

OGCS Lompoc FY24-25 Budget

	CATEGORY	FY24-25 INITIAL	FY24-25 REVISION #1	VARIANCE	
REVENUE	TOTAL ENROLLMENT	115	122	7	
	AVERAGE DAILY ATTENDANCE	108.1	114.7	6.6	
	State LCFF Revenue	1,608,698	1,729,869	121,171	
	Federal Revenue	63,468	67,508	4,039	
	Other State Revenue	311,904	463,572	151,668	
	Local Revenue	8,600	8,600	-	
	TOTAL REVENUE	1,992,671	2,269,548.88	276,878	
	EXPENSES	Certificated Salaries	749,921	754,445	4,524
		Classified Salaries	180,297	194,356	14,059
		Benefits	346,506	350,336	3,830
TOTAL PERSONNEL EXPENSES		1,276,724	1,299,136.90	22,413	
Books and Supplies		88,842	89,394	552	
Services and Other Operating Expenses		437,628	489,823	52,195	
Capital Outlay		5,213	5,213	-	
Other Outgoing		-	-	-	
TOTAL OTHER EXPENSES		531,682	584,429	52,747	
TOTAL EXPENSES		1,808,407	1,883,566.38	75,160	
SUMMARY	SURPLUS (DEFICIT)	184,264	385,982	201,719	
	<i>% of LCFF Revenue</i>	<i>11.5%</i>	<i>22.3%</i>		
	BEGINNING FUND BALANCE	\$ 180,944	\$ 157,363		
	ENDING BALANCE	\$ 365,207	\$ 543,345		
	<i>% of LCFF Revenue</i>	<i>22.7%</i>	<i>31.4%</i>		

Estimated Transfer IN/(OUT) to 010:	(184,367)	(354,989)
FINAL Fund Balance	180,841	188,357
RESERVE as a % of LCFF:	11.2%	10.9%
RESERVE as a % of Total Expenditure:	10.0%	10.0%

ENDING POSITIONS AFTER TRANSFERS: \$ (103) \$ 30,994

GRADE	FY24-25 INITIAL	FY24-25 REVISION #1
ENROLLMENT BY GRADE		
TK	0	0
K	1	2
1	2	0
2	2	2
3	3	2
4	3	1
5	2	1
6	2	1
7	6	5
8	12	11
9	3	7
10	21	28
11	28	30
12	30	32
TOTAL	115	122

DAILY ATTENDANCE RATE		
TK	94.00%	94.00%
K	94.00%	94.00%
1	94.00%	94.00%
2	94.00%	94.00%
3	94.00%	94.00%
4	94.00%	94.00%
5	94.00%	94.00%
6	94.00%	94.00%
7	94.00%	94.00%
8	94.00%	94.00%
9	94.00%	94.00%
10	94.00%	94.00%
11	94.00%	94.00%
12	94.00%	94.00%
OVERALL AVG	94.00%	94.00%

AVG DAILY ATTENDANCE BY GRADE		
TK	-	-
K	0.94	1.88
1	1.88	-
2	1.88	1.88
3	2.82	1.88
4	2.82	0.94
5	1.88	0.94
6	1.88	0.94
7	5.64	4.70
8	11.28	10.34
9	2.82	6.58
10	19.74	26.32
11	26.32	28.20
12	28.20	30.08
TOTAL	108.1	114.68

