 4-6	2,197.98	10,177		1,209	291	25,666,009
Grades 7-8	1,556.19	10,478		1,245	300	18,709,228
Grades 9-12	-	12,144	316	1,480	356	-
Subtract Necessary Small School ADA and Funding						
<b>Total Base, Supplemental, and Concentration Grant</b>		\$ 65,997,638	\$ 2,842,686	\$ 8,178,230	\$ 1,968,834	\$ 78,987,388
NSS Allowance						
<b>TOTAL BASE</b>		<b>6,479.66</b>	<b>\$ 65,997,638</b>	<b>\$ 2,842,686</b>	<b>\$ 1,968,834</b>	<b>\$ 78,987,388</b>
<b>ADD ONS:</b>						
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	306.31	TK Add-on rate	\$ 3,077.00		942,516
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>						
LCFF Entitlement Before Adjustments						\$ 81,558,432
Miscellaneous Adjustments						-
<b>ADJUSTED LCFF ENTITLEMENT</b>						<b>\$ 81,558,432</b>
Local Revenue (including RDA)						(56,296,658)
<b>Gross State Aid</b>						<b>\$ 25,261,774</b>
Education Protection Account Entitlement						(1,295,932)
<b>Net State Aid</b>						<b>\$ 23,965,842</b>
<b>MINIMUM STATE AID CALCULATION</b>						
		12-13 Rate	2024-25 ADA		N/A	
2012-13 RL/Charter Gen BG adjusted for ADA		\$ 5,072.77	6,479.66			\$ 32,869,825
2012-13 NSS Allowance (deficit)		\$ -				-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In-Lieu						(56,296,658)
Less Education Protection Account Entitlement						(1,295,932)
<b>Subtotal State Aid for Historical RL/Charter General BG</b>						<b>\$ -</b>
Categorical Minimum State Aid						8,230,516
Charter School Categorical Block Grant adjusted for ADA						-
<b>Minimum State Aid Guarantee Before Proration Factor</b>						<b>\$ 8,230,516</b>
Proration Factor		0.00%				
<b>Minimum State Aid Guarantee</b>						<b>\$ 8,230,516</b>
<b>CHARTER SCHOOL MINIMUM STATE AID OFFSET</b>						
LCFF Entitlement						-
Minimum State Aid plus Property Taxes including RDA						-
Offset						-
Minimum State Aid Prior to Offset						-
Total Minimum State Aid with Offset						-
<b>State Aid Before Additional State Aid</b>						<b>\$ 23,965,842</b>
<b>ADDITIONAL STATE AID</b>						
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						\$ -
<b>LCFF State Aid, adjusted for Minimum State Aid Guarantee</b>						<b>\$ 23,965,842</b>
<b>LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice &amp; Charter Supplemental</b>						
Change Over Prior Year		-4.09%	(3,477,425)			
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
<b>LCFF SOURCES INCLUDING EXCESS TAXES</b>						
		Increase			2024-25	
State Aid	-15.82%	(4,502,404)				\$ 23,965,842
Education Protection Account						1,295,932
Property Taxes Net of In-Lieu Transfers	1.99%	1,100,617				56,296,658
Charter In-Lieu Taxes	0.00%	-				-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	-4.00%	(3,401,787)				<b>\$ 81,558,432</b>

