

# OGCS Orcutt-Santa Maria FY24-25 Budget

	CATEGORY	FY24-25 INITIAL	FY24-25 REVISION #1	VARIANCE
REVENUE	TOTAL ENROLLMENT	168	160	(8)
	AVERAGE DAILY ATTENDANCE	157.9	150.4	(7.5)
	State LCFF Revenue	2,273,195	2,166,870	(106,325)
	Federal Revenue	92,502	83,646	(8,856)
	Other State Revenue	422,398	671,446	249,048
	Local Revenue	17,500	17,500	-
	<b>TOTAL REVENUE</b>	<b>2,805,596</b>	<b>2,939,463</b>	<b>133,867</b>
EXPENSES	Certificated Salaries	952,860	963,388	10,528
	Classified Salaries	247,962	288,251	40,288
	Benefits	445,572	455,519	9,948
	<b>TOTAL PERSONNEL EXPENSES</b>	<b>1,646,394</b>	<b>1,707,158</b>	<b>60,764</b>
	Books and Supplies	128,263	129,091	828
	Services and Other Operating Expenses	777,773	777,559	(214)
	Capital Outlay	5,213	5,213	-
	Other Outgoing	-	-	-
	<b>TOTAL OTHER EXPENSES</b>	<b>911,248</b>	<b>911,862</b>	<b>614</b>
		<b>TOTAL EXPENSES</b>	<b>2,557,642</b>	<b>2,619,020</b>
SUMMARY	<b>SURPLUS\ (DEFICIT)</b>	<b>247,953</b>	<b>320,442</b>	<b>72,489</b>
	<i>% of LCFF Revenue</i>	<i>10.9%</i>	<i>14.8%</i>	
	BEGINNING FUND BALANCE	\$ 244,219	\$ 236,210	
	<b>ENDING BALANCE</b>	<b>\$ 492,172</b>	<b>\$ 556,652</b>	
	<i>% of LCFF Revenue</i>	<i>21.7%</i>	<i>25.7%</i>	

Estimated Transfer IN/(OUT) to 010:	(236,408)	(294,750)
FINAL Fund Balance	255,764	261,902
RESERVE as a % of LCFF:	11.3%	12.1%
RESERVE as a % of Total Expenditure:	10.0%	10.0%

ENDING POSITIONS AFTER TRANSFERS: **\$ 11,545** **\$ 25,692**

GRADE	FY24-25 INITIAL	FY24-25 REVISION #1
<b>ENROLLMENT BY GRADE</b>		
TK	5	4
K	4	3
1	7	4
2	5	3
3	1	1
4	3	2
5	5	5
6	5	3
7	9	7
8	8	14
9	18	14
10	20	29
11	34	38
12	44	33
TOTAL	168	160

<b>DAILY ATTENDANCE RATE</b>		
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%

<b>AVG DAILY ATTENDANCE BY GRADE</b>		
TK	4.70	3.76
K	3.76	2.82
1	6.58	3.76
2	4.70	2.82
3	0.94	0.94
4	2.82	1.88
5	4.70	4.70
6	4.70	2.82
7	8.46	6.58
8	7.52	13.16
9	16.92	13.16
10	18.80	27.26
11	31.96	35.72
12	41.36	31.02
TOTAL	157.9	150.40

<b>AVG DAILY ATTENDANCE BY GRADE RANGE</b>		
TK-3	20.68	14.10
4-6	12.22	9.40
7-8	15.98	19.74
9-12	109.04	107.16
TOTAL	157.92	150.40

ACCT	ACCOUNT NAME	FY24-25 INITIAL	FY24-25 REVISION #1	VARIANCE
<b>LCFF</b>				
8011	LCFF Revenues	1,687,686.00	1,953,645.00	265,959.00
8012	Education Protection Account Revenue	31,584.00	30,080.00	(1,504.00)
8019	Prior Year Income/Adjustments			-
8096	Charter Schools Funding In-Lieu of Property Taxes	553,924.93	183,145.00	(370,779.93)
80XX	---			-
<i>TOTAL LCFF REVENUE</i>		2,273,194.93	2,166,870.00	(106,324.93)

<b>FEDERAL</b>				
8181	Special Education - Entitlement	24,553.40	20,424.32	(4,129.08)
8182	Special Education - Mental Health	1,888.00	1,888.00	-
8290	All Other Federal Revenue	-	-	-
8291	Title I Federal Revenue	51,414.00	46,296.00	(5,118.00)
8292	Title II	4,647.00	5,038.00	391.00
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>		92,502.40	83,646.32	(8,856.08)

<b>OTHER STATE</b>				
8520	State Child Nutrition Program		-	-
8550	Mandated Block Grant	6,986.00	6,842.64	(143.37)
8560	State Lottery Revenue	-	-	-
8590	All Other State Revenues	240,155.75	492,699.00	252,543.25
8792	SPED State/Other Transfers of Apportionments from Cour	135,934.38	130,845.49	(5,088.89)
8561	Unrestricted Lottery	27,951.84	28,726.40	774.56
8562	Restricted Lottery	11,370.24	12,332.80	962.56
80XX	---			-
<i>TOTAL OTHER STATE REVENUE</i>		422,398.21	671,446.32	249,048.11

