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

FIRST INTERIM
2025-2026

Julianne Hoefer, Ph.D.
Superintendent

Keith Farrow
Assistant Superintendent,
Administrative Services

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

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

December 9, 2025

OCEAN VIEW SCHOOL DISTRICT

FIRST INTERIM

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OCEAN VIEW SCHOOL DISTRICT

FIRST INTERIM

CERTIFICATION

Ocean View Elementary
Orange County

First Interim
DISTRICT CERTIFICATION OF INTERIM REPORT
For the Fiscal Year 2025-26

30 66613 0000000
Form CI
G81F7PTMRD(2025-26)

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

Signed: _____ Date: _____
District Superintendent or Designee

Printed Name: _____ Title: _____

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

To the County Superintendent of Schools:

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

Meeting Date: December 09, 2025 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

_____ QUALIFIED CERTIFICATION

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

_____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Keith Farrow Telephone: (714) 847-2551

Title: Assistant Superintendent, Administrative Services E-mail: kfarrow@ovsd.org

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than $20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2024-25) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

OCEAN VIEW SCHOOL DISTRICT

FIRST INTERIM

PREFACE

PREFACE

Interim Budget Reports

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

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

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

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

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

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

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

OCEAN VIEW SCHOOL DISTRICT

FIRST INTERIM

GENERAL FUND

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	81,561,280.00	81,561,280.00	9,523,228.46	82,082,834.00	521,554.00	0.6%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,392,300.00	2,392,300.00	334,404.00	2,383,543.00	(8,757.00)	-0.4%
4) Other Local Revenue		8600-8799	2,339,923.08	2,339,923.08	342,821.04	3,566,512.08	1,226,589.00	52.4%
5) TOTAL, REVENUES			86,293,503.08	86,293,503.08	10,200,453.50	88,032,889.08		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	34,913,499.00	34,913,499.00	6,818,151.15	34,161,561.00	751,938.00	2.2%
2) Classified Salaries		2000-2999	12,633,924.19	12,633,924.19	2,401,060.82	12,625,599.00	8,325.19	0.1%
3) Employee Benefits		3000-3999	17,777,369.00	17,777,369.00	3,323,977.95	17,498,995.00	278,374.00	1.6%
4) Books and Supplies		4000-4999	1,564,208.90	1,564,208.90	571,954.87	1,980,312.09	(416,103.19)	-26.6%
5) Services and Other Operating Expenditures		5000-5999	6,178,589.72	6,178,589.72	3,768,356.65	6,373,586.72	(194,997.00)	-3.2%
6) Capital Outlay		6000-6999	220,915.00	220,915.00	14,656.28	1,149,600.00	(928,685.00)	-420.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	89,237.00	89,237.00	24,682.00	89,237.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(561,452.77)	(561,452.77)	0.00	(875,962.80)	314,510.03	-56.0%
9) TOTAL, EXPENDITURES			72,816,290.04	72,816,290.04	16,922,839.72	73,002,928.01		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,477,213.04	13,477,213.04	(6,722,386.22)	15,029,961.07		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(19,338,623.32)	(19,338,623.32)	0.00	(21,229,335.64)	(1,890,712.32)	9.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(19,338,623.32)	(19,338,623.32)	0.00	(21,229,335.64)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,861,410.28)	(5,861,410.28)	(6,722,386.22)	(6,199,374.57)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,033,501.35	22,033,501.35		25,078,241.28	3,044,739.93	13.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,033,501.35	22,033,501.35		25,078,241.28		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,033,501.35	22,033,501.35		25,078,241.28		
2) Ending Balance, June 30 (E + F1e)			16,172,091.07	16,172,091.07		18,878,866.71		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	53,000.00	53,000.00		53,000.00		
Stores		9712	55,000.00	55,000.00		55,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	10,184,399.60	10,184,399.60		12,718,694.11		
d) Assigned								
Other Assignments		9780	2,381,556.04	2,381,556.04		2,386,458.51		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,498,135.43	3,498,135.43		3,665,714.09		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	22,719,804.00	22,719,804.00	7,224,766.00	22,719,804.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	1,263,795.00	1,263,795.00	323,995.00	1,264,466.00	671.00	0.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	184,347.00	184,347.00	0.00	184,347.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	48,611,662.00	48,611,662.00	0.00	47,933,760.00	(677,902.00)	-1.4%
Unsecured Roll Taxes		8042	1,631,999.00	1,631,999.00	802,617.31	1,631,999.00	0.00	0.0%
Prior Years' Taxes		8043	744,660.00	744,660.00	800,300.73	744,660.00	0.00	0.0%
Supplemental Taxes		8044	1,060,267.00	1,060,267.00	353,636.45	1,060,267.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,800,831.00	2,800,831.00	124,902.00	2,800,831.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,790,163.00	3,790,163.00	10,560.97	3,790,163.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			82,807,528.00	82,807,528.00	9,640,778.46	82,130,297.00	(677,231.00)	-0.8%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,246,248.00)	(1,246,248.00)	(117,550.00)	(47,463.00)	1,198,785.00	-96.2%
Property Taxes Transfers		8097	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	0.0%
TOTAL, LCFF SOURCES			81,561,280.00	81,561,280.00	9,523,228.46	82,082,834.00	521,554.00	0.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	241,419.00	241,419.00	0.00	241,419.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,233,860.00	1,233,860.00	0.00	1,233,860.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Arts and Music in Schools (Prop 28)	6770	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	917,021.00	917,021.00	334,404.00	908,264.00	(8,757.00)	-1.0%
TOTAL, OTHER STATE REVENUE			2,392,300.00	2,392,300.00	334,404.00	2,383,543.00	(8,757.00)	-0.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	180.00	180.00	0.00	180.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	15.00	15.00	60.00	15.00	0.00	0.0%
Leases and Rentals		8650	13,000.00	13,000.00	666.17	13,000.00	0.00	0.0%
Interest		8660	1,600,000.00	1,600,000.00	320,308.99	1,600,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(364,421.08)	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	20,838.08	20,838.08	4,267.80	20,838.08	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	705,890.00	705,890.00	381,939.16	1,932,479.00	1,226,589.00	173.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,339,923.08	2,339,923.08	342,821.04	3,566,512.08	1,226,589.00	52.4%
TOTAL, REVENUES			86,293,503.08	86,293,503.08	10,200,453.50	88,032,889.08	1,739,386.00	2.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	30,051,100.00	30,051,100.00	5,531,276.49	29,153,501.00	897,599.00	3.0%
Certificated Pupil Support Salaries		1200	865,958.00	865,958.00	167,444.63	948,520.00	(82,562.00)	-9.5%
Certificated Supervisors' and Administrators' Salaries		1300	3,777,683.00	3,777,683.00	1,088,238.03	3,826,882.00	(49,199.00)	-1.3%
Other Certificated Salaries		1900	218,758.00	218,758.00	31,192.00	232,658.00	(13,900.00)	-6.4%
TOTAL, CERTIFICATED SALARIES			34,913,499.00	34,913,499.00	6,818,151.15	34,161,561.00	751,938.00	2.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,296,904.00	1,296,904.00	90,267.01	1,292,828.00	4,076.00	0.3%
Classified Support Salaries		2200	4,536,775.19	4,536,775.19	948,089.42	4,497,179.00	39,596.19	0.9%
Classified Supervisors' and Administrators' Salaries		2300	1,439,002.00	1,439,002.00	320,068.91	1,324,513.00	114,489.00	8.0%
Clerical, Technical and Office Salaries		2400	4,499,081.00	4,499,081.00	991,037.67	4,527,784.00	(28,703.00)	-0.6%
Other Classified Salaries		2900	862,162.00	862,162.00	51,597.81	983,295.00	(121,133.00)	-14.0%
TOTAL, CLASSIFIED SALARIES			12,633,924.19	12,633,924.19	2,401,060.82	12,625,599.00	8,325.19	0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	6,871,898.00	6,871,898.00	428,198.74	6,533,434.00	338,464.00	4.9%
PERS		3201-3202	2,767,578.00	2,767,578.00	551,883.99	2,961,593.00	(194,015.00)	-7.0%
OASDI/Medicare/Alternative		3301-3302	1,468,382.00	1,468,382.00	275,756.61	1,430,563.00	37,819.00	2.6%
Health and Welfare Benefits		3401-3402	5,679,378.00	5,679,378.00	1,834,999.83	5,611,347.00	68,031.00	1.2%
Unemployment Insurance		3501-3502	24,203.00	24,203.00	12,233.56	23,754.00	449.00	1.9%
Workers' Compensation		3601-3602	690,930.00	690,930.00	181,836.85	663,304.00	27,626.00	4.0%
OPEB, Allocated		3701-3702	275,000.00	275,000.00	39,068.37	275,000.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			17,777,369.00	17,777,369.00	3,323,977.95	17,498,995.00	278,374.00	1.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	200.00	200.00	177.42	11,649.00	(11,449.00)	-5,724.5%
Materials and Supplies		4300	1,404,067.90	1,404,067.90	483,267.65	1,758,348.09	(354,280.19)	-25.2%
Noncapitalized Equipment		4400	159,941.00	159,941.00	88,509.80	210,315.00	(50,374.00)	-31.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,564,208.90	1,564,208.90	571,954.87	1,980,312.09	(416,103.19)	-26.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	153,524.00	153,524.00	48,706.11	171,859.00	(18,335.00)	-11.9%
Dues and Memberships		5300	39,075.00	39,075.00	32,718.64	39,280.00	(205.00)	-0.5%
Insurance		5400-5450	0.00	0.00	1,687,544.24	10,000.00	(10,000.00)	New
Operations and Housekeeping Services		5500	2,694,249.00	2,694,249.00	782,336.89	2,694,249.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	440,258.10	440,258.10	233,433.52	446,838.10	(6,580.00)	-1.5%
Transfers of Direct Costs		5710	(56,409.00)	(56,409.00)	(5,765.38)	(56,409.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(8,281.00)	(8,281.00)	(494.38)	(8,281.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,477,845.62	2,477,845.62	905,099.25	2,408,059.62	69,786.00	2.8%
Communications		5900	438,328.00	438,328.00	84,777.76	667,991.00	(229,663.00)	-52.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,178,589.72	6,178,589.72	3,768,356.65	6,373,586.72	(194,997.00)	-3.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	220,915.00	220,915.00	14,656.28	1,149,600.00	(928,685.00)	-420.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			220,915.00	220,915.00	14,656.28	1,149,600.00	(928,685.00)	-420.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	89,237.00	89,237.00	24,682.00	89,237.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			89,237.00	89,237.00	24,682.00	89,237.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(313,905.77)	(313,905.77)	0.00	(628,415.80)	314,510.03	-100.2%
Transfers of Indirect Costs - Interfund		7350	(247,547.00)	(247,547.00)	0.00	(247,547.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(561,452.77)	(561,452.77)	0.00	(875,962.80)	314,510.03	-56.0%
TOTAL, EXPENDITURES			72,816,290.04	72,816,290.04	16,922,839.72	73,002,928.01	(186,637.97)	-0.3%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(19,338,623.32)	(19,338,623.32)	0.00	(21,229,335.64)	(1,890,712.32)	9.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(19,338,623.32)	(19,338,623.32)	0.00	(21,229,335.64)	(1,890,712.32)	9.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(19,338,623.32)	(19,338,623.32)	0.00	(21,229,335.64)	(1,890,712.32)	9.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,524,810.00	3,524,810.00	230,357.24	3,769,089.27	244,279.27	6.9%
3) Other State Revenue		8300-8599	12,902,566.00	12,902,566.00	4,229,098.00	18,496,094.00	5,593,528.00	43.4%
4) Other Local Revenue		8600-8799	5,853,984.00	5,853,984.00	542,574.11	6,653,992.85	800,008.85	13.7%
5) TOTAL, REVENUES			22,281,360.00	22,281,360.00	5,002,029.35	28,919,176.12		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	11,827,468.00	11,827,468.00	3,220,083.66	12,985,628.00	(1,158,160.00)	-9.8%
2) Classified Salaries		2000-2999	8,967,185.00	8,967,185.00	1,622,803.02	10,014,619.00	(1,047,434.00)	-11.7%
3) Employee Benefits		3000-3999	12,707,141.00	12,707,141.00	1,512,678.75	13,525,084.00	(817,943.00)	-6.4%
4) Books and Supplies		4000-4999	1,021,431.00	1,021,431.00	445,333.59	1,565,803.44	(544,372.44)	-53.3%
5) Services and Other Operating Expenditures		5000-5999	7,957,762.12	7,957,762.12	1,557,460.10	9,353,459.95	(1,395,697.83)	-17.5%
6) Capital Outlay		6000-6999	44,590.00	44,590.00	0.00	79,490.00	(34,900.00)	-78.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	243,275.00	243,275.00	0.00	421,774.90	(178,499.90)	-73.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	313,905.77	313,905.77	0.00	628,415.80	(314,510.03)	-100.2%
9) TOTAL, EXPENDITURES			43,082,757.89	43,082,757.89	8,358,359.12	48,574,275.09		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(20,801,397.89)	(20,801,397.89)	(3,356,329.77)	(19,655,098.97)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	500,000.00	500,000.00	500,000.00	500,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	19,338,623.32	19,338,623.32	0.00	21,229,335.64	1,890,712.32	9.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			18,838,623.32	18,838,623.32	(500,000.00)	20,729,335.64		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,962,774.57)	(1,962,774.57)	(3,856,329.77)	1,074,236.67		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,912,633.10	8,912,633.10		10,088,137.28	1,175,504.18	13.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,912,633.10	8,912,633.10		10,088,137.28		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,912,633.10	8,912,633.10		10,088,137.28		
2) Ending Balance, June 30 (E + F1e)			6,949,858.53	6,949,858.53		11,162,373.95		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	6,949,858.53	6,949,858.53		11,162,373.95		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,671,333.00	1,671,333.00	0.00	1,671,333.00	0.00	0.0%
Special Education Discretionary Grants		8182	157,444.00	157,444.00	0.00	157,584.00	140.00	0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,156,292.00	1,156,292.00	170,048.27	1,400,431.27	244,139.27	21.1%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	225,006.00	225,006.00	31,104.97	225,006.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	32,376.00	32,376.00	5,255.00	32,376.00	0.00	0.0%
Title III, English Learner Program	4203	8290	165,287.00	165,287.00	23,949.00	165,287.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	117,072.00	117,072.00	0.00	117,072.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,524,810.00	3,524,810.00	230,357.24	3,769,089.27	244,279.27	6.9%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	529,720.00	529,720.00	0.00	529,720.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	4,525,269.00	4,525,269.00	2,167,630.00	7,741,532.00	3,216,263.00	71.1%
After School Education and Safety (ASES)	6010	8590	152,613.00	152,613.00	0.00	152,613.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	1,067,398.00	1,067,398.00	330,216.00	1,067,398.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,627,566.00	6,627,566.00	1,731,252.00	9,004,831.00	2,377,265.00	35.9%
TOTAL, OTHER STATE REVENUE			12,902,566.00	12,902,566.00	4,229,098.00	18,496,094.00	5,593,528.00	43.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	6,049.00	6,049.00	0.00	6,049.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	414,854.00	414,854.00	542,574.11	1,215,380.85	800,526.85	193.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791	5,433,081.00	5,433,081.00	0.00	5,432,563.00	(518.00)	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,853,984.00	5,853,984.00	542,574.11	6,653,992.85	800,008.85	13.7%
TOTAL, REVENUES			22,281,360.00	22,281,360.00	5,002,029.35	28,919,176.12	6,637,816.12	29.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	9,608,647.00	9,608,647.00	2,537,339.19	10,440,171.00	(831,524.00)	-8.7%
Certificated Pupil Support Salaries		1200	935,605.00	935,605.00	258,916.40	1,075,408.00	(139,803.00)	-14.9%
Certificated Supervisors' and Administrators' Salaries		1300	671,588.00	671,588.00	176,209.19	721,588.00	(50,000.00)	-7.4%
Other Certificated Salaries		1900	611,628.00	611,628.00	247,618.88	748,461.00	(136,833.00)	-22.4%
TOTAL, CERTIFICATED SALARIES			11,827,468.00	11,827,468.00	3,220,083.66	12,985,628.00	(1,158,160.00)	-9.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,087,872.00	6,087,872.00	851,188.68	6,730,784.00	(642,912.00)	-10.6%
Classified Support Salaries		2200	1,453,831.00	1,453,831.00	394,788.03	1,614,835.00	(161,004.00)	-11.1%
Classified Supervisors' and Administrators' Salaries		2300	620,447.00	620,447.00	171,491.24	786,020.00	(165,573.00)	-26.7%
Clerical, Technical and Office Salaries		2400	479,897.00	479,897.00	114,010.38	575,103.00	(95,206.00)	-19.8%
Other Classified Salaries		2900	325,138.00	325,138.00	91,324.69	307,877.00	17,261.00	5.3%
TOTAL, CLASSIFIED SALARIES			8,967,185.00	8,967,185.00	1,622,803.02	10,014,619.00	(1,047,434.00)	-11.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,373,268.00	7,373,268.00	607,770.67	7,617,424.00	(244,156.00)	-3.3%
PERS		3201-3202	2,056,455.00	2,056,455.00	375,417.96	2,294,323.00	(237,868.00)	-11.6%
OASDI/Medicare/Alternative		3301-3302	796,082.00	796,082.00	168,158.43	892,487.00	(96,405.00)	-12.1%
Health and Welfare Benefits		3401-3402	2,184,099.00	2,184,099.00	290,263.00	2,397,922.00	(213,823.00)	-9.8%
Unemployment Insurance		3501-3502	9,949.00	9,949.00	2,307.08	10,990.00	(1,041.00)	-10.5%
Workers' Compensation		3601-3602	287,288.00	287,288.00	68,761.61	311,938.00	(24,650.00)	-8.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			12,707,141.00	12,707,141.00	1,512,678.75	13,525,084.00	(817,943.00)	-6.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	852,081.00	852,081.00	392,670.03	1,386,853.44	(534,772.44)	-62.8%
Noncapitalized Equipment		4400	169,350.00	169,350.00	52,663.56	178,950.00	(9,600.00)	-5.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,021,431.00	1,021,431.00	445,333.59	1,565,803.44	(544,372.44)	-53.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	126,363.00	126,363.00	0.00	126,363.00	0.00	0.0%
Travel and Conferences		5200	87,421.00	87,421.00	1,978.94	97,581.00	(10,160.00)	-11.6%
Dues and Memberships		5300	2,152.00	2,152.00	1,146.00	2,152.00	0.00	0.0%
Insurance		5400-5450	1,192,189.09	1,192,189.09	0.00	1,144,002.62	48,186.47	4.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	525,682.00	525,682.00	63,776.66	537,838.00	(12,156.00)	-2.3%
Transfers of Direct Costs		5710	56,409.00	56,409.00	5,765.38	56,409.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,948,781.03	5,948,781.03	1,480,977.82	7,370,349.33	(1,421,568.30)	-23.9%
Communications		5900	18,765.00	18,765.00	3,815.30	18,765.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,957,762.12	7,957,762.12	1,557,460.10	9,353,459.95	(1,395,697.83)	-17.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	44,590.00	44,590.00	0.00	79,490.00	(34,900.00)	-78.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			44,590.00	44,590.00	0.00	79,490.00	(34,900.00)	-78.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	243,275.00	243,275.00	0.00	421,774.90	(178,499.90)	-73.4%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			243,275.00	243,275.00	0.00	421,774.90	(178,499.90)	-73.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	313,905.77	313,905.77	0.00	628,415.80	(314,510.03)	-100.2%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			313,905.77	313,905.77	0.00	628,415.80	(314,510.03)	-100.2%
TOTAL, EXPENDITURES			43,082,757.89	43,082,757.89	8,358,359.12	48,574,275.09	(5,491,517.20)	-12.7%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	500,000.00	500,000.00	500,000.00	500,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	500,000.00	500,000.00	500,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	19,338,623.32	19,338,623.32	0.00	21,229,335.64	1,890,712.32	9.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			19,338,623.32	19,338,623.32	0.00	21,229,335.64	1,890,712.32	9.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			18,838,623.32	18,838,623.32	(500,000.00)	20,729,335.64	(1,890,712.32)	-10.0%

