

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

UNAUDITED ACTUALS 2022-2023

Michael Conroy, Ed.D.
Superintendent

Keith Farrow
Assistant Superintendent,
Administrative Services

Fiscal Services

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

Board of Trustees

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



September 12, 2023

OCEAN VIEW SCHOOL DISTRICT

UNAUDITED ACTUALS

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OCEAN VIEW SCHOOL DISTRICT

UNAUDITED ACTUALS

CERTIFICATION

Unaudited Actuals
FINANCIAL REPORTS
2022-23 Unaudited Actuals
Summary of Unaudited Actual Data Submission

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	60.42%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$55,648,231.07
	Appropriations Subject to Limit	\$54,896,444.03
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	9.41%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2022-23 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sep 12, 2023

To the Superintendent of Public Instruction:

2022-23 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

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OCEAN VIEW SCHOOL DISTRICT

UNAUDITED ACTUALS

EXECUTIVE SUMMARY & MULTI-YEAR PROJECTIONS

Ocean View School District of Orange County
Executive Summary
2022-23 Unaudited Actuals

The 2022-23 Unaudited Actuals report is an annual statement reporting the financial activities of the District as of June 30, 2023. Unaudited Actuals are presented to the Board of Trustees each September, reflecting the District's prior year fiscal closing. The Unaudited Actuals is the foundational report for the independent auditors to perform their audit that is completed by December 2023.

The Unaudited Actuals provides an account of 2022-23 revenues, expenditures, and fund balances as of the closing of the books on September 12, 2023. The Unaudited Actuals report indicates that the District's General Fund finished with a larger ending balance than in the Estimated Actuals, which were projected in June 2023. The combined ending balance has a net increase of \$6,248,610.62.

The 2022-23 fiscal year ended with an unrestricted ending balance of \$22,273,018.26 and a restricted ending balance of \$20,595,112.85. An updated multi-year projection follows this Executive Summary page, which reflects the change in the Unaudited Actuals ending fund balances and the Adopted Budget beginning balance (identified by an asterisk, "*").

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

**OCEAN VIEW SCHOOL DISTRICT
MULTI YEAR PROJECTION**

2022-2023							
Unaudited Actuals Combined							
	13.26% COLA	8.22% COLA		3.94% COLA		3.29% COLA	
Description	2022-2023 Unaudited Actuals	2023-2024 Adopted Budget	Percent Of Change	2024-2025 Est. Budget	Percent Of Change	2025-2026 Est. Budget	Percent Of Change
Beginning Balance July 1	\$ 25,737,112	\$ 42,868,131	66.6%	\$ 46,853,259	9.3%	\$ 49,237,681	5.1%
Restatements	\$ -	\$ -		\$ -		\$ -	
Total Beg. Balance	\$ 25,737,112	\$ 42,868,131	66.6%	\$ 46,853,259	9.3%	\$ 49,237,681	5.1%
Revenue							
LCFF	\$ 82,187,336	\$ 84,569,876	2.9%	\$ 82,568,384	-2.4%	\$ 82,204,804	-0.4%
Federal Revenue	\$ 6,820,930	\$ 5,801,032	-15.0%	\$ 3,193,681	-44.9%	\$ 3,193,681	0.0%
Other State Revenue	\$ 28,811,371	\$ 13,363,383	-53.6%	\$ 13,363,383	0.0%	\$ 13,363,383	0.0%
Other Local Revenue	\$ 8,805,362	\$ 7,923,290	-10.0%	\$ 8,145,184	2.8%	\$ 8,337,772	2.4%
Total Revenues:	\$ 126,625,000	\$ 111,657,580	-11.8%	\$ 107,270,632	-3.9%	\$ 107,099,640	-0.2%
Expenditures							
Certificated Salaries	\$ 45,301,742.19	\$ 43,837,774	-3.2%	\$ 43,341,926	-1.1%	\$ 43,488,055	0.3%
Classified Salaries	\$ 17,960,136.88	\$ 18,688,208	4.1%	\$ 18,793,026	0.6%	\$ 18,933,973	0.7%
Employee Benefits	\$ 27,359,154.65	\$ 29,146,992	6.5%	\$ 29,074,079	-0.3%	\$ 29,091,419	0.1%
Books & Supplies	\$ 5,293,071.77	\$ 2,861,990	-45.9%	\$ 2,985,725	4.3%	\$ 3,075,297	3.0%
Services, Other Operating Expenses	\$ 12,248,725.18	\$ 10,294,365	-16.0%	\$ 9,611,109	-6.6%	\$ 10,667,543	11.0%
Capital Outlay	\$ 1,053,599.92	\$ 1,977,610	87.7%	\$ 214,830	-89.1%	\$ 221,275	3.0%
Other Outgo	\$ 181,727.61	\$ 470,602	159.0%	\$ 470,602	0.0%	\$ 470,602	0.0%
Support Costs	\$ (224,993.00)	\$ (105,088)	-53.3%	\$ (105,088)	0.0%	\$ (105,088)	0.0%
Other Adjustments							
Total Expenditures:	\$ 109,173,165	\$ 107,172,452	-1.8%	\$ 104,386,209	-2.6%	\$ 105,843,076	1.4%
Other Financing Sources/Uses:							
Interfund Transfers In/(Out)	\$ (320,816)	\$ (500,000)	0.0%	\$ (500,000)	0.0%	\$ (500,000)	0.0%
Other Sources/Uses	\$ -	\$ -		\$ -	0.0%	\$ -	0.0%
Contribution	\$ -	\$ -		\$ -	0.0%	\$ -	0.0%
Total Expenditures & Other Sources/Uses	\$ 109,493,981	\$ 107,672,452	-1.7%	\$ 104,886,209	-2.6%	\$ 106,343,076	1.4%
Net Inc. (Dec.) in Fund Balance	\$ 17,131,019	\$ 3,985,128	-76.7%	\$ 2,384,423	-40.2%	\$ 756,564	-68.3%
Ending balance	\$ 42,868,131	\$ 46,853,259	9.3%	\$ 49,237,681	5.1%	\$ 49,994,245	1.5%
Components of Ending Balance:							
Revolving Cash	\$ 53,000	\$ 53,000		\$ 53,000		\$ 53,000	
Stores	\$ 112,842	\$ 55,000		\$ 55,000		\$ 55,000	
Legally Restricted Balance	\$ 20,595,113	\$ 23,417,679		\$ 26,010,479		\$ 27,692,120	
Board Commitments	\$ 16,704,688	\$ 17,942,844		\$ 17,818,082		\$ 16,849,284	
Assignments (Unrestricted Lottery)	\$ 2,111,574	\$ 2,148,485		\$ 2,148,485		\$ 2,148,485	
3% Economic Uncertainties Reserve	\$ 3,290,914	\$ 3,236,250		\$ 3,152,635		\$ 3,196,356	
Unassigned/Unappropriated Amount	\$ -	\$ -		\$ -		\$ -	

OCEAN VIEW SCHOOL DISTRICT

UNAUDITED ACTUALS

GENERAL FUND

			2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	82,187,336.19	0.00	82,187,336.19	84,569,876.00	0.00	84,569,876.00	2.9%
2) Federal Revenue		8100-8299	0.00	6,820,930.48	6,820,930.48	0.00	5,801,031.68	5,801,031.68	-15.0%
3) Other State Revenue		8300-8599	1,940,673.80	26,870,697.61	28,811,371.41	1,772,475.00	11,590,908.00	13,363,383.00	-53.6%
4) Other Local Revenue		8600-8799	2,258,656.36	6,546,705.54	8,805,361.90	1,782,615.18	6,140,674.38	7,923,289.56	-10.0%
5) TOTAL, REVENUES			86,386,666.35	40,238,333.63	126,624,999.98	88,124,966.18	23,532,614.06	111,657,580.24	-11.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	34,550,540.80	10,751,201.39	45,301,742.19	33,162,558.00	10,675,216.32	43,837,774.32	-3.2%
2) Classified Salaries		2000-2999	10,672,361.76	7,287,775.12	17,960,136.88	11,687,202.68	7,001,005.15	18,688,207.83	4.1%
3) Employee Benefits		3000-3999	16,039,906.90	11,319,247.75	27,359,154.65	17,519,904.73	11,627,087.26	29,146,991.99	6.5%
4) Books and Supplies		4000-4999	1,954,948.39	3,338,123.38	5,293,071.77	1,664,320.00	1,197,669.50	2,861,989.50	-45.9%
5) Services and Other Operating Expenditures		5000-5999	6,192,712.65	6,056,012.53	12,248,725.18	6,314,926.09	3,979,438.76	10,294,364.85	-16.0%
6) Capital Outlay		6000-6999	152,943.13	900,656.79	1,053,599.92	70,100.00	1,907,510.00	1,977,610.00	87.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	65,241.02	116,486.59	181,727.61	120,000.00	350,602.00	470,602.00	159.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(789,372.75)	564,379.75	(224,993.00)	(343,270.00)	238,182.00	(105,088.00)	-53.3%
9) TOTAL, EXPENDITURES			68,839,281.90	40,333,883.30	109,173,165.20	70,195,741.50	36,976,710.99	107,172,452.49	-1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			17,547,384.45	(95,549.67)	17,451,834.78	17,929,224.68	(13,444,096.93)	4,485,127.75	-74.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	320,816.00	320,816.00	0.00	500,000.00	500,000.00	55.9%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(14,777,028.07)	14,777,028.07	0.00	(16,766,663.00)	16,766,663.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,777,028.07)	14,456,212.07	(320,816.00)	(16,766,663.00)	16,266,663.00	(500,000.00)	55.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,770,356.38	14,360,662.40	17,131,018.78	1,162,561.68	2,822,566.07	3,985,127.75	-76.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	19,502,661.88	6,234,450.45	25,737,112.33	22,273,018.26	20,595,112.85	42,868,131.11	66.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,502,661.88	6,234,450.45	25,737,112.33	22,273,018.26	20,595,112.85	42,868,131.11	66.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,502,661.88	6,234,450.45	25,737,112.33	22,273,018.26	20,595,112.85	42,868,131.11	66.6%
2) Ending Balance, June 30 (E + F1e)			22,273,018.26	20,595,112.85	42,868,131.11	23,435,579.94	23,417,678.92	46,853,258.86	9.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	53,000.00	0.00	53,000.00	53,000.00	0.00	53,000.00	0.0%
Stores		9712	112,841.53	0.00	112,841.53	55,000.00	0.00	55,000.00	-51.3%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	20,595,112.85	20,595,112.85	0.00	23,417,678.92	23,417,678.92	13.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	16,704,688.03	0.00	16,704,688.03	17,942,844.32	0.00	17,942,844.32	7.4%
Textbook Adoption	0000	9760	1,000,000.00		1,000,000.00			0.00	
Technology Infrastructure	0000	9760	250,000.00		250,000.00			0.00	
Technology Device Replacement	0000	9760	500,000.00		500,000.00			0.00	
Facilities, Information Technology, and Food Service Vehicle Replacement	0000	9760	250,000.00		250,000.00			0.00	
Heating, Ventilation, and Air Conditioning	0000	9760	1,000,000.00		1,000,000.00			0.00	
Asphalt Replacement	0000	9760	1,000,000.00		1,000,000.00			0.00	
Additional Reserve for Economic Uncertainty	0000	9760	12,704,688.03		12,704,688.03			0.00	
Textbook Adoption	0000	9760			0.00	1,000,000.00		1,000,000.00	
Technology Infrastructure	0000	9760			0.00	250,000.00		250,000.00	
Technology Device Replacement	0000	9760			0.00	500,000.00		500,000.00	
Facilities, Information Technology, and Food Service Vehicle Replacement	0000	9760			0.00	250,000.00		250,000.00	
Heating, Ventilation, and Air Conditioning	0000	9760			0.00	1,000,000.00		1,000,000.00	
Asphalt Replacement	0000	9760			0.00	1,000,000.00		1,000,000.00	
Additional Reserve for Economic Uncertainty	0000	9760			0.00	13,942,844.32		13,942,844.32	
d) Assigned									
Other Assignments		9780	2,111,574.32	0.00	2,111,574.32	1,810,382.15	0.00	1,810,382.15	-14.3%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Unrestricted Lottery	1100	9780	2,111,574.32		2,111,574.32			0.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,290,914.38	0.00	3,290,914.38	3,236,250.30	0.00	3,236,250.30	-1.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	338,103.17	0.00	338,103.17	New
G. ASSETS									
1) Cash									
a) in County Treasury		9110	25,187,062.37	19,982,621.03	45,169,683.40				
1) Fair Value Adjustment to Cash in County Treasury		9111	(448,591.00)	0.00	(448,591.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	53,000.00	0.00	53,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,056,412.63	7,802,250.59	8,858,663.22				
4) Due from Grantor Government		9290	434,585.00	0.00	434,585.00				
5) Due from Other Funds		9310	382,782.41	0.00	382,782.41				
6) Stores		9320	112,841.53	0.00	112,841.53				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	144,251.05	0.00	144,251.05				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			26,922,343.99	27,784,871.62	54,707,215.61				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	4,044,245.07	4,756,102.31	8,800,347.38				
2) Due to Grantor Governments		9590	64,887.20	1,285,604.00	1,350,491.20				
3) Due to Other Funds		9610	540,193.46	9,816.00	550,009.46				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	1,138,236.46	1,138,236.46				
6) TOTAL, LIABILITIES			4,649,325.73	7,189,758.77	11,839,084.50				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			22,273,018.26	20,595,112.85	42,868,131.11				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	27,625,724.00	0.00	27,625,724.00	29,731,397.00	0.00	29,731,397.00	7.6%
Education Protection Account State Aid - Current Year		8012	1,443,744.00	0.00	1,443,744.00	1,371,850.00	0.00	1,371,850.00	-5.0%
State Aid - Prior Years		8019	18,878.00	0.00	18,878.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	195,138.11	0.00	195,138.11	195,138.00	0.00	195,138.00	0.0%
Timber Yield Tax		8022	.03	0.00	.03	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	43,971,648.34	0.00	43,971,648.34	44,444,630.00	0.00	44,444,630.00	1.1%
Unsecured Roll Taxes		8042	1,291,998.45	0.00	1,291,998.45	1,335,659.00	0.00	1,335,659.00	3.4%
Prior Years' Taxes		8043	740,344.48	0.00	740,344.48	742,280.00	0.00	742,280.00	0.3%
Supplemental Taxes		8044	1,884,321.51	0.00	1,884,321.51	1,688,570.00	0.00	1,688,570.00	-10.4%
Education Revenue Augmentation Fund (ERAF)		8045	2,819,860.00	0.00	2,819,860.00	2,871,187.00	0.00	2,871,187.00	1.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,223,558.27	0.00	3,223,558.27	3,277,711.00	0.00	3,277,711.00	1.7%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			83,215,215.19	0.00	83,215,215.19	85,658,422.00	0.00	85,658,422.00	2.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,027,879.00)	0.00	(1,027,879.00)	(1,088,546.00)	0.00	(1,088,546.00)	5.9%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LFFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LFFF SOURCES			82,187,336.19	0.00	82,187,336.19	84,569,876.00	0.00	84,569,876.00	2.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,578,789.00	1,578,789.00	0.00	1,568,302.00	1,568,302.00	-0.7%
Special Education Discretionary Grants		8182	0.00	74,399.00	74,399.00	0.00	67,954.00	67,954.00	-8.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,294,758.23	1,294,758.23		1,037,154.00	1,037,154.00	-19.9%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		210,707.00	210,707.00		230,353.00	230,353.00	9.3%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		209,470.33	209,470.33		179,268.00	179,268.00	-14.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		262,449.73	262,449.73		120,440.00	120,440.00	-54.1%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	3,190,357.19	3,190,357.19	0.00	2,597,560.68	2,597,560.68	-18.6%
TOTAL, FEDERAL REVENUE			0.00	6,820,930.48	6,820,930.48	0.00	5,801,031.68	5,801,031.68	-15.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		100,014.00	100,014.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	303,507.00	303,507.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	225,587.00	0.00	225,587.00	235,000.00	0.00	235,000.00	4.2%
Lottery - Unrestricted and Instructional Materials		8560	1,311,170.80	660,043.22	1,971,214.02	1,142,475.00	455,589.00	1,598,064.00	-18.9%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		152,612.11	152,612.11		152,613.00	152,613.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	403,916.00	25,654,521.28	26,058,437.28	395,000.00	10,982,706.00	11,377,706.00	-56.3%
TOTAL, OTHER STATE REVENUE			1,940,673.80	26,870,697.61	28,811,371.41	1,772,475.00	11,590,908.00	13,363,383.00	-53.6%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LFFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	874.35	0.00	874.35	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	21,758.50	359.00	22,117.50	13,000.00	0.00	13,000.00	-41.2%
Interest		8660	1,101,580.90	54,142.80	1,155,723.70	700,000.00	6,049.00	706,049.00	-38.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(84,747.82)	0.00	(84,747.82)	363,843.18	0.00	363,843.18	-529.3%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	2,552.48	0.00	2,552.48	0.00	0.00	0.00	-100.0%
Interagency Services		8677	0.00	29,306.00	29,306.00	0.00	29,306.00	29,306.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,216,637.95	546,143.74	1,762,781.69	705,772.00	484,581.38	1,190,353.38	-32.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		5,916,754.00	5,916,754.00		5,620,738.00	5,620,738.00	-5.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,258,656.36	6,546,705.54	8,805,361.90	1,782,615.18	6,140,674.38	7,923,289.56	-10.0%
TOTAL, REVENUES			86,386,666.35	40,238,333.63	126,624,999.98	88,124,966.18	23,532,614.06	111,657,580.24	-11.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	29,839,978.10	8,634,186.21	38,474,164.31	28,489,836.00	8,464,974.32	36,954,810.32	-3.9%
Certificated Pupil Support Salaries		1200	924,534.49	888,367.94	1,812,902.43	929,106.00	966,265.00	1,895,371.00	4.5%
Certificated Supervisors' and Administrators' Salaries		1300	3,677,883.73	672,103.85	4,349,987.58	3,643,113.00	674,544.00	4,317,657.00	-0.7%
Other Certificated Salaries		1900	108,144.48	556,543.39	664,687.87	100,503.00	569,433.00	669,936.00	0.8%
TOTAL, CERTIFICATED SALARIES			34,550,540.80	10,751,201.39	45,301,742.19	33,162,558.00	10,675,216.32	43,837,774.32	-3.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	862,500.11	4,575,975.74	5,438,475.85	949,290.00	4,577,402.66	5,526,692.66	1.6%
Classified Support Salaries		2200	3,917,034.41	1,532,650.94	5,449,685.35	4,313,670.00	1,665,678.87	5,979,348.87	9.7%
Classified Supervisors' and Administrators' Salaries		2300	1,058,287.80	338,768.95	1,397,056.75	1,066,211.68	219,488.00	1,285,699.68	-8.0%
Clerical, Technical and Office Salaries		2400	4,369,413.87	445,137.89	4,814,551.76	4,647,521.00	383,353.62	5,030,874.62	4.5%
Other Classified Salaries		2900	465,125.57	395,241.60	860,367.17	710,510.00	155,082.00	865,592.00	0.6%
TOTAL, CLASSIFIED SALARIES			10,672,361.76	7,287,775.12	17,960,136.88	11,687,202.68	7,001,005.15	18,688,207.83	4.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	6,556,493.50	6,992,593.17	13,549,086.67	6,334,549.00	7,183,119.00	13,517,668.00	-0.2%
PERS		3201-3202	2,342,140.32	1,612,815.61	3,954,955.93	2,795,002.00	1,663,971.74	4,458,973.74	12.7%
OASDI/Medicare/Alternative		3301-3302	1,296,775.84	685,328.57	1,982,104.41	1,356,571.73	639,067.71	1,995,639.44	0.7%
Health and Welfare Benefits		3401-3402	4,099,862.84	1,641,126.50	5,740,989.34	6,009,710.00	1,863,018.00	7,872,728.00	37.1%
Unemployment Insurance		3501-3502	223,477.76	90,054.27	313,532.03	25,945.00	15,811.64	41,756.64	-86.7%
Workers' Compensation		3601-3602	629,597.00	297,329.63	926,926.63	688,127.00	262,099.17	950,226.17	2.5%
OPEB, Allocated		3701-3702	244,659.20	0.00	244,659.20	310,000.00	0.00	310,000.00	26.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	646,900.44	0.00	646,900.44	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			16,039,906.90	11,319,247.75	27,359,154.65	17,519,904.73	11,627,087.26	29,146,991.99	6.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	46,435.02	0.00	46,435.02	53,550.00	0.00	53,550.00	15.3%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	1,471,503.74	2,560,853.03	4,032,356.77	1,403,860.00	823,519.50	2,227,379.50	-44.8%
Noncapitalized Equipment		4400	437,009.63	776,992.45	1,214,002.08	206,910.00	374,150.00	581,060.00	-52.1%
Food		4700	0.00	277.90	277.90	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,954,948.39	3,338,123.38	5,293,071.77	1,664,320.00	1,197,669.50	2,861,989.50	-45.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	126,362.11	126,362.11	0.00	125,838.00	125,838.00	-0.4%
Travel and Conferences		5200	109,642.31	107,168.74	216,811.05	129,393.00	75,790.00	205,183.00	-5.4%
Dues and Memberships		5300	27,524.60	1,308.00	28,832.60	30,634.00	2,152.00	32,786.00	13.7%
Insurance	5400 - 5450		969,419.31	0.00	969,419.31	967,810.00	0.00	967,810.00	-0.2%
Operations and Housekeeping Services		5500	2,088,557.15	0.00	2,088,557.15	2,347,850.00	0.00	2,347,850.00	12.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	668,032.14	647,727.81	1,315,759.95	495,113.00	560,006.00	1,055,119.00	-19.8%
Transfers of Direct Costs		5710	(83,594.07)	83,594.07	0.00	(83,324.00)	83,324.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,240.46)	0.00	(1,240.46)	(3,985.00)	0.00	(3,985.00)	221.3%
Professional/Consulting Services and Operating Expenditures		5800	2,141,353.28	5,079,418.67	7,220,771.95	1,953,324.09	3,119,113.76	5,072,437.85	-29.8%
Communications		5900	273,018.39	10,433.13	283,451.52	478,111.00	13,215.00	491,326.00	73.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,192,712.65	6,056,012.53	12,248,725.18	6,314,926.09	3,979,438.76	10,294,364.85	-16.0%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,149.00	67,455.50	70,604.50	0.00	1,125,000.00	1,125,000.00	1,493.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	149,794.13	833,201.29	982,995.42	70,100.00	782,510.00	852,610.00	-13.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			152,943.13	900,656.79	1,053,599.92	70,100.00	1,907,510.00	1,977,610.00	87.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	116,486.59	116,486.59	0.00	350,602.00	350,602.00	201.0%
Payments to County Offices		7142	65,241.02	0.00	65,241.02	120,000.00	0.00	120,000.00	83.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			65,241.02	116,486.59	181,727.61	120,000.00	350,602.00	470,602.00	159.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(564,379.75)	564,379.75	0.00	(238,182.00)	238,182.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(224,993.00)	0.00	(224,993.00)	(105,088.00)	0.00	(105,088.00)	-53.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(789,372.75)	564,379.75	(224,993.00)	(343,270.00)	238,182.00	(105,088.00)	-53.3%
TOTAL, EXPENDITURES			68,839,281.90	40,333,883.30	109,173,165.20	70,195,741.50	36,976,710.99	107,172,452.49	-1.8%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	320,816.00	320,816.00	0.00	500,000.00	500,000.00	55.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	320,816.00	320,816.00	0.00	500,000.00	500,000.00	55.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(14,777,028.07)	14,777,028.07	0.00	(16,766,663.00)	16,766,663.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(14,777,028.07)	14,777,028.07	0.00	(16,766,663.00)	16,766,663.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(14,777,028.07)	14,456,212.07	(320,816.00)	(16,766,663.00)	16,266,663.00	(500,000.00)	55.9%