AVG DAILY ATTENDANCE BY GRADE RANGE		
TK-3	7.52	5.64
4-6	6.58	2.82
7-8	16.92	15.04
9-12	77.08	91.18
TOTAL	108.10	114.68

ACCT	ACCOUNT NAME	FY24-25 INITIAL	FY24-25 REVISION #1	VARIANCE
LCFF				
8011	LCFF Revenues	1,207,903.00	1,706,933.00	499,030.00
8012	Education Protection Account Revenue	21,620.00	22,936.00	1,316.00
8019	Prior Year Income/Adjustments			-
8096	Charter Schools Funding In-Lieu of Property Taxes	379,174.80	-	(379,174.80)
80XX	---			-
<i>TOTAL LCFF REVENUE</i>		1,608,697.80	1,729,869.00	121,171.20
FEDERAL				
8181	Special Education - Entitlement	16,807.39	15,573.54	(1,233.84)
8182	Special Education - Mental Health	1,316.00	1,316.00	-
8290	All Other Federal Revenue	-	-	-
8291	Title I Federal Revenue	31,343.00	35,921.00	4,578.00
8292	Title II	4,002.00	4,697.00	695.00
8293	Title III Federal Revenue	-	-	-
8294	Title IV	10,000.00	10,000.00	-
8295	Title V Federal Revenue	-	-	-
80XX	---			-
<i>TOTAL FEDERAL REVENUE</i>		63,468.39	67,507.54	4,039.16
OTHER STATE				
8520	State Child Nutrition Program		-	-
8550	Mandated Block Grant	4,868.25	5,555.61	687.36
8560	State Lottery Revenue	-	-	-
8590	All Other State Revenues	187,069.00	326,939.40	139,870.40
8792	SPED State/Other Transfers of Apportionments from Coun	93,050.32	99,769.68	6,719.37
8561	Unrestricted Lottery	19,133.70	21,903.88	2,770.18
8562	Restricted Lottery	7,783.20	9,403.76	1,620.56
80XX	---			-
<i>TOTAL OTHER STATE REVENUE</i>		311,904.47	463,572.33	151,667.86
LOCAL				
8660	Interest Income	3,100.00	3,100.00	-
8698	E-rate Revenues	5,000.00	5,000.00	-
8699	All Other Local Revenue	500.00	500.00	-
80XX	---			-
<i>TOTAL LOCAL REVENUE</i>		8,600.00	8,600.00	-
<i>TOTAL REVENUE</i>		1,992,670.66	2,269,548.88	276,878.22
1000 - CERTIFICATED EMPLOYEES				
1100	Teachers' Salaries	528,696.16	520,607.16	(8,089.00)
1200	Certificated Pupil Support Salaries	-	-	-
1300	Certificated Supervisor and Administrator Salaries	184,331.01	196,944.00	12,612.99
1900	Other Certificated Salaries	36,893.36	36,893.36	-
10XX	---			-
<i>TOTAL CERTIFICATED EMPLOYEE EXPESES</i>		749,920.53	754,444.52	4,523.99
2000 - CLASSIFIED EMPLOYEES				
2100	Instructional Aide Salaries	19,940.48	31,207.68	11,267.20
2200	Classified Support Salaries (Maintenance, Food)	-	-	-
2300	Classified Supervisor and Administrator Salaries	64,246.34	64,246.34	(0.00)
2400	Clerical, Technical, and Office Staff Salaries	57,654.63	60,446.34	2,791.71
2900	Other Classified Salaries (Noon and Yard Sup, etc.)	38,456.00	38,456.00	-
20XX	---			-
<i>TOTAL CLASSIFIED EMPLOYEE EXPESES</i>		180,297.45	194,356.36	14,058.91
3000 - EMPLOYEE BENEFITS				
3101	State Teachers' Retirement System, certificated positions	143,234.84	144,098.90	864.06

ACCT	ACCOUNT NAME	FY24-25 INITIAL	FY24-25 REVISION #1	VARIANCE
3301	OASDI/Medicare Certificated, Unrestricted	10,873.84	10,939.45	65.61
3302	OASDI/Medicare Classified	13,792.75	14,868.26	1,075.51
3401	Health & Welfare Benefits, Certificated	112,750.00	112,750.00	-
3402	Health & Welfare Benefits Classified	40,500.00	47,500.00	7,000.00
3501	State Unemployment Insurance Certificated	4,222.20	4,222.20	-
3502	State Unemployment Insurance Classified	1,598.08	1,725.20	127.12
3601	Worker Compensation Insurance	15,748.33	11,316.67	(4,431.66)
3602	Worker Compensation Insurance	3,786.26	2,915.35	(870.91)
3603	Unallocated Worker's Comp Insurance	-	-	-
<i>TOTAL EMPLOYEE BENEFITS EXPENSES</i>		346,506.30	350,336.02	3,829.72
<i>TOTAL PAYROLL RELATED EXPENSES</i>		1,276,724.28	1,299,136.90	22,412.62