Ocean View Elementary
Orange County

2025-26 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

30 66613 0000000
Form 01I
G81F7PTMRD(2025-26)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	81,561,280.00	81,561,280.00	9,523,228.46	82,082,834.00	521,554.00	0.6%
2) Federal Revenue		8100-8299	3,524,810.00	3,524,810.00	230,357.24	3,769,089.27	244,279.27	6.9%
3) Other State Revenue		8300-8599	15,294,866.00	15,294,866.00	4,563,502.00	20,879,637.00	5,584,771.00	36.5%
4) Other Local Revenue		8600-8799	8,193,907.08	8,193,907.08	885,395.15	10,220,504.93	2,026,597.85	24.7%
5) TOTAL, REVENUES			108,574,863.08	108,574,863.08	15,202,482.85	116,952,065.20		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	46,740,967.00	46,740,967.00	10,038,234.81	47,147,189.00	(406,222.00)	-0.9%
2) Classified Salaries		2000-2999	21,601,109.19	21,601,109.19	4,023,863.84	22,640,218.00	(1,039,108.81)	-4.8%
3) Employee Benefits		3000-3999	30,484,510.00	30,484,510.00	4,836,656.70	31,024,079.00	(539,569.00)	-1.8%
4) Books and Supplies		4000-4999	2,585,639.90	2,585,639.90	1,017,288.46	3,546,115.53	(960,475.63)	-37.1%
5) Services and Other Operating Expenditures		5000-5999	14,136,351.84	14,136,351.84	5,325,816.75	15,727,046.67	(1,590,694.83)	-11.3%
6) Capital Outlay		6000-6999	265,505.00	265,505.00	14,656.28	1,229,090.00	(963,585.00)	-362.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	332,512.00	332,512.00	24,682.00	511,011.90	(178,499.90)	-53.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(247,547.00)	(247,547.00)	0.00	(247,547.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			115,899,047.93	115,899,047.93	25,281,198.84	121,577,203.10		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,324,184.85)	(7,324,184.85)	(10,078,715.99)	(4,625,137.90)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	500,000.00	500,000.00	500,000.00	500,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(500,000.00)	(500,000.00)	(500,000.00)	(500,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,824,184.85)	(7,824,184.85)	(10,578,715.99)	(5,125,137.90)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	30,946,134.45	30,946,134.45		35,166,378.56	4,220,244.11	13.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,946,134.45	30,946,134.45		35,166,378.56		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,946,134.45	30,946,134.45		35,166,378.56		
2) Ending Balance, June 30 (E + F1e)			23,121,949.60	23,121,949.60		30,041,240.66		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	53,000.00	53,000.00		53,000.00		
Stores		9712	55,000.00	55,000.00		55,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	6,949,858.53	6,949,858.53		11,162,373.95		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	10,184,399.60	10,184,399.60		12,718,694.11		
d) Assigned								
Other Assignments		9780	2,381,556.04	2,381,556.04		2,386,458.51		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,498,135.43	3,498,135.43		3,665,714.09		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	22,719,804.00	22,719,804.00	7,224,766.00	22,719,804.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	1,263,795.00	1,263,795.00	323,995.00	1,264,466.00	671.00	0.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	184,347.00	184,347.00	0.00	184,347.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	48,611,662.00	48,611,662.00	0.00	47,933,760.00	(677,902.00)	-1.4%
Unsecured Roll Taxes		8042	1,631,999.00	1,631,999.00	802,617.31	1,631,999.00	0.00	0.0%
Prior Years' Taxes		8043	744,660.00	744,660.00	800,300.73	744,660.00	0.00	0.0%
Supplemental Taxes		8044	1,060,267.00	1,060,267.00	353,636.45	1,060,267.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,800,831.00	2,800,831.00	124,902.00	2,800,831.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,790,163.00	3,790,163.00	10,560.97	3,790,163.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			82,807,528.00	82,807,528.00	9,640,778.46	82,130,297.00	(677,231.00)	-0.8%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,246,248.00)	(1,246,248.00)	(117,550.00)	(47,463.00)	1,198,785.00	-96.2%
Property Taxes Transfers		8097	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	0.0%
TOTAL, LCFF SOURCES			81,561,280.00	81,561,280.00	9,523,228.46	82,082,834.00	521,554.00	0.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,671,333.00	1,671,333.00	0.00	1,671,333.00	0.00	0.0%
Special Education Discretionary Grants		8182	157,444.00	157,444.00	0.00	157,584.00	140.00	0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,156,292.00	1,156,292.00	170,048.27	1,400,431.27	244,139.27	21.1%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	225,006.00	225,006.00	31,104.97	225,006.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	32,376.00	32,376.00	5,255.00	32,376.00	0.00	0.0%
Title III, English Learner Program	4203	8290	165,287.00	165,287.00	23,949.00	165,287.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	117,072.00	117,072.00	0.00	117,072.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,524,810.00	3,524,810.00	230,357.24	3,769,089.27	244,279.27	6.9%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	241,419.00	241,419.00	0.00	241,419.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,763,580.00	1,763,580.00	0.00	1,763,580.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	4,525,269.00	4,525,269.00	2,167,630.00	7,741,532.00	3,216,263.00	71.1%
After School Education and Safety (ASES)	6010	8590	152,613.00	152,613.00	0.00	152,613.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	1,067,398.00	1,067,398.00	330,216.00	1,067,398.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	7,544,587.00	7,544,587.00	2,065,656.00	9,913,095.00	2,368,508.00	31.4%
TOTAL, OTHER STATE REVENUE			15,294,866.00	15,294,866.00	4,563,502.00	20,879,637.00	5,584,771.00	36.5%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	180.00	180.00	0.00	180.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	15.00	15.00	60.00	15.00	0.00	0.0%
Leases and Rentals		8650	13,000.00	13,000.00	666.17	13,000.00	0.00	0.0%
Interest		8660	1,606,049.00	1,606,049.00	320,308.99	1,606,049.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(364,421.08)	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	20,838.08	20,838.08	4,267.80	20,838.08	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,120,744.00	1,120,744.00	924,513.27	3,147,859.85	2,027,115.85	180.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791	5,433,081.00	5,433,081.00	0.00	5,432,563.00	(518.00)	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,193,907.08	8,193,907.08	885,395.15	10,220,504.93	2,026,597.85	24.7%
TOTAL, REVENUES			108,574,863.08	108,574,863.08	15,202,482.85	116,952,065.20	8,377,202.12	7.7%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	39,659,747.00	39,659,747.00	8,068,615.68	39,593,672.00	66,075.00	0.2%
Certificated Pupil Support Salaries		1200	1,801,563.00	1,801,563.00	426,361.03	2,023,928.00	(222,365.00)	-12.3%
Certificated Supervisors' and Administrators' Salaries		1300	4,449,271.00	4,449,271.00	1,264,447.22	4,548,470.00	(99,199.00)	-2.2%
Other Certificated Salaries		1900	830,386.00	830,386.00	278,810.88	981,119.00	(150,733.00)	-18.2%
TOTAL, CERTIFICATED SALARIES			46,740,967.00	46,740,967.00	10,038,234.81	47,147,189.00	(406,222.00)	-0.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	7,384,776.00	7,384,776.00	941,455.69	8,023,612.00	(638,836.00)	-8.7%
Classified Support Salaries		2200	5,990,606.19	5,990,606.19	1,342,877.45	6,112,014.00	(121,407.81)	-2.0%
Classified Supervisors' and Administrators' Salaries		2300	2,059,449.00	2,059,449.00	491,560.15	2,110,533.00	(51,084.00)	-2.5%
Clerical, Technical and Office Salaries		2400	4,978,978.00	4,978,978.00	1,105,048.05	5,102,887.00	(123,909.00)	-2.5%
Other Classified Salaries		2900	1,187,300.00	1,187,300.00	142,922.50	1,291,172.00	(103,872.00)	-8.7%
TOTAL, CLASSIFIED SALARIES			21,601,109.19	21,601,109.19	4,023,863.84	22,640,218.00	(1,039,108.81)	-4.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	14,245,166.00	14,245,166.00	1,035,969.41	14,150,858.00	94,308.00	0.7%
PERS		3201-3202	4,824,033.00	4,824,033.00	927,301.95	5,255,916.00	(431,883.00)	-9.0%
OASDI/Medicare/Alternative		3301-3302	2,264,464.00	2,264,464.00	443,915.04	2,323,050.00	(58,586.00)	-2.6%
Health and Welfare Benefits		3401-3402	7,863,477.00	7,863,477.00	2,125,262.83	8,009,269.00	(145,792.00)	-1.9%
Unemployment Insurance		3501-3502	34,152.00	34,152.00	14,540.64	34,744.00	(592.00)	-1.7%
Workers' Compensation		3601-3602	978,218.00	978,218.00	250,598.46	975,242.00	2,976.00	0.3%
OPEB, Allocated		3701-3702	275,000.00	275,000.00	39,068.37	275,000.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			30,484,510.00	30,484,510.00	4,836,656.70	31,024,079.00	(539,569.00)	-1.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	200.00	200.00	177.42	11,649.00	(11,449.00)	-5,724.5%
Materials and Supplies		4300	2,256,148.90	2,256,148.90	875,937.68	3,145,201.53	(889,052.63)	-39.4%
Noncapitalized Equipment		4400	329,291.00	329,291.00	141,173.36	389,265.00	(59,974.00)	-18.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,585,639.90	2,585,639.90	1,017,288.46	3,546,115.53	(960,475.63)	-37.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	126,363.00	126,363.00	0.00	126,363.00	0.00	0.0%
Travel and Conferences		5200	240,945.00	240,945.00	50,685.05	269,440.00	(28,495.00)	-11.8%
Dues and Memberships		5300	41,227.00	41,227.00	33,864.64	41,432.00	(205.00)	-0.5%
Insurance		5400-5450	1,192,189.09	1,192,189.09	1,687,544.24	1,154,002.62	38,186.47	3.2%
Operations and Housekeeping Services		5500	2,694,249.00	2,694,249.00	782,336.89	2,694,249.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	965,940.10	965,940.10	297,210.18	984,676.10	(18,736.00)	-1.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(8,281.00)	(8,281.00)	(494.38)	(8,281.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,426,626.65	8,426,626.65	2,386,077.07	9,778,408.95	(1,351,782.30)	-16.0%
Communications		5900	457,093.00	457,093.00	88,593.06	686,756.00	(229,663.00)	-50.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,136,351.84	14,136,351.84	5,325,816.75	15,727,046.67	(1,590,694.83)	-11.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	265,505.00	265,505.00	14,656.28	1,229,090.00	(963,585.00)	-362.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			265,505.00	265,505.00	14,656.28	1,229,090.00	(963,585.00)	-362.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	243,275.00	243,275.00	0.00	421,774.90	(178,499.90)	-73.4%
Payments to County Offices		7142	89,237.00	89,237.00	24,682.00	89,237.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			332,512.00	332,512.00	24,682.00	511,011.90	(178,499.90)	-53.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(247,547.00)	(247,547.00)	0.00	(247,547.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(247,547.00)	(247,547.00)	0.00	(247,547.00)	0.00	0.0%
TOTAL, EXPENDITURES			115,899,047.93	115,899,047.93	25,281,198.84	121,577,203.10	(5,678,155.17)	-4.9%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	500,000.00	500,000.00	500,000.00	500,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	500,000.00	500,000.00	500,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(500,000.00)	(500,000.00)	(500,000.00)	(500,000.00)	0.00	0.0%