Ocean View (66613) - 2024-25 Unaudited Actuals		v.26.2		8/1/2025		CY	
LOCAL CONTROL FUNDING FORMULA							2025-26
LCFF ENTITLEMENT CALCULATION							
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		Total
	2.30%		0.00%		59.55%	59.55%	
3PY Average	ADA	Base	Grade Span	Supplemental	Concentration		
Grades TK-3	2,718.78	\$ 10,256	\$ 1,067	\$ 1,349	\$ 335	\$ 35,361,668	
Grades 4-6	2,096.45	10,411		1,240	308	25,071,142	
Grades 7-8	1,504.70	10,719		1,277	317	18,526,841	
Grades 9-12	-	12,423	323	1,518	377	-	
Subtract Necessary Small School ADA and Funding							
<b>Total Base, Supplemental, and Concentration Grant</b>		\$ 65,838,828	\$ 2,900,938	\$ 8,186,906	\$ 2,032,979	\$ 78,959,651	
NSS Allowance							
<b>TOTAL BASE</b>	<b>6,319.93</b>	<b>\$ 65,838,828</b>	<b>\$ 2,900,938</b>	<b>\$ 8,186,906</b>	<b>\$ 2,032,979</b>	<b>\$ 78,959,651</b>	
<b>ADD ONS:</b>							
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	306.31	TK Add-on rate	\$ 5,545.00		1,698,489	
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>							
LCFF Entitlement Before Adjustments						\$ 82,308,483	
Miscellaneous Adjustments						-	
<b>ADJUSTED LCFF ENTITLEMENT</b>						<b>\$ 82,308,483</b>	
Local Revenue (including RDA)						(56,267,101)	
<b>Gross State Aid</b>						<b>\$ 26,041,382</b>	
Education Protection Account Entitlement						(1,263,986)	
<b>Net State Aid</b>						<b>\$ 24,777,396</b>	
<b>MINIMUM STATE AID CALCULATION</b>							
			12-13 Rate	2025-26 ADA			N/A
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,072.77	6,319.93		\$ 32,059,551	
2012-13 NSS Allowance (deficit)			\$ -			-	
Minimum State Aid Adjustments						-	
Less Current Year Property Taxes/In-Lieu						(56,267,101)	
Less Education Protection Account Entitlement						(1,263,986)	
<b>Subtotal State Aid for Historical RL/Charter General BG</b>						<b>\$ -</b>	
Categorical Minimum State Aid						8,230,516	
Charter School Categorical Block Grant adjusted for ADA						-	
<b>Minimum State Aid Guarantee Before Proration Factor</b>						<b>\$ 8,230,516</b>	
Proration Factor						0.00%	
<b>Minimum State Aid Guarantee</b>						<b>\$ 8,230,516</b>	
<b>CHARTER SCHOOL MINIMUM STATE AID OFFSET</b>							
LCFF Entitlement						-	
Minimum State Aid plus Property Taxes including RDA						-	
Offset						-	
Minimum State Aid Prior to Offset						-	
Total Minimum State Aid with Offset						-	
<b>State Aid Before Additional State Aid</b>						<b>\$ 24,777,396</b>	
<b>ADDITIONAL STATE AID</b>						<b>\$ -</b>	
<b>LCFF State Aid, Adjusted for Minimum State Aid Guarantee</b>						<b>\$ 24,777,396</b>	
<b>LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice &amp; Charter Supplemental</b>							
Change Over Prior Year			0.92%	750,051			
LCFF Entitlement Per ADA (excluding Categorical MSA)						13,024	
Per-ADA Change Over Prior Year			3.47%	437			
Basic Aid Status (school districts only)							Non-Basic Aid
<b>LCFF SOURCES INCLUDING EXCESS TAXES</b>							
				Increase		2025-26	
State Aid			3.39%	811,554		\$ 24,777,396	
Education Protection Account						1,263,986	
Property Taxes Net of In-Lieu Transfers			-0.05%	(29,557)		56,267,101	
Charter In-Lieu Taxes			0.00%	-		-	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			0.96%	781,997		<b>\$ 82,308,483</b>	

Ocean View (66613) - 2024-25 Unaudited Actuals		v.26.2		CY1		
LOCAL CONTROL FUNDING FORMULA					2026-27	
LCFF ENTITLEMENT CALCULATION						
Calculation Factors	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage		
	3.02%		0.00%	59.46%	59.46%	
	3PY Average ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	2,694.07	\$ 10,566	\$ 1,099	\$ 1,387	\$ 338	\$ 36,074,595
Grades 4-6	2,038.52	10,725		1,275	311	25,096,902
Grades 7-8	1,473.17	11,043		1,313	320	18,674,448
Grades 9-12	-	12,798	333	1,562	381	-
Subtract Necessary Small School ADA and Funding						
<b>Total Base, Supplemental, and Concentration Grant</b>		\$ 66,596,887	\$ 2,960,783	\$ 8,271,798	\$ 2,016,477	\$ 79,845,945
NSS Allowance						
<b>TOTAL BASE</b>	<b>6,205.76</b>	<b>\$ 66,596,887</b>	<b>\$ 2,960,783</b>	<b>\$ 8,271,798</b>	<b>\$ 2,016,477</b>	<b>\$ 79,845,945</b>
<b>ADD ONS:</b>						
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	306.31	TK Add-on rate	\$ 5,712.00		1,749,643
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>						
LCFF Entitlement Before Adjustments						\$ 83,275,233
Miscellaneous Adjustments						-
<b>ADJUSTED LCFF ENTITLEMENT</b>						<b>\$ 83,275,233</b>
Local Revenue (including RDA)						(57,493,200)
<b>Gross State Aid</b>						<b>\$ 25,782,033</b>
Education Protection Account Entitlement						(1,241,152)
<b>Net State Aid</b>						<b>\$ 24,540,881</b>
<b>MINIMUM STATE AID CALCULATION</b>						
			12-13 Rate	2026-27 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,072.77	6,205.76		\$ 31,480,393
2012-13 NSS Allowance (deficit)			\$ -			-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In-Lieu						(57,493,200)
Less Education Protection Account Entitlement						(1,241,152)
<b>Subtotal State Aid for Historical RL/Charter General BG</b>						<b>\$ -</b>
Categorical Minimum State Aid						8,230,516
Charter School Categorical Block Grant adjusted for ADA						-
<b>Minimum State Aid Guarantee Before Proration Factor</b>						<b>\$ 8,230,516</b>
Proration Factor						0.00%
<b>Minimum State Aid Guarantee</b>						<b>\$ 8,230,516</b>
<b>CHARTER SCHOOL MINIMUM STATE AID OFFSET</b>						
LCFF Entitlement						-
Minimum State Aid plus Property Taxes including RDA						-
Offset						-
Minimum State Aid Prior to Offset						-
Total Minimum State Aid with Offset						-
<b>State Aid Before Additional State Aid</b>						<b>\$ 24,540,881</b>
<b>ADDITIONAL STATE AID</b>						<b>\$ -</b>
<b>LCFF State Aid, Adjusted for Minimum State Aid Guarantee</b>						<b>\$ 24,540,881</b>
<b>LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice &amp; Charter Supplemental</b>						
Change Over Prior Year			1.17%	966,750		13,419
LCFF Entitlement Per ADA (excluding Categorical MSA)						-
Per-ADA Change Over Prior Year			3.03%	395		-
Basic Aid Status (school districts only)						Non-Basic Aid
<b>LCFF SOURCES INCLUDING EXCESS TAXES</b>						
				Increase		2026-27
State Aid				(236,515)		\$ 24,540,881
Education Protection Account						1,241,152
Property Taxes Net of In-Lieu Transfers			2.18%	1,226,099		57,493,200
Charter In-Lieu Taxes			0.00%	-		-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			1.20%	989,584		<b>\$ 83,275,233</b>