4000 - BOOKS AND SUPPLIES				
4100	Approved Textbooks and Core Curriculum	19,412.00	8,400.00	(11,012.00)
4200	Books and Other Reference Materials	2,940.00	2,940.00	-
4300	Materials and Supplies	7,840.00	11,200.00	3,360.00
4315	Classroom Materials and Supplies	2,240.00	14,364.00	12,124.00
4381	Materials for Plant Maintenance	210.00	210.00	-
4400	Noncapitalized Equipment	2,800.00	2,800.00	-
4410	Software and Software Licensing	43,400.00	39,480.00	(3,920.00)
4430	Noncapitalized Student Equipment	10,000.00	10,000.00	-
40XX	---	-	-	-
<i>TOTAL BOOKS AND SUPPLIES</i>		88,842.00	89,394.00	552.00

5000 - SERVICES AND OTHER OPERATING EXPENSES				
5200	Travel and Conferences	4,200.00	5,600.00	1,400.00
5210	Training and Development Expense	4,200.00	5,600.00	1,400.00
5300	Dues and Memberships	5,600.00	6,440.00	840.00
5400	Insurance	40,600.00	35,988.40	(4,611.60)
5500	Operation and Housekeeping Services	49,000.00	49,000.00	-
5501	Utilities	22,400.00	33,600.00	11,200.00
5600	Space Rental/Leases Expense	59,281.00	70,915.88	11,634.88
5601	Building Maintenance	700.00	9,520.00	8,820.00
5602	Other Space Rental	-	-	-
5610	Equipment Repair	700.00	700.00	-
5800	Professional/Consulting Services and Operating Expenditu	5,600.00	8,400.00	2,800.00
5803	Banking and Payroll Service Fees	3,360.00	4,480.00	1,120.00
5805	Legal Services	8,400.00	8,400.00	-
5806	Audit Services	5,530.00	5,530.00	-
5807	Legal Settlements	53,000.00	53,000.00	-
5810	Educational Consultants	28,000.00	43,400.00	15,400.00
5815	Advertising/Recruiting	2,100.00	2,800.00	700.00
5820	Fundraising Expense	2,100.00	2,100.00	-
5825	School Pathways	-	-	-
5836	Transportation Services	420.00	700.00	280.00
5873	Financial Services	44,800.00	44,800.00	-
5874	Personnel Services	70.00	70.00	-
5875	District Oversight Fee	16,086.98	17,298.69	1,211.71
5877	IT Services	61,600.00	61,600.00	-
5890	Interest Expense/Fees	280.00	280.00	-
5900	Communications (Tele., Internet, Copies,Postage,Messeng	19,600.00	19,600.00	-
50XX	---	-	-	-
<i>TOTAL SERVICES AND OTHER OPERATING EXPENSES</i>		437,627.98	489,822.97	52,194.99

6000 - CAPITAL OUTLAY				
6900	Depreciation Expense	5,212.50	5,212.50	-
6901	Amortization Expense	-	-	-
60XX	---	-	-	-

ACCT	ACCOUNT NAME	FY24-25 INITIAL	FY24-25 REVISION #1	VARIANCE
	TOTAL CAPITAL OUTLAY EXPENSES	5,212.50	5,212.50	-
	TOTAL NON-PAYROLL EXPENSES	531,682.48	584,429.47	52,746.99
	TOTAL EXPENSES	1,808,406.76	1,883,566.38	75,159.62
	NET INCOME	184,263.90	385,982.50	201,718.60