Resource	Description	2025-26 Projected Totals
2600	Expanded Learning Opportunities Program	2,730,170.64
6019	Student Support and Professional Development Discretionary Block Grant (SSPDDBG)	1,950,099.00
6211	Literacy Coaches and Reading Specialists Grant Program	85,194.97
6300	Lottery: Instructional Materials	3,022,194.94
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,773,103.99
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	224,471.30
7311	Classified School Employee Professional Development Block Grant	39,397.73
7810	Other Restricted State	26,375.23
9010	Other Restricted Local	1,311,366.15
Total, Restricted Balance		11,162,373.95

OCEAN VIEW SCHOOL DISTRICT

FIRST INTERIM

MULTI-YEAR PROJECTIONS

OCEAN VIEW SCHOOL DISTRICT
MULTI YEAR PROJECTION

2025-2026 Combined Budget	2.30% COLA	2.30% COLA		3.02% COLA		3.42% COLA	
Description	2025-2026 Adopted Budget	2025-2026 First Interim	Percent Of Change	2026-2027 Estimated Budget	Percent Of Change	2027-2028 Estimated Budget	Percent Of Change
Beginning Balance July 1	$ 35,166,379	$ 35,166,379	0.0%	$ 30,041,241	-14.6%	$ 24,548,733	-18.3%
Restatements	$ -	$ -		$ -		$ -	
Total Beg. Balance	$ 35,166,379	$ 35,166,379	0.0%	$ 30,041,241	-14.6%	$ 24,548,733	-18.3%
Revenue							
LCFF	$ 81,561,280	$ 82,082,834	0.6%	$ 83,646,684	1.9%	$ 85,022,728	1.6%
Federal Revenue	$ 3,524,810	$ 3,769,089	6.9%	$ 3,769,089	0.0%	$ 3,769,089	0.0%
Other State Revenue	$ 15,294,866	$ 20,879,637	36.5%	$ 20,879,637	0.0%	$ 20,879,637	0.0%
Other Local Revenue	$ 8,193,907	$ 10,220,505	24.7%	$ 9,084,919	-11.1%	$ 8,902,353	-2.0%
Total Revenues:	**$ 108,574,863**	**$ 116,952,065.20**	**$ 0.08**	**$ 117,380,329.20**	**$ 0.00**	**$ 118,573,807.20**	**1.0%**
Expenditures							
Certificated Salaries	$ 46,740,967	$ 47,147,189.00	$ 0.01	$ 47,272,865.00	$ 0.00	$ 47,228,268.00	-0.1%
Classified Salaries	$ 21,601,109	$ 22,640,218.00	$ 0.05	$ 22,772,226.00	$ 0.01	$ 22,935,449.00	0.7%
Employee Benefits	$ 30,484,510	$ 31,024,079.00	$ 0.02	$ 30,467,920.19	$ (0.02)	$ 30,479,512.03	0.0%
Books & Supplies	$ 2,585,640	$ 3,546,115.53	$ 0.37	$ 6,602,554.53	$ 0.86	$ 3,658,972.53	-44.6%
Services, Other Operating Expenses	$ 14,136,352	$ 15,727,046.67	$ 0.11	$ 14,835,714.14	$ (0.06)	$ 16,095,936.76	8.5%
Capital Outlay	$ 265,505	$ 1,229,090.00	$ 3.63	$ 129,090.00	$ (0.89)	$ 129,090.00	0.0%
Other Outgo	$ 332,512	$ 511,011.90	$ 0.54	$ 511,011.90	$ -	$ 511,011.90	0.0%
Support Costs	$ (247,547)	$ (247,547.00)	$ -	$ (218,545.10)	$ (0.12)	$ (218,545.10)	0.0%
Other Adjustments							
Total Expenditures:	**$ 115,899,048**	**$ 121,577,203.10**	**$ 0.05**	**$ 122,372,836.66**	**$ 0.01**	**$ 120,819,695.12**	**-1.3%**
Other Financing Sources/Uses:							
Interfund Transfers In/(Out)	$ (500,000)	$ (500,000.00)	$ -	$ (500,000.00)	$ -	$ (500,000.00)	0.0%
Other Sources/Uses	$ -	$ -		$ -	$ -	$ -	0.0%
Contribution	$ -	$ -		$ -	$ -	$ -	0.0%
Total Expenditures & Other Sources/Uses	**$ 116,399,048**	**$ 122,077,203.10**	**$ 0.05**	**$ 122,872,836.66**	**$ 0.01**	**$ 121,319,695.12**	**-1.3%**
Net Inc. (Dec.) in Fund Balance	**$ (7,824,185)**	**$ (5,125,137.90)**	**$ (0.34)**	**$ (5,492,507.46)**	**$ 0.07**	**$ (2,745,887.92)**	**-50.0%**
Ending balance	**$ 27,342,194**	**$ 30,041,240.66**	**$ 0.10**	**$ 24,548,733.20**	**$ (0.18)**	**$ 21,802,845.28**	**-11.2%**
Components of Ending Balance:							
Revolving Cash	$ 53,000	$ 53,000.00		$ 53,000.00		$ 53,000.00	
Stores	$ 55,000	$ 55,000.00		$ 55,000.00		$ 55,000.00	
Legally Restricted Balance	$ 6,923,483	$ 11,162,373.95		$ 10,199,531.85		$ 12,260,879.35	
Board Commitments	$ 14,431,019	$ 12,718,694.11		$ 8,118,695.01		$ 3,358,069.37	
Assignments (Unrestricted Lottery)	$ 2,381,556	$ 2,386,458.51		$ 2,430,092.51		$ 2,430,092.51	
3% Economic Uncertainties Reserve	$ 3,498,135	$ 3,665,714.09		$ 3,692,413.83		$ 3,645,804.05	
Unappropriated/Emergency Reserve	**$ -**	**$ -**		**$ -**		**$ -**	

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	82,082,834.00	1.91%	83,646,684.00	1.65%	85,022,728.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	2,383,543.00	0.00%	2,383,543.00	0.00%	2,383,543.00
4. Other Local Revenues	8600-8799	3,566,512.08	(36.45%)	2,266,512.08	0.00%	2,266,512.08
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(21,229,335.64)	1.39%	(21,524,911.64)	.22%	(21,571,448.64)
6. Total (Sum lines A1 thru A5c)		66,803,553.44	(.05%)	66,771,827.44	1.99%	68,101,334.44
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				34,161,561.00		34,113,668.00
b. Step & Column Adjustment				584,262.00		587,558.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(632,155.00)		(379,293.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	34,161,561.00	(.14%)	34,113,668.00	.61%	34,321,933.00
2. Classified Salaries						
a. Base Salaries				12,625,599.00		12,757,607.00
b. Step & Column Adjustment				162,008.00		163,223.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(30,000.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,625,599.00	1.05%	12,757,607.00	1.28%	12,920,830.00
3. Employee Benefits	3000-3999	17,498,995.00	(3.79%)	16,835,563.19	(.47%)	16,756,109.58
4. Books and Supplies	4000-4999	1,980,312.09	2.85%	2,036,751.09	2.77%	2,093,169.09
5. Services and Other Operating Expenditures	5000-5999	6,373,586.72	.31%	6,393,278.72	19.71%	7,653,501.34
6. Capital Outlay	6000-6999	1,149,600.00	(95.69%)	49,600.00	0.00%	49,600.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	89,237.00	0.00%	89,237.00	0.00%	89,237.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(875,962.80)	11.22%	(974,212.20)	.16%	(975,810.15)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		73,002,928.01	(2.33%)	71,301,492.80	2.25%	72,908,569.86
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(6,199,374.57)		(4,529,665.36)		(4,807,235.42)
D. FUND BALANCE						
1.Net Beginning Fund Balance(Form 01I, line F1e)		25,078,241.28		18,878,866.71		14,349,201.35
2. Ending Fund Balance (Sum lines C and D1)		18,878,866.71		14,349,201.35		9,541,965.93
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	108,000.00		108,000.00		108,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	12,718,694.11		8,118,695.01		3,358,069.37
d. Assigned	9780	2,386,458.51		2,430,092.51		2,430,092.51
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789	3,665,714.09		3,692,413.83		3,645,804.05
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		18,878,866.71		14,349,201.35		9,541,965.93
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,665,714.09		3,692,413.83		3,645,804.05
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		3,665,714.09		3,692,413.83		3,645,804.05

F. ASSUMPTIONS

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

The District recognizes savings in cell B1d from the attrition of 5 Full Time Equivalent (FTE) in each subsequent year, 2026-27 and 2027-28.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	3,769,089.27	0.00%	3,769,089.27	0.00%	3,769,089.27
3. Other State Revenues	8300-8599	18,496,094.00	0.00%	18,496,094.00	0.00%	18,496,094.00
4. Other Local Revenues	8600-8799	6,653,992.85	2.47%	6,818,406.85	(2.68%)	6,635,840.85
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	21,229,335.64	1.39%	21,524,911.64	.22%	21,571,448.64
6. Total (Sum lines A1 thru A5c)		50,148,511.76	.92%	50,608,501.76	(.27%)	50,472,472.76
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,985,628.00		13,159,197.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				173,569.00		(252,862.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,985,628.00	1.34%	13,159,197.00	(1.92%)	12,906,335.00
2. Classified Salaries						
a. Base Salaries				10,014,619.00		10,014,619.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,014,619.00	0.00%	10,014,619.00	0.00%	10,014,619.00
3. Employee Benefits	3000-3999	13,525,084.00	.79%	13,632,357.00	.67%	13,723,402.45
4. Books and Supplies	4000-4999	1,565,803.44	191.59%	4,565,803.44	(65.71%)	1,565,803.44
5. Services and Other Operating Expenditures	5000-5999	9,353,459.95	(9.74%)	8,442,435.42	0.00%	8,442,435.42
6. Capital Outlay	6000-6999	79,490.00	0.00%	79,490.00	0.00%	79,490.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	421,774.90	0.00%	421,774.90	0.00%	421,774.90
8. Other Outgo - Transfers of Indirect Costs	7300-7399	628,415.80	20.25%	755,667.10	.21%	757,265.05
9. Other Financing Uses						
a. Transfers Out	7600-7629	500,000.00	0.00%	500,000.00	0.00%	500,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		49,074,275.09	5.09%	51,571,343.86	(6.13%)	48,411,125.26
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		1,074,236.67		(962,842.10)		2,061,347.50
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		10,088,137.28		11,162,373.95		10,199,531.85
2. Ending Fund Balance (Sum lines C and D1)		11,162,373.95		10,199,531.85		12,260,879.35
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	11,162,373.95		10,199,531.85		12,260,879.35
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,162,373.95		10,199,531.85		12,260,879.35
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

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

For 1d, the district needed to move Cotsen Grant salary expenses into unrestricted due to the grant being a 2-year grant.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	82,082,834.00	1.91%	83,646,684.00	1.65%	85,022,728.00
2. Federal Revenues	8100-8299	3,769,089.27	0.00%	3,769,089.27	0.00%	3,769,089.27
3. Other State Revenues	8300-8599	20,879,637.00	0.00%	20,879,637.00	0.00%	20,879,637.00
4. Other Local Revenues	8600-8799	10,220,504.93	(11.11%)	9,084,918.93	(2.01%)	8,902,352.93
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		116,952,065.20	.37%	117,380,329.20	1.02%	118,573,807.20
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				47,147,189.00		47,272,865.00
b. Step & Column Adjustment				584,262.00		587,558.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(458,586.00)		(632,155.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	47,147,189.00	.27%	47,272,865.00	(.09%)	47,228,268.00
2. Classified Salaries						
a. Base Salaries				22,640,218.00		22,772,226.00
b. Step & Column Adjustment				162,008.00		163,223.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(30,000.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,640,218.00	.58%	22,772,226.00	.72%	22,935,449.00
3. Employee Benefits	3000-3999	31,024,079.00	(1.79%)	30,467,920.19	.04%	30,479,512.03
4. Books and Supplies	4000-4999	3,546,115.53	86.19%	6,602,554.53	(44.58%)	3,658,972.53
5. Services and Other Operating Expenditures	5000-5999	15,727,046.67	(5.67%)	14,835,714.14	8.49%	16,095,936.76
6. Capital Outlay	6000-6999	1,229,090.00	(89.50%)	129,090.00	0.00%	129,090.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	511,011.90	0.00%	511,011.90	0.00%	511,011.90
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(247,547.00)	(11.72%)	(218,545.10)	0.00%	(218,545.10)
9. Other Financing Uses						
a. Transfers Out	7600-7629	500,000.00	0.00%	500,000.00	0.00%	500,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		122,077,203.10	.65%	122,872,836.66	(1.26%)	121,319,695.12
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(5,125,137.90)		(5,492,507.46)		(2,745,887.92)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		35,166,378.56		30,041,240.66		24,548,733.20
2. Ending Fund Balance (Sum lines C and D1)		30,041,240.66		24,548,733.20		21,802,845.28
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	108,000.00		108,000.00		108,000.00
b. Restricted	9740	11,162,373.95		10,199,531.85		12,260,879.35
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	12,718,694.11		8,118,695.01		3,358,069.37
d. Assigned	9780	2,386,458.51		2,430,092.51		2,430,092.51
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789	3,665,714.09		3,692,413.83		3,645,804.05
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		30,041,240.66		24,548,733.20		21,802,845.28
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,665,714.09		3,692,413.83		3,645,804.05
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		3,665,714.09		3,692,413.83		3,645,804.05
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.01%		3.01%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		6,188.44		5,998.69		5,808.93
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		122,077,203.10		122,872,836.66		121,319,695.12
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		122,077,203.10		122,872,836.66		121,319,695.12
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,662,316.09		3,686,185.10		3,639,590.85
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,662,316.09		3,686,185.10		3,639,590.85
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

OCEAN VIEW SCHOOL DISTRICT

FIRST INTERIM

AVERAGE DAILY ATTENDANCE

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	6,311.79	6,311.79	6,188.44	6,315.13	3.34	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	6,311.79	6,311.79	6,188.44	6,315.13	3.34	0.0%
5. District Funded County Program ADA						
a. County Community Schools	6.89	6.89	6.89	6.89	0.00	0.0%
b. Special Education-Special Day Class	.31	.31	.31	.31	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	7.20	7.20	7.20	7.20	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	6,318.99	6,318.99	6,195.64	6,322.33	3.34	0.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

OCEAN VIEW SCHOOL DISTRICT

FIRST INTERIM

LOCAL CONTROL FUNDING FORMULA

LCFF CALCULATOR

66613	5 digit District code or 7 digit School code *(from the CDS code)*	LEA:	Ocean View
NO	Is this calculation for a new charter school? (select from drop down list)	Projection Title:	2025-26 First Interim
District	Projection Type	Created by:	Chris Beltz
		Email:	cbeltz@ovsd.org
11/3/2025	Projection Date	Phone:	714-847-2551

	PY3	PY2	PY1	CY	CY1	CY2
Ocean View (66613)	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2026-27**	**2027-28**
(1) UNIVERSAL ASSUMPTIONS						
Supplemental Grant %	***20.00%***	***20.00%***	***20.00%***	***20.00%***	***20.00%***	***20.00%***
Concentration Grant (>55% population)	***65.00%***	*65.00%*	*65.00%*	*65.00%*	*65.00%*	*65.00%*
Statutory COLA & Augmentation/Suspension *(prefilled as calculated by the Department of Finance, DOF)*	**13.26%**	**8.22%**	**1.07%**	**2.30%**	**3.02%**	**3.42%**
Statutory COLA	***6.56%***	***8.22%***	***1.07%***	*2.30%*	*3.02%*	*3.42%*
Augmentation/(COLA Suspension)	***6.70%***	***0.00%***	***0.00%***	*0.00%*	*0.00%*	*0.00%*
Base Grant Proration Factor (defict)	***0.00%***	***0.00%***	***0.00%***	*0.00%*	*0.00%*	*0.00%*
Add-on, ERT & MSA Proration Factor	***0.00%***	***0.00%***	***0.00%***	*0.00%*	*0.00%*	*0.00%*
Transitional Kindergarten Add-on (*2022-23 forward*)	$ 2,813	$ 3,044	$ 3,077	$ 5,545	$ 5,712	$ 5,907
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	**12.74780911%**	**21.98880689%**	**49.68656772%**	34.93646949%	34.93646949%	34.93646949%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	**12.84814107%**	**22.03836064%**	49.68656772%	34.93646949%	34.93646949%	34.93646949%
Local EPA Accrual	$ -	$ -	$ -	$ -	$ -	$ -
EPA Miscellaneous Adjustments (P-2 Certification only)			$ -			