			2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	82,187,336.19	0.00	82,187,336.19	84,569,876.00	0.00	84,569,876.00	2.9%
2) Federal Revenue		8100-8299	0.00	6,820,930.48	6,820,930.48	0.00	5,801,031.68	5,801,031.68	-15.0%
3) Other State Revenue		8300-8599	1,940,673.80	26,870,697.61	28,811,371.41	1,772,475.00	11,590,908.00	13,363,383.00	-53.6%
4) Other Local Revenue		8600-8799	2,258,656.36	6,546,705.54	8,805,361.90	1,782,615.18	6,140,674.38	7,923,289.56	-10.0%
5) TOTAL, REVENUES			86,386,666.35	40,238,333.63	126,624,999.98	88,124,966.18	23,532,614.06	111,657,580.24	-11.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	42,773,355.73	25,424,164.36	68,197,520.09	41,931,388.13	23,969,837.77	65,901,225.90	-3.4%
2) Instruction - Related Services	2000-2999		7,429,865.50	2,916,451.30	10,346,316.80	8,436,762.00	3,058,668.46	11,495,430.46	11.1%
3) Pupil Services	3000-3999		3,943,729.44	2,591,417.10	6,535,146.54	4,105,589.00	2,013,157.76	6,118,746.76	-6.4%
4) Ancillary Services	4000-4999		65,306.20	3,511,332.32	3,576,638.52	22,174.00	1,476,790.00	1,498,964.00	-58.1%
5) Community Services	5000-5999		0.00	495,849.70	495,849.70	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		8,086,388.86	625,794.51	8,712,183.37	8,110,023.37	319,693.00	8,429,716.37	-3.2%
8) Plant Services	8000-8999		6,475,395.15	4,652,387.42	11,127,782.57	7,469,805.00	5,787,962.00	13,257,767.00	19.1%
9) Other Outgo	9000-9999		65,241.02	116,486.59	181,727.61	120,000.00	350,602.00	470,602.00	159.0%
10) TOTAL, EXPENDITURES			68,839,281.90	40,333,883.30	109,173,165.20	70,195,741.50	36,976,710.99	107,172,452.49	-1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			17,547,384.45	(95,549.67)	17,451,834.78	17,929,224.68	(13,444,096.93)	4,485,127.75	-74.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	320,816.00	320,816.00	0.00	500,000.00	500,000.00	55.9%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(14,777,028.07)	14,777,028.07	0.00	(16,766,663.00)	16,766,663.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,777,028.07)	14,456,212.07	(320,816.00)	(16,766,663.00)	16,266,663.00	(500,000.00)	55.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,770,356.38	14,360,662.40	17,131,018.78	1,162,561.68	2,822,566.07	3,985,127.75	-76.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		19,502,661.88	6,234,450.45	25,737,112.33	22,273,018.26	20,595,112.85	42,868,131.11	66.6%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,502,661.88	6,234,450.45	25,737,112.33	22,273,018.26	20,595,112.85	42,868,131.11	66.6%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,502,661.88	6,234,450.45	25,737,112.33	22,273,018.26	20,595,112.85	42,868,131.11	66.6%
2) Ending Balance, June 30 (E + F1e)			22,273,018.26	20,595,112.85	42,868,131.11	23,435,579.94	23,417,678.92	46,853,258.86	9.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		53,000.00	0.00	53,000.00	53,000.00	0.00	53,000.00	0.0%
Stores	9712		112,841.53	0.00	112,841.53	55,000.00	0.00	55,000.00	-51.3%
Prepaid Items	9713		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	20,595,112.85	20,595,112.85	0.00	23,417,678.92	23,417,678.92	13.7%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		16,704,688.03	0.00	16,704,688.03	17,942,844.32	0.00	17,942,844.32	7.4%
Textbook Adoption	0000	9760	1,000,000.00		1,000,000.00			0.00	
Technology Infrastructure	0000	9760	250,000.00		250,000.00			0.00	
Technology Device Replacement	0000	9760	500,000.00		500,000.00			0.00	
Facilities, Information Technology, and Food Service Vehicle Replacement	0000	9760	250,000.00		250,000.00			0.00	
Heating, Ventilation, and Air Conditioning	0000	9760	1,000,000.00		1,000,000.00			0.00	
Asphalt Replacement	0000	9760	1,000,000.00		1,000,000.00			0.00	
Additional Reserve for Economic Uncertainty	0000	9760	12,704,688.03		12,704,688.03			0.00	
Textbook Adoption	0000	9760			0.00	1,000,000.00		1,000,000.00	
Technology Infrastructure	0000	9760			0.00	250,000.00		250,000.00	
Technology Device Replacement	0000	9760			0.00	500,000.00		500,000.00	
Facilities, Information Technology, and Food Service Vehicle Replacement	0000	9760			0.00	250,000.00		250,000.00	
Heating, Ventilation, and Air Conditioning	0000	9760			0.00	1,000,000.00		1,000,000.00	
Asphalt Replacement	0000	9760			0.00	1,000,000.00		1,000,000.00	
Additional Reserve for Economic Uncertainty	0000	9760			0.00	13,942,844.32		13,942,844.32	
d) Assigned									
Other Assignments (by Resource/Object)	9780		2,111,574.32	0.00	2,111,574.32	1,810,382.15	0.00	1,810,382.15	-14.3%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Unrestricted Lottery	1100	9780	2,111,574.32		2,111,574.32			0.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,290,914.38	0.00	3,290,914.38	3,236,250.30	0.00	3,236,250.30	-1.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	338,103.17	0.00	338,103.17	New

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	3,775,376.13	6,690,165.13
6211	Literacy Coaches and Reading Specialists Grant Program	591,137.91	438,350.91
6266	Educator Effectiveness, FY 2021-22	1,503,160.51	1,129,670.51
6300	Lottery : Instructional Materials	2,503,047.37	2,938,461.37
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	4,149,950.66	4,149,950.66
7029	Child Nutrition: Food Service Staff Training Funds	13,664.88	7,793.12
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	293,759.45	293,759.45
7311	Classified School Employee Professional Development Block Grant	46,702.00	46,702.00
7435	Learning Recovery Emergency Block Grant	7,642,200.00	7,642,200.00
7510	Low-Performing Students Block Grant	26,375.23	26,375.23
9010	Other Restricted Local	49,738.71	54,250.54
Total, Restricted Balance		20,595,112.85	23,417,678.92

OCEAN VIEW SCHOOL DISTRICT

UNAUDITED ACTUALS

CHILD DEVELOPMENT FUND

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	336,148.00	0.00	-100.0%
3) Other State Revenue		8300-8599	1,087,352.79	866,214.00	-20.3%
4) Other Local Revenue		8600-8799	1,679,552.84	1,433,030.00	-14.7%
5) TOTAL, REVENUES			3,103,053.63	2,299,244.00	-25.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	51,622.91	34,146.00	-33.9%
2) Classified Salaries		2000-2999	1,066,649.87	1,044,613.00	-2.1%
3) Employee Benefits		3000-3999	480,466.96	501,295.00	4.3%
4) Books and Supplies		4000-4999	162,380.77	121,569.00	-25.1%
5) Services and Other Operating Expenditures		5000-5999	73,527.66	75,222.00	2.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	120,304.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			1,954,952.17	1,776,845.00	-9.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,148,101.46	522,399.00	-54.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,148,101.46	522,399.00	-54.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	474,896.90	1,622,998.36	241.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			474,896.90	1,622,998.36	241.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			474,896.90	1,622,998.36	241.8%
2) Ending Balance, June 30 (E + F1e)			1,622,998.36	2,145,397.36	32.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	594,133.48	594,133.48	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,028,864.88	1,551,263.88	50.8%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,258,087.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	(22,426.00)		
b) in Banks		9120	72,654.49		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	244,472.30		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	508,580.25		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,061,368.85		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	233,322.26		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	230,680.29		
4) Current Loans		9640			
5) Unearned Revenue		9650	974,367.94		
6) TOTAL, LIABILITIES			1,438,370.49		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,622,998.36		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	336,148.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			336,148.00	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	982,142.19	866,214.00	-11.8%
All Other State Revenue	All Other	8590	105,210.60	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,087,352.79	866,214.00	-20.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	34,340.08	28,000.00	-18.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(11,104.85)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,594,219.29	1,399,510.00	-12.2%
Other Local Revenue					
All Other Local Revenue		8699	62,098.32	5,520.00	-91.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,679,552.84	1,433,030.00	-14.7%
TOTAL, REVENUES			3,103,053.63	2,299,244.00	-25.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	9,902.58	0.00	-100.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	41,720.33	34,146.00	-18.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			51,622.91	34,146.00	-33.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	556,996.93	532,579.00	-4.4%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Support Salaries		2200	71,434.88	50,873.00	-28.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	167,432.05	173,539.00	3.6%
Other Classified Salaries		2900	270,786.01	287,622.00	6.2%
TOTAL, CLASSIFIED SALARIES			1,066,649.87	1,044,613.00	-2.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	12,888.38	6,523.00	-49.4%
PERS		3201-3202	229,899.14	260,275.00	13.2%
OASDI/Medicare/Alternative		3301-3302	80,826.70	80,421.00	-0.5%
Health and Welfare Benefits		3401-3402	137,460.13	136,907.00	-0.4%
Unemployment Insurance		3501-3502	749.45	547.00	-27.0%
Workers' Compensation		3601-3602	18,643.16	16,622.00	-10.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			480,466.96	501,295.00	4.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	131,599.74	100,569.00	-23.6%
Noncapitalized Equipment		4400	30,781.03	21,000.00	-31.8%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			162,380.77	121,569.00	-25.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	755.22	4,075.00	439.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	49,416.72	31,892.00	-35.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,196.02	7,750.00	25.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	847.50	1,985.00	134.2%
Professional/Consulting Services and Operating Expenditures		5800	15,330.20	25,550.00	66.7%
Communications		5900	982.00	3,970.00	304.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			73,527.66	75,222.00	2.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	120,304.00	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			120,304.00	0.00	-100.0%
TOTAL, EXPENDITURES			1,954,952.17	1,776,845.00	-9.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%