Ocean View (66613) - 2024-25 Unaudited Actuals		v.26.2		CY2		
LOCAL CONTROL FUNDING FORMULA			2027-28			
LCFF ENTITLEMENT CALCULATION						
Calculation Factors	COLA & Augmentation		Base Grant	Unduplicated Pupil Percentage		
	3.42%	0.00%	59.44%	59.44%		
3PY Average	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	2,642.91	\$ 10,927	\$ 1,136	\$ 1,434	\$ 348	\$ 36,591,585
Grades 4-6	1,960.36	11,092		1,319	320	24,956,818
Grades 7-8	1,446.38	11,421		1,358	330	18,959,638
Grades 9-12	-	13,236	344	1,614	392	-
Subtract Necessary Small School ADA and Funding						
<b>Total Base, Supplemental, and Concentration Grant</b>		\$ 67,142,497	\$ 3,002,345	\$ 8,338,819	\$ 2,024,380	\$ 80,508,041
NSS Allowance						
<b>TOTAL BASE</b>		<b>6,049.65</b>	<b>\$ 67,142,497</b>	<b>\$ 3,002,345</b>	<b>\$ 8,338,819</b>	<b>\$ 2,024,380</b>
<b>ADD ONS:</b>						
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	306.31	TK Add-on rate	\$ 5,907.00		1,809,373
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>						
LCFF Entitlement Before Adjustments						\$ 84,031,245
Miscellaneous Adjustments						
<b>ADJUSTED LCFF ENTITLEMENT</b>						<b>\$ 84,031,245</b>
Local Revenue (including RDA)						(57,493,200)
<b>Gross State Aid</b>						<b>\$ 26,538,045</b>
Education Protection Account Entitlement						(1,209,930)
<b>Net State Aid</b>						<b>\$ 25,328,115</b>
<b>MINIMUM STATE AID CALCULATION</b>						
			12-13 Rate	2027-28 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,072.77	6,049.65		\$ 30,688,483
2012-13 NSS Allowance (deficit)			\$ -			-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In-Lieu						(57,493,200)
Less Education Protection Account Entitlement						(1,209,930)
<b>Subtotal State Aid for Historical RL/Charter General BG</b>						<b>\$ -</b>
Categorical Minimum State Aid						8,230,516
Charter School Categorical Block Grant adjusted for ADA						-
<b>Minimum State Aid Guarantee Before Proration Factor</b>						<b>\$ 8,230,516</b>
Proration Factor						0.00%
<b>Minimum State Aid Guarantee</b>						<b>\$ 8,230,516</b>
<b>CHARTER SCHOOL MINIMUM STATE AID OFFSET</b>						
LCFF Entitlement						-
Minimum State Aid plus Property Taxes including RDA						-
Offset						-
Minimum State Aid Prior to Offset						-
Total Minimum State Aid with Offset						-
<b>State Aid Before Additional State Aid</b>						<b>\$ 25,328,115</b>
<b>ADDITIONAL STATE AID</b>						
						\$ -
<b>LCFF State Aid, Adjusted for Minimum State Aid Guarantee</b>						<b>\$ 25,328,115</b>
<b>LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice &amp; Charter Supplemental</b>						
Change Over Prior Year			0.91%	756,012		
LCFF Entitlement Per ADA (excluding Categorical MSA)						13,890
Per-ADA Change Over Prior Year			3.51%	471		
Basic Aid Status (school districts only)						Non-Basic Aid
<b>LCFF SOURCES INCLUDING EXCESS TAXES</b>						
				Increase		2027-28
State Aid		3.21%		787,234		\$ 25,328,115
Education Protection Account						1,209,930
Property Taxes Net of In-Lieu Transfers						57,493,200
Charter In-Lieu Taxes		0.00%				-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			0.95%	787,234		<b>\$ 84,031,245</b>