Ocean View (66613)		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
(2) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF							
NEW CHARTER SCHOOLS				**New Charter School Name:**			
				Year that charter starts operation (select from drop down list):			
(a) TRANSFER OF IN-LIEU PROPERTY TAX		**Note: Charter schools should contact sponsoring district(s) for In-lieu estimate**					
I-4	**In-Lieu of Property Tax**	-	-	-			
(b) UNDUPLICATED PUPIL PERCENTAGE (UPP)							
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%	0.00%	0.00%
C-1	Unduplicated Pupil Percentage (%) - 3 Year Rolling Percentage	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(c) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location							
Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, enter the highest district UPP of all locations.							
D-3	**Unduplicated Pupil Percentage (%)**	**0.00%**	**0.00%**	**0.00%**	0.00%	0.00%	0.00%
	Unduplicated Pupil Percentage: Supplemental Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Unduplicated Pupil Percentage: Concentration Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(d) AVERAGE DAILY ATTENDANCE (ADA)							
ADA used for the Transitional Kindergarten Add-on ONLY:							
G-4	**TK** (NEW beginning 2022-23)	-	-	-			
ADA used for Base, Supplemental and Concentration Grant Calculations:							
Enter P2 Data - Note: Charter School ADA is always funded on current year							
B-1	**Grades TK-3**	-	-	-			
B-2	**Grades 4-6**	-	-	-			
B-3	**Grades 7-8**	-	-	-			
B-4	**Grades 9-12**	-	-	-			
	SUBTOTAL ADA	-	-	-	-	-	-
	RATIO: ADA to Enrollment	-	-	-	-	-	-
(e) OTHER LCFF ADJUSTMENTS							
Miscellaneous Adjustments (line H-2), include adjustments for audit penalties and special legislation. Adjustments can be positive or negative.							
Minimum State Aid Adjustments (Line J-5), captures adjustments for audit penalties and special legislation. Adjustments can be positive or negative.							
H-2	Miscellaneous Adjustments	$ -	$ -	$ -			
J-4	Minimum State Aid Adjustments	$ -	$ -	$ -			

Ocean View (66613)		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF							
(a) GENERAL QUESTIONS							
	Is your district required to transfer in-lieu taxes to a charter school?				NO		
	Does your district have a necessary small school?				NO		
(b) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION							
	Did your district meet the requirements of funding?	YES	YES	YES	YES	YES	YES
(c) PROPERTY TAXES							
C-1	**Estimated Property Taxes (excluding RDA)**	**$ 50,903,311**	**$ 52,519,819**	**$ 55,015,452**	$ 58,383,246	$ 58,383,246	$ 58,383,246
B-5	**Redevelopment Agency Local Revenue**	**$ 3,223,559**	**$ 3,832,416**	**$ 3,258,166**	$ 3,244,258	$ 3,244,258	$ 3,244,258
	Less In-Lieu Property Tax Transfer	$ (1,027,864)	$ (1,156,194)	$ (1,215,582)	$ -	$ -	$ -
	Total Local Revenue	$ 53,099,006	$ 55,196,041	$ 57,058,036	$ 61,627,504	$ 61,627,504	$ 61,627,504
(d) OTHER LCFF ADJUSTMENTS							
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.							
H-2	**Miscellaneous Adjustments**	**$ -**	**$ -**	**$ -**			
J-5	**Minimum State Aid Adjustments**	**$ -**	**$ -**	**$ -**			
(e) UNDUPLICATED PUPIL PERCENTAGE							
A-1 / A-3	**District Enrollment**	**6,781**	**6,720**	**6,570**	**6,517**	**6,330**	**6,275**
A-2 / A-4	**COE Enrollment**	**4**	**5**	**5**	**5**	**5**	**5**
	Total Enrollment	6,785	6,725	6,575	6,522	6,335	6,280
B-1 / B-3	**District Unduplicated Pupil Count**	**4,000**	**4,020**	**3,910**	**3,802**	**3,747**	**3,702**
B-2 / B-4	**COE Unduplicated Pupil Count**	**-**	**-**	**1**	**1**	**1**	**1**
	Total Unduplicated Pupil Count	4,000	4,020	3,911	3,803	3,748	3,703
	Single Year Unduplicated Pupil Percentage	58.95%	59.78%	59.48%	58.31%	59.16%	58.96%
C-1	Unduplicated Pupil Percentage (%) - 3 Year Rolling Percentage	58.70%	59.20%	59.40%	59.20%	58.99%	58.81%

Ocean View (66613)		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
(f) AVERAGE DAILY ATTENDANCE (ADA)							
ADA used for the Transitional Kindergarten Add-on ONLY:							
G-10	**TK (Commencing in 2022-23)**	206.91	271.57	305.80	305.80	305.80	305.80
ADA used for Base, Supplemental and Concentration Grant Calculations:							
Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.							
	Current Year ADA: (P-2, Necessary Small Schools, Annual for Special Day Class Extended Year)						
	Grades TK-3	2,715.47	2,711.90	2,724.59	2,702.61	2,625.06	2,602.25
B-1, D-5	**Grades 4-6**	2,127.32	2,126.69	2,018.77	2,002.48	1,945.02	1,928.13
	Grades 7-8	1,537.20	1,477.67	1,490.17	1,478.15	1,435.73	1,423.26
	Grades 9-12	-	-	-			
	TOTAL CURRENT YEAR ADA	6,379.99	6,316.26	6,233.53	6,183.24	6,005.82	5,953.64
	Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)						
	Grades TK-3	1.13	0.69	0.41	0.41	0.41	0.41
D-9, E-1	**Grades 4-6**	2.89	2.24	3.27	3.27	3.27	3.27
	Grades 7-8	3.04	0.53	1.52	1.52	1.52	1.52
	Grades 9-12	-	-	-			
	TOTAL NPS-CDS (Annual)	7.06	3.46	5.20	5.20	5.20	5.20
	District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tfr. & Open Enrollment) (For calculating EPA only; this ADA is not included in the LCFF funding calculation).	-	-	-			
	DISTRICT TOTAL	6,387.05	6,319.72	6,238.73	6,188.44	6,011.02	5,958.84
	County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)						
	Grades TK-3	3.29	1.21	1.27	1.27	1.27	1.27
E-2, E-3	**Grades 4-6**	1.20	3.29	3.62	3.62	3.62	3.62
	Grades 7-8	2.15	2.96	2.31	2.31	2.31	2.31
	Grades 9-12	-	-	-			
	COUNTY TOTAL	6.64	7.46	7.20	7.20	7.20	7.20
	RATIO: District ADA-to-Enrollment	94.19%	94.04%	94.96%	94.96%	94.96%	94.96%
	RATIO: County ADA-to-Enrollment	166.00%	149.20%	144.00%	144.00%	144.00%	144.00%
(g) PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT							
If applicable, enter prior year ADA for students transferring into or out of district schools and **district-sponsored charter schools. Report the prior year ADA for these students in the current year field, using the grade span the students were enrolled in during the prior year(s).** NOTE: *Legislative requiring the charter shift adjustment was suspended in fiscal years 2020-21 and 2021-22, no prior year ADA should be entered for these years.							
	Prior year **Source:** Principal Apportionment Data Collection, P-2 Attendance School District Form	2021-22 ADA shift reported in 2022-23 PADC ADA report	2022-23 ADA shift reported in 2023-24 PADC ADA report	2023-24 ADA shift reported in 2024-25 PADC ADA report	2024-25 ADA shift reported in 2025-26 PADC ADA report	2025-26 ADA shift reported in 2026-27 PADC ADA report	2026-27 ADA shift reported in 2027-28 PADC ADA report
	Grades TK-3	-	-	-			
A-20	**Grades 4-6** Prior year **Charter School Shift Decrease** of ADA for students who attended district schools in the prior year and attended district sponsored charter schools in the current year	-	-	-			
	Grades 7-8	-	-	-			
	Grades 9-12	-	-	-			
		-	-	-	-	-	-
	Grades TK-3	-	-	-			
A-19	**Grades 4-6** Prior year **Charter School Shift Increase** of ADA for students who attended district sponsored charter schools in the prior year and attended district schools in the current year	-	-	-			
	Grades 7-8	-	-	-			
	Grades 9-12	-	-	-			
		-	-	-	-	-	-
	Net increase/(decrease) to prior year ADA	-	-	-	-	-	-

Ocean View (66613)			2022-23	2023-24	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**							
A-2, A-12	**Current Year P2 ADA:**	**Grades TK-3**	-	-	-	-	-	-
A-3, A-13		**Grades 4-6**	-	-	-	-	-	-
A-4, A-14		**Grades 7-8**	-	-	-	-	-	-
B-2, B-6		**Grades 9-12**	-	-	-	-	-	-
		TOTAL	-	-	-	-	-	-
A-1, A-11, B-1, B-5	**Number of FTE** (round up to the full FTE)		-	-	-	-	-	-
	Is this school eligible for NSS funding?		Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
	Type of school		Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:		LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
	Select funding method:		LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
2	**NSS #2**							
A-2, A-12	**Current Year P2 ADA:**	**Grades TK-3**	-	-	-	-	-	-
A-3, A-13		**Grades 4-6**	-	-	-	-	-	-
A-4, A-14		**Grades 7-8**	-	-	-	-	-	-
B-2, B-6		**Grades 9-12**	-	-	-	-	-	-
		TOTAL	-	-	-	-	-	-
A-1, A-11, B-1, B-5	**Number of FTE** (round up to the full FTE)		-	-	-	-	-	-
	Is this school eligible for NSS funding?		Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
	Type of school		Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:		LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
	Select funding method:		LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
3	**NSS #3**							
A-2, A-12	**Current Year P2 ADA:**	**Grades TK-3**	-	-	-	-	-	-
A-3, A-13		**Grades 4-6**	-	-	-	-	-	-
A-4, A-14		**Grades 7-8**	-	-	-	-	-	-
B-2, B-6		**Grades 9-12**	-	-	-	-	-	-
		TOTAL	-	-	-	-	-	-
A-1, A-11, B-1, B-5	**Number of FTE** (round up to the full FTE)		-	-	-	-	-	-
	Is this school eligible for NSS funding?		Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
	Type of school		Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:		LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
	Select funding method:		LCFF	LCFF	LCFF	LCFF	LCFF	LCFF

Ocean View (66613)			2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
4	**NSS #4**							
A-2, A-12	**Current Year P2 ADA:**	**Grades TK-3**	-	-	-	-	-	-
A-3, A-13		**Grades 4-6**	-	-	-	-	-	-
A-4, A-14		**Grades 7-8**	-	-	-	-	-	-
B-2, B-6		**Grades 9-12**	-	-	-	-	-	-
		TOTAL	-	-	-	-	-	-
A-1, A-11, B-1, B-5	**Number of FTE** (round up to the full FTE)		-	-	-	-	-	-
	Is this school eligible for NSS funding?		Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
	Type of school		Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:		LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
	Select funding method:		LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
5	**NSS #5**							
A-2, A-12	**Current Year P2 ADA:**	**Grades TK-3**	-	-	-	-	-	-
A-3, A-13		**Grades 4-6**	-	-	-	-	-	-
A-4, A-14		**Grades 7-8**	-	-	-	-	-	-
B-2, B-6		**Grades 9-12**	-	-	-	-	-	-
		TOTAL	-	-	-	-	-	-
A-1, A-11, B-1, B-5	**Number of FTE** (round up to the full FTE)		-	-	-	-	-	-
	Is this school eligible for NSS funding?		Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
	Type of school		Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:		LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
	Select funding method:		LCFF	LCFF	LCFF	LCFF	LCFF	LCFF

Ocean View (66613)	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
(5) IN-LIEU OF PROPERTY TAX CALCULATION FOR CHARTER SCHOOLS						
Complete either section (a) or (b)						
(a) ALTERNATIVE CALCULATION TOOL						
Use this section to override the calculated in-lieu of property tax results.						
1. Clear the prepopulated number '1' from the box located to the right	1					
2. Local calculation of total in-lieu property taxes						