Ocean View Elementary
Orange County

Unaudited Actuals
Child Development Fund
Expenditures by Object

30 66613 0000000
Form 12
D8A7TSZDJR(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	336,148.00	0.00	-100.0%
3) Other State Revenue		8300-8599	1,087,352.79	866,214.00	-20.3%
4) Other Local Revenue		8600-8799	1,679,552.84	1,433,030.00	-14.7%
5) TOTAL, REVENUES			3,103,053.63	2,299,244.00	-25.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		728,053.91	696,928.00	-4.3%
2) Instruction - Related Services	2000-2999		90,776.21	70,387.00	-22.5%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		886,787.68	898,239.00	1.3%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		120,304.00	0.00	-100.0%
8) Plant Services	8000-8999		129,030.37	111,291.00	-13.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,954,952.17	1,776,845.00	-9.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,148,101.46	522,399.00	-54.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,148,101.46	522,399.00	-54.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	474,896.90	1,622,998.36	241.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			474,896.90	1,622,998.36	241.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			474,896.90	1,622,998.36	241.8%
2) Ending Balance, June 30 (E + F1e)			1,622,998.36	2,145,397.36	32.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	594,133.48	594,133.48	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,028,864.88	1,551,263.88	50.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Ocean View Elementary
Orange County

Unaudited Actuals
Child Development Fund
Exhibit: Restricted Balance Detail

30 66613 0000000
Form 12
D8A7TSZDJR(2022-23)

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	23,069.30	23,069.30
5059	Child Development: ARP California State Preschool Program One-time Stipend	72,600.00	72,600.00
5066	Child Development: ARP California State Preschool Program - Rate Supplements	336,148.00	336,148.00
6130	Child Development: Center-Based Reserve Account	162,316.18	162,316.18
Total, Restricted Balance		594,133.48	594,133.48

OCEAN VIEW SCHOOL DISTRICT

UNAUDITED ACTUALS

CAFETERIA FUND

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,704,990.51	2,300,000.00	-15.0%
3) Other State Revenue		8300-8599	1,607,938.81	1,400,000.00	-12.9%
4) Other Local Revenue		8600-8799	443,530.62	482,000.00	8.7%
5) TOTAL, REVENUES			4,756,459.94	4,182,000.00	-12.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,264,061.75	1,190,749.00	-5.8%
3) Employee Benefits		3000-3999	459,238.65	483,168.00	5.2%
4) Books and Supplies		4000-4999	1,749,540.90	1,608,154.00	-8.1%
5) Services and Other Operating Expenditures		5000-5999	76,985.23	136,524.00	77.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	104,689.00	105,088.00	0.4%
9) TOTAL, EXPENDITURES			3,654,515.53	3,523,683.00	-3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,101,944.41	658,317.00	-40.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,101,944.41	658,317.00	-40.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,888,370.43	2,990,314.84	58.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,888,370.43	2,990,314.84	58.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,888,370.43	2,990,314.84	58.4%
2) Ending Balance, June 30 (E + F1e)			2,990,314.84	3,648,631.84	22.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	0.00	-100.0%
Stores		9712	51,904.19	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,937,410.65	3,648,631.84	24.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,037,801.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	(20,238.00)		
b) in Banks		9120	513,885.30		
c) in Revolving Cash Account		9130	1,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	1,075,328.63		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	31,613.21		
6) Stores		9320	51,904.19		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,691,294.87		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	430,258.32		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	152,102.12		
4) Current Loans		9640			
5) Unearned Revenue		9650	118,619.59		
6) TOTAL, LIABILITIES			700,980.03		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,990,314.84		
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,440,302.88	2,300,000.00	-5.7%
Donated Food Commodities		8221	264,687.63	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,704,990.51	2,300,000.00	-15.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,607,938.81	1,400,000.00	-12.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,607,938.81	1,400,000.00	-12.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	270,072.38	350,000.00	29.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	37,985.13	32,000.00	-15.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(4,374.59)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	139,847.70	100,000.00	-28.5%
TOTAL, OTHER LOCAL REVENUE			443,530.62	482,000.00	8.7%
TOTAL, REVENUES			4,756,459.94	4,182,000.00	-12.1%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	866,522.19	732,461.00	-15.5%
Classified Supervisors' and Administrators' Salaries		2300	279,581.87	328,036.00	17.3%
Clerical, Technical and Office Salaries		2400	117,957.69	130,252.00	10.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,264,061.75	1,190,749.00	-5.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	256,937.19	278,891.00	8.5%
OASDI/Medicare/Alternative		3301-3302	95,883.34	91,093.00	-5.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	80,420.00	94,250.00	17.2%
Unemployment Insurance		3501-3502	4,887.69	596.00	-87.8%
Workers' Compensation		3601-3602	21,110.43	18,338.00	-13.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			459,238.85	483,168.00	5.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	148,032.72	264,398.00	78.6%
Noncapitalized Equipment		4400	8,514.83	2,000.00	-76.5%
Food		4700	1,592,993.35	1,341,756.00	-15.8%
TOTAL, BOOKS AND SUPPLIES			1,749,540.90	1,608,154.00	-8.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	814.87	6,750.00	728.4%
Dues and Memberships		5300	1,150.37	2,400.00	108.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,626.54	45,740.00	145.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	392.96	2,000.00	409.0%
Professional/Consulting Services and Operating Expenditures		5800	53,916.41	76,312.00	41.5%
Communications		5900	2,084.08	3,322.00	59.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			76,985.23	136,524.00	77.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	104,689.00	105,088.00	0.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			104,689.00	105,088.00	0.4%
TOTAL, EXPENDITURES			3,654,515.53	3,523,683.00	-3.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Ocean View Elementary
Orange County

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

30 66613 0000000
Form 13
D8A7TSZDJR(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,704,990.51	2,300,000.00	-15.0%
3) Other State Revenue		8300-8599	1,607,938.81	1,400,000.00	-12.9%
4) Other Local Revenue		8600-8799	443,530.62	482,000.00	8.7%
5) TOTAL, REVENUES			4,756,459.94	4,182,000.00	-12.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		3,549,826.53	3,418,595.00	-3.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		104,689.00	105,088.00	0.4%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,654,515.53	3,523,683.00	-3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,101,944.41	658,317.00	-40.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,101,944.41	658,317.00	-40.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,888,370.43	2,990,314.84	58.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,888,370.43	2,990,314.84	58.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,888,370.43	2,990,314.84	58.4%
2) Ending Balance, June 30 (E + F1e)			2,990,314.84	3,648,631.84	22.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	0.00	-100.0%
Stores		9712	51,904.19	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,937,410.65	3,648,631.84	24.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Ocean View Elementary
Orange County

Unaudited Actuals
Cafeteria Special Revenue Fund
Exhibit: Restricted Balance Detail

30 66613 0000000
Form 13
D8A7TSZDJR(2022-23)

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	2,538,631.32	3,249,852.51
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	175,094.87	175,094.87
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	223,684.46	223,684.46
Total, Restricted Balance		2,937,410.65	3,648,631.84

OCEAN VIEW SCHOOL DISTRICT

UNAUDITED ACTUALS

DEFERRED MAINTENANCE FUND

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,346.65	1,000.00	-70.1%
5) TOTAL, REVENUES			3,346.65	1,000.00	-70.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	34,369.74	45,000.00	30.9%
5) Services and Other Operating Expenditures		5000-5999	235,112.66	266,000.00	13.1%
6) Capital Outlay		6000-6999	191,494.23	190,000.00	-0.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			460,976.63	501,000.00	8.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(457,629.98)	(500,000.00)	9.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	320,816.00	500,000.00	55.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			320,816.00	500,000.00	55.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(136,813.98)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	136,814.93	.95	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			136,814.93	.95	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			136,814.93	.95	-100.0%
2) Ending Balance, June 30 (E + F1e)			.95	.95	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	.95	.95	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	15,570.15		
1) Fair Value Adjustment to Cash in County Treasury		9111	(155.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	57.80		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	9,816.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			25,288.95		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	25,288.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			25,288.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			.95		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,069.40	1,000.00	-6.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,277.25	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,346.65	1,000.00	-70.1%
TOTAL, REVENUES			3,346.65	1,000.00	-70.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Materials and Supplies		4300	27,062.71	32,000.00	18.2%
Noncapitalized Equipment		4400	7,307.03	13,000.00	77.9%
TOTAL, BOOKS AND SUPPLIES			34,369.74	45,000.00	30.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	80,173.54	88,000.00	9.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	154,939.12	178,000.00	14.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			235,112.66	266,000.00	13.1%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	162,897.00	190,000.00	16.6%
Equipment		6400	28,597.23	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			191,494.23	190,000.00	-0.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			460,976.63	501,000.00	8.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	320,816.00	500,000.00	55.9%
(a) TOTAL, INTERFUND TRANSFERS IN			320,816.00	500,000.00	55.9%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			320,816.00	500,000.00	55.9%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,346.65	1,000.00	-70.1%
5) TOTAL, REVENUES			3,346.65	1,000.00	-70.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		460,976.63	501,000.00	8.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			460,976.63	501,000.00	8.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(457,629.98)	(500,000.00)	9.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	320,816.00	500,000.00	55.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			320,816.00	500,000.00	55.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(136,813.98)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	136,814.93	.95	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			136,814.93	.95	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			136,814.93	.95	-100.0%
2) Ending Balance, June 30 (E + F1e)			.95	.95	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	.95	.95	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Ocean View Elementary
Orange County

Unaudited Actuals
Deferred Maintenance Fund
Exhibit: Restricted Balance Detail

30 66613 0000000
Form 14
D8A7TSZDJR(2022-23)

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

OCEAN VIEW SCHOOL DISTRICT

UNAUDITED ACTUALS

SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,209.82	1,500.00	-32.1%
5) TOTAL, REVENUES			2,209.82	1,500.00	-32.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,209.82	1,500.00	-32.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,209.82	1,500.00	-32.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	70,075.10	72,284.92	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,075.10	72,284.92	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,075.10	72,284.92	3.2%
2) Ending Balance, June 30 (E + F1e)			72,284.92	73,784.92	2.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	72,284.92	73,784.92	2.1%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	72,784.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	(723.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	223.28		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			72,284.92		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			72,284.92		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,797.83	1,500.00	-16.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	411.99	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			2,209.82	1,500.00	-32.1%
TOTAL, REVENUES			2,209.82	1,500.00	-32.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,209.82	1,500.00	-32.1%
5) TOTAL, REVENUES			2,209.82	1,500.00	-32.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,209.82	1,500.00	-32.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,209.82	1,500.00	-32.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	70,075.10	72,284.92	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,075.10	72,284.92	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,075.10	72,284.92	3.2%
2) Ending Balance, June 30 (E + F1e)			72,284.92	73,784.92	2.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	72,284.92	73,784.92	2.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Ocean View Elementary
Orange County

Unaudited Actuals
Special Reserve Fund for Other Than Capital Outlay Projects
Exhibit: Restricted Balance Detail

30 66613 0000000
Form 17
D8A7TSZDJR(2022-23)

		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
Total, Restricted Balance		0.00	0.00

OCEAN VIEW SCHOOL DISTRICT

UNAUDITED ACTUALS

BUILDING FUND

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,429,944.74	0.00	-100.0%
5) TOTAL, REVENUES			1,429,944.74	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,022,118.15	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	3,005,399.33	1,000,000.00	-66.7%
6) Capital Outlay		6000-6999	32,283,521.09	6,371,180.64	-80.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			36,311,038.57	7,371,180.64	-79.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(34,881,093.83)	(7,371,180.64)	-78.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(34,881,093.83)	(7,371,180.64)	-78.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	42,524,292.65	7,643,198.82	-82.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,524,292.65	7,643,198.82	-82.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,524,292.65	7,643,198.82	-82.0%
2) Ending Balance, June 30 (E + F1e)			7,643,198.82	272,018.18	-96.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	7,643,198.82	272,018.18	-96.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,287,104.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	(112,094.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	57,402.54		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	280,561.19		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			11,512,974.10		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,589,214.09		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	280,561.19		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,869,775.28		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			7,643,198.82		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	771,137.62	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	658,543.13	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	263.99	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,429,944.74	0.00	-100.0%
TOTAL, REVENUES			1,429,944.74	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	505,397.87	0.00	-100.0%
Noncapitalized Equipment		4400	516,720.28	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,022,118.15	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	268,399.92	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,736,999.41	1,000,000.00	-63.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,005,399.33	1,000,000.00	-66.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	32,252,476.16	6,371,180.64	-80.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	31,044.93	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			32,283,521.09	6,371,180.64	-80.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			36,311,038.57	7,371,180.64	-79.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,429,944.74	0.00	-100.0%
5) TOTAL, REVENUES			1,429,944.74	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		36,311,038.57	7,371,180.64	-79.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			36,311,038.57	7,371,180.64	-79.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(34,881,093.83)	(7,371,180.64)	-78.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(34,881,093.83)	(7,371,180.64)	-78.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	42,524,292.65	7,643,198.82	-82.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,524,292.65	7,643,198.82	-82.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,524,292.65	7,643,198.82	-82.0%
2) Ending Balance, June 30 (E + F1e)			7,643,198.82	272,018.18	-96.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	7,643,198.82	272,018.18	-96.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
Total, Restricted Balance		0.00	0.00

OCEAN VIEW SCHOOL DISTRICT

UNAUDITED ACTUALS

CAPITAL FACILITIES FUND

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,164,154.19	698,519.00	-40.0%
5) TOTAL, REVENUES			1,164,154.19	698,519.00	-40.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,468.35	4,300.00	-21.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,468.35	4,300.00	-21.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,158,685.84	694,219.00	-40.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,158,685.84	694,219.00	-40.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,295,126.91	4,453,812.75	35.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,295,126.91	4,453,812.75	35.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,295,126.91	4,453,812.75	35.2%
2) Ending Balance, June 30 (E + F1e)			4,453,812.75	5,148,031.75	15.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,453,812.75	5,148,031.75	15.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,436,769.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	(44,063.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	62,584.22		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,455,290.54		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,477.79		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,477.79		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			4,453,812.75		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	917,197.68	518,019.00	-43.5%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	96,486.13	85,500.00	-11.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	9,060.51	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	141,409.87	95,000.00	-32.8%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,164,154.19	698,519.00	-40.0%
TOTAL, REVENUES			1,164,154.19	698,519.00	-40.0%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,468.35	4,300.00	-21.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,468.35	4,300.00	-21.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,468.35	4,300.00	-21.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,164,154.19	698,519.00	-40.0%
5) TOTAL, REVENUES			1,164,154.19	698,519.00	-40.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		5,468.35	4,300.00	-21.4%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,468.35	4,300.00	-21.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,158,685.84	694,219.00	-40.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,158,685.84	694,219.00	-40.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,295,126.91	4,453,812.75	35.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,295,126.91	4,453,812.75	35.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,295,126.91	4,453,812.75	35.2%
2) Ending Balance, June 30 (E + F1e)			4,453,812.75	5,148,031.75	15.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,453,812.75	5,148,031.75	15.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Ocean View Elementary
Orange County

Unaudited Actuals
Capital Facilities Fund
Exhibit: Restricted Balance Detail

30 66613 0000000
Form 25
D8A7TSZDJR(2022-23)

		2022-23 Unaudited Actuals		2023-24 Budget
Resource	Description			
9010	Other Restricted Local	4,453,812.75	5,148,031.75	
Total, Restricted Balance		4,453,812.75	5,148,031.75	