Ocean View (66613) - 2024-25 Unaudited Actuals 8/1/25

**EDUCATION PROTECTION ACCOUNT**

	CDE P-2 Certification*	Calculated*	2025-26	2026-27
	2024-25	2024-25		
<b>EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT</b>				
A-1 Total ADA for EPA Minimum	6,479.89	6,479.66	6,319.93	6,205.76
A-2 Minimum Funding per ADA	\$ 200	\$ 200	\$ 200	\$ 200
A-3 EPA Minimum Funding (A-1 * A-2)	\$ 1,295,978	\$ 1,295,932	\$ 1,263,986	\$ 1,241,152
<b>EPA PROPORTIONATE SHARE CAP</b>				
B3,B7 2012-13 Deficited Base RL/Charter Rate (adjusted for COLA eff. 21/22)	\$ 6,798.05	\$ 6,798.05	\$ 6,954.41	\$ 7,164.43
B4, B8 Current Year Funded ADA, excluding NSS	6,479.89	6,479.66	6,319.93	6,205.76
B-11 2012-13 Deficited Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)	58.80	58.80	60.15	61.53
B-12 Current Year Funded ADA, including NSS	6,479.89	6,479.66	6,319.93	6,205.76
B9+B13 Adjusted Total Revenue Limit	\$ 44,431,634	\$ 44,430,057	\$ 44,331,528	\$ 44,842,573
B10,B14 Current Year Adjusted NSS Allowance	\$ -	\$ -	\$ -	\$ -
B-16 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 44,431,634	\$ 44,430,057	\$ 44,331,528	\$ 44,842,573
B-17 Local Revenue/In-Lieu of Property Taxes	\$ 57,058,036	\$ 56,296,658	\$ 56,267,101	\$ 57,493,200
B-18 EPA Proportionate Share Cap (B-16 - B-17; If less than 0, B-18 = 0)	\$ -	\$ -	\$ -	\$ -
<b>EPA PROPORTIONATE SHARE</b>				
C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$44,431,634	\$44,430,057	\$44,331,528	\$44,842,573
C-2 Statewide EPA Proportionate Share Ratio (as of P-2 certification)	49.68656772%		49.68656772%	49.68656772%
C-3 EPA Proportionate Share (C-1 * C-2)	\$ 22,076,554	\$ 22,075,770	\$ 22,026,815	\$ 22,280,735
<b>EPA ENTITLEMENT</b>				
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)	\$ 1,295,978	\$ 1,295,932	\$ 1,263,986	\$ 1,241,152
D-2 Miscellaneous Adjustments**	\$ -	\$ -	\$ -	\$ -
D-3 Adjusted EPA Entitlement (D-1 + D-2)	1,295,978	1,295,932	1,263,986	1,241,152
D-4 Prior Year Annual Adjustment	\$ 36	36	(46)	
D-5 P2 Entitlement Net of PY Adjustment	\$ 1,296,014	1,295,968	1,263,940	1,241,152
C-2 Statewide EPA Proportionate Share Ratio (as of Annual certification)	49.68656772%	49.68656772%	49.68656772%	49.68656772%
Adjusted EPA Allocation (used to calculate LCFF Revenue)	\$ 1,295,932		1,263,986	1,241,152

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

Ocean View (66613) - 2024-25 Unaudited Actuals	
EDUCATION PROTECTION ACCOUNT	
	<b>2027-28</b>
<b>EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT</b>	
A-1 Total ADA for EPA Minimum	6,049.65
A-2 Minimum Funding per ADA	\$ 200
A-3 EPA Minimum Funding (A-1 * A-2)	\$ 1,209,930
<b>EPA PROPORTIONATE SHARE CAP</b>	
B3,B7 2012-13 Deficited Base RL/Charter Rate (adjusted for COLA eff. 21/22)	\$ 7,409.45
B4, B8 Current Year Funded ADA, excluding NSS	6,049.65
B-11 2012-13 Deficited Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)	62.95
B-12 Current Year Funded ADA, including NSS	6,049.65
B9+B13 Adjusted Total Revenue Limit	\$ 45,205,404
B10,B14 Current Year Adjusted NSS Allowance	\$ -
B-16 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 45,205,404
B-17 Local Revenue/In-Lieu of Property Taxes	\$ 57,493,200
B-18 EPA Proportionate Share Cap (B-16 - B-17; If less than 0, B-18 = 0)	\$ -
<b>EPA PROPORTIONATE SHARE</b>	
C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$45,205,404
C-2 Statewide EPA Proportionate Share Ratio ( <i>as of P-2 certification</i> )	49.68656772%
C-3 EPA Proportionate Share (C-1 * C-2)	\$ 22,461,014
<b>EPA ENTITLEMENT</b>	
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)	\$ 1,209,930
D-2 Miscellaneous Adjustments**	\$-
D-3 Adjusted EPA Entitlement (D-1 + D-2)	1,209,930
D-4 Prior Year Annual Adjustment	
D-5 P2 Entitlement Net of PY Adjustment	1,209,930
C-2 Statewide EPA Proportionate Share Ratio ( <i>as of Annual certification</i> )	49.68656772%
Adjusted EPA Allocation (used to calculate LCFF Revenue)	1,209,930