Ocean View (66613) - 2025-26 First Interim				11/3/2025		
DETAILED ADA CALCULATION	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2026-27**	**2027-28**
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2019-20 ADA	2020-21 ADA	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA
Grades TK-3	3,186.11	3,186.11	2,744.40	2,715.47	2,711.90	2,724.59
Grades 4-6	2,502.74	2,502.74	2,319.48	2,127.32	2,126.69	2,018.77
Grades 7-8	1,765.74	1,765.74	1,642.36	1,537.20	1,477.67	1,490.17
Grades 9-12	-	-	-	-	-	-
LCFF Subtotal	7,454.59	7,454.59	6,706.24	6,379.99	6,316.26	6,233.53
NSS	-	-	-	-	-	-
Combined Subtotal	7,454.59	7,454.59	6,706.24	6,379.99	6,316.26	6,233.53
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2020-21 ADA	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA
Grades TK-3	3,186.11	2,744.40	2,715.47	2,711.90	2,724.59	2,702.61
Grades 4-6	2,502.74	2,319.48	2,127.32	2,126.69	2,018.77	2,002.48
Grades 7-8	1,765.74	1,642.36	1,537.20	1,477.67	1,490.17	1,478.15
Grades 9-12	-	-	-	-	-	-
LCFF Subtotal	7,454.59	6,706.24	6,379.99	6,316.26	6,233.53	6,183.24
NSS	-	-	-	-	-	-
Combined Subtotal	7,454.59	6,706.24	6,379.99	6,316.26	6,233.53	6,183.24
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA
Grades TK-3	2,744.40	2,715.47	2,711.90	2,724.59	2,702.61	2,625.06
Grades 4-6	2,319.48	2,127.32	2,126.69	2,018.77	2,002.48	1,945.02
Grades 7-8	1,642.36	1,537.20	1,477.67	1,490.17	1,478.15	1,435.73
Grades 9-12	-	-	-	-	-	-
LCFF Subtotal	6,706.24	6,379.99	6,316.26	6,233.53	6,183.24	6,005.82
NSS	-	-	-	-	-	-
Combined Subtotal	6,706.24	6,379.99	6,316.26	6,233.53	6,183.24	6,005.82
Net Adjustment to Prior Year ADA for Charter Shift						
Second Prior Year Net increase/(decrease) to prior year ADA due to Charter School Shift		-	-	-	-	-
Prior Year Net increase/(decrease) to prior year ADA due to Charter School Shift	-	-	-	-	-	-
Second prior year charter school shift percentage		-	-	-	-	-
Prior year charter school shift percentage		0%	0%	0%	0%	0%
Prior 3-Year Average ADA (if charter shift percentage > -50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23						
Grades TK-3	3,038.87	2,881.99	2,723.92	2,717.32	2,713.03	2,684.09
Grades 4-6	2,441.65	2,316.51	2,191.16	2,090.93	2,049.31	1,988.76
Grades 7-8	1,724.61	1,648.43	1,552.41	1,501.68	1,482.00	1,468.02
Grades 9-12	-	-	-	-	-	-
LCFF Subtotal	7,205.13	6,846.93	6,467.49	6,309.93	6,244.34	6,140.87
NSS	-	-	-	-	-	-
Combined Subtotal	7,205.13	6,846.93	6,467.49	6,309.93	6,244.34	6,140.87
Current Year Charter Shift ADA for the Hold Harmless and 3-prior year average	-	-	-	-	-	-
Current Year ADA						
Grades TK-3	2,715.47	2,711.90	2,724.59	2,702.61	2,625.06	2,602.25
Grades 4-6	2,127.32	2,126.69	2,018.77	2,002.48	1,945.02	1,928.13
Grades 7-8	1,537.20	1,477.67	1,490.17	1,478.15	1,435.73	1,423.26
Grades 9-12	-	-	-	-	-	-
LCFF Subtotal	6,379.99	6,316.26	6,233.53	6,183.24	6,005.82	5,953.64
NSS	-	-	-	-	-	-
Combined Subtotal	6,379.99	6,316.26	6,233.53	6,183.24	6,005.82	5,953.64
Change in LCFF ADA (excludes NSS ADA)	(326.25) Decline	(63.73) Decline	(82.73) Decline	(50.29) Decline	(177.42) Decline	(52.18) Decline
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)						
Grades TK-3	3,038.87	2,881.99	2,723.92	2,717.32	2,713.03	2,684.09
Grades 4-6	2,441.65	2,316.51	2,191.16	2,090.93	2,049.31	1,988.76
Grades 7-8	1,724.61	1,648.43	1,552.41	1,501.68	1,482.00	1,468.02
Grades 9-12	-	-	-	-	-	-
Subtotal	7,205.13 *3PY Average*	6,846.93 *3PY Average*	6,467.49 *3PY Average*	6,309.93 *3PY Average*	6,244.34 *3PY Average*	6,140.87 *3PY Average*
Funded NSS ADA						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
NPS, CDS, & COE Operated						
Grades TK-3	4.42	1.90	1.68	1.68	1.68	1.68
Grades 4-6	4.09	5.53	6.89	6.89	6.89	6.89
Grades 7-8	5.19	3.49	3.83	3.83	3.83	3.83
Grades 9-12	-	-	-	-	-	-
Subtotal	13.70	10.92	12.40	12.40	12.40	12.40
ACTUAL ADA *(Current Year Only)*						
Grades TK-3	2,719.89	2,713.80	2,726.27	2,704.29	2,626.74	2,603.93
Grades 4-6	2,131.41	2,132.22	2,025.66	2,009.37	1,951.91	1,935.02
Grades 7-8	1,542.39	1,481.16	1,494.00	1,481.98	1,439.56	1,427.09
Grades 9-12	-	-	-	-	-	-
Total Actual ADA	6,393.69	6,327.18	6,245.93	6,195.64	6,018.22	5,966.04
TOTAL FUNDED ADA, LCFF & NSS						
Grades TK-3	3,043.29	2,883.89	2,725.60	2,719.00	2,714.71	2,685.77
Grades 4-6	2,445.74	2,322.04	2,198.05	2,097.82	2,056.20	1,995.65
Grades 7-8	1,729.80	1,651.92	1,556.24	1,505.51	1,485.83	1,471.85
Grades 9-12	-	-	-	-	-	-
Total Funded ADA	**7,218.83**	**6,857.85**	**6,479.89**	**6,322.33**	**6,256.74**	**6,153.27**
Funded Difference (Funded ADA less Actual ADA)	*825.14*	*530.67*	*233.96*	*126.69*	*238.52*	*187.23*
FUNDED ADA for the Transitional Kindergarten Add-on						
Current Year TK ADA	206.91	271.57	305.80	305.80	305.80	305.80

Ocean View (66613) - 2025-26 First Interim	v.26.2					PY3
LOCAL CONTROL FUNDING FORMULA						**2022-23**
LCFF ENTITLEMENT CALCULATION						
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors		13.26%	0.00%	58.70%	58.70%	
	3PY Average ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	3,043.29	$ 9,166	$ 953	$ 1,188	$ 243	$ 35,151,012
Grades 4-6	2,445.74	9,304		1,092	224	25,973,883
Grades 7-8	1,729.80	9,580		1,125	230	18,915,520
Grades 9-12	-	11,102	289	1,337	274	-
Subtract Necessary Small School ADA and Funding	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 67,221,445	$ 2,900,256	$ 8,232,287	$ 1,686,427	$ 80,040,415
NSS Allowance		-				-
TOTAL BASE	7,218.83	$ 67,221,445	$ 2,900,256	$ 8,232,287	$ 1,686,427	$ 80,040,415
ADD ONS:						
Targeted Instructional Improvement Block Grant						$ 680,066
Home-to-School Transportation (COLA added commencing 2023-24)						867,142
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	206.91	TK Add-on rate	$ 2,813.00		582,038
ECONOMIC RECOVERY TARGET PAYMENT						-
LCFF Entitlement Before Adjustments						$ 82,169,661
Miscellaneous Adjustments						-
ADJUSTED LCFF ENTITLEMENT						**$ 82,169,661**
Local Revenue (including RDA)						(53,099,006)
Gross State Aid						**$ 29,070,655**
Education Protection Account Entitlement						(1,443,766)
Net State Aid						**$ 27,626,889**
MINIMUM STATE AID CALCULATION						
			12-13 Rate	2022-23 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			$ 5,072.77	7,218.83		$ 36,619,464
2012-13 NSS Allowance (deficited)			$ -			-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In-Lieu						(53,099,006)
Less Education Protection Account Entitlement						(1,443,766)
Subtotal State Aid for Historical RL/Charter General BG						**$ -**
Categorical Minimum State Aid						8,230,516
Charter School Categorical Block Grant adjusted for ADA			-	-		-
Minimum State Aid Guarantee Before Proration Factor						**$ 8,230,516**
Proration Factor						
Minimum State Aid Guarantee						**$ 8,230,516**
CHARTER SCHOOL MINIMUM STATE AID OFFSET						
LCFF Entitlement						-
Minimum State Aid plus Property Taxes including RDA						-
Offset						-
Minimum State Aid Prior to Offset						-
Total Minimum State Aid with Offset						-
State Aid Before Additional State Aid						**$ 27,626,889**
ADDITIONAL STATE AID						**$ -**
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						**$ 27,626,889**
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental						**$ 82,169,661**
Change Over Prior Year						
LCFF Entitlement Per ADA (excluding Categorical MSA)						$ 11,383
Per-ADA Change Over Prior Year						
Basic Aid Status (school districts only)						*Non-Basic Aid*
LCFF SOURCES INCLUDING EXCESS TAXES						
						2022-23
State Aid						$ 27,626,889
Education Protection Account						1,443,766
Property Taxes Net of In-Lieu Transfers						53,099,006
Charter In-Lieu Taxes						-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)						**$ 82,169,661**

Ocean View (66613) - 2025-26 First Interim	v.26.2			11/3/2025		PY2
LOCAL CONTROL FUNDING FORMULA						**2023-24**
LCFF ENTITLEMENT CALCULATION						
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors		8.22%	0.00%	59.20%	59.20%	
	3PY Average ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	2,883.89	$ 9,919	$ 1,032	$ 1,297	$ 299	$ 36,182,900
Grades 4-6	2,322.04	10,069		1,192	275	26,787,177
Grades 7-8	1,651.92	10,367		1,227	283	19,620,634
Grades 9-12	-	12,015	312	1,460	337	-
Subtract Necessary Small School ADA and Funding	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 69,111,381	$ 2,976,174	$ 8,535,166	$ 1,967,990	$ 82,590,711
NSS Allowance		-				-
TOTAL BASE	6,857.85	$ 69,111,381	$ 2,976,174	$ 8,535,166	$ 1,967,990	$ 82,590,711
ADD ONS:						
Targeted Instructional Improvement Block Grant						$ 680,066
Home-to-School Transportation (COLA added commencing 2023-24)						938,421
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	271.57	TK Add-on rate	$ 3,044.00		826,659
ECONOMIC RECOVERY TARGET PAYMENT						-
LCFF Entitlement Before Adjustments						$ 85,035,857
Miscellaneous Adjustments						-
ADJUSTED LCFF ENTITLEMENT						**$ 85,035,857**
Local Revenue (including RDA)						(55,196,041)
Gross State Aid						**$ 29,839,816**
Education Protection Account Entitlement						(1,371,570)
Net State Aid						**$ 28,468,246**
MINIMUM STATE AID CALCULATION						
			12-13 Rate	2023-24 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			$ 5,072.77	6,857.85		$ 34,788,296
2012-13 NSS Allowance (deficited)			$ -			-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In-Lieu						(55,196,041)
Less Education Protection Account Entitlement						(1,371,570)
Subtotal State Aid for Historical RL/Charter General BG						**$ -**
Categorical Minimum State Aid						8,230,516
Charter School Categorical Block Grant adjusted for ADA			-	-		-
Minimum State Aid Guarantee Before Proration Factor						**$ 8,230,516**
Proration Factor						0.00%
Minimum State Aid Guarantee						**$ 8,230,516**
CHARTER SCHOOL MINIMUM STATE AID OFFSET						
LCFF Entitlement						-
Minimum State Aid plus Property Taxes including RDA						-
Offset						-
Minimum State Aid Prior to Offset						-
Total Minimum State Aid with Offset						-
State Aid Before Additional State Aid						**$ 28,468,246**
ADDITIONAL STATE AID						**$ -**
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						**$ 28,468,246**
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental						**$ 85,035,857**
Change Over Prior Year			3.49%	2,866,196		
LCFF Entitlement Per ADA (excluding Categorical MSA)						12,400
Per-ADA Change Over Prior Year			8.93%	1,017		
Basic Aid Status (school districts only)						*Non-Basic Aid*
LCFF SOURCES INCLUDING EXCESS TAXES						
				Increase		2023-24
State Aid			3.05%	841,357		$ 28,468,246
Education Protection Account						1,371,570
Property Taxes Net of In-Lieu Transfers			3.95%	2,097,035		55,196,041
Charter In-Lieu Taxes			0.00%	-		-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			3.58%	2,938,392		**$ 85,035,857**

Ocean View (66613) - 2025-26 First Interim	v.26.2					PY1
LOCAL CONTROL FUNDING FORMULA						**2024-25**
LCFF ENTITLEMENT CALCULATION						
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors		1.07%	0.00%	59.40%	59.40%	
	3PY Average ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	2,725.60	$ 10,025	$ 1,043	$ 1,315	$ 317	$ 34,613,549
Grades 4-6	2,198.05	10,177		1,209	291	25,666,827
Grades 7-8	1,556.24	10,478		1,245	300	18,709,829
Grades 9-12	-	12,144	316	1,480	356	-
Subtract Necessary Small School ADA and Funding	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 65,999,978	$ 2,842,801	$ 8,178,522	$ 1,968,904	$ 78,990,205
NSS Allowance		-				-
TOTAL BASE	6,479.89	$ 65,999,978	$ 2,842,801	$ 8,178,522	$ 1,968,904	$ 78,990,205
ADD ONS:						
Targeted Instructional Improvement Block Grant						$ 680,066
Home-to-School Transportation (COLA added commencing 2023-24)						948,462
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	305.80	TK Add-on rate	$ 3,077.00		940,947
ECONOMIC RECOVERY TARGET PAYMENT						-
LCFF Entitlement Before Adjustments						$ 81,559,680
Miscellaneous Adjustments						-
ADJUSTED LCFF ENTITLEMENT						**$ 81,559,680**
Local Revenue (including RDA)						(57,058,036)
Gross State Aid						**$ 24,501,644**
Education Protection Account Entitlement						(1,295,978)
Net State Aid						**$ 23,205,666**
MINIMUM STATE AID CALCULATION						
			12-13 Rate	2024-25 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			$ 5,072.77	6,479.89		$ 32,870,992
2012-13 NSS Allowance (deficited)			$ -			-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In-Lieu						(57,058,036)
Less Education Protection Account Entitlement						(1,295,978)
Subtotal State Aid for Historical RL/Charter General BG						**$ -**
Categorical Minimum State Aid						8,230,516
Charter School Categorical Block Grant adjusted for ADA			-	-		-
Minimum State Aid Guarantee Before Proration Factor						**$ 8,230,516**
Proration Factor						0.00%
Minimum State Aid Guarantee						**$ 8,230,516**
CHARTER SCHOOL MINIMUM STATE AID OFFSET						
LCFF Entitlement						-
Minimum State Aid plus Property Taxes including RDA						-
Offset						-
Minimum State Aid Prior to Offset						-
Total Minimum State Aid with Offset						-
State Aid Before Additional State Aid						**$ 23,205,666**
ADDITIONAL STATE AID						**$ -**
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						**$ 23,205,666**
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental						**$ 81,559,680**
Change Over Prior Year			-4.09%	(3,476,177)		
LCFF Entitlement Per ADA (excluding Categorical MSA)						12,587
Per-ADA Change Over Prior Year			1.51%	187		
Basic Aid Status (school districts only)						*Non-Basic Aid*
LCFF SOURCES INCLUDING EXCESS TAXES						
				Increase		2024-25
State Aid			-18.49%	(5,262,580)		$ 23,205,666
Education Protection Account						1,295,978
Property Taxes Net of In-Lieu Transfers			3.37%	1,861,995		57,058,036
Charter In-Lieu Taxes			0.00%	-		-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			-4.00%	(3,400,585)		**$ 81,559,680**

Ocean View (66613) - 2025-26 First Interim	v.26.2			11/3/2025		CY
LOCAL CONTROL FUNDING FORMULA						**2025-26**
LCFF ENTITLEMENT CALCULATION						
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors		2.30%	0.00%	59.20%	59.20%	
	3PY Average ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	2,719.00	$ 10,256	$ 1,067	$ 1,341	$ 309	$ 35,272,938
Grades 4-6	2,097.82	10,411		1,233	284	25,022,551
Grades 7-8	1,505.51	10,719		1,269	293	18,488,804
Grades 9-12	-	12,423	323	1,509	348	-
Subtract Necessary Small School ADA and Funding	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 65,864,030	$ 2,901,173	$ 8,141,800	$ 1,877,290	$ 78,784,293
NSS Allowance		-				-
TOTAL BASE	6,322.33	$ 65,864,030	$ 2,901,173	$ 8,141,800	$ 1,877,290	$ 78,784,293
ADD ONS:						
Targeted Instructional Improvement Block Grant						$ 680,066
Home-to-School Transportation (COLA added commencing 2023-24)						970,277
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	305.80	TK Add-on rate	$ 5,545.00		1,695,661
ECONOMIC RECOVERY TARGET PAYMENT						-
LCFF Entitlement Before Adjustments						$ 82,130,297
Miscellaneous Adjustments						-
ADJUSTED LCFF ENTITLEMENT						**$ 82,130,297**
Local Revenue (including RDA)						(61,627,504)
Gross State Aid						**$ 20,502,793**
Education Protection Account Entitlement						(1,264,466)
Net State Aid						**$ 19,238,327**
MINIMUM STATE AID CALCULATION						
			12-13 Rate	2025-26 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			$ 5,072.77	6,322.33		$ 32,071,726
2012-13 NSS Allowance (deficited)			$ -			-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In-Lieu						(61,627,504)
Less Education Protection Account Entitlement						(1,264,466)
Subtotal State Aid for Historical RL/Charter General BG						**$ -**
Categorical Minimum State Aid						8,230,516
Charter School Categorical Block Grant adjusted for ADA			-	-		-
Minimum State Aid Guarantee Before Proration Factor						**$ 8,230,516**
Proration Factor						0.00%
Minimum State Aid Guarantee						**$ 8,230,516**
CHARTER SCHOOL MINIMUM STATE AID OFFSET						
LCFF Entitlement						-
Minimum State Aid plus Property Taxes including RDA						-
Offset						-
Minimum State Aid Prior to Offset						-
Total Minimum State Aid with Offset						-
State Aid Before Additional State Aid						**$ 19,238,327**
ADDITIONAL STATE AID						**$ -**
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						**$ 19,238,327**
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental						**$ 82,130,297**
Change Over Prior Year			0.70%	570,617		
LCFF Entitlement Per ADA (excluding Categorical MSA)						12,991
Per-ADA Change Over Prior Year			3.21%	404		
Basic Aid Status (school districts only)						*Non-Basic Aid*
LCFF SOURCES INCLUDING EXCESS TAXES						
				Increase		2025-26
State Aid			-17.10%	(3,967,339)		$ 19,238,327
Education Protection Account						1,264,466
Property Taxes Net of In-Lieu Transfers			8.01%	4,569,468		61,627,504
Charter In-Lieu Taxes			0.00%	-		-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			0.74%	602,129		**$ 82,130,297**