OCEAN VIEW SCHOOL DISTRICT

UNAUDITED ACTUALS

COUNTY SCHOOL FACILITIES FUND

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	369,299.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	58,066.79	15,000.00	-74.2%
5) TOTAL, REVENUES			427,365.79	15,000.00	-96.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	46,381.14	0.00	-100.0%
6) Capital Outlay		6000-6999	1,592,531.21	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,638,912.35	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,211,546.56)	15,000.00	-101.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,211,546.56)	15,000.00	-101.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,604,089.50	392,542.94	-75.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,604,089.50	392,542.94	-75.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,604,089.50	392,542.94	-75.5%
2) Ending Balance, June 30 (E + F1e)			392,542.94	407,542.94	3.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	392,542.94	407,542.94	3.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	404,264.87		
1) Fair Value Adjustment to Cash in County Treasury		9111	(4,015.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,776.15		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			402,026.02		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	9,483.08		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			9,483.08		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			392,542.94		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	369,299.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			369,299.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	27,379.80	15,000.00	-45.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	30,686.99	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			58,066.79	15,000.00	-74.2%
TOTAL, REVENUES			427,365.79	15,000.00	-96.5%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Ocean View Elementary
Orange County

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

30 66613 0000000
Form 35
D8A7TSZDJR(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	46,381.14	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			46,381.14	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,592,531.21	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,592,531.21	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,638,912.35	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	369,299.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	58,066.79	15,000.00	-74.2%
5) TOTAL, REVENUES			427,365.79	15,000.00	-96.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,638,912.35	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,638,912.35	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,211,546.56)	15,000.00	-101.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,211,546.56)	15,000.00	-101.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,604,089.50	392,542.94	-75.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,604,089.50	392,542.94	-75.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,604,089.50	392,542.94	-75.5%
2) Ending Balance, June 30 (E + F1e)			392,542.94	407,542.94	3.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	392,542.94	407,542.94	3.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Ocean View Elementary
Orange County

Unaudited Actuals
County School Facilities Fund
Exhibit: Restricted Balance Detail

30 66613 0000000
Form 35
D8A7TSZDJR(2022-23)

Resource		Description	2022-23 Unaudited Actuals	2023-24 Budget
7710		State School Facilities Projects	392,542.94	407,542.94
Total, Restricted Balance			392,542.94	407,542.94

OCEAN VIEW SCHOOL DISTRICT

UNAUDITED ACTUALS

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,796,857.67	2,797,541.00	0.0%
5) TOTAL, REVENUES			2,796,857.67	2,797,541.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	994.36	1,500.00	50.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,241,025.00	2,269,525.00	1.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,242,019.36	2,271,025.00	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			554,838.31	526,516.00	-5.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			554,838.31	526,516.00	-5.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,505,460.05	2,060,298.36	36.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,505,460.05	2,060,298.36	36.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,505,460.05	2,060,298.36	36.9%
2) Ending Balance, June 30 (E + F1e)			2,060,298.36	2,586,814.36	25.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	554,029.31	554,029.31	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,506,269.05	2,032,785.05	35.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,082,244.67		
1) Fair Value Adjustment to Cash in County Treasury		9111	(20,679.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	39,834.84		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,101,400.51		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	41,102.15		
6) TOTAL, LIABILITIES			41,102.15		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			2,060,298.36		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	2,730,838.42	2,737,541.00	0.2%
Interest		8660	64,265.58	60,000.00	-6.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,753.67	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,796,857.67	2,797,541.00	0.0%
TOTAL, REVENUES			2,796,857.67	2,797,541.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	994.36	1,500.00	50.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			994.36	1,500.00	50.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	486,025.00	439,525.00	-9.6%
Other Debt Service - Principal		7439	1,755,000.00	1,830,000.00	4.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,241,025.00	2,269,525.00	1.3%
TOTAL, EXPENDITURES			2,242,019.36	2,271,025.00	1.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,796,857.67	2,797,541.00	0.0%
5) TOTAL, REVENUES			2,796,857.67	2,797,541.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		994.36	1,500.00	50.9%
9) Other Outgo	9000-9999	Except 7600-7699	2,241,025.00	2,269,525.00	1.3%
10) TOTAL, EXPENDITURES			2,242,019.36	2,271,025.00	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			554,838.31	526,516.00	-5.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			554,838.31	526,516.00	-5.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,505,460.05	2,060,298.36	36.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,505,460.05	2,060,298.36	36.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,505,460.05	2,060,298.36	36.9%
2) Ending Balance, June 30 (E + F1e)			2,060,298.36	2,586,814.36	25.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	554,029.31	554,029.31	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,506,269.05	2,032,785.05	35.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Ocean View Elementary
Orange County

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Exhibit: Restricted Balance Detail

30 66613 0000000
Form 40
D8A7TSZDJR(2022-23)

Resource		Description	2022-23 Unaudited Actuals	2023-24 Budget
6230		California Clean Energy Jobs Act	554,029.31	554,029.31
Total, Restricted Balance			554,029.31	554,029.31

OCEAN VIEW SCHOOL DISTRICT

UNAUDITED ACTUALS

AVERAGE DAILY ATTENDANCE

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	6,385.78	6,403.56	7,212.19	6,197.61	6,197.61	6,852.72
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	6,385.78	6,403.56	7,212.19	6,197.61	6,197.61	6,852.72
5. District Funded County Program ADA						
a. County Community Schools	6.53	5.70	6.53	6.53	6.53	6.53
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	6.53	5.70	6.53	6.53	6.53	6.53
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	6,392.31	6,409.26	7,218.72	6,204.14	6,204.14	6,859.25
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

OCEAN VIEW SCHOOL DISTRICT

UNAUDITED ACTUALS

CATEGORICAL GRANTS AND ENTITLEMENTS

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	(ESSA): Title I, Part A, Basic Grants	ESSA: School Improvement Funding for LEAs	Elementary and Secondary School Emergency Relief Fund (ESSER) Fund	Elementary and Secondary School Relief II (ESSER II) Fund	Elementary and Secondary School Emergency Relief III (ESSER III) Fund	Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve	Expanded Learning Opportunities (ELO) Grant: GEER II
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3010	3182	3210	3212	3213	3216	3217
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	Title I	CSI	ESSER I	ESSER II	ESSER III	ELOG-ESSER II	ELOG-GEER II
AWARD							
1. Prior Year Carryover	226,254.36	0.00	4,346.22	376.00	2,290,867.52	347,461.15	177,372.00
2. a. Current Year Award	1,384,608.00	191,929.00	0.00	0.00	0.00	0.00	0.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	1,384,608.00	191,929.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award							
(sum lines 1, 2d, & 3)	1,610,862.36	191,929.00	4,346.22	376.00	2,290,867.52	347,461.15	177,372.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	226,254.36	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	1,325,855.00	75,608.31	4,346.22	376.00	2,732,977.97	301,406.15	177,372.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	1,552,109.36	75,608.31	4,346.22	376.00	2,732,977.97	301,406.15	177,372.00
EXPENDITURES							
9. Donor-Authorized Expenditures	1,294,758.23	151,799.73	4,346.22	376.00	2,290,867.52	347,461.15	177,372.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	1,294,758.23	151,799.73	4,346.22	376.00	2,290,867.52	347,461.15	177,372.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue							

2022-23 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	001	002	003	004	005	006	007
or A/P, & A/R amounts (line 8 minus line 9 plus line 12) a. Unearned Revenue b. Accounts Payable c. Accounts Receivable	257,351.13	(76,191.42)	0.00	0.00	442,110.45	(46,055.00)	0.00
	257,351.13	0.00	0.00	0.00	442,110.45	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	76,191.42	0.00	0.00	0.00	46,055.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	316,104.13	40,129.27	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	316,104.13	40,129.27		0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,294,758.23	151,799.73	4,346.22	376.00	2,290,867.52	347,461.15	177,372.00

Description		008	009	010	011	012	013	014
FEDERAL PROGRAM NAME		Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency Needs	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss	Special Ed: Individuals with Disabilities Act (IDEA) Basic Local Assistance Entitlement, Part B, Sec 611	Special Ed: IDEA Local Assistance, Part B, Sec 611, Private School Individual Service Plans (ISPs)	Special Ed: IDEA Preschool Grants, Part B, Sec 619	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	ESSA: Title II, Part A, Supporting Effective Instruction
	FEDERAL CATALOG NUMBER							
	RESOURCE CODE	3218	3219	3310	3311	3315	3345	4035
	REVENUE OBJECT	8290	8290	8181	8181	8182	8182	8290
LOCAL DESCRIPTION (if any)		ELOG-ESSER III	ELOG-ESSER III SR LL	IDEA Local	IDEA Local Private	IDEA Preschool	IDEA Preschool SD	Title II
AWARD								
1. Prior Year Carryover		493,984.68	305,297.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award		0.00	0.00	1,547,711.00	31,078.00	73,792.00	607.00	210,707.00
b. Transferability (ESSA)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments		0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award								
(sum lines 2a, 2b, & 2c)		0.00	0.00	1,547,711.00	31,078.00	73,792.00	607.00	210,707.00
3. Required Matching Funds/Other		0.00	0.00	566,044.47	0.00	0.00	0.00	0.00
4. Total Available Award								
(sum lines 1, 2d, & 3)		493,984.68	305,297.00	2,113,755.47	31,078.00	73,792.00	607.00	210,707.00
REVENUES								
5. Unearned Revenue Deferred from Prior Year		0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year		493,984.68	305,297.00	0.00	0.00	0.00	0.00	210,707.00
7. Contributed Matching Funds		0.00	0.00	566,044.47	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)		493,984.68	305,297.00	566,044.47	0.00	0.00	0.00	210,707.00
EXPENDITURES								
9. Donor-Authorized Expenditures		268,717.67	99,444.13	2,113,755.47	31,078.00	73,792.00	607.00	210,707.00
10. Non Donor-Authorized Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)		268,717.67	99,444.13	2,113,755.47	31,078.00	73,792.00	607.00	210,707.00
12. Amounts Included in Line 6 above for Prior								

2022-23 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	008	009	010	011	012	013	014
Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)							
a. Unearned Revenue	225,267.01	205,852.87	(1,547,711.00)	(31,078.00)	(73,792.00)	(607.00)	0.00
b. Accounts Payable	225,267.01	205,852.87	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	1,547,711.00	31,078.00	73,792.00	607.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	225,267.01	205,852.87	0.00	0.00	0.00	0.00	0.00
15. If Carry over is allowed, enter line 14 amount here	225,267.01	205,852.87	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	268,717.67	99,444.13	1,547,711.00	31,078.00	73,792.00	607.00	210,707.00

Description					015	016	017	018	
FEDERAL PROGRAM NAME					ESSA: Title IV, Part A, Student Support and Academic Enrichment	ESSA: Title III, English Learner Student Program	American Rescue Plan – Homeless Children and Youth II (ARP HCY II)	Child Nutrition: National School Lunch Program (NSLP) Equipment Assistance Grants	TOTAL
FEDERAL CATALOG NUMBER									
RESOURCE CODE					4127	4203	5634	5314	
REVENUE OBJECT					8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)					Title IV	Title III-EL	ARP HCY II	NSLP EAG	
AWARD									
1. Prior Year Carryover					0.00	21,679.19	24,600.00	0.00	3,892,238.12
2. a. Current Year Award					110,650.00	187,791.14	0.00	80,000.00	3,818,873.14
b. Transferability (ESSA)					0.00	0.00	0.00	0.00	0.00
c. Other Adjustments					0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award									
(sum lines 2a, 2b, & 2c)					110,650.00	187,791.14	0.00	80,000.00	3,818,873.14
3. Required Matching Funds/Other					0.00	0.00	0.00	0.00	566,044.47
4. Total Available Award									
(sum lines 1, 2d, & 3)					110,650.00	209,470.33	24,600.00	80,000.00	8,277,155.73
REVENUES									
5. Unearned Revenue Deferred from Prior Year					0.00	21,679.19	0.00	0.00	247,933.55
6. Cash Received in Current Year					110,650.00	164,397.00	24,600.00	72,000.00	5,999,577.33
7. Contributed Matching Funds					0.00	0.00	0.00	0.00	566,044.47
8. Total Available (sum lines 5, 6, & 7)					110,650.00	186,076.19	24,600.00	72,000.00	6,813,555.35
EXPENDITURES									
9. Donor-Authorized Expenditures					110,650.00	209,470.33	1,772.50	0.00	7,386,974.95
10. Non Donor-Authorized Expenditures					0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)					110,650.00	209,470.33	1,772.50	0.00	7,386,974.95
12. Amounts Included in Line 6 above for Prior Year Adjustments									
13. Calculation of Unearned Revenue					0.00	0.00	0.00	0.00	0.00

2022-23 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	015					016					017					018				
	or A/P, & A/R amounts					(line 8 minus line 9 plus line 12)														
a. Unearned Revenue					0.00				(23,394.14)					22,827.50				72,000.00		(573,419.60)
b. Accounts Payable					0.00				0.00					22,827.50				72,000.00		1,225,408.96
c. Accounts Receivable					0.00				0.00					0.00				0.00		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)					0.00				23,394.14					0.00				0.00		1,798,828.56
15. If Carryover is allowed, enter line 14 amount here					0.00				0.00					22,827.50				80,000.00		890,180.78
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)					0.00				0.00					0.00				80,000.00		867,353.28
					110,650.00				209,470.33					1,772.50				0.00		6,820,930.48

Description		001	002	003	004	005	006	
STATE PROGRAM NAME	After School Education and Safety (ASES)		Child Development: Prekindergarten and Family Literacy, Program Support	Child Dev: California Prekindergarten Planning and Implementation Grant Program – California Universal Prekindergarten Planning Grants	Child Development: California State Preschool Program	Child Development: SB 89 COVID-19 Early Learning and Care (ELC) Response Funds	Child Development: CA State Preschool Program Quality Rating and Improvement System (QRIS) Block Grant	TOTAL
RESOURCE CODE	6010	6052	6053	6105	6108	6127		
REVENUE OBJECT	8590	8590	8590	8590	8590	8590		
LOCAL DESCRIPTION (if any)	ASES	PKFLP	UPK Planning	CSPP	ELC	QRIS		
AWARD								
1. Prior Year Carry over	0.00	0.00	0.00	0.00	11,538.29	0.00	11,538.29	
2. a. Current Year Award	152,612.11	5,000.00	218,428.00	1,345,155.00	0.00	11,068.00	1,732,263.11	
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
c. Adj Curr Yr Award								
(sum lines 2a & 2b)	152,612.11	5,000.00	218,428.00	1,345,155.00	0.00	11,068.00	1,732,263.11	
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
4. Total Available Award	152,612.11	5,000.00	218,428.00	1,345,155.00	11,538.29	11,068.00	1,743,801.40	
(sum lines 1, 2c, & 3)								
REVENUES								
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	215,390.00	0.00	0.00	0.00	215,390.00	
6. Cash Received in Current Year	152,612.11	902.69	445,315.00	1,345,155.00	11,538.29	1,546.51	1,957,069.60	
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
8. Total Available (sum lines 5, 6, & 7)	152,612.11	902.69	660,705.00	1,345,155.00	11,538.29	1,546.51	2,172,459.60	
EXPENDITURES								
9. Donor-Authorized Expenditures	152,612.11	902.69	95,607.98	982,142.19	2,410.42	1,546.51	1,235,221.90	
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
11. Total Expenditures (lines 9 & 10)	152,612.11	902.69	95,607.98	982,142.19	2,410.42	1,546.51	1,235,221.90	
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
13. Calculation of Unearned Revenue								

2022-23 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	001	002	003	004	005	006	
or A/P, & A/R amounts (line 8 minus line 9 plus line 12)							
a. Unearned Revenue	0.00	0.00	565,097.02	363,012.81	9,127.87	0.00	937,237.70
b. Accounts Payable	0.00	0.00	565,097.02	363,012.81	9,127.87	0.00	937,237.70
c. Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	4,097.31	122,820.02	363,012.81	9,127.87	9,521.49	508,579.50
15. If Carryover is allowed, enter line 14 amount here	0.00	4,097.31	122,820.02	363,012.81	9,127.87	9,521.49	508,579.50
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	152,612.11	902.69	95,607.98	982,142.19	2,410.42	1,546.51	1,235,221.90

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

2022-23 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

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

Description					001	002	003	
FEDERAL PROGRAM NAME		Child Development: ARP California State Preschool Program - Rate Stipend	Child Development: ARP California State Preschool Program - Rate Supplements	Supply Chain Assistance (SCA) Funds				TOTAL
FEDERAL CATALOG NUMBER								
RESOURCE CODE		5059	5066	5466				
REVENUE OBJECT		8290	8290	8220				
LOCAL DESCRIPTION (if any)		ARP Preschool One-Time	ARP Preschool Rate Supp	SCA				
AWARD								
1. Prior Year Restricted Ending Balance		72,600.00	0.00	172,133.97				244,733.97
2. a. Current Year Award		0.00	336,148.00	223,684.46				559,832.46
b. Other Adjustments		0.00	0.00	0.00				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)		0.00	336,148.00	223,684.46				559,832.46
3. Required Matching Funds/Other		0.00	0.00	0.00				0.00
4. Total Available Award (sum lines 1, 2c, & 3)		72,600.00	336,148.00	395,818.43				804,566.43
REVENUES								
5. Cash Received in Current Year		0.00	336,148.00	0.00				336,148.00
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00	0.00	0.00				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)		0.00	0.00	0.00				0.00
b. Noncurrent Accounts Receivable		0.00	0.00	223,684.46				223,684.46
c. Current Accounts Receivable (line 7a minus line 7b)		0.00	0.00	0.00				0.00
8. Contributed Matching Funds		0.00	0.00	223,684.46				223,684.46
9. Total Available (sum lines 5, 7c, & 8)		0.00	336,148.00	223,684.46				559,832.46
EXPENDITURES								