\*CDE P-2 Certification and Calculated columns can be compared to determine accruals c

Ocean View (66613) - 2024-25 Unaudited Actuals		8/1/2025			
	2024-25	2025-26	2026-27	2027-28	
<b>General Assumptions</b>					
COLA & Augmentation	1.07%	2.30%	3.02%	3.42%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	
Student Assumptions:					
Enrollment Count	6,575	6,375	6,175	5,975	
Unduplicated Pupil Count (UPC)	3,911	3,785	3,675	3,551	
Unduplicated Pupil Percentage (UPP)	59.40%	59.55%	59.46%	59.44%	
Current Year LCFF Average Daily Attendance (ADA)	6,239.21	6,049.65	5,860.09	5,670.53	
Funded LCFF ADA	6,479.66	6,319.93	6,205.76	6,049.65	
LCFF ADA Funding Method	3PY Average	3PY Average	3PY Average	3PY Average	
Current Year Necessary Small School (NSS) ADA	-	-	-	-	
Funded NSS ADA	-	-	-	-	

Ocean View (66613) - 2024-25 Unaudited Actuals		8/1/2025			
	2024-25	2025-26	2026-27	2027-28	
<b>LCFF Entitlement Summary</b>					
Base Grant	\$65,997,638	\$65,838,828	\$66,596,887	\$67,142,497	
Grade Span Adjustment	2,842,686	2,900,938	2,960,783	3,002,345	
<i>Adjusted Base Grant</i>	\$68,840,324	\$68,739,766	\$69,557,670	\$70,144,842	
Supplemental Grant	8,178,230	8,186,906	8,271,798	8,338,819	
Concentration Grant	1,968,834	2,032,979	2,016,477	2,024,380	
<b>Total Base, Supplemental and Concentration Grant</b>	<b>\$78,987,388</b>	<b>\$78,959,651</b>	<b>\$79,845,945</b>	<b>\$80,508,041</b>	
Allowance: Necessary Small School	-	-	-	-	
Add-on: Targeted Instructional Improvement Block Grant	680,066	680,066	680,066	680,066	
Add-on: Home-to-School Transportation	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	942,516	1,698,489	1,749,643	1,809,373	
<b>Total Allowance and Add-On Amounts</b>	<b>\$2,571,044</b>	<b>\$3,348,832</b>	<b>\$3,429,288</b>	<b>\$3,523,204</b>	
<b>Total LCFF Entitlement Before Adjustments</b> (excludes Additional State Aid)	<b>\$81,558,432</b>	<b>\$82,308,483</b>	<b>\$83,275,233</b>	<b>\$84,031,245</b>	
Miscellaneous Adjustments	-	-	-	-	
<b>Total LCFF Entitlement</b> (excludes Additional State Aid)	<b>\$ 81,558,432</b>	<b>\$ 82,308,483</b>	<b>\$ 83,275,233</b>	<b>\$ 84,031,245</b>	
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 12,587	\$ 13,024	\$ 13,419	\$ 13,890	
Additional State Aid	-	-	-	-	
<b>Total LCFF Entitlement with Additional State Aid</b>	<b>81,558,432</b>	<b>82,308,483</b>	<b>83,275,233</b>	<b>84,031,245</b>	
<b>LCFF Sources Summary</b>					
<b>Funding Source Summary</b>					
Local Revenue and In-Lieu of Property Taxes <i>(net for school districts)</i>	\$ 56,296,658	\$ 56,267,101	\$ 57,493,200	\$ 57,493,200	
Education Protection Account Entitlement <i>(includes \$200/minimum per ADA)</i>	\$ 1,295,932	\$ 1,263,986	\$ 1,241,152	\$ 1,209,930	
Net State Aid <i>(excludes Additional State Aid)</i>	\$ 23,965,842	\$ 24,777,396	\$ 24,540,881	\$ 25,328,115	
Additional State Aid	\$ -	\$ -	\$ -	\$ -	
<b>Total Funding Sources</b>	<b>\$ 81,558,432</b>	<b>\$ 82,308,483</b>	<b>\$ 83,275,233</b>	<b>\$ 84,031,245</b>	
<b>Funding Source by Resource-Object</b>					
State Aid (Resource Code 0000, Object Code 8011)	\$ 23,965,842	\$ 24,777,396	\$ 24,540,881	\$ 25,328,115	
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 1,295,932	\$ 1,263,986	\$ 1,241,152	\$ 1,209,930	
<i>(P-2 plus Current Year Accrual)</i>					
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$ 36	\$ (46)	\$ -	\$ -	
<i>(P-A less Prior Year Accrual)</i>					
Property Taxes (Object 8021 to 8089)	\$ 57,493,200	\$ 57,493,200	\$ 57,493,200	\$ 57,493,200	
% Change	2.0247%	0.0000%	0.0000%	0.0000%	
In-Lieu of Property Taxes (Object Code 8096)	(1,196,542)	(1,226,099)	-	-	
<b>Entitlement and Source Reconciliation</b>					
Basic Aid/Excess Tax District Status		Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Total LCFF Entitlement	\$ 81,558,432	\$ 82,308,483	\$ 83,275,233	\$ 84,031,245	
Additional State Aid	\$ -	\$ -	\$ -	\$ -	
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -	\$ -	
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	\$ -	
Total Funding Sources	\$ 81,558,432	\$ 82,308,483	\$ 83,275,233	\$ 84,031,245	