<b>LOCAL</b>				
8660	Interest Income	5,000.00	5,000.00	-
8698	E-rate Revenues	12,000.00	12,000.00	-
8699	All Other Local Revenue	500.00	500.00	-
80XX	---			-
<i>TOTAL LOCAL REVENUE</i>		17,500.00	17,500.00	-
<i>TOTAL REVENUE</i>		2,805,595.54	2,939,462.64	133,867.10

<b>1000 - CERTIFICATED EMPLOYEES</b>				
1100	Teachers' Salaries	676,975.34	668,584.14	(8,391.20)
1200	Certificated Pupil Support Salaries	-	-	-
1300	Certificated Supervisor and Administrator Salaries	220,544.51	239,464.00	18,919.49
1900	Other Certificated Salaries	55,340.04	55,340.04	-
10XX	---			-
<i>TOTAL CERTIFICATED EMPLOYEE EXPESSES</i>		952,859.89	963,388.18	10,528.29

<b>2000 - CLASSIFIED EMPLOYEES</b>				
2100	Instructional Aide Salaries	29,910.72	66,011.52	36,100.80
2200	Classified Support Salaries (Maintenance, Food)	-	-	-
2300	Classified Supervisor and Administrator Salaries	96,369.50	96,369.50	0.00
2400	Clerical, Technical, and Office Staff Salaries	86,481.95	90,669.52	4,187.57
2900	Other Classified Salaries (Noon and Yard Sup, etc.)	35,200.00	35,200.00	-
20XX	---			-
<i>TOTAL CLASSIFIED EMPLOYEE EXPESSES</i>		247,962.17	288,250.54	40,288.37

<b>3000 - EMPLOYEE BENEFITS</b>				
3101	State Teachers' Retirement System, certificated positions	181,996.22	184,007.14	2,010.92

ACCT	ACCOUNT NAME	FY24-25 INITIAL	FY24-25 REVISION #1	VARIANCE
3301	OASDI/Medicare Certificated, Unrestricted	13,816.48	13,969.13	152.65
3302	OASDI/Medicare Classified	18,969.10	22,051.17	3,082.07
3401	Health & Welfare Benefits, Certificated	143,500.00	143,500.00	-
3402	Health & Welfare Benefits Classified	54,500.00	65,000.00	10,500.00
3501	State Unemployment Insurance Certificated	5,402.60	5,402.60	-
3502	State Unemployment Insurance Classified	2,170.12	2,814.80	644.68
3601	Worker Compensation Insurance	20,010.05	14,450.82	(5,559.23)
3602	Worker Compensation Insurance	5,207.22	4,323.76	(883.46)
3603	Unallocated Worker's Comp Insurance	-	-	-
<i>TOTAL EMPLOYEE BENEFITS EXPENSES</i>		445,571.79	455,519.42	9,947.63
<i>TOTAL PAYROLL RELATED EXPENSES</i>		1,646,393.85	1,707,158.14	60,764.29

<b>4000 - BOOKS AND SUPPLIES</b>				
4100	Approved Textbooks and Core Curriculum	29,118.00	12,600.00	(16,518.00)
4200	Books and Other Reference Materials	4,410.00	4,410.00	-
4300	Materials and Supplies	11,760.00	16,800.00	5,040.00
4315	Classroom Materials and Supplies	3,360.00	21,546.00	18,186.00
4381	Materials for Plant Maintenance	315.00	315.00	-
4400	Noncapitalized Equipment	4,200.00	4,200.00	-
4410	Software and Software Licensing	65,100.00	59,220.00	(5,880.00)
4430	Noncapitalized Student Equipment	10,000.00	10,000.00	-
40XX	---	-	-	-
<i>TOTAL BOOKS AND SUPPLIES</i>		128,263.00	129,091.00	828.00

<b>5000 - SERVICES AND OTHER OPERATING EXPENSES</b>				
5200	Travel and Conferences	6,300.00	8,400.00	2,100.00
5210	Training and Development Expense	6,300.00	8,400.00	2,100.00
5300	Dues and Memberships	8,400.00	9,660.00	1,260.00
5400	Insurance	60,900.00	53,982.60	(6,917.40)
5500	Operation and Housekeeping Services	73,500.00	73,500.00	-
5501	Utilities	33,600.00	50,400.00	16,800.00
5600	Space Rental/Leases Expense	249,151.00	181,477.24	(67,673.76)
5601	Building Maintenance	1,050.00	3,780.00	2,730.00
5602	Other Space Rental	-	-	-
5610	Equipment Repair	1,050.00	1,050.00	-
5800	Professional/Consulting Services and Operating