2022-23 Unaudited Actuals
FEDERAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001		002		003	
10. Donor-Authorized Expenditures		0.00		0.00	172,133.97	172,133.97
11. Non Donor-Authorized Expenditures		0.00		0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)		0.00		0.00	172,133.97	172,133.97
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)		72,600.00		336,148.00	223,684.46	632,432.46

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME							
RESOURCE CODE	1100	2600	6211	6266	6300	6500	Special Ed: Dispute Prevention and Dispute Resolution 6536
REVENUE OBJECT	8560	8590	8590	8590	8560	8319/8791/8980	8590
LOCAL DESCRIPTION (if any)	Unrestricted Lottery	ELOP	Literacy & Reading	Ed Effectiveness	Restricted Lottery	AB 602	ARP ADR
AWARD							
1. Prior Year Restricted Ending Balance	1,996,291.15	2,094,462.00	0.00	1,448,144.54	1,854,634.17	0.00	0.00
2. a. Current Year Award	1,311,170.80	5,777,878.00	682,305.00	370,501.00	660,043.22	6,016,768.00	129,158.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	434,749.17	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)							
3. Required Matching Funds/Other	1,311,170.80	5,777,878.00	682,305.00	370,501.00	660,043.22	6,451,517.17	129,158.00
4. Total Available Award (sum lines 1, 2c, & 3)	3,307,461.95	7,872,340.00	682,305.00	1,818,645.54	2,514,677.39	16,512,970.92	129,158.00
REVENUES							
5. Cash Received in Current Year	1,092,258.88	5,777,878.00	682,305.00	370,501.00	457,780.19	5,476,602.17	129,158.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)							
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	218,911.92	0.00	0.00	0.00	202,263.03	974,915.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	1,311,170.80	5,777,878.00	682,305.00	370,501.00	660,043.22	16,512,970.92	129,158.00
EXPENDITURES							
10. Donor-Authorized Expenditures	1,195,887.63	4,096,963.87	91,167.09	315,485.03	11,630.02	16,195,026.39	129,158.00
11. Non Donor-Authorized							

2022-23 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001	002	003	004	005	006	007
Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	1,195,887.63	4,096,963.87	91,167.09	315,485.03	11,630.02	16,195,026.39	129,158.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	2,111,574.32	3,775,376.13	591,137.91	1,503,160.51	2,503,047.37	317,944.53	0.00

Description									011	012	013	014
STATE PROGRAM NAME		Special Ed: Learning Recovery Support	Mental Health- Related Services	Special Education Early Intervention Preschool Grant	Arts, Music, and Instructional Materials Discretionary Block Grant	Child Nutrition: Kitchen Infrastructure Upgrade Funds	Child Nutrition: Food Service Staff Training Funds	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds				
RESOURCE CODE	6537	6546	6547	6762	7028	7029	7032					
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8520					
LOCAL DESCRIPTION (if any)	ARP Learning Recovery	MHRS	SEEIPG	AMIM	CN KIT Infrastructure	CN KIT Training	CN KIT					
AWARD												
1. Prior Year Restricted Ending Balance		0.00	0.00	0.00	0.00	173,778.21	33,371.76	0.00				
2. a. Current Year Award		564,510.92	545,209.49	499,431.00	4,149,950.66	0.00	0.00	303,507.00				
b. Other Adjustments		0.00	0.00	0.00	0.00	0.00	0.00	0.00				
c. Adj Curr Yr Award (sum lines 2a & 2b)		564,510.92	545,209.49	499,431.00	4,149,950.66	0.00	0.00	303,507.00				
3. Required Matching Funds/Other		0.00	0.00	0.00	0.00	0.00	0.00	0.00				
4. Total Available Award (sum lines 1, 2c, & 3)		564,510.92	545,209.49	499,431.00	4,149,950.66	173,778.21	33,371.76	303,507.00				
REVENUES												
5. Cash Received in Current Year		0.00	0.00	499,431.00	2,150,234.00	0.00	0.00	303,507.00				
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00	0.00	0.00	0.00	0.00	0.00	0.00				
7. a. Accounts Receivable (line 2c minus lines 5 & 6)		564,510.92	545,209.49	0.00	1,999,716.66	0.00	0.00	0.00				
b. Noncurrent Accounts Receivable		0.00	0.00	0.00	0.00	0.00	0.00	0.00				
c. Current Accounts Receivable (line 7a minus line 7b)		564,510.92	545,209.49	0.00	1,999,716.66	0.00	0.00	0.00				
8. Contributed Matching Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00				
9. Total Available (sum lines 5, 7c, & 8)		564,510.92	545,209.49	499,431.00	4,149,950.66	0.00	0.00	303,507.00				
EXPENDITURES												
10. Donor-Authorized Expenditures		564,510.92	545,209.49	499,431.00	0.00	173,778.21	19,706.88	9,747.55				
11. Non Donor-Authorized Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00				

2022-23 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	008	009	010	011	012	013	014
12. Total Expenditures (line 10 plus line 11)	564,510.92	545,209.49	499,431.00	0.00	173,778.21	19,706.88	9,747.55
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	4,149,950.66	0.00	13,664.88	293,759.45

Description		015	016	017	018	019	
STATE PROGRAM NAME							TOTAL
RESOURCE CODE		7311	7415	7426	7435	7510	
REVENUE OBJECT		8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)		CSEPD	CSESAP	ELOG Para	LREBG	LPSBG	
AWARD							
1. Prior Year Restricted Ending Balance		46,702.00	0.00	480,179.00	0.00	26,375.23	8,153,938.06
2. a. Current Year Award		0.00	323,018.21	0.00	8,927,804.00	0.00	30,261,255.30
b. Other Adjustments		0.00	0.00	0.00	(1,285,604.00)	0.00	(850,854.83)
c. Adj Curr Yr Award (sum lines 2a & 2b)		0.00	323,018.21	0.00	7,642,200.00	0.00	29,410,400.47
3. Required Matching Funds/Other		0.00	0.00	0.00	0.00	0.00	10,061,453.75
4. Total Available Award (sum lines 1, 2c, & 3)		46,702.00	323,018.21	480,179.00	7,642,200.00	26,375.23	47,625,792.28
REVENUES							
5. Cash Received in Current Year		0.00	0.00	0.00	8,927,804.00	0.00	25,867,459.24
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)		0.00	323,018.21	0.00	(1,285,604.00)	0.00	3,542,941.23
b. Noncurrent Accounts Receivable		0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)		0.00	323,018.21	0.00	(1,285,604.00)	0.00	3,542,941.23
8. Contributed Matching Funds		0.00	0.00	0.00	0.00	0.00	10,061,453.75
9. Total Available (sum lines 5, 7c, & 8)		0.00	323,018.21	0.00	7,642,200.00	0.00	39,471,854.22
EXPENDITURES							
10. Donor-Authorized Expenditures		0.00	323,018.21	480,179.00	0.00	0.00	24,650,899.29
11. Non Donor-Authorized Expenditures		0.00	0.00	0.00	0.00	0.00	0.00

2022-23 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	015	016	017	018	019	
12. Total Expenditures (line 10 plus line 11)	0.00	323,018.21	480,179.00	0.00	0.00	24,650,899.29
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	46,702.00	0.00	0.00	7,642,200.00	26,375.23	22,974,892.99

Description					001	002	003	
LOCAL PROGRAM NAME					Tobacco Use Prevention Education 9010	First 5, Prop 10 9010	Medi-Cal 9010	TOTAL
RESOURCE CODE					8677	8699	8699	
REVENUE OBJECT					TUPE (CC 249)	CC 284	CC 314	
LOCAL DESCRIPTION (if any)								
AWARD								
1. Prior Year Restricted Ending Balance					0.00	0.00	0.00	0.00
2. a. Current Year Award					29,306.00	160,995.38	308,086.52	498,387.90
b. Other Adjustments					0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)					29,306.00	160,995.38	308,086.52	498,387.90
3. Required Matching Funds/Other					0.00	0.00	27,074.56	27,074.56
4. Total Available Award (sum lines 1, 2c, & 3)					29,306.00	160,995.38	335,161.08	525,462.46
REVENUES								
5. Cash Received in Current Year					10,084.95	99,311.20	308,086.52	417,482.67
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)					19,221.05	61,684.18	0.00	80,905.23
b. Noncurrent Accounts Receivable					0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)					19,221.05	61,684.18	0.00	80,905.23
8. Contributed Matching Funds					0.00	0.00	27,074.56	27,074.56
9. Total Available (sum lines 5, 7c, & 8)					29,306.00	160,995.38	335,161.08	525,462.46
EXPENDITURES								
10. Donor-Authorized Expenditures					29,306.00	160,995.38	335,161.08	525,462.46
11. Non Donor-Authorized Expenditures					0.00	0.00	0.00	0.00

2022-23 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001		002		003	
12. Total Expenditures (line 10 plus line 11)		29,306.00	160,995.38	335,161.08	525,462.46	
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)		0.00	0.00	0.00	0.00	0.00

OCEAN VIEW SCHOOL DISTRICT

UNAUDITED ACTUALS

CURRENT EXPENSE FORMULA

Ocean View Elementary
Orange County

Unaudited Actuals
2022-23 Estimated Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation

30 66613 0000000
Form CEA
D8A7TSZDJR(2022-23)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	45,301,742.19	301	0.00	303	45,301,742.19	305	636,076.80		307	44,665,665.39	309
2000 - Classified Salaries	17,960,136.88	311	48,952.81	313	17,911,184.07	315	1,472,131.37		317	16,439,052.70	319
3000 - Employee Benefits	27,359,154.65	321	244,659.20	323	27,114,495.45	325	928,530.71		327	26,185,964.74	329
4000 - Books, Supplies Equip Replace. (6500)	5,293,071.77	331	96,556.57	333	5,196,515.20	335	330,415.92		337	4,866,099.28	339
5000 - Services . . & 7300 - Indirect Costs	12,023,732.18	341	80,713.92	343	11,943,018.26	345	1,407,152.56		347	10,535,865.70	349
TOTAL					107,466,955.17	365	TOTAL			102,692,647.81	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	375,034.54

Ocean View Elementary
Orange County

Unaudited Actuals
2022-23 Estimated Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation

30 66613 0000000
Form CEA
D8A7TSZDJR(2022-23)

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	62,048,014.73	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	62,048,014.73	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		
	60.42%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%	
2. Percentage spent by this district (Part II, Line 15)	60.42%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	102,692,647.81	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

OCEAN VIEW SCHOOL DISTRICT

UNAUDITED ACTUALS

DEBT – SCHEDULE OF LONG-TERM LIABILITIES

[illegible]

OCEAN VIEW SCHOOL DISTRICT

UNAUDITED ACTUALS

GANN APPROPRIATIONS LIMIT CALCULATION

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
	2021-22 Actual			2022-23 Actual		
A. PRIOR YEAR DATA						
2021-22 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	51,594,782.94		51,594,782.94			54,896,444.03
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	6,461.57		6,461.57			6,392.31
ADJUSTMENTS TO PRIOR YEAR LIMIT				Adjustments to 2022-23		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)						
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA						
2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district)						
1. Total K-12 ADA (Form A, Line A6)	6,392.31		6,392.31	6,204.14		6,204.14
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)				6,204.14		
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED						
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2022-23 Actual			2023-24 Budget		
1. Homeowners' Exemption (Object 8021)	195,138.11		195,138.11	195,138.00		195,138.00
2. Timber Yield Tax (Object 8022)	.03		.03	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	43,971,648.34		43,971,648.34	44,444,630.00		44,444,630.00
5. Unsecured Roll Taxes (Object 8042)	1,291,998.45		1,291,998.45	1,335,659.00		1,335,659.00
6. Prior Years' Taxes (Object 8043)	740,344.48		740,344.48	742,280.00		742,280.00
7. Supplemental Taxes (Object 8044)	1,884,321.51		1,884,321.51	1,688,570.00		1,688,570.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	2,819,860.00		2,819,860.00	2,871,187.00		2,871,187.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	3,223,558.27		3,223,558.27	3,277,711.00		3,277,711.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)						
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	54,126,869.19	0.00	54,126,869.19	54,555,175.00	0.00	54,555,175.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			912,856.00			891,802.46
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	4,122,455.29		4,122,455.29	4,289,952.00		4,289,952.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	4,122,455.29	0.00	5,035,311.29	4,289,952.00	0.00	5,181,754.46
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	29,069,468.00		29,069,468.00	31,103,247.00		31,103,247.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	18,878.00		18,878.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	29,088,346.00	0.00	29,088,346.00	31,103,247.00	0.00	31,103,247.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	126,548,809.53		126,548,809.53	111,657,580.24		111,657,580.24
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,085,095.09		1,085,095.09	1,069,892.18		1,069,892.18

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
	2022-23 Actual			2023-24 Budget		
D. APPROPRIATIONS LIMIT CALCULATIONS PRELIMINARY APPROPRIATIONS LIMIT 1. Revised Prior Year Program Limit (Lines A1 plus A6) 2. Inflation Adjustment 3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places) 4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3) APPROPRIATIONS SUBJECT TO THE LIMIT 5. Local Revenues Excluding Interest (Line C18) 6. Preliminary State Aid Calculation a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero) b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero) c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b) 7. Local Revenues in Proceeds of Taxes a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c]) b. Total Local Proceeds of Taxes (Lines D5 plus D7a) State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero) 9. Total Appropriations Subject to the Limit a. Local Revenues (Line D7b) b. State Subventions (Line D8) c. Less: Excluded Appropriations (Line C23) d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)	51,594,782.94					
	1.0755					
	0.9893					
	54,896,444.03					
	54,126,869.19					
	767,077.20					
	5,804,886.13					
	5,804,886.13					
	518,330.37					
	54,645,199.56					
	5,286,555.76					
	54,645,199.56					
	5,286,555.76					
	5,035,311.29					
	54,896,444.03					
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4) SUMMARY 11. Adjusted Appropriations Limit (Lines D4 plus D10) 12. Appropriations Subject to the Limit (Line D9d)						
	0.00					
	2022-23 Actual			2023-24 Budget		
	54,896,444.03			55,648,231.07		

[illegible]

OCEAN VIEW SCHOOL DISTRICT

UNAUDITED ACTUALS

INDIRECT COST RATE WORKSHEET

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 7200-7700, goals 0000 and 9000)

5,648,989.24

2. Contracted general administrative positions not paid through payroll

a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.

b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

--

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)

84,727,385.28

C. Percentage of Plant Services Costs Attributable to General Administration

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

6.67%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

Retain supporting documentation.