Ocean View (66613) - 2024-25 Unaudited Actuals		8/1/2025			
		2024-25	2025-26	2026-27	2027-28
<b>LCAP Percentage to Increase or Improve Services Calculation</b>					
Base Grant ( <i>Excludes add-ons for TIIG &amp; Transportation</i> )	\$	69,782,840	\$ 70,438,255	\$ 71,307,313	\$ 71,954,215
Supplemental and Concentration Grant funding in the LCAP year	\$	10,147,064	\$ 10,219,885	\$ 10,288,275	\$ 10,363,199
Projected Additional 15% Concentration Grant funding in the LCAP year	\$	454,346	\$ 469,149	\$ 465,341	\$ 467,164
Percentage to Increase or Improve Services		14.54%	14.51%	14.43%	14.40%

Ocean View (66613) - 2024-25 Unaudited Actuals		8/1/2025			
		2024-25	2025-26	2026-27	2027-28
<b>PER-ADA FUNDING LEVELS</b>					
<b>Base, Supplemental and Concentration Rate per ADA</b>					
Grades TK-3	\$	12,699.42	\$ 13,006.45	\$ 13,390.37	\$ 13,845.19
Grades 4-6	\$	11,677.09	\$ 11,958.86	\$ 12,311.33	\$ 12,730.73
Grades 7-8	\$	12,022.46	\$ 12,312.65	\$ 12,676.37	\$ 13,108.34
Grades 9-12	\$	14,296.60	\$ 14,641.01	\$ 15,073.21	\$ 15,586.31
<b>Base Grants</b>					
Grades TK-3	\$	10,025	\$ 10,256	\$ 10,566	\$ 10,927
Grades 4-6	\$	10,177	\$ 10,411	\$ 10,725	\$ 11,092
Grades 7-8	\$	10,478	\$ 10,719	\$ 11,043	\$ 11,421
Grades 9-12	\$	12,144	\$ 12,423	\$ 12,798	\$ 13,236
<b>Grade Span Adjustment</b>					
Grades TK-3	\$	1,043	\$ 1,067	\$ 1,099	\$ 1,136
Grades 9-12	\$	316	\$ 323	\$ 333	\$ 344
<b>Prorated Base, Supplemental and Concentration Rate per ADA</b>					
Grades TK-3	\$	11,068	\$ 11,323	\$ 11,665	\$ 12,063
Grades 4-6	\$	10,177	\$ 10,411	\$ 10,725	\$ 11,092
Grades 7-8	\$	10,478	\$ 10,719	\$ 11,043	\$ 11,421
Grades 9-12	\$	12,460	\$ 12,746	\$ 13,131	\$ 13,580
<b>Prorated Base Grants</b>					
Grades TK-3	\$	10,025	\$ 10,256	\$ 10,566	\$ 10,927
Grades 4-6	\$	10,177	\$ 10,411	\$ 10,725	\$ 11,092
Grades 7-8	\$	10,478	\$ 10,719	\$ 11,043	\$ 11,421
Grades 9-12	\$	12,144	\$ 12,423	\$ 12,798	\$ 13,236
<b>Prorated Grade Span Adjustment</b>					
Grades TK-3	\$	1,043	\$ 1,067	\$ 1,099	\$ 1,136
Grades 9-12	\$	316	\$ 323	\$ 333	\$ 344
<b>Supplemental Grant</b>					
<b>Maximum - 1.00 ADA, 100% UPP</b>		20%	20%	20%	20%
Grades TK-3	\$	2,214	\$ 2,265	\$ 2,333	\$ 2,413
Grades 4-6	\$	2,035	\$ 2,082	\$ 2,145	\$ 2,218
Grades 7-8	\$	2,096	\$ 2,144	\$ 2,209	\$ 2,284
Grades 9-12	\$	2,492	\$ 2,549	\$ 2,626	\$ 2,716
<b>Actual - 1.00 ADA, Local UPP as follows:</b>					
		59.40%	59.55%	59.46%	59.44%
Grades TK-3	\$	1,315	\$ 1,349	\$ 1,387	\$ 1,434
Grades 4-6	\$	1,209	\$ 1,240	\$ 1,275	\$ 1,319
Grades 7-8	\$	1,245	\$ 1,277	\$ 1,313	\$ 1,358
Grades 9-12	\$	1,480	\$ 1,518	\$ 1,562	\$ 1,614
<b>Concentration Grant (&gt;55% population)</b>					
<b>Maximum - 1.00 ADA, 100% UPP</b>		65%	65%	65%	65%
Grades TK-3	\$	7,194	\$ 7,360	\$ 7,582	\$ 7,841
Grades 4-6	\$	6,615	\$ 6,767	\$ 6,971	\$ 7,210
Grades 7-8	\$	6,811	\$ 6,967	\$ 7,178	\$ 7,424
Grades 9-12	\$	8,099	\$ 8,285	\$ 8,535	\$ 8,827
<b>Actual - 1.00 ADA, Local UPP &gt;55% as follows:</b>					
		4.4000%	4.5500%	4.4600%	4.4400%
Grades TK-3	\$	317	\$ 335	\$ 338	\$ 348
Grades 4-6	\$	291	\$ 308	\$ 311	\$ 320
Grades 7-8	\$	300	\$ 317	\$ 320	\$ 330
Grades 9-12	\$	356	\$ 377	\$ 381	\$ 392