Ocean View (66613) - 2025-26 First Interim	v.26.2					CY1
LOCAL CONTROL FUNDING FORMULA						**2026-27**
LCFF ENTITLEMENT CALCULATION						
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors		3.02%	0.00%	58.99%	58.99%	
	3PY Average ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	2,714.71	$ 10,566	$ 1,099	$ 1,376	$ 303	$ 36,224,462
Grades 4-6	2,056.20	10,725		1,265	278	25,226,466
Grades 7-8	1,485.83	11,043		1,303	286	18,769,381
Grades 9-12	-	12,798	333	1,549	341	-
Subtract Necessary Small School ADA and Funding	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 67,144,392	$ 2,983,466	$ 8,273,685	$ 1,818,766	$ 80,220,309
NSS Allowance		-				-
TOTAL BASE	6,256.74	$ 67,144,392	$ 2,983,466	$ 8,273,685	$ 1,818,766	$ 80,220,309
ADD ONS:						
Targeted Instructional Improvement Block Grant						$ 680,066
Home-to-School Transportation (COLA added commencing 2023-24)						999,579
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	305.80	TK Add-on rate	$ 5,712.00		1,746,730
ECONOMIC RECOVERY TARGET PAYMENT						-
LCFF Entitlement Before Adjustments						$ 83,646,684
Miscellaneous Adjustments						-
ADJUSTED LCFF ENTITLEMENT						**$ 83,646,684**
Local Revenue (including RDA)						(61,627,504)
Gross State Aid						**$ 22,019,180**
Education Protection Account Entitlement						(1,251,348)
Net State Aid						**$ 20,767,832**
MINIMUM STATE AID CALCULATION						
			12-13 Rate	2026-27 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			$ 5,072.77	6,256.74		$ 31,739,003
2012-13 NSS Allowance (deficited)			$ -			-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In-Lieu						(61,627,504)
Less Education Protection Account Entitlement						(1,251,348)
Subtotal State Aid for Historical RL/Charter General BG						**$ -**
Categorical Minimum State Aid						8,230,516
Charter School Categorical Block Grant adjusted for ADA			-	-		-
Minimum State Aid Guarantee Before Proration Factor						**$ 8,230,516**
Proration Factor						0.00%
Minimum State Aid Guarantee						**$ 8,230,516**
CHARTER SCHOOL MINIMUM STATE AID OFFSET						
LCFF Entitlement						-
Minimum State Aid plus Property Taxes including RDA						-
Offset						-
Minimum State Aid Prior to Offset						-
Total Minimum State Aid with Offset						-
State Aid Before Additional State Aid						**$ 20,767,832**
ADDITIONAL STATE AID						**$ -**
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						**$ 20,767,832**
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental						**$ 83,646,684**
Change Over Prior Year			1.85%	1,516,387		
LCFF Entitlement Per ADA (excluding Categorical MSA)						13,369
Per-ADA Change Over Prior Year			2.91%	378		
Basic Aid Status (school districts only)						*Non-Basic Aid*
LCFF SOURCES INCLUDING EXCESS TAXES						
				Increase		2026-27
State Aid			7.95%	1,529,505		$ 20,767,832
Education Protection Account						1,251,348
Property Taxes Net of In-Lieu Transfers			0.00%	-		61,627,504
Charter In-Lieu Taxes			0.00%	-		-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			1.86%	1,529,505		**$ 83,646,684**

Ocean View (66613) - 2025-26 First Interim	v.26.2					CY2
LOCAL CONTROL FUNDING FORMULA						**2027-28**
LCFF ENTITLEMENT CALCULATION						
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors		3.42%	0.00%	58.81%	58.81%	
	3PY Average ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	2,685.77	$ 10,927	$ 1,136	$ 1,419	$ 299	$ 37,011,496
Grades 4-6	1,995.65	11,092		1,305	275	25,287,549
Grades 7-8	1,471.85	11,421		1,343	283	19,203,491
Grades 9-12	-	13,236	344	1,597	336	-
Subtract Necessary Small School ADA and Funding	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 68,293,158	$ 3,051,035	$ 8,391,504	$ 1,766,839	$ 81,502,536
NSS Allowance		-				-
TOTAL BASE	6,153.27	$ 68,293,158	$ 3,051,035	$ 8,391,504	$ 1,766,839	$ 81,502,536
ADD ONS:						
Targeted Instructional Improvement Block Grant						$ 680,066
Home-to-School Transportation (COLA added commencing 2023-24)						1,033,765
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	305.80	TK Add-on rate	$ 5,907.00		1,806,361
ECONOMIC RECOVERY TARGET PAYMENT						-
LCFF Entitlement Before Adjustments						$ 85,022,728
Miscellaneous Adjustments						-
ADJUSTED LCFF ENTITLEMENT						**$ 85,022,728**
Local Revenue (including RDA)						(61,627,504)
Gross State Aid						**$ 23,395,224**
Education Protection Account Entitlement						(1,230,654)
Net State Aid						**$ 22,164,570**
MINIMUM STATE AID CALCULATION						
			12-13 Rate	2027-28 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			$ 5,072.77	6,153.27		$ 31,214,123
2012-13 NSS Allowance (deficited)			$ -			-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In-Lieu						(61,627,504)
Less Education Protection Account Entitlement						(1,230,654)
Subtotal State Aid for Historical RL/Charter General BG						**$ -**
Categorical Minimum State Aid						8,230,516
Charter School Categorical Block Grant adjusted for ADA			-	-		-
Minimum State Aid Guarantee Before Proration Factor						**$ 8,230,516**
Proration Factor						0.00%
Minimum State Aid Guarantee						**$ 8,230,516**
CHARTER SCHOOL MINIMUM STATE AID OFFSET						
LCFF Entitlement						-
Minimum State Aid plus Property Taxes including RDA						-
Offset						-
Minimum State Aid Prior to Offset						-
Total Minimum State Aid with Offset						-
State Aid Before Additional State Aid						**$ 22,164,570**
ADDITIONAL STATE AID						**$ -**
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						**$ 22,164,570**
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental						**$ 85,022,728**
Change Over Prior Year			1.65%	1,376,044		
LCFF Entitlement Per ADA (excluding Categorical MSA)						13,817
Per-ADA Change Over Prior Year			3.35%	448		
Basic Aid Status (school districts only)						*Non-Basic Aid*
LCFF SOURCES INCLUDING EXCESS TAXES						
				Increase		2027-28
State Aid			6.73%	1,396,738		$ 22,164,570
Education Protection Account						1,230,654
Property Taxes Net of In-Lieu Transfers			0.00%	-		61,627,504
Charter In-Lieu Taxes			0.00%	-		-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			1.67%	1,396,738		**$ 85,022,728**

Ocean View (66613) - 2025-26 First Interim

11/3/25

EDUCATION PROTECTION ACCOUNT

		CDE P-2 Certification* 2022-23	**Calculated* 2022-23**	CDE P-2 Certification* 2023-24	**Calculated* 2023-24**	CDE P-2 Certification* 2024-25	**Calculated* 2024-25**	**2025-26**	**2026-27**	**2027-28**
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT										
A-1	Total ADA for EPA Minimum	7,217.45	7,218.83	6,857.67	6,857.85	6,479.89	6,479.89	6,322.33	6,256.74	6,153.27
A-2	Minimum Funding per ADA	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200
A-3	EPA Minimum Funding (A-1 * A-2)	$ 1,443,490	*$ 1,443,766*	$ 1,371,534	$ 1,371,570	$ 1,295,978	$ 1,295,978	$ 1,264,466	$ 1,251,348	$ 1,230,654
EPA PROPORTIONATE SHARE CAP										
B3,B7	2012-13 Deficited Base RL/Charter Rate (adjusted for COLA eff. 21/22)		$ 6,215.19		$ 6,726.08	$ 6,798.05	$ 6,798.05	$ 6,954.41	$ 7,164.43	$ 7,409.45
B4, B8	Current Year Funded ADA, excluding NSS		7,218.83		6,857.85	6,479.89	6,479.89	6,322.33	6,256.74	6,153.27
B-11	2012-13 Deficited Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)		53.76		58.18	58.80	58.80	60.15	61.53	62.95
B-12	Current Year Funded ADA, including NSS		7,218.83		6,857.85	6,479.89	6,479.89	6,322.33	6,256.74	6,153.27
B9+B13	*Adjusted Total Revenue Limit*		*$ 45,254,484*		*$ 46,525,438*	*$ 44,431,634*	*$ 44,431,634*	*$ 44,348,363*	*$ 45,210,953*	*$ 45,979,694*
B10,B14	*Current Year Adjusted NSS Allowance*		$ -		$ -	$ -	$ -	$ -	$ -	$ -
B-16	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	*$ 45,245,833*	*$ 45,254,484*	*$ 46,524,216*	$ 46,525,438	$ 44,431,634	$ 44,431,634	$ 44,348,363	$ 45,210,953	$ 45,979,694
B-17	Local Revenue/In-Lieu of Property Taxes	*$ 53,519,563*	$ 53,099,006	$ 55,489,843	$ 55,196,041	$ 57,058,036	$ 57,058,036	$ 61,627,504	$ 61,627,504	$ 61,627,504
B-18	EPA Proportionate Share Cap (B-16 - B-17; If less than 0, B-18 = 0)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EPA PROPORTIONATE SHARE										
C-1	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	*$ 45,245,833*	$45,254,484	*$ 46,524,216*	$46,525,438	$44,431,634	$44,431,634	$44,348,363	$45,210,953	$45,979,694
C-2	Statewide EPA Proportionate Share Ratio ***(as of P-2 certification)***	12.74780911%		21.98880689%		49.68656772%		34.93646949%	34.93646949%	34.93646949%
C-3	EPA Proportionate Share (C-1 * C-2)	*$ 5,767,852*	*$ 5,814,360*	$ 10,230,120	*$ 10,253,444*	$ 22,076,554	*$ 22,076,554*	$ 15,493,752	$ 15,795,111	$ 16,063,682
EPA ENTITLEMENT										
D-1	EPA Entitlement (If C-3 < B-18, then C-3; else B-18); (If C-3 and B-18 < A-3, then A-3)	*$ 1,443,490*	*$ 1,443,766*	$ 1,371,534	$ 1,371,570	$ 1,295,978	$ 1,295,978	$ 1,264,466	$ 1,251,348	$ 1,230,654
D-2	Miscellaneous Adjustments**	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	$-	$-	$-
D-3	Adjusted EPA Entitlement (D-1 + D-2)	*1,443,490*	*1,443,766*	1,371,534	1,371,570	1,295,978	1,295,978	1,264,466	1,251,348	1,230,654
D-4	Prior Year Annual Adjustment	*$ 242*	*242*	*$ 276*	*276*	*$ 36*	*36*	-		
D-5	P2 Entitlement Net of PY Adjustment	*$ 1,443,732*	*1,444,008*	*$ 1,371,810*	*1,371,846*	$ 1,296,014	*1,296,014*	1,264,466	1,251,348	1,230,654
C-2	Statewide EPA Proportionate Share Ratio **(as of Annual certification)**	12.84814107%	12.84814107%	22.03836064%	22.03836064%	49.68656772%	49.68656772%	34.93646949%	34.93646949%	34.93646949%
	Adjusted EPA Allocation (used to calculate LCFF Revenue)	*$ 1,443,766*		*$ 1,371,570*		*$ 1,295,978*		*1,264,466*	*1,251,348*	*1,230,654*