0.00

B. Abnormal or Mass Separation Costs (required)

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

0.00

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

1. Other General Administration, less portion charged to restricted resources or specific goals

(Functions 7200-7600, objects 1000-5999, minus Line B9)

6,313,003.22

2. Centralized Data Processing, less portion charged to restricted resources or specific goals

(Function 7700, objects 1000-5999, minus Line B10)

1,324,395.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	52,161.77
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	693,563.99
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	8,383,123.98
9. Carry-Forward Adjustment (Part IV, Line F)	1,356,925.97
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	9,740,049.95
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	68,051,329.83
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	10,346,316.80
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	6,471,649.20
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,408,674.61
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	495,849.70
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,105,453.93
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	33,819.46
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	(1,033.56)
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	9,704,696.72
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	121,130.85
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,834,648.17
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,956,833.18
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	103,529,368.89
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	8.10%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	9.41%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	8,383,123.98
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(182,906.73)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.61%) times Part III, Line B19); zero if negative	1,356,925.97
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.61%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.61%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	1,356,925.97
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	1,356,925.97

Ocean View Elementary
Orange County

Unaudited Actuals
2022-23 Estimated Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

30 66613 0000000
Form ICR
D8A7TSZDJR(2022-23)

Approved
indirect
cost rate: 6.61%

Highest
rate used
in any
program: 6.61%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	3,646,000.64	241,000.00	6.61%
01	3010	1,208,270.99	79,866.00	6.61%
01	3182	142,388.73	9,411.00	6.61%
01	3213	1,677,941.52	109,909.00	6.55%
01	3311	29,152.00	1,926.00	6.61%
01	3315	69,451.04	4,340.96	6.25%
01	3345	570.00	37.00	6.49%
01	4035	210,331.20	375.80	0.18%
01	4127	105,303.97	5,346.03	5.08%
01	4203	196,483.33	12,987.00	6.61%
01	5634	1,663.50	109.00	6.55%
01	6010	25,000.00	1,250.00	5.00%
01	6211	85,515.09	5,652.00	6.61%
01	6266	295,925.03	19,560.00	6.61%
01	6537	529,510.92	35,000.00	6.61%
01	6546	521,444.54	23,764.95	4.56%
01	6547	497,383.74	2,047.26	0.41%
01	9010	555,488.54	11,797.75	2.12%
12	6053	89,680.98	5,927.00	6.61%
12	6105	921,248.19	60,894.00	6.61%
12	6127	1,451.51	95.00	6.54%
13	5310	1,909,606.85	102,163.00	5.35%
13	5320	47,226.33	2,526.00	5.35%

OCEAN VIEW SCHOOL DISTRICT

UNAUDITED ACTUALS

LCFF SUMMARY

LCFF CALCULATOR

66613	5 digit District code or 7 digit School code (from the CDS code)
NO	Is this calculation for a new charter school? (select from drop down list)
District	Projection Type
8/21/2023	Projection Date

Ocean View

2022-23 Unaudited Actuals

Timothy Golden

tgolden@ovsd.org

(714) 847-2551

PY1

CY

CY1

CY2

Ocean View (66613)**2022-23****2023-24****2024-25****2025-26****(1) UNIVERSAL ASSUMPTIONS**

Supplemental Grant %	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <small>(prefilled as calculated by the Department of Finance, DOF)</small>	13.26%	8.22%	3.94%	3.29%
Statutory COLA	6.56%	8.22%	3.94%	3.29%
Augmentation/(COLA Suspension)	6.70%	0.00%	0.00%	0.00%
Base Grant Proration Factor (deficit)	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on (2022-23 forward)	\$ 2,813.00	\$ 3,044.23	\$ 3,164.17	\$ 3,268.27
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	12.74780911%	44.55990366%	44.55990366%	44.55990366%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	12.74780911%	44.55990366%	44.55990366%	44.55990366%
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -

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

Ocean View (66613)		2022-23	2023-24	2024-25	2025-26
(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF					
(a) GENERAL QUESTIONS					
Is your district required to transfer in-lieu taxes to a charter school?					
Does your district have a necessary small school?					
(b) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION					
Did your district meet the requirements of funding?		YES	YES	YES	YES
(c) PROPERTY TAXES					
C-1 A-6	Estimated Property Taxes (excluding RDA)	\$ 50,903,311	\$ 50,903,311	\$ 50,903,311	\$ 50,903,311
B-5	Redevelopment Agency Local Revenue	\$ 3,223,559	\$ 3,223,559	\$ 3,223,559	\$ 3,223,559
	Less In-Lieu Property Tax Transfer	\$ (1,027,879)	\$ (1,080,406)	\$ (1,149,431)	\$ (1,191,796)
	Total Local Revenue	\$ 53,098,991	\$ 53,046,464	\$ 52,977,439	\$ 52,935,074
(d) OTHER LCFF ADJUSTMENTS					
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.					
H-2	Miscellaneous Adjustments	\$ -			
J-5	Minimum State Aid Adjustments	\$ -			
(e) UNDUPLICATED PUPIL PERCENTAGE					
A-1.2 / A-3.2	District Enrollment (second prior year)				
A-1.1 / A-3.1	District Enrollment (first prior year)				
A-1 / A-3	District Enrollment	6,781	6,581	6,381	6,181
A-2.2 / A-4.2	COE Enrollment (second prior year)				
A-2.1 / A-4.1	COE Enrollment (first prior year)				
A-2 / A-4	COE Enrollment	4	4	4	4
	Total Enrollment	6,785	6,585	6,385	6,185
B-1.2 / B-3.2	District Unduplicated Pupil Count (second prior year)				
B-1.1 / B-3.1	District Unduplicated Pupil Count (first prior year)				
B-1 / B-3	District Unduplicated Pupil Count	4,000	3,863	3,755	3,635
B-2.2 / B-4.2	COE Unduplicated Pupil Count (second prior year)				
B-2.1 / B-4.1	COE Unduplicated Pupil Count (first prior year)				
B-2 / B-4	COE Unduplicated Pupil Count	-	-	-	-
	Total Unduplicated Pupil Count	4,000	3,863	3,755	3,635
		3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
	Single Year Unduplicated Pupil Percentage	58.95%	58.66%	58.81%	58.77%
C-1	Unduplicated Pupil Percentage (%)	58.70%	58.84%	58.81%	58.75%

Ocean View (66613)			2022-23	2023-24	2024-25	2025-26
(f) AVERAGE DAILY ATTENDANCE (ADA)						
ADA used for the Transitional Kindergarten Add-on ONLY :						
G-10	TK (Commencing in 2022-23)		206.91	196.56	186.74	177.40
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, Annual for Special Day Class Extended Year)						
B-1, D-6	Grades TK-3		2,715.47	2,635.38	2,555.29	2,475.20
B-2, D-7	Grades 4-6		2,127.32	2,064.58	2,001.83	1,939.09
B-3, D-8	Grades 7-8		1,537.20	1,491.86	1,446.52	1,401.18
B-4, D-9	Grades 9-12		-	-	-	-
TOTAL CURRENT YEAR ADA			6,379.99	6,191.82	6,003.64	5,815.47
Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)						
E-1, D-17	Grades TK-3		1.13	1.13	1.13	1.13
E-2, D-18	Grades 4-6		2.89	2.89	2.89	2.89
E-3, D-19	Grades 7-8		3.04	3.04	3.04	3.04
E-4, D-20	Grades 9-12		-	-	-	-
TOTAL NPS-CDS (Annual)			7.06	7.06	7.06	7.06
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	6,198.88	6,010.70	5,822.53
County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)						
E-6, E-11	Grades TK-3		3.29	3.29	3.29	3.29
E-7, E-12	Grades 4-6		1.20	1.20	1.20	1.20
E-8, E-13	Grades 7-8		2.04	2.04	2.04	2.04
E-9, E-14	Grades 9-12		-	-	-	-
COUNTY TOTAL			6.53	6.53	6.53	6.53
RATIO: District ADA-to-Enrollment			94.19%	94.19%	94.20%	94.20%
RATIO: County ADA-to-Enrollment			163.25%	163.25%	163.25%	163.25%
(g) PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT						
If applicable, enter prior year ADA for students transferring into or out of district schools and <u>district-sponsored</u> charter schools. Report the prior year ADA for these students in the current year field, using the 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			2021-22	2022-23	2023-24	
A-19.1	Grades TK-3	Prior year Charter School Shift Increase of ADA for students who attended district sponsored charter schools in the prior year and attended district schools in the current year	-			
A-19.2	Grades 4-6		-			
A-19.3	Grades 7-8		-			
A-19.4	Grades 9-12		-			
			-	-	-	-
A-20.1	Grades TK-3	Prior year Charter School Shift Decrease of ADA for students who attended district schools in the prior year and attended district sponsored charter schools in the current year	-			
A-20.2	Grades 4-6		-			
A-20.3	Grades 7-8		-			
A-20.4	Grades 9-12		-			
			-	-	-	-
Net increase/(decrease) to prior year ADA			-	-	-	-

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

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

Ocean View (66613)		2022-23	2023-24	2024-25	2025-26
(5) IN-LIEU OF PROPERTY TAX CALCULATION FOR CHARTER SCHOOLS					
Complete <u>either</u> section (a) or (b)					
(a) ALTERNATIVE CALCULATION TOOL					
Only use this section to override the calculated in-lieu of property tax results with a locally determined calculation.					
1. Clear the prepopulated number '1' from the box located to the right					
2. Local calculation of <u>total</u> in-lieu property taxes					
(b) IN-LIEU TAX CALCULATION BY CHARTER SCHOOL (Note: Charters MUST be numbered to bring results into the District In-Lieu Taxes tab)					
Enter the name and ADA for each charter school. Basic Aid districts are required to transfer in-lieu taxes based on grade span funding rates. To reduce data entry, non-basic aid districts can enter the total ADA					
1	Charter Name	Sycamore Creek Community Charter			
	Charter ADA by grade span				
	Grades K-3	77.66	77.66	77.66	77.66
	Grades 4-6	46.45	46.45	46.45	46.45
	Grades 7-8	24.66	24.66	24.66	24.66
	Grades 9-12	-	-	-	-
	Total ADA	148.77	148.77	148.77	148.77

Ocean View (66613) - 2022-23 Unaudited Actuals				v.24.1a		PY1		
LOCAL CONTROL FUNDING FORMULA							2022-23	
LCFF ENTITLEMENT CALCULATION								
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage			
	13.26%		0.00%		58.70% 58.70%			
	3-PY 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	1,729.69	9,580		1,125	230	18,914,311		
Grades 9-12	-	11,102	289	1,337	274	-		
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-		
Total Base, Supplemental, and Concentration Grant		\$ 67,220,391	\$ 2,900,256	\$ 8,232,164	\$ 1,686,402	\$ 80,039,213		
NSS Allowance		-	-	-	-	-		
TOTAL BASE	7,218.72	\$ 67,220,391	\$ 2,900,256	\$ 8,232,164	\$ 1,686,402	\$ 80,039,213		
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							\$ 82,168,459	
Miscellaneous Adjustments							-	
ADJUSTED LCFF ENTITLEMENT							\$ 82,168,459	
Local Revenue (including RDA)							(53,098,991)	
Gross State Aid							\$ 29,069,468	
Education Protection Account Entitlement							(1,443,744)	
Net State Aid							\$ 27,625,724	
MINIMUM STATE AID CALCULATION								
			12-13 Rate	2022-23 ADA			N/A	
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,072.77	7,218.72		\$ 36,618,906		
2012-13 NSS Allowance (deficit)			\$ -			-		
Minimum State Aid Adjustments						-		
Less Current Year Property Taxes/In-Lieu						(53,098,991)		
Less Education Protection Account Entitlement						(1,443,744)		
Subtotal State Aid for Historical RL/Charter General BG						\$ -		
Categorical Minimum State Aid						8,230,516		
Charter School Categorical Block Grant adjusted for ADA			-	-		-		
Minimum State Aid Guarantee Before Proration Factor						\$ 8,230,516		
Proration Factor					0.00%	-		
Minimum State Aid Guarantee						\$ 8,230,516		
CHARTER SCHOOL MINIMUM STATE AID OFFSET								
LCFF Entitlement								-
Minimum State Aid plus Property Taxes including RDA								-
Offset								-
Minimum State Aid Prior to Offset								-
Total Minimum State Aid with Offset								-
State Aid Before Additional State Aid								\$ 27,625,724
ADDITIONAL STATE AID								\$ -
LCFF State Aid, Adjusted for Minimum State Aid Guarantee								\$ 27,625,724
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)								\$ 82,168,459
Change Over Prior Year				10.84%	8,036,496			
LCFF Entitlement Per ADA							11,383	
Per-ADA Change Over Prior Year				14.67%	1,456			
Basic Aid Status (school districts only)								Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES								
					Increase		2022-23	
State Aid				17.56%	4,126,959		\$ 27,625,724	
Education Protection Account							1,443,744	
Property Taxes Net of In-Lieu Transfers				8.06%	3,959,279		53,098,991	
Charter In-Lieu Taxes				0.00%	-		-	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)				10.91%	8,086,238		\$ 82,168,459	

Ocean View (66613) - 2022-23 Unaudited Actuals				v.24.1a		8/21/2023		CY	
LOCAL CONTROL FUNDING FORMULA						2023-24			
LCFF ENTITLEMENT CALCULATION									
Calculation Factors		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage			
		8.22%		0.00%		58.84%		58.84%	
		3-PY Average ADA	Base	Grade Span	Supplemental	Concentration	Total		
Grades TK-3		2,886.41	\$ 9,919	\$ 1,032	\$ 1,289	\$ 273	\$ 36,117,795		
Grades 4-6		2,320.60	10,069		1,185	251	26,699,064		
Grades 7-8		1,653.51	10,367		1,220	259	19,587,064		
Grades 9-12		-	12,015	312	1,451	308	-		
Subtract Necessary Small School ADA and Funding		-	-	-	-	-	-		
Total Base, Supplemental, and Concentration Grant			\$ 69,138,360	\$ 2,978,775	\$ 8,486,744	\$ 1,800,044	\$ 82,403,923		
NSS Allowance			-	-	-	-	-		
TOTAL BASE			6,860.52	\$ 69,138,360	\$ 2,978,775	\$ 8,486,744	\$ 1,800,044	\$ 82,403,923	
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	196.56	TK Add-on rate	\$ 3,044.23		598,387		
ECONOMIC RECOVERY TARGET PAYMENT							-		
LCFF Entitlement Before Adjustments							\$ 84,620,797		
Miscellaneous Adjustments							-		
ADJUSTED LCFF ENTITLEMENT							\$ 84,620,797		
Local Revenue (including RDA)							(53,046,464)		
Gross State Aid							\$ 31,574,333		
Education Protection Account Entitlement							(1,372,104)		
Net State Aid							\$ 30,202,229		
MINIMUM STATE AID CALCULATION									
				12-13 Rate	2023-24 ADA		N/A		
2012-13 RL/Charter Gen BG adjusted for ADA				\$ 5,072.77	6,860.52		\$ 34,801,840		
2012-13 NSS Allowance (deficit)				\$ -			-		
Minimum State Aid Adjustments									
Less Current Year Property Taxes/In-Lieu							(53,046,464)		
Less Education Protection Account Entitlement							(1,372,104)		
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							\$ 30,202,229		
ADDITIONAL STATE AID							\$ -		
LCFF State Aid, Adjusted for Minimum State Aid Guarantee							\$ 30,202,229		
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)							\$ 84,620,797		
Change Over Prior Year				2.98%	2,452,338				
LCFF Entitlement Per ADA							12,334		
Per-ADA Change Over Prior Year				8.35%	951				
Basic Aid Status (school districts only)							Non-Basic Aid		
LCFF SOURCES INCLUDING EXCESS TAXES									
					Increase		2023-24		
State Aid			9.33%		2,576,505		\$ 30,202,229		
Education Protection Account							1,372,104		
Property Taxes Net of In-Lieu Transfers			-0.10%		(52,527)		53,046,464		
Charter In-Lieu Taxes			0.00%		-		-		
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)				3.07%	2,523,978		\$ 84,620,797		

Ocean View (66613) - 2022-23 Unaudited Actuals				v.24.1a		CY1	
LOCAL CONTROL FUNDING FORMULA				2024-25			
LCFF ENTITLEMENT CALCULATION							
Calculation Factors	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage			
	3.94%		0.00%	58.81% 58.81%			
	3-PY Average						
	ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3	2,702.84	\$ 10,310	\$ 1,072	\$ 1,339	\$ 282	\$ 35,144,018	
Grades 4-6	2,174.55	10,466		1,231	259	25,999,358	
Grades 7-8	1,562.22	10,775		1,267	267	19,229,676	
Grades 9-12	-	12,488	325	1,507	317	-	
Subtract Necessary Small School ADA and Funding				-	-	-	
Total Base, Supplemental, and Concentration Grant				\$ 67,458,041	\$ 2,897,445	\$ 8,275,212	\$ 1,742,354 \$ 80,373,052
NSS Allowance				-	-	-	
TOTAL BASE				6,439.61	\$ 67,458,041	\$ 2,897,445	\$ 8,275,212 \$ 1,742,354 \$ 80,373,052
ADD ONS:							
Targeted Instructional Improvement Block Grant							\$ 680,066
Home-to-School Transportation (COLA added commencing 2023-24)							975,395
Small School District Bus Replacement Program (COLA added commencing 2023-24)							-
Transitional Kindergarten (Commencing 2022-23)				TK ADA	186.74	TK Add-on rate \$ 3,164.17	590,866
ECONOMIC RECOVERY TARGET PAYMENT							
LCFF Entitlement Before Adjustments				\$ 82,619,379			
Miscellaneous Adjustments				-			
ADJUSTED LCFF ENTITLEMENT				\$ 82,619,379			
Local Revenue (including RDA)				(52,977,439)			
Gross State Aid				\$ 29,641,940			
Education Protection Account Entitlement				(1,287,922)			
Net State Aid				\$ 28,354,018			
MINIMUM STATE AID CALCULATION							
				12-13 Rate	2024-25 ADA	N/A	
2012-13 RL/Charter Gen BG adjusted for ADA				\$ 5,072.77	6,439.61	\$ 32,666,660	
2012-13 NSS Allowance (deficit)				\$ -	-	-	
Minimum State Aid Adjustments						(52,977,439)	
Less Current Year Property Taxes/In-Lieu						(1,287,922)	
Less Education Protection Account Entitlement						-	
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						\$ 28,354,018	
ADDITIONAL STATE AID						\$ -	
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						\$ 28,354,018	
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						\$ 82,619,379	
Change Over Prior Year				-2.37%	(2,001,419)		
LCFF Entitlement Per ADA						12,830	
Per-ADA Change Over Prior Year				4.02%	496		
Basic Aid Status (school districts only)						Non-Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES							
				Increase		2024-25	
State Aid				-6.12%	(1,848,211)	\$ 28,354,018	
Education Protection Account						1,287,922	
Property Taxes Net of In-Lieu Transfers				-0.13%	(69,025)	52,977,439	
Charter In-Lieu Taxes				0.00%	-	-	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)				-2.27%	(1,917,236)	\$ 82,619,379	