**OCEAN VIEW SCHOOL DISTRICT**

**UNAUDITED ACTUALS**

**LOTTERY REPORT**



Unaudited Actuals  
2024-25 Unaudited Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	2,326,828.04		3,032,942.06	5,359,770.10
2. State Lottery Revenue	8560	1,286,685.97		615,258.02	1,901,943.99
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)		3,613,514.01	0.00	3,648,200.08	7,261,714.09
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	760,075.48		0.00	760,075.48
2. Classified Salaries	2000-2999	158,830.27		0.00	158,830.27
3. Employee Benefits	3000-3999	298,181.99		0.00	298,181.99
4. Books and Supplies	4000-4999	50,251.57		95,627.12	145,878.69
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	3,503.19			3,503.19
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			140,758.02	140,758.02
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)		1,270,842.50	0.00	236,385.14	1,507,227.64
<b>C. ENDING BALANCE (Must equal Line A7 minus Line B12)</b>	979Z	2,342,671.51	0.00	3,411,814.94	5,754,486.45
<b>D. COMMENTS:</b>					
The expenditures in item 5c are online subscriptions to Centage, Learning Without Tears and McGraw Hill for access to text materials.					

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

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



**OCEAN VIEW SCHOOL DISTRICT**

**UNAUDITED ACTUALS**

**ESSA MAINTENANCE OF EFFORT**



Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	120,298,410.57
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	5,774,869.34
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	8,791.72
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	637,095.81
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	526,375.23
6. All Other Financing Uses	All	9100	7699	0.00
7. Nonagency	All	9200	7651	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	987.79
9. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	8710	0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
D. Plus additional MOE expenditures:				1,173,250.55
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C-10, plus lines D1 and D2)				113,350,290.68
<b>Section II - Expenditures Per ADA</b>				<b>2024-25 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				6,229.90
B. Expenditures per ADA (Line I.E divided by Line II.A)				18,194.56
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		<b>Total</b>	<b>Per ADA</b>	
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		109,744,071.58	17,334.81	
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)		0.00	0.00	
2. Total adjusted base expenditure amounts (Line A plus Line A.1)		109,744,071.58	17,334.81	
B. Required effort (Line A.2 times 90%)		98,769,664.42	15,601.33	
C. Current year expenditures (Line I.E and Line II.B)		113,350,290.68	18,194.56	
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00	0.00	
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met		

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)	0.00%	0.00%
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SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

**OCEAN VIEW SCHOOL DISTRICT**

**UNAUDITED ACTUALS**

**PROGRAM COST REPORT**



Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	132,157.80	30,127.68	162,285.48	15,320.22		177,605.70
1110	Regular Education, K-12	56,099,189.38	18,618,328.43	76,717,517.81	7,242,387.28		83,959,905.09
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	640,107.27	0.00	640,107.27	60,427.99		700,535.26
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	25,087,417.90	5,007,942.35	30,095,360.25	2,841,089.72		32,936,449.97
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	987.79	0.00	987.79	83.25		1,081.04
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	8,791.72	0.00	8,791.72	829.96		9,621.68
Other Costs							
---	Food Services					96,935.07	96,935.07
---	Enterprise					0.00	0.00
---	Facilities Acquisition & Construction					722,669.15	722,669.15
---	Other Outgo					1,409,746.74	1,409,746.74
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation [(Column 3 + CAC, line C5) times CAC, line E] Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)		0.00	0.00	621,310.85 (337,420.00)		621,310.85 (337,420.00)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	83,968,851.86	23,656,398.46	107,625,250.32	10,444,009.27	2,229,350.96	120,298,410.55

Unaudited Actuals  
2024-25  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	33,147.10	5.61	45,682.21	34,825.21	0.00	0.00	0.00	0.00	0.00	18,397.67	0.00	132,157.80
1110	Regular Education, K-12	49,947,792.66	806,106.71	554,395.64	75,901.29	451,616.77	0.00	6,263,176.31	0.00	0.00	0.00	0.00	56,099,169.38
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	45,511.33	276,342.02	318,253.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	640,107.27
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education	21,301,109.78	1,595,194.82	0.00	42,448.89	842,688.26	1,305,978.15	0.00	0.00	0.00	0.00	0.00	25,087,417.90
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	987.79	0.00	0.00	987.79
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,791.72	0.00	0.00	0.00	8,791.72
<b>Total Direct Charged Costs</b>		<b>71,327,560.87</b>	<b>2,677,649.16</b>	<b>918,331.77</b>	<b>153,273.39</b>	<b>1,294,505.03</b>	<b>1,305,978.15</b>	<b>6,263,176.31</b>	<b>8,791.72</b>	<b>987.79</b>	<b>18,397.67</b>	<b>0.00</b>	<b>83,966,651.86</b>

\* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on Factors Input on Form PCRAF)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transported		
<b>Instructional Goals</b>						
0001	Pre-Kindergarten	30,127.68	0.00	0.00	30,127.68	
1110	Regular Education, K-12	7,699,479.37	9,390,350.22	1,328,498.84	18,618,328.43	
3100	Alternative Schools	0.00	0.00	0.00	0.00	
3200	Continuation Schools	0.00	0.00	0.00	0.00	
3300	Independent Study Centers	0.00	0.00	0.00	0.00	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	
3500	Community Day Schools	0.00	0.00	0.00	0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	
3800	Career Technical Education	0.00	0.00	0.00	0.00	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	
5000-5999	Special Education (allocated to 5001)	2,569,891.66	1,728,767.41	709,283.28	5,007,942.35	
6000	ROC/P	0.00	0.00	0.00	0.00	
<b>Other Goals</b>						
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	
8100	Community Services	0.00	0.00	0.00	0.00	
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00	
<b>Other Funds</b>						
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00	
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00	
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00	
<b>Total Allocated Support Costs</b>		10,489,498.71	11,118,117.63	2,037,782.12	23,656,398.46	

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,332,092.93
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	75,657.25
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	7,366,322.79
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,007,956.31
5	Total Central Administration Costs in General Fund and Charter Schools Funds	10,781,429.28
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	83,968,651.86
2	Total Allocated Costs (from Form PCR, Column 2, Total)	23,696,396.46
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	107,625,050.32
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	2,136,965.53
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	4,444,514.04
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	6,581,479.57
<b>D.</b>	<b>Total Direct Charged and Allocated Costs (B3 + C5)</b>	114,206,529.89
<b>E.</b>	<b>Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>	9.44%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	96,835.07				96,835.07
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			722,669.15		722,669.15
Other Outgo (Objects 1000 - 7999)				1,409,746.74	1,409,746.74
<b>Total Other Costs</b>	96,835.07	0.00	722,669.15	1,409,746.74	2,229,350.96

Unaudited Actuals  
2024-25  
Form and Charter Schools Funds  
Program Cost Report  
Schedule of Allocation Factors (AF) for Support Costs

	Teacher Full-Time Equivalents					Classroom Units			Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)			
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	1,222,214.73	466,933.93	6,023,823.46	2,786,526.60	11,119,117.63	0.00			2,037,782.12
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)									
<b>Instructional Goals Description</b>									
0001 Pre-Kindergarten	1.00	1.00	1.00	1.00	1.00				
1110 Regular Education, K-12	262.20	262.20	262.20	262.20	239.00				354.00
3100 Alternative Schools									
3200 Continuation Schools									
3300 Independent Study Centers									
3400 Opportunity Schools									
3550 Community Day Schools									
3700 Specialized Secondary Programs									
3800 Career Technical Education									
4110 Regular Education, Adult									
4610 Adult Independent Study Centers									
4620 Adult Correctional Education									
4630 Adult Career Technical Education									
4760 Bilingual									
4850 Migrant Education									
5000-5999 Special Education (allocated to 5001)	85.30	85.30	85.30	85.30	44.00				189.00
6000 ROC/IP									
<b>Other Goals Description</b>									
7110 Nonagency - Educational									
7150 Nonagency - Other									
8100 Community Services									
8500 Child Care and Development Services									
<b>Other Funds Description</b>									
-- Adult Education (Fund 11)									
-- Child Development (Fund 12)									
-- Cafeteria (Funds 13 & 61)									
<b>C. Total Allocation Factors</b>	348.50	348.50	348.50	348.50	283.00	0.00			543.00

**OCEAN VIEW SCHOOL DISTRICT**

**UNAUDITED ACTUALS**

**SUMMARY OF INTERFUND ACTIVITIES**



Unaudited Actuals  
2024-25 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(688.49)	0.00	(337,420.00)				
Other Sources/Uses Detail					26,375.23	526,375.23		
Fund Reconciliation							366,016.56	1,668.97
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	554.41	0.00	190,458.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,668.97	205,290.97
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	134.08	0.00	146,962.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	160,725.59
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					500,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Unaudited Actuals  
2024-25 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,014,431.52	35,108.64		
Fund Reconciliation							145.37	725.22
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							579.85	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	425,293.57		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	554,029.31		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals  
2024-25 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
TOTALS	688.49	(688.49)	337,420.00	(337,420.00)	1,540,806.75	1,540,806.75	368,410.75	368,410.75