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

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

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Ocean View (66613) - 2025-26 First Interim				11/3/2025		
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
General Assumptions						
COLA & Augmentation	13.26%	8.22%	1.07%	2.30%	3.02%	3.42%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Student Assumptions:						
Enrollment Count	6,785	6,725	6,575	6,522	6,335	6,280
Unduplicated Pupil Count (UPC)	4,000	4,020	3,911	3,803	3,748	3,703
Unduplicated Pupil Percentage (UPP)	58.70%	59.20%	59.40%	59.20%	58.99%	58.81%
Current Year LCFF Average Daily Attendance (ADA)	6,393.69	6,327.18	6,245.93	6,195.64	6,018.22	5,966.04
Funded LCFF ADA	7,218.83	6,857.85	6,479.89	6,322.33	6,256.74	6,153.27
LCFF ADA Funding Method	3PY Average	3PY Average	3PY Average	3PY Average	3PY Average	3PY Average
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-
Funded NSS ADA	-	-	-	-	-	-
LCFF Entitlement Summary						
Base Grant	$67,221,445	$69,111,381	$65,999,978	$65,864,030	$67,144,392	$68,293,158
Grade Span Adjustment	2,900,256	2,976,174	2,842,801	2,901,173	2,983,466	3,051,035
Adjusted Base Grant	$70,121,701	$72,087,555	$68,842,779	$68,765,203	$70,127,858	$71,344,193
Supplemental Grant	8,232,287	8,535,166	8,178,522	8,141,800	8,273,685	8,391,504
Concentration Grant	1,686,427	1,967,990	1,968,904	1,877,290	1,818,766	1,766,839
Total Base, Supplemental and Concentration Grant	$80,040,415	$82,590,711	$78,990,205	$78,784,293	$80,220,309	$81,502,536
Allowance: Necessary Small School	-	-	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	680,066	680,066	680,066	680,066	680,066	680,066
Add-on: Home-to-School Transportation	867,142	938,421	948,462	970,277	999,579	1,033,765
Add-on: Small School District Bus Replacement Program	-	-	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-	-	-
Add-on: Transitional Kindergarten	582,038	826,659	940,947	1,695,661	1,746,730	1,806,361
Total Allowance and Add-On Amounts	$2,129,246	$2,445,146	$2,569,475	$3,346,004	$3,426,375	$3,520,192
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	**$82,169,661**	**$85,035,857**	**$81,559,680**	**$82,130,297**	**$83,646,684**	**$85,022,728**
Miscellaneous Adjustments	-	-	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	**$ 82,169,661**	**$ 85,035,857**	**$ 81,559,680**	**$ 82,130,297**	**$ 83,646,684**	**$ 85,022,728**
LCFF Entitlement Per ADA (excludes Categorical MSA)	$ 11,383	$ 12,400	$ 12,587	$ 12,991	$ 13,369	$ 13,817
Additional State Aid	-	-	-	-	-	-
Total LCFF Entitlement with Additional State Aid	82,169,661	85,035,857	81,559,680	82,130,297	83,646,684	85,022,728
LCFF Sources Summary						
Funding Source Summary						
Local Revenue and In-Lieu of Property Taxes *(net for school districts)*	*$ 53,099,006*	*$ 55,196,041*	*$ 57,058,036*	*$ 61,627,504*	*$ 61,627,504*	*$ 61,627,504*
Education Protection Account Entitlement *(includes $200/minimum per ADA)*	$ 1,443,766	$ 1,371,570	$ 1,295,978	$ 1,264,466	$ 1,251,348	$ 1,230,654
Net State Aid *(excludes Additional State Aid)*	$ 27,626,889	$ 28,468,246	$ 23,205,666	$ 19,238,327	$ 20,767,832	$ 22,164,570
Additional State Aid	$ -	$ -	$ -	$ -	$ -	$ -
Total Funding Sources	**$ 82,169,661**	**$ 85,035,857**	**$ 81,559,680**	**$ 82,130,297**	**$ 83,646,684**	**$ 85,022,728**
Funding Source by Resource-Object						
State Aid (Resource Code 0000, Object Code 8011)	$ 27,626,889	$ 28,468,246	$ 23,205,666	$ 19,238,327	$ 20,767,832	$ 22,164,570
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	$ 1,443,766	$ 1,371,570	$ 1,295,978	$ 1,264,466	$ 1,251,348	$ 1,230,654
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	$ 242	$ 276	$ 36	$ -	$ -	$ -
Property Taxes (Object 8021 to 8089)	$ 54,126,870	$ 56,352,235	$ 58,273,618	$ 61,627,504	$ 61,627,504	$ 61,627,504
% Change		4.1114%	3.4096%	5.7554%	0.0000%	0.0000%
In-Lieu of Property Taxes (Object Code 8096)	(1,027,864)	(1,156,194)	(1,215,582)	-	-	-
Entitlement and Source Reconciliation						
Basic Aid/Excess Tax District Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Total LCFF Entitlement	$ 82,169,661	$ 85,035,857	$ 81,559,680	$ 82,130,297	$ 83,646,684	$ 85,022,728
Additional State Aid	$ -	$ -	$ -	$ -	$ -	$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	$ -	$ -	$ -	$ -	$ -	$ -
Excess Taxes before Minimum State Aid	$ -	$ -	$ -	$ -	$ -	$ -
Total Funding Sources	$ 82,169,661	$ 85,035,857	$ 81,559,680	$ 82,130,297	$ 83,646,684	$ 85,022,728
LCAP Percentage to Increase or Improve Services Calculation						
Base Grant (*Excludes add-ons for TIIG & Transportation)*	$ 70,703,739	$ 72,914,214	$ 69,783,726	$ 70,460,864	$ 71,874,588	$ 73,150,554
Supplemental and Concentration Grant funding in the LCAP year	$ 9,918,714	$ 10,503,156	$ 10,147,426	$ 10,019,090	$ 10,092,451	$ 10,158,343
Projected Additional 15% Concentration Grant funding in the LCAP year	$ 389,176	$ 454,151	$ 454,363	$ 433,221	$ 419,716	$ 407,733
Percentage to Increase or Improve Services	14.03%	14.40%	14.54%	14.22%	14.04%	13.89%
PER-ADA FUNDING LEVELS						
Base, Supplemental and Concentration Rate per ADA						
Grades TK-3	$ 11,550.33	$ 12,546.56	$ 12,699.42	$ 12,972.76	$ 13,343.77	$ 13,780.59
Grades 4-6	$ 10,620.05	$ 11,536.05	$ 11,677.09	$ 11,927.88	$ 12,268.49	$ 12,671.33
Grades 7-8	$ 10,935.09	$ 11,877.47	$ 12,022.46	$ 12,280.76	$ 12,632.25	$ 13,047.18
Grades 9-12	$ 13,002.26	$ 14,123.04	$ 14,296.60	$ 14,603.09	$ 15,020.75	$ 15,513.59
Base Grants						
Grades TK-3	$ 9,166	$ 9,919	$ 10,025	$ 10,256	$ 10,566	$ 10,927
Grades 4-6	$ 9,304	$ 10,069	$ 10,177	$ 10,411	$ 10,725	$ 11,092
Grades 7-8	$ 9,580	$ 10,367	$ 10,478	$ 10,719	$ 11,043	$ 11,421
Grades 9-12	$ 11,102	$ 12,015	$ 12,144	$ 12,423	$ 12,798	$ 13,236
Grade Span Adjustment						
Grades TK-3	$ 953	$ 1,032	$ 1,043	$ 1,067	$ 1,099	$ 1,136
Grades 9-12	$ 289	$ 312	$ 316	$ 323	$ 333	$ 344
Prorated Base, Supplemental and Concentration Rate per ADA						
Grades TK-3	$ 10,119	$ 10,951	$ 11,068	$ 11,323	$ 11,665	$ 12,063
Grades 4-6	$ 9,304	$ 10,069	$ 10,177	$ 10,411	$ 10,725	$ 11,092
Grades 7-8	$ 9,580	$ 10,367	$ 10,478	$ 10,719	$ 11,043	$ 11,421
Grades 9-12	$ 11,391	$ 12,327	$ 12,460	$ 12,746	$ 13,131	$ 13,580
Prorated Base Grants						
Grades TK-3	$ 9,166	$ 9,919	$ 10,025	$ 10,256	$ 10,566	$ 10,927
Grades 4-6	$ 9,304	$ 10,069	$ 10,177	$ 10,411	$ 10,725	$ 11,092
Grades 7-8	$ 9,580	$ 10,367	$ 10,478	$ 10,719	$ 11,043	$ 11,421
Grades 9-12	$ 11,102	$ 12,015	$ 12,144	$ 12,423	$ 12,798	$ 13,236
Prorated Grade Span Adjustment						
Grades TK-3	$ 953	$ 1,032	$ 1,043	$ 1,067	$ 1,099	$ 1,136
Grades 9-12	$ 289	$ 312	$ 316	$ 323	$ 333	$ 344
Supplemental Grant	20%	20%	20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP						
Grades TK-3	$ 2,024	$ 2,190	$ 2,214	$ 2,265	$ 2,333	$ 2,413
Grades 4-6	$ 1,861	$ 2,014	$ 2,035	$ 2,082	$ 2,145	$ 2,218
Grades 7-8	$ 1,916	$ 2,073	$ 2,096	$ 2,144	$ 2,209	$ 2,284
Grades 9-12	$ 2,278	$ 2,465	$ 2,492	$ 2,549	$ 2,626	$ 2,716
Actual - 1.00 ADA, Local UPP as follows:	*58.70%*	*59.20%*	*59.40%*	*59.20%*	*58.99%*	*58.81%*
Grades TK-3	$ 1,188	$ 1,297	$ 1,315	$ 1,341	$ 1,376	$ 1,419
Grades 4-6	$ 1,092	$ 1,192	$ 1,209	$ 1,233	$ 1,265	$ 1,305
Grades 7-8	$ 1,125	$ 1,227	$ 1,245	$ 1,269	$ 1,303	$ 1,343
Grades 9-12	$ 1,337	$ 1,460	$ 1,480	$ 1,509	$ 1,549	$ 1,597
Concentration Grant (>55% population)	65%	65%	65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP						
Grades TK-3	$ 6,577	$ 7,118	$ 7,194	$ 7,360	$ 7,582	$ 7,841
Grades 4-6	$ 6,048	$ 6,545	$ 6,615	$ 6,767	$ 6,971	$ 7,210
Grades 7-8	$ 6,227	$ 6,739	$ 6,811	$ 6,967	$ 7,178	$ 7,424
Grades 9-12	$ 7,404	$ 8,013	$ 8,099	$ 8,285	$ 8,535	$ 8,827
Actual - 1.00 ADA, Local UPP >55% as follows:	*3.7000%*	*4.2000%*	*4.4000%*	*4.2000%*	*3.9900%*	*3.8100%*
Grades TK-3	$ 243	$ 299	$ 317	$ 309	$ 303	$ 299
Grades 4-6	$ 224	$ 275	$ 291	$ 284	$ 278	$ 275
Grades 7-8	$ 230	$ 283	$ 300	$ 293	$ 286	$ 283
Grades 9-12	$ 274	$ 337	$ 356	$ 348	$ 341	$ 336

OCEAN VIEW SCHOOL DISTRICT

FIRST INTERIM

CASH FLOW ANALYSIS

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	November									
A. BEGINNING CASH			35,166,378.56	34,828,668.03	32,600,591.13	28,086,629.56	23,999,833.88	28,902,743.82	42,260,490.90	43,514,683.99
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		3,167,869.00	(587,595.00)	2,646,241.00	2,322,246.00	2,322,246.00	2,142,763.26	1,926,646.76	1,926,646.76
Property Taxes	8020-8079		1,089,059.41	17,571.80	867,624.32	117,761.93	9,013,222.36	14,937,361.17	10,189,786.35	1,358,896.62
Miscellaneous Funds	8080-8099		0.00	(210,261.00)	(93,450.00)	186,161.00	70,087.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	255,614.00	(25,256.76)	1,026,391.00	266,517.49	622,217.74	451,115.74
Other State Revenue	8300-8599		2,717,927.00	553,737.00	996,727.00	295,111.00	1,752,972.53	1,531,308.21	1,680,963.33	1,042,396.52
Other Local Revenue	8600-8799		812.04	200,171.92	203,053.27	481,357.92	481,344.83	603,341.46	2,384,893.47	930,896.42
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			6,975,667.45	(26,375.28)	4,875,809.59	3,377,381.09	14,666,263.72	19,481,291.59	16,804,507.65	5,709,952.06
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		263,882.86	635,852.71	4,510,870.17	4,627,629.07	4,620,812.83	458,468.57	8,911,314.05	4,592,535.47
Classified Salaries	2000-2999		(431,277.61)	1,241,560.13	1,429,664.89	1,783,916.43	2,087,544.33	2,061,337.50	2,018,593.02	1,805,277.07
Employee Benefits	3000-3999		(7,795.32)	1,152,368.11	1,567,563.99	2,124,519.92	2,169,082.25	2,619,491.83	2,694,269.50	2,783,748.16
Books and Supplies	4000-4999		142,436.98	204,934.81	375,863.08	294,053.59	144,172.46	344,541.14	334,820.88	264,756.92
Services	5000-5999		1,598,261.18	1,312,080.09	1,325,827.40	1,089,648.08	877,325.01	1,156,016.17	1,099,625.77	1,239,837.55
Capital Outlay	6000-6999		0.00	0.00	14,656.28	0.00	8,366.79	15,558.14	26,070.40	14,596.05
Other Outgo	7000-7499		20,051.00	(11,237.00)	7,934.00	7,934.00	7,934.00	588,472.77	298,988.20	463,455.40
Interfund Transfers Out	7600-7629		0.00	0.00	500,000.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,585,559.09	4,535,558.85	9,732,379.81	9,927,701.09	9,915,237.67	7,243,886.12	15,383,681.82	11,164,206.62
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	2,768,754.06	2,231,700.03	730,247.38	2,318,863.59	(66,387.21)	1,335,909.48	0.00	0.00
Due From Other Funds	9310	0.00	7,058.93	337,420.00	23,296.77	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	(7,109.94)	(26,038.31)	11,031.05	20,771.84	(8,324.73)	28,413.00	(4,108.02)	(3,463.19)
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Other Current Assets	9340	0.00	(31,847.00)	(4,796.96)	31,115.00	8,477.00	4,078.00	487.00	(162,524.71)	155,012.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	2,736,856.05	2,538,284.76	795,690.20	2,348,112.43	(70,633.94)	1,364,809.48	(166,632.73)	151,548.81
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	0.00	8,361,461.49	765.00	653,399.26	(8,609.12)	(222,517.83)	244,570.94	0.00	0.00
Due To Other Funds	9610	0.00	103,213.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	(103,457.95)	0.00	(84.28)	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	8,464,674.94	765.00	653,399.26	(112,067.07)	(222,517.83)	244,486.66	0.00	0.00
Nonoperating										
Suspense Clearing	9910	0.00	0.00	(203,662.53)	200,317.71	3,344.82	0.00	18.79	0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	(5,727,818.89)	2,333,857.23	342,608.65	2,463,524.32	151,883.89	1,120,341.61	(166,632.73)	151,548.81
E. NET INCREASE/DECREASE (B - C + D)			(337,710.53)	(2,228,076.90)	(4,513,961.57)	(4,086,795.68)	4,902,909.94	13,357,747.08	1,254,193.10	(5,302,705.75)
F. ENDING CASH (A + E)			34,828,668.03	32,600,591.13	28,086,629.56	23,999,833.88	28,902,743.82	42,260,490.90	43,514,683.99	38,211,978.24
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	November								
A. BEGINNING CASH		38,211,978.24	32,687,064.56	40,762,090.53	37,657,911.35				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	2,142,763.26	1,926,646.76	1,926,646.76	2,121,149.44	0.00	0.00	23,984,270.00	23,984,270.00
Property Taxes	8020-8079	1,358,896.62	14,906,765.73	2,035,102.57	2,253,978.12	0.00	0.00	58,146,027.00	58,146,027.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	(47,463.00)	(47,463.00)
Federal Revenue	8100-8299	223,664.30	218,047.15	274,344.49	299,165.69	157,268.43	0.00	3,769,089.27	3,769,089.27
Other State Revenue	8300-8599	1,010,717.70	1,633,469.05	1,656,064.09	5,593,243.57	415,000.00	0.00	20,879,637.00	20,879,637.00
Other Local Revenue	8600-8799	600,731.07	1,002,625.49	1,445,974.19	1,046,372.18	838,930.67	0.00	10,220,504.93	10,220,504.93
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		5,336,772.95	19,687,554.18	7,338,132.10	11,313,909.00	1,411,199.10	0.00	116,952,065.20	116,952,065.20
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,612,959.74	4,621,956.84	4,636,971.23	4,653,935.46	0.00	0.00	47,147,189.00	47,147,189.00
Classified Salaries	2000-2999	2,086,598.56	1,944,285.77	1,936,614.83	4,676,103.08	0.00	0.00	22,640,218.00	22,640,218.00
Employee Benefits	3000-3999	2,611,565.62	2,700,597.19	2,665,840.71	7,942,827.04	0.00	0.00	31,024,079.00	31,024,079.00
Books and Supplies	4000-4999	265,473.98	257,047.62	436,576.81	481,437.26	0.00	0.00	3,546,115.53	3,546,115.53
Services	5000-5999	1,049,642.18	1,304,837.03	1,106,447.19	2,567,499.02	0.00	0.00	15,727,046.67	15,727,046.67
Capital Outlay	6000-6999	11,372.39	146,341.21	21,107.52	971,021.22	0.00	0.00	1,229,090.00	1,229,090.00
Other Outgo	7000-7499	227,515.41	368,701.77	162,007.67	(1,878,292.32)	0.00	0.00	263,464.90	263,464.90
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	500,000.00	500,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		10,865,127.88	11,343,767.43	10,965,565.96	19,414,530.76	0.00	0.00	122,077,203.10	122,077,203.10
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	261,848.65	0.00	0.00	261,848.65	
Accounts Receivable	9200-9299	0.00	(262,119.51)	(77,829.51)	(6,757,358.01)	0.00	0.00	2,221,780.29	
Due From Other Funds	9310	0.00	0.00	0.00	(373,586.63)	0.00	0.00	(5,810.93)	
Stores	9320	3,441.24	(6,641.26)	(14,300.61)	19,241.49	0.00	0.00	12,912.56	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	149,892.70	0.00	0.00	149,893.03	
Lease Receivable	9380							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		3,441.24	(268,760.77)	(92,130.13)	(6,699,961.79)	0.00	0.00	2,640,623.60	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	0.00	0.00	(615,384.81)	(7,646,955.13)	0.00	0.00	766,729.80	
Due To Other Funds	9610	0.00	0.00	0.00	(111,967.64)	0.00	0.00	(8,754.19)	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	163,900.51	0.00	0.00	60,358.28	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	(615,384.81)	(7,595,022.27)	0.00	0.00	818,333.89	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	18.79	
TOTAL BALANCE SHEET ITEMS		3,441.24	(268,760.77)	523,254.68	895,060.48	0.00	0.00	1,822,308.51	
E. NET INCREASE/DECREASE (B - C + D)		(5,524,913.69)	8,075,025.98	(3,104,179.18)	(7,205,561.28)	1,411,199.10	0.00	(3,302,829.39)	(5,125,137.90)
F. ENDING CASH (A + E)		32,687,064.56	40,762,090.53	37,657,911.35	30,452,350.07				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								31,863,549.17	