Ocean View (66613) - 2022-23 Unaudited Actuals				v.24.1a		CY2	
LOCAL CONTROL FUNDING FORMULA						2025-26	
LCFF ENTITLEMENT CALCULATION							
Calculation Factors	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage			
	3.29%		0.00%	58.75% 58.75%			
	3-PY Average						
	ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3	2,639.80	\$ 10,649	\$ 1,107	\$ 1,381	\$ 287	\$ 35,436,365	
Grades 4-6	2,068.67	10,810		1,270	263	25,534,978	
Grades 7-8	1,496.94	11,129		1,308	271	19,023,004	
Grades 9-12	-	12,899	335	1,555	323	-	
Subtract Necessary Small School ADA and Funding						-	
Total Base, Supplemental, and Concentration Grant						\$ 79,994,347	
NSS Allowance						-	
TOTAL BASE						\$ 79,994,347	
6,205.41 \$ 67,132,998 \$ 2,922,259 \$ 8,231,493 \$ 1,707,597						\$ 79,994,347	
ADD ONS:							
Targeted Instructional Improvement Block Grant						\$ 680,066	
Home-to-School Transportation (COLA added commencing 2023-24)						1,007,485	
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-	
Transitional Kindergarten (Commencing 2022-23)				TK ADA	177.40 TK Add-on rate \$ 3,268.27	579,790	
ECONOMIC RECOVERY TARGET PAYMENT							
LCFF Entitlement Before Adjustments						\$ 82,261,688	
Miscellaneous Adjustments						-	
ADJUSTED LCFF ENTITLEMENT						\$ 82,261,688	
Local Revenue (including RDA)						(52,935,074)	
Gross State Aid						\$ 29,326,614	
Education Protection Account Entitlement						(1,241,082)	
Net State Aid						\$ 28,085,532	
MINIMUM STATE AID CALCULATION							
				12-13 Rate	2025-26 ADA	N/A	
2012-13 RI/Charter Gen BG adjusted for ADA				\$ 5,072.77	6,205.41	\$ 31,478,618	
2012-13 NSS Allowance (deficit)				\$ -		-	
Minimum State Aid Adjustments							
Less Current Year Property Taxes/In-Lieu						(52,935,074)	
Less Education Protection Account Entitlement						(1,241,082)	
Subtotal State Aid for Historical RI/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						\$ 28,085,532	
ADDITIONAL STATE AID						\$ -	
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						\$ 28,085,532	
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						\$ 82,261,688	
Change Over Prior Year				-0.43%	(357,691)		
LCFF Entitlement Per ADA						13,256	
Per-ADA Change Over Prior Year				3.32%	426		
Basic Aid Status (school districts only)						Non-Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES							
				Increase	2025-26		
State Aid				-0.95%	(268,486)	\$ 28,085,532	
Education Protection Account						1,241,082	
Property Taxes Net of In-Lieu Transfers				-0.08%	(42,365)	52,935,074	
Charter In-Lieu Taxes				0.00%		-	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)				-0.38%	(310,851)	\$ 82,261,688	

Ocean View (66613) - 2022-23 Unaudited Actuals						8/21/23									
EDUCATION PROTECTION ACCOUNT															
		Certification Period:		Annual	P2	Est. Annual	Estimated P-2	Est. Annual	2023-24		2024-25	2025-26			
		2020-21	2021-22	2021-22	2022-23	2022-23	2022-23	2023-24	2024-25	2025-26					
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT															
A-1	Total ADA for EPA Minimum		7,474.25		7,467.39		7,467.43		7,217.45		7,218.72		6,860.52	6,439.61	6,205.41
A-2	Minimum Funding per ADA	\$	200	\$	200	\$	200	\$	200	\$	200	\$	200	200	200
A-3	EPA Minimum Funding (A-1 * A-2)	\$	1,494,850	\$	1,493,478	\$	1,493,486	\$	1,443,490	\$	1,443,744	\$	1,372,104	1,287,922	1,241,082
EPA PROPORTIONATE SHARE CAP															
B1, B4	2012-13 Deficited Base RL/Charter Rate (adjusted for COLA eff. 21/22)	\$	5,029.26			\$	5,832.57	\$	6,215.19	\$	6,215.19	\$	6,726.08	6,991.09	7,221.10
B2, B5	Current Year Funded ADA, excluding NSS		7,474.25				7,467.43		7,218.72		7,218.72		6,860.52	6,439.61	6,205.41
B-7	2012-13 Deficited Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)		43.51				50.45		53.76		53.76		58.18	60.47	62.46
B-8	Current Year Funded ADA, including NSS		7,474.25				7,467.43		7,218.72		7,218.72		6,860.52	6,439.61	6,205.41
	Adjusted Total Revenue Limit	\$	37,915,152			\$	43,931,040	\$	45,253,794	\$	45,253,794	\$	46,543,551	45,409,296	45,197,476
B-10	Current Year Adjusted NSS Allowance	\$	-			\$	-	\$	-	\$	-	\$	-	-	-
B-12	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$	37,915,152	\$	43,930,805	\$	43,931,040	\$	45,253,794	\$	45,253,794	\$	46,543,551	45,409,296	45,197,476
B-13	Local Revenue/In-Lieu of Property Taxes	\$	47,520,285	\$	49,459,140	\$	49,139,712	\$	53,519,563	\$	53,098,991	\$	53,046,464	52,977,439	52,935,074
B-14	EPA Proportionate Share Cap (B-12 - B-13; If less than 0, B-14 = 0)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	-	-
EPA PROPORTIONATE SHARE															
C-1	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA		\$37,915,152		\$43,930,805		\$43,931,040		\$45,253,794		\$45,253,794		\$46,543,551	\$45,409,296	\$45,197,476
C-2	Statewide EPA Proportionate Share Ratio (as of P-2 certification)				73.31789035%				12.74780911%				44.55990366%	44.55990366%	44.55990366%
C-3	EPA Proportionate Share (C-1 * C-2)	\$	31,372,849	\$	32,209,139	\$	33,111,514	\$	5,768,867	\$	5,768,867	\$	20,739,761	20,234,339	20,139,952
EPA ENTITLEMENT															
D-1	EPA Entitlement (If C-3 < B-14, then C-3; else B-14); (If C-3 and B-14 < A-3, then A-3)	\$	1,494,850	\$	1,493,478	\$	1,493,486	\$	1,443,490	\$	1,443,744	\$	1,372,104	1,287,922	1,241,082
D-2	Miscellaneous Adjustments**		\$-		\$-		\$-		\$-		\$-		\$-	\$-	\$-
D-3	Adjusted EPA Entitlement (D-1 + D-2)		1,494,850		1,493,478		1,493,486		1,443,490		1,443,744		1,372,104	1,287,922	1,241,082
D-4	Prior Year Annual Adjustment		338		\$-		-		\$8		8		254		
D-5	P2 Entitlement Net of PY Adjustment		1,495,188		\$1,493,478		1,493,486		1,443,498		1,443,752		1,372,358	1,287,922	1,241,082
C-2	Statewide EPA Proportionate Share Ratio (as of Annual certification)		82.74488538%		75.37156903%		75.37156903%		12.74780911%		12.74780911%		44.55990366%	44.55990366%	44.55990366%
	Adjusted EPA Allocation (used to calculate LCFF Revenue)				\$1,493,486				\$1,443,744				1,372,104	1,287,922	1,241,082

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

Ocean View (66613) - 2022-23 Unaudited Actuals				8/21/2023		
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
SUMMARY OF FUNDING						
General Assumptions						
COLA & Augmentation	0.00%	5.07%	13.26%	8.22%	3.94%	3.29%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement						
Base Grant	\$58,475,070	\$61,386,239	\$67,220,391	\$69,138,360	\$67,458,041	\$67,132,998
Grade Span Adjustment	2,556,400	2,685,610	2,900,256	2,978,775	2,897,445	2,922,259
Supplemental Grant	6,676,843	7,392,610	8,232,164	8,486,744	8,275,212	8,231,493
Concentration Grant	-	1,120,296	1,686,402	1,800,044	1,742,354	1,707,597
Add-ons: Targeted Instructional Improvement Block Grant	680,066	680,066	680,066	680,066	680,066	680,066
Add-ons: Home-to-School Transportation	867,142	867,142	867,142	938,421	975,395	1,007,485
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-
Add-ons: Transitional Kindergarten	-	-	582,038	598,387	590,866	579,790
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$69,255,521	\$74,131,963	\$82,168,459	\$84,620,797	\$82,619,379	\$82,261,688
Miscellaneous Adjustments	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-
Total LCFF Entitlement	69,255,521	74,131,963	82,168,459	84,620,797	82,619,379	82,261,688
LCFF Entitlement Per ADA	\$ 9,266	\$ 9,927	\$ 11,383	\$ 12,334	\$ 12,830	\$ 13,256
Components of LCFF By Object Code						
State Aid (Object Code 8011)	\$ 20,240,386	\$ 23,498,765	\$ 27,625,724	\$ 30,202,229	\$ 28,354,018	\$ 28,085,532
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 1,494,850	\$ 1,493,486	\$ 1,443,744	\$ 1,372,104	\$ 1,287,922	\$ 1,241,082
<i>Local Revenue Sources:</i>						
Property Taxes (Object 8021 to 8089)	\$ 48,228,575	\$ 49,987,487	\$ 54,126,870	\$ 54,126,870	\$ 54,126,870	\$ 54,126,870
In-Lieu of Property Taxes (Object Code 8096)	(708,290)	(847,775)	(1,027,879)	(1,080,406)	(1,149,431)	(1,191,796)
<i>Property Taxes net of In-Lieu</i>	<i>\$ 47,520,285</i>	<i>\$ 49,139,712</i>	<i>\$ 53,098,991</i>	<i>\$ 53,046,464</i>	<i>\$ 52,977,439</i>	<i>\$ 52,935,074</i>
TOTAL FUNDING	69,255,521	74,131,963	82,168,459	84,620,797	82,619,379	82,261,688
Basic Aid Status	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>
Excess Taxes	\$ (1,494,850)	\$ (1,493,486)	\$ (1,443,744)	\$ (1,372,104)	\$ (1,287,922)	\$ (1,241,082)
EPA in Excess to LCFF Funding	\$ 1,494,850	\$ 1,493,486	\$ 1,443,744	\$ 1,372,104	\$ 1,287,922	\$ 1,241,082
Total LCFF Entitlement	69,255,521	74,131,963	82,168,459	84,620,797	82,619,379	82,261,688
SUMMARY OF EPA						
% of Adjusted Revenue Limit - Annual	82.74488538%	75.37156903%	12.74780911%	44.55990366%	44.55990366%	44.55990366%
% of Adjusted Revenue Limit - P-2	70.06785065%	73.31789035%	12.74780911%	44.55990366%	44.55990366%	44.55990366%
EPA (for LCFF Calculation purposes)	\$ 1,494,850	\$ 1,493,486	\$ 1,443,744	\$ 1,372,104	\$ 1,287,922	\$ 1,241,082
EPA, Current Year (Object Code 8012)	\$ 1,494,850	\$ 1,493,486	\$ 1,443,744	\$ 1,372,104	\$ 1,287,922	\$ 1,241,082
(P-2 plus Current Year Accrual)						
EPA, Prior Year Adjustment (Object Code 8019)	\$ 338.00	\$ -	\$ 8.00	\$ 254.00	\$ -	\$ -
(P-A less Prior Year Accrual)						
Accrual (from Data Entry tab)	-	-	-	-	-	-

Ocean View (66613) - 2022-23 Unaudited Actuals							8/21/2023					
	2020-21		2021-22		2022-23		2023-24		2024-25		2025-26	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES												
Base Grant (Excludes add-ons for TIIG and Transportation)	\$	61,031,470	\$	64,071,849	\$	70,120,647	\$	72,117,135	\$	70,355,486	\$	70,055,257
Supplemental and Concentration Grant funding in the LCAP year	\$	6,676,843	\$	8,512,906	\$	9,918,566	\$	10,286,788	\$	10,017,566	\$	9,939,090
Percentage to Increase or Improve Services		10.94%		13.29%		14.15%		14.26%		14.24%		14.19%
SUMMARY OF STUDENT POPULATION												
Unduplicated Pupil Population												
Enrollment		7,337		6,942		6,781		6,581		6,381		6,181
COE Enrollment		8		7		4		4		4		4
Total Enrollment		7,345		6,949		6,785		6,585		6,385		6,185
Unduplicated Pupil Count		4,280		4,091		4,000		3,863		3,755		3,635
COE Unduplicated Pupil Count		2		1		-		-		-		-
Total Unduplicated Pupil Count		4,282		4,092		4,000		3,863		3,755		3,635
Rolling %, Supplemental Grant		54.7000%		57.6900%		58.7000%		58.8400%		58.8100%		58.7500%
Rolling %, Concentration Grant		54.7000%		57.6900%		58.7000%		58.8400%		58.8100%		58.7500%

Ocean View (66613) - 2022-23 Unaudited Actuals				8/21/2023		
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
SUMMARY OF LCFF ADA						
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)						
Grades TK-3	Non Applicable Until 2022-23		3,186.11	3,186.11	2,744.40	2,715.47
Grades 4-6			2,502.74	2,502.74	2,319.48	2,127.32
Grades 7-8			1,765.74	1,765.74	1,642.36	1,537.20
Grades 9-12			-	-	-	-
LCFF Subtotal	-	-	7,454.59	7,454.59	6,706.24	6,379.99
NSS	-	-	-	-	-	-
Combined Subtotal	-	-	7,454.59	7,454.59	6,706.24	6,379.99
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)						
Grades TK-3	Non Applicable Until 2022-23	3,186.11	3,186.11	2,744.40	2,715.47	2,635.38
Grades 4-6		2,502.74	2,502.74	2,319.48	2,127.32	2,064.58
Grades 7-8		1,765.74	1,765.74	1,642.36	1,537.20	1,491.86
Grades 9-12		-	-	-	-	-
LCFF Subtotal	-	7,454.59	7,454.59	6,706.24	6,379.99	6,191.82
NSS	-	-	-	-	-	-
Combined Subtotal	-	7,454.59	7,454.59	6,706.24	6,379.99	6,191.82
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)						
Grades TK-3	3,186.11	3,186.11	2,744.40	2,715.47	2,635.38	2,555.29
Grades 4-6	2,502.74	2,502.74	2,319.48	2,127.32	2,064.58	2,001.83
Grades 7-8	1,765.74	1,765.74	1,642.36	1,537.20	1,491.86	1,446.52
Grades 9-12	-	-	-	-	-	-
LCFF Subtotal	7,454.59	7,454.59	6,706.24	6,379.99	6,191.82	6,003.64
NSS	-	-	-	-	-	-
Combined Subtotal	7,454.59	7,454.59	6,706.24	6,379.99	6,191.82	6,003.64
Net Adjustment to Prior Year ADA for Charter Shift						
	-	-	-	-	-	-
Second prior year charter school shift percentage	Non Applicable Until 2022-23					
Prior year charter school shift percentage			0%	0%	0%	0%
Prior 3-Year Average ADA (if charter shift percentage > -50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23						
Grades TK-3	Non Applicable Until 2022-23		3,038.87	2,881.99	2,698.42	2,635.38
Grades 4-6			2,441.65	2,316.51	2,170.46	2,064.58
Grades 7-8			1,724.61	1,648.43	1,557.14	1,491.86
Grades 9-12			-	-	-	-
LCFF Subtotal			7,205.13	6,846.93	6,426.02	6,191.82
NSS			-	-	-	-
Combined Subtotal			7,205.13	6,846.93	6,426.02	6,191.82
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average						
	-	-	-	-	-	-
Current Year ADA						
Grades TK-3	3,186.11	2,744.40	2,715.47	2,635.38	2,555.29	2,475.20
Grades 4-6	2,502.74	2,319.48	2,127.32	2,064.58	2,001.83	1,939.09
Grades 7-8	1,765.74	1,642.36	1,537.20	1,491.86	1,446.52	1,401.18
Grades 9-12	-	-	-	-	-	-
LCFF Subtotal	7,454.59	6,706.24	6,379.99	6,191.82	6,003.64	5,815.47
NSS	-	-	-	-	-	-
Combined Subtotal	7,454.59	6,706.24	6,379.99	6,191.82	6,003.64	5,815.47
Change in LCFF ADA (excludes NSS ADA)						
	-	(748.35)	(326.25)	(188.17)	(188.17)	(188.17)
	No Change	Decline	Decline	Decline	Decline	Decline
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)						
Grades TK-3	3,186.11	3,186.11	3,038.87	2,881.99	2,698.42	2,635.38
Grades 4-6	2,502.74	2,502.74	2,441.65	2,316.51	2,170.46	2,064.58
Grades 7-8	1,765.74	1,765.74	1,724.61	1,648.43	1,557.14	1,491.86
Grades 9-12	-	-	-	-	-	-
Subtotal	7,454.59	7,454.59	7,205.13	6,846.93	6,426.02	6,191.82
	Current	Prior	3-PY Average	3-PY Average	3-PY Average	3-PY Average
Funded NSS ADA						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-