OCEAN VIEW SCHOOL DISTRICT

FIRST INTERIM

GENERAL FUND

CRITERIA & STANDARDS

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2025-26)				
District Regular	6,311.79	6,315.13		
Charter School	0.00	0.00		
Total ADA	**6,311.79**	**6,315.13**	**.1%**	**Met**
1st Subsequent Year (2026-27)				
District Regular	6,249.54	6,249.54		
Charter School	0.00	0.00		
Total ADA	**6,249.54**	**6,249.54**	**0.0%**	**Met**
2nd Subsequent Year (2027-28)				
District Regular	6,141.95	6,141.95		
Charter School	0.00	0.00		
Total ADA	**6,141.95**	**6,141.95**	**0.0%**	**Met**

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment Budget Adoption (Form 01CS, Item 3B)	Enrollment First Interim CALPADS/Projected	Percent Change	Status
Current Year (2025-26)				
District Regular	6,376.00	6,517.00		
Charter School		0.00		
Total Enrollment	**6,376.00**	**6,517.00**	**2.2%**	**Not Met**
1st Subsequent Year (2026-27)				
District Regular	6,176.00	6,330.00		
Charter School	0.00	0.00		
Total Enrollment	**6,176.00**	**6,330.00**	**2.5%**	**Not Met**
2nd Subsequent Year (2027-28)				
District Regular	5,976.00	6,275.00		
Charter School	0.00	0.00		
Total Enrollment	**5,976.00**	**6,275.00**	**5.0%**	**Not Met**

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Due to higher-than-anticipated enrollment reflected in the District's unofficial 2025-26 counts, our enrollment projections now exceed the ±2% threshold in the current year (+2.2%) and in the two subsequent fiscal years (+2.5% and +5%). Initial projections at Budget Adoption were based on prior-year trend data and known demographic shifts at that time; however, actual enrollment materialized above those estimates once fall counts were available.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2022-23)			
District Regular	6,386	6,809	
Charter School			
Total ADA/Enrollment	**6,386**	**6,809**	**93.8%**
Second Prior Year (2023-24)			
District Regular	6,320	6,868	
Charter School			
Total ADA/Enrollment	**6,320**	**6,868**	**92.0%**
First Prior Year (2024-25)			
District Regular	6,232	6,576	
Charter School	0		
Total ADA/Enrollment	**6,232**	**6,576**	**94.8%**
		Historical Average Ratio:	93.5%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**94.0%**

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CALPADS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2025-26)				
District Regular	6,188	6,517		
Charter School	0	0		
Total ADA/Enrollment	**6,188**	**6,517**	**95.0%**	**Not Met**
1st Subsequent Year (2026-27)				
District Regular	5,999	6,330		
Charter School	0	0		
Total ADA/Enrollment	**5,999**	**6,330**	**94.8%**	**Not Met**
2nd Subsequent Year (2027-28)				
District Regular	5,809	6,275		
Charter School	0	0		
Total ADA/Enrollment	**5,809**	**6,275**	**92.6%**	**Met**

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

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

1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

Due to a higher enrollment in 2025-26 than was originally anticipated from the Adopted Budget, this caused the current year and subsequent out year to reach a Not Met status by just under 1% for this criteria. To improve accuracy going forward, the District is refining its methodology by incorporating a Cohort Survival Calculation to provide a more robust, data-driven projection of student movement between grade levels and support more reliable multi-year enrollment estimates that help prevent similar variances in future reporting cycles.

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range: **-2.0% to +2.0%**

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

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

	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)			
Fiscal Year	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2025-26)	82,807,528.00	82,130,297.00	(.8%)	Met
1st Subsequent Year (2026-27)	83,759,793.00	83,646,684.00	(.1%)	Met
2nd Subsequent Year (2027-28)	84,506,523.00	85,022,728.00	.6%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2022-23)	61,262,809.46	68,839,281.90	89.0%
Second Prior Year (2023-24)	63,897,823.32	73,369,379.09	87.1%
First Prior Year (2024-25)	60,939,106.92	68,291,407.43	89.2%
		Historical Average Ratio:	88.4%

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**85.4% to 91.4%**	**85.4% to 91.4%**	**85.4% to 91.4%**

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Current Year (2025-26)	64,286,155.00	73,002,928.01	88.1%	Met
1st Subsequent Year (2026-27)	63,706,838.19	71,301,492.80	89.3%	Met
2nd Subsequent Year (2027-28)	63,998,872.58	72,908,569.86	87.8%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2025-26)	3,524,810.00	3,769,089.27	6.9%	Yes
1st Subsequent Year (2026-27)	3,524,810.00	3,769,089.27	6.9%	Yes
2nd Subsequent Year (2027-28)	3,524,810.00	3,769,089.27	6.9%	Yes

Explanation: (required if Yes)
At budget adoption, the district estimated 85% of the prior year's federal Title I allocation since the actual allocation was unavailable. The first interim budget updates this estimate and includes prior year carryover.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2025-26)	15,294,866.00	20,879,637.00	36.5%	Yes
1st Subsequent Year (2026-27)	15,294,866.00	20,879,637.00	36.5%	Yes
2nd Subsequent Year (2027-28)	15,294,866.00	20,879,637.00	36.5%	Yes

Explanation: (required if Yes)
As part of the First Interim reporting period, the District's Other State Revenue reflects a significant increase compared to the Adopted Budget. This change is primarily driven by the recognition of newly authorized or expanded state-funded programs, including the Expanded Learning Opportunities Program (ELOP) with an additional $3,200,000, the Student Support and Professional Development Discretionary Block Grant $1,900,000 and the Learning Recovery Emergency Block Grant (LREBG) $426,000. These programs were either not fully allocated, not awarded, or not yet incorporated into the District's financial plan at budget adoption, resulting in a notable upward adjustment in state revenue at First Interim.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2025-26)	8,193,907.08	10,220,504.93	24.7%	Yes
1st Subsequent Year (2026-27)	8,158,321.08	9,084,918.93	11.4%	Yes
2nd Subsequent Year (2027-28)	8,350,135.08	8,902,352.93	6.6%	Yes

Explanation: (required if Yes)
At Budget Adoption, the district had not finalized a local grant in transportation for the total of $1,100,000. As well other smaller grants had not been budgeted such as the Cotsen and School-Linked Capacities Grant of which total to $729,649.00. As well smaller revenues have been updated as revenue is received.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2025-26)	2,585,639.90	3,546,115.53	37.1%	Yes
1st Subsequent Year (2026-27)	4,132,252.90	6,602,554.53	59.8%	Yes
2nd Subsequent Year (2027-28)	4,176,872.90	3,658,972.53	-12.4%	Yes

Explanation: (required if Yes)
The books and supplies budget has been updated to reflect program needs, including $225,000 for the Expanded Learning Opportunities Program (ELOP), $46,000 for the Arts, Music, and Instructional Materials (AMIM) Block Grant, $95,000 for Title I site budgets, $127,000 for site donation carryovers, among others. Additionally, a textbook adoption is planned at $2 million in the next Fiscal Year.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2025-26)	14,136,351.84	15,727,046.67	11.3%	Yes
1st Subsequent Year (2026-27)	12,277,103.04	14,835,714.14	20.8%	Yes
2nd Subsequent Year (2027-28)	12,226,350.04	16,095,936.76	31.6%	Yes

Explanation:

(required if Yes)

At the time of Adopted budget, Donation account lines are not yet established (ed donation and PTO) where a majority of expenses lie in services and other operating expenditures. As well revisions in services expenses have been adjusted in Special Ed Expenses and restricted lottery instructional subscriptions.

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2025-26)	27,013,583.08	34,869,231.20	29.1%	Not Met
1st Subsequent Year (2026-27)	26,977,997.08	33,733,645.20	25.0%	Not Met
2nd Subsequent Year (2027-28)	27,169,811.08	33,551,079.20	23.5%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2025-26)	16,721,991.74	19,273,162.20	15.3%	Not Met
1st Subsequent Year (2026-27)	16,409,355.94	21,438,268.67	30.6%	Not Met
2nd Subsequent Year (2027-28)	16,403,222.94	19,754,909.29	20.4%	Not Met

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

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

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

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

At budget adoption, the district estimated 85% of the prior year's federal Title I allocation since the actual allocation was unavailable. The first interim budget updates this estimate and includes prior year carryover.

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

As part of the First Interim reporting period, the District's Other State Revenue reflects a significant increase compared to the Adopted Budget. This change is primarily driven by the recognition of newly authorized or expanded state-funded programs, including the Expanded Learning Opportunities Program (ELOP) with an additional $3,200,000, the Student Support and Professional Development Discretionary Block Grant $1,900,000 and the Learning Recovery Emergency Block Grant (LREBG) $426,000. These programs were either not fully allocated, not awarded, or not yet incorporated into the District's financial plan at budget adoption, resulting in a notable upward adjustment in state revenue at First Interim.

Explanation:
Other Local Revenue
(linked from 6A
if NOT met)

At Budget Adoption, the district had not finalized a local grant in transportation for the total of $1,100,000. As well other smaller grants had not been budgeted such as the Cotsen and School-Linked Capacities Grant of which total to $729,649.00. As well smaller revenues have been updated as revenue is received.

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

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

The books and supplies budget has been updated to reflect program needs, including $225,000 for the Expanded Learning Opportunities Program (ELOP), $46,000 for the Arts, Music, and Instructional Materials (AMIM) Block Grant, $95,000 for Title I site budgets, $127,000 for site donation carryovers, among others. Additionally, a textbook adoption is planned at $2 million in the next Fiscal Year.

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

At the time of Adopted budget, Donation account lines are not yet established (ed donation and PTO) where a majority of expenses lie in services and other operating expenditures. As well revisions in services expenses have been adjusted in Special Ed Expenses and restricted lottery instructional subscriptions.

7. CRITERION: Facilities Maintenance

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

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

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

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

		Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	3,336,749.94	4,979,845.00	Met
2.	Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		4,760,142.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.0%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	**1.0%**	**1.0%**	**1.0%**

8B. Calculating the District's Deficit Spending Percentages

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

	Projected Year Totals			
Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2025-26)	(6,199,374.57)	73,002,928.01	8.5%	Not Met
1st Subsequent Year (2026-27)	(4,529,665.36)	71,301,492.80	6.4%	Not Met
2nd Subsequent Year (2027-28)	(4,807,235.42)	72,908,569.86	6.6%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:

(required if NOT met)

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

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2025-26)	30,041,240.66	Met
1st Subsequent Year (2026-27)	24,548,733.20	Met
2nd Subsequent Year (2027-28)	21,802,845.28	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2025-26)	30,452,350.07	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves[1] for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

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

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

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

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

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	6,188	5,999	5,809
District's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

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

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

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	122,077,203.10	122,872,836.66	121,319,695.12
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	122,077,203.10	122,872,836.66	121,319,695.12

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	3,662,316.09	3,686,185.10	3,639,590.85
6.	Reserve Standard - by Amount ($88,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	**District's Reserve Standard (Greater of Line B5 or Line B6)**	**3,662,316.09**	**3,686,185.10**	**3,639,590.85**

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)		Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	3,665,714.09	3,692,413.83	3,645,804.05
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	District's Available Reserve Amount (Lines C1 thru C7)	3,665,714.09	3,692,413.83	3,645,804.05
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.01%	3.01%
	District's Reserve Standard (Section 10B, Line 7):	**3,662,316.09**	**3,686,185.10**	**3,639,590.85**
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent? — No

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

S3. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603) — No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard: **-5.0% to +5.0% or -$20,000 to +$20,000**

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**					
Current Year (2025-26)	(19,338,623.32)	(21,229,335.64)	9.8%	1,890,712.32	Not Met
1st Subsequent Year (2026-27)	(19,356,820.32)	(21,524,911.64)	11.2%	2,168,091.32	Not Met
2nd Subsequent Year (2027-28)	(19,398,091.32)	(21,571,448.64)	11.2%	2,173,357.32	Not Met
1b. **Transfers In, General Fund ***					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met
1c. **Transfers Out, General Fund ***					
Current Year (2025-26)	500,000.00	500,000.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	500,000.00	500,000.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	500,000.00	500,000.00	0.0%	0.00	Met

1d. **Capital Project Cost Overruns**

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget? **No**

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

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

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

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

Explanation:
(required if NOT met)

In the current year, the District is experiencing a continued rise in contribution requirements for Special Education and Routine Restricted Maintenance when compared to the Adopted Budget. While prior one-time restricted funds provided temporary relief in earlier years, those resources are no longer available, resulting in the full cost of these programs returning to the unrestricted general fund. For 2025-26, the District has increased its contribution by 9.8%, with a projected 11.2% increase in each of the two subsequent out-years. These adjustments reflect higher projected costs in special education services, increases in required maintenance expenditures, and updated cost-of-living factors that were not fully known at budget adoption.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

   b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption? — No

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

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

Type of Commitment (continued)	Prior Year (2024-25) Annual Payment (P & I)	Current Year (2025-26) Annual Payment (P & I)	1st Subsequent Year (2026-27) Annual Payment (P & I)	2nd Subsequent Year (2027-28) Annual Payment (P & I)
Leases				
Certificates of Participation	2,281,038	2,314,338	2,344,938	2,317,038
General Obligation Bonds	7,910,056	6,874,306	6,094,681	5,571,181
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	10,191,094	9,188,644	8,439,619	7,888,219
Has total annual payment increased over prior year (2024-25)?		**No**	**No**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

1	a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)	Yes
	b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?	Yes
	c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?	Yes

2 OPEB Liabilities	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	24,117,478.00	26,002,815.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	24,117,478.00	26,002,815.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2023	Jun 30, 2025

3 OPEB Contributions		
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2025-26)	0.00	0.00
1st Subsequent Year (2026-27)	0.00	0.00
2nd Subsequent Year (2027-28)	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2025-26)	275,000.00	275,000.00
1st Subsequent Year (2026-27)	275,000.00	275,000.00
2nd Subsequent Year (2027-28)	275,000.00	275,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2025-26)	351,871.00	386,026.00
1st Subsequent Year (2026-27)	356,846.00	386,026.00
2nd Subsequent Year (2027-28)	356,846.00	386,026.00
d. Number of retirees receiving OPEB benefits		
Current Year (2025-26)	39	39
1st Subsequent Year (2026-27)	40	41
2nd Subsequent Year (2027-28)	40	41

4. Comments:

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

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

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

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

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

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

3 Self-Insurance Contributions	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2025-26)		
1st Subsequent Year (2026-27)		
2nd Subsequent Year (2027-28)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2025-26)		
1st Subsequent Year (2026-27)		
2nd Subsequent Year (2027-28)		

4 Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption? No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	343.70	345.10	341.10	338.10

1a. Have any salary and benefit negotiations been settled since budget adoption? No

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	473,048

		Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
7.	Amount included for any tentative salary schedule increases	0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits		Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are costs of H&W benefit changes included in the interim and MYPs?			
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

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

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?			
If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption? No

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	381.50	401.20	399.30	399.30

1a. Have any salary and benefit negotiations been settled since budget adoption? No

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	250,704

		Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
7.	Amount included for any tentative salary schedule increases	0	0	0

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

		Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are costs of H&W benefit changes included in the interim and MYPs?			
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

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

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?				
	If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

		Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are step & column adjustments included in the interim and MYPs?			
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

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

		Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are savings from attrition included in the interim and MYPs?			
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Classified (Non-management) - Other

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

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

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

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

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

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	65.20	65.60	65.60	65.60

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled? No

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits	117,475

4. Amount included for any tentative salary schedule increases	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	0	0	0

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? No

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

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

ADDITIONAL FISCAL INDICATORS

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

A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior and current fiscal years?	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

Comments:
(optional)

For item A9, the District welcomes a new Superintendent, Dr. Julianne Hoefer. Dr. Hoefer has served Ocean View School District for the past seven years in a variety of leadership roles, including Assistant Superintendent, Educational Services; Deputy Superintendent, Human Resources; and most recently as the Interim Superintendent prior to her permanent appointment. Her deep familiarity with the district and continued commitment to our students, staff, and community are expected to support a smooth transition in leadership.

End of School District First Interim Criteria and Standards Review