Ocean View (66613) - 2022-23 Unaudited Actuals				8/21/2023		
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
NPS, CDS, & COE Operated						
Grades TK-3	5.40	3.45	4.42	4.42	4.42	4.42
Grades 4-6	5.87	3.82	4.09	4.09	4.09	4.09
Grades 7-8	8.39	5.57	5.08	5.08	5.08	5.08
Grades 9-12	-	-	-	-	-	-
Subtotal	19.66	12.84	13.59	13.59	13.59	13.59
ACTUAL ADA (Current Year Only)						
Grades TK-3	3,191.51	2,747.85	2,719.89	2,639.80	2,559.71	2,479.62
Grades 4-6	2,508.61	2,323.30	2,131.41	2,068.67	2,005.92	1,943.18
Grades 7-8	1,774.13	1,647.93	1,542.28	1,496.94	1,451.60	1,406.26
Grades 9-12	-	-	-	-	-	-
Total Actual ADA	7,474.25	6,719.08	6,393.58	6,205.41	6,017.23	5,829.06
TOTAL FUNDED ADA						
Grades TK-3	3,191.51	3,189.56	3,043.29	2,886.41	2,702.84	2,639.80
Grades 4-6	2,508.61	2,506.56	2,445.74	2,320.60	2,174.55	2,068.67
Grades 7-8	1,774.13	1,771.31	1,729.69	1,653.51	1,562.22	1,496.94
Grades 9-12	-	-	-	-	-	-
Total Funded ADA	7,474.25	7,467.43	7,218.72	6,860.52	6,439.61	6,205.41
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	748.35	825.14	655.11	422.38	376.35
FUNDED ADA for the Transitional Kindergarten Add-on						
Current Year TK ADA	-	-	206.91	196.56	186.74	177.40

Ocean View (66613) - 2022-23 Unaudited Actuals						8/21/2023	
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	
PER-ADA FUNDING LEVELS							
Base, Supplemental and Concentration Rate per ADA							
Grades TK-3	\$ 9,433	\$ 10,122	\$ 11,550	\$ 12,513	\$ 13,003	\$ 13,424	
Grades 4-6	\$ 8,673	\$ 9,306	\$ 10,620	\$ 11,505	\$ 11,956	\$ 12,344	
Grades 7-8	\$ 8,931	\$ 9,582	\$ 10,935	\$ 11,846	\$ 12,309	\$ 12,708	
Grades 9-12	\$ 10,619	\$ 11,393	\$ 13,002	\$ 14,085	\$ 14,637	\$ 15,112	
Base Grants							
Grades TK-3	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,310	\$ 10,649	
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810	
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129	
Grades 9-12	\$ 9,329	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,488	\$ 12,899	
Grade Span Adjustment							
Grades TK-3	\$ 801	\$ 842	\$ 953	\$ 1,032	\$ 1,072	\$ 1,107	
Grades 9-12	\$ 243	\$ 255	\$ 289	\$ 312	\$ 325	\$ 335	
Prorated Base, Supplemental and Concentration Rate per ADA							
Grades TK-3	\$ 8,503	\$ 8,935	\$ 10,119	\$ 10,951	\$ 11,382	\$ 11,756	
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810	
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129	
Grades 9-12	\$ 9,572	\$ 10,057	\$ 11,391	\$ 12,327	\$ 12,813	\$ 13,234	
Prorated Base Grants							
Grades TK-3	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,310	\$ 10,649	
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810	
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129	
Grades 9-12	\$ 9,329	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,488	\$ 12,899	
Prorated Grade Span Adjustment							
Grades TK-3	\$ 801	\$ 842	\$ 953	\$ 1,032	\$ 1,072	\$ 1,107	
Grades 9-12	\$ 243	\$ 255	\$ 289	\$ 312	\$ 325	\$ 335	
Supplemental Grant							
Maximum - 1.00 ADA, 100% UPP	20%	20%	20%	20%	20%	20%	
Grades TK-3	\$ 1,701	\$ 1,787	\$ 2,024	\$ 2,190	\$ 2,276	\$ 2,351	
Grades 4-6	\$ 1,564	\$ 1,643	\$ 1,861	\$ 2,014	\$ 2,093	\$ 2,162	
Grades 7-8	\$ 1,610	\$ 1,692	\$ 1,916	\$ 2,073	\$ 2,155	\$ 2,226	
Grades 9-12	\$ 1,914	\$ 2,011	\$ 2,278	\$ 2,465	\$ 2,563	\$ 2,647	
Actual - 1.00 ADA, Local UPP as follows:							
Grades TK-3	\$ 930	\$ 1,031	\$ 1,188	\$ 1,289	\$ 1,339	\$ 1,381	
Grades 4-6	\$ 855	\$ 948	\$ 1,092	\$ 1,185	\$ 1,231	\$ 1,270	
Grades 7-8	\$ 881	\$ 976	\$ 1,125	\$ 1,220	\$ 1,267	\$ 1,308	
Grades 9-12	\$ 1,047	\$ 1,160	\$ 1,337	\$ 1,451	\$ 1,507	\$ 1,555	
Concentration Grant (>55% population)							
Maximum - 1.00 ADA, 100% UPP	50%	65%	65%	65%	65%	65%	
Grades TK-3	\$ 4,252	\$ 5,808	\$ 6,577	\$ 7,118	\$ 7,398	\$ 7,641	
Grades 4-6	\$ 3,909	\$ 5,340	\$ 6,048	\$ 6,545	\$ 6,803	\$ 7,027	
Grades 7-8	\$ 4,025	\$ 5,498	\$ 6,227	\$ 6,739	\$ 7,004	\$ 7,234	
Grades 9-12	\$ 4,786	\$ 6,537	\$ 7,404	\$ 8,013	\$ 8,328	\$ 8,602	
Actual - 1.00 ADA, Local UPP >55% as follows:							
Grades TK-3	\$ -	\$ 156	\$ 243	\$ 273	\$ 282	\$ 287	
Grades 4-6	\$ -	\$ 144	\$ 224	\$ 251	\$ 259	\$ 263	
Grades 7-8	\$ -	\$ 148	\$ 230	\$ 259	\$ 267	\$ 271	
Grades 9-12	\$ -	\$ 176	\$ 274	\$ 308	\$ 317	\$ 323	

OCEAN VIEW SCHOOL DISTRICT

UNAUDITED ACTUALS

LOTTERY REPORT

Ocean View Elementary
Orange County

Unaudited Actuals
2022-23 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

30 66613 000000
Form L
D8A7TSZDJR(2022-23)

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	1,996,291.15		1,854,634.17	3,850,925.32
2. State Lottery Revenue	8560	1,311,170.80		660,043.22	1,971,214.02
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,307,461.95	0.00	2,514,677.39	5,822,139.34
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	636,076.80		0.00	636,076.80
2. Classified Salaries	2000-2999	166,749.02		0.00	166,749.02
3. Employee Benefits	3000-3999	306,193.18		0.00	306,193.18
4. Books and Supplies	4000-4999	78,664.55		11,630.02	90,294.57
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	8,204.08			8,204.08
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,195,887.63	0.00	11,630.02	1,207,517.65
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	2,111,574.32	0.00	2,503,047.37	4,614,621.69
D. COMMENTS:					

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

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

OCEAN VIEW SCHOOL DISTRICT

UNAUDITED ACTUALS

ESSA MAINTENANCE OF EFFORT

Ocean View Elementary
Orange County

Unaudited Actuals
2022-23 Estimated Actuals
Every Student Succeeds Act Maintenance of Effort
Expenditures

30 66613 0000000
Form ESMOE
D8A7TSZDJR(2022-23)

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	109,493,981.20
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	7,386,974.95
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	495,849.70
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	543,961.68
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	320,816.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	947.30
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,361,574.68
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				100,745,431.57
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				6,409.26
B. Expenditures per ADA (Line I.E divided by Line II.A)				15,718.73

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	88,343,042.48	13,668.69
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	88,343,042.48	13,668.69
B. Required effort (Line A.2 times 90%)	79,508,738.23	12,301.82
C. Current year expenditures (Line I.E and Line II.B)	100,745,431.57	15,718.73
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p> <p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)</p>	MOE Met	
	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

OCEAN VIEW SCHOOL DISTRICT

UNAUDITED ACTUALS

PROGRAM COST REPORT

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals	0001 Pre-Kindergarten	168,166.07	0.00	168,166.07	14,339.06		182,505.13
	1110 Regular Education, K-12	54,796,837.94	16,230,003.67	71,026,841.61	6,056,248.47		77,082,890.08
	3100 Alternative Schools	0.00	0.00	0.00	0.00		0.00
	3200 Continuation Schools	0.00	0.00	0.00	0.00		0.00
	3300 Independent Study Centers	0.00	0.00	0.00	0.00		0.00
	3400 Opportunity Schools	0.00	0.00	0.00	0.00		0.00
	3550 Community Day Schools	0.00	0.00	0.00	0.00		0.00
	3700 Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
	3800 Career Technical Education	0.00	0.00	0.00	0.00		0.00
	4110 Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
	4610 Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
	4620 Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
	4630 Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
Other Goals	4760 Bilingual	401,342.07	0.00	401,342.07	34,221.35		435,563.42
	4850 Migrant Education	0.00	0.00	0.00	0.00		0.00
	5000-5999 Special Education	22,264,703.38	5,060,434.45	27,325,137.83	2,329,940.15		29,655,077.98
	6000 Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
	7110 Nonagency - Educational	947.30	0.00	947.30	80.77		1,028.07
Other Costs	7150 Nonagency - Other	0.00	0.00	0.00	0.00		0.00
	8100 Community Services	0.00	0.00	0.00	0.00		0.00
	8500 Child Care and Development Services	495,849.70	0.00	495,849.70	42,279.75		538,129.45
	Food Services					252,185.45	252,185.45
	Enterprise					0.00	0.00
Other Funds ----	Facilities Acquisition & Construction					609,931.49	609,931.49
	Other Outgo					502,543.61	502,543.61
	Adult Education, Child Development, Cafeteria, Foundation [(Column 3 + CAC, line C5) times CAC, line E]				459,119.51		459,119.51
	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(224,993.00)		(224,993.00)
----	Total General Fund and Charter Schools Funds Expenditures	76,127,646.46	21,290,438.12	99,418,084.58	8,711,236.06	1,364,660.55	109,493,961.19

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals	0001 Pre-Kindergarten	10,765.21	61,687.00	45,681.52	35,628.10	0.00	0.00	0.00			14,404.24	0.00	168,166.07
	1110 Regular Education, K-12	48,392,836.74	744,471.22	551,930.67	136,590.76	404,170.03	0.00	3,576,638.52			0.00	0.00	54,796,637.94
	3100 Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3200 Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3300 Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3400 Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3550 Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3700 Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3800 Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4110 Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4610 Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4620 Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4630 Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4760 Bilingual	77,451.98	185,024.45	138,865.64	0.00	0.00	0.00	0.00			0.00	0.00	401,342.07
	4850 Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	5000-5999 Special Education	18,728,466.16	1,192,164.14	0.00	39,829.88	960,428.86	1,345,714.34	0.00			0.00	0.00	22,264,703.38
	6000 ROC/IP	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
* Functions 7100-7199 for goals 8100 and 8500													
Other Goals													
7110	Management - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	947.30	0.00	0.00	947.30
7150	Management - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		495,849.70	0.00	0.00	0.00	495,849.70
Total Direct Charged Costs		68,197,520.09	2,183,346.81	736,477.63	212,148.74	1,364,598.89	1,345,714.34	3,576,638.52	495,849.70	947.30	14,404.24	0.00	78,127,646.46

	Goal	Type of Program	Allocated Support Costs (Based on factors Input on Form PCRAF)			Total
			Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals	0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
	1110	Regular Education, K-12	7,045,567.43	8,036,401.19	1,148,035.05	16,230,003.67
	3100	Alternative Schools	0.00	0.00	0.00	0.00
	3200	Continuation Schools	0.00	0.00	0.00	0.00
	3300	Independent Study Centers	0.00	0.00	0.00	0.00
	3400	Opportunity Schools	0.00	0.00	0.00	0.00
	3550	Community Day Schools	0.00	0.00	0.00	0.00
	3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
	3800	Career Technical Education	0.00	0.00	0.00	0.00
	4110	Regular Education, Adult	0.00	0.00	0.00	0.00
	4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
	4620	Adult Correctional Education	0.00	0.00	0.00	0.00
	4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
	4760	Bilingual	0.00	0.00	0.00	0.00
	4850	Migrant Education	0.00	0.00	0.00	0.00
	5000-5999	Special Education (allocated to 5001)	2,162,875.66	2,467,045.65	430,513.14	5,060,434.45
	6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals						
	7110	Nonagency - Educational	0.00	0.00	0.00	0.00
	7150	Nonagency - Other	0.00	0.00	0.00	0.00
	8100	Community Services	0.00	0.00	0.00	0.00
Other Funds	8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
	--	Adult Education (Fund 11)	0.00	0.00		0.00
	--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
	--	Cafeteria (Funds 13 and 61)	0.00	0.00		0.00
Total Allocated Support Costs			9,208,443.09	10,503,446.84	1,578,548.19	21,290,438.12

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,105,453.93
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	52,161.77
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	6,345,875.38
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,432,737.99
5	Total Central Administration Costs in General Fund and Charter Schools Funds	8,936,228.07
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	76,127,646.46
2	Total Allocated Costs (from Form PCR, Column 2, Total)	21,290,438.12
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	99,418,084.58
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,894,648.17
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	3,549,826.53
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	5,384,474.70
D. Total Direct Charged and Allocated Costs (B3 + C5)		104,802,569.28
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		8.53%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	252,185.45				252,185.45
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			609,931.49		609,931.49
Other Outgo (Objects 1000 - 7999)				502,543.61	502,543.61
Total Other Costs	252,185.45	0.00	609,931.49	502,543.61	1,364,660.55

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	671,777.51	437,479.91	6,105,086.00	1,394,099.67	10,503,446.84	0.00	1,578,548.19
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	260.60	260.60	260.60	260.60	260.60		400.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	80.00	80.00	80.00	80.00	80.00		150.00
6000 ROC/P							
Other Goals							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds							
- - Adult Education (Fund 11)							
- - Child Development (Fund 12)							
- - Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	340.60	340.60	340.60	340.60	340.60	0.00	550.00

OCEAN VIEW SCHOOL DISTRICT

UNAUDITED ACTUALS

SUMMARY OF INTERFUND ACTIVITIES

Ocean View Elementary
Orange County

Unaudited Actuals
2022-23 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

30 66613 0000000
Form SIAA
D8A7TSZDJR(2022-23)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(1,240.46)	0.00	(224,993.00)				
Other Sources/Uses Detail					0.00	320,816.00		
Fund Reconciliation							382,782.41	550,009.46
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	847.50	0.00	120,304.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							508,580.25	230,680.29
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	392.96	0.00	104,689.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							31,613.21	152,102.12
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					320,816.00	0.00		
Fund Reconciliation							9,816.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							280,561.19	280,561.19
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00

Ocean View Elementary
Orange County

Unaudited Actuals
2022-23 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

30 66613 0000000
Form SIAA
D8A7TSZDJR(2022-23)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	1,240.46	(1,240.46)	224,993.00	(224,993.00)	320,816.00	320,816.00	1,213,353.06	1,213,353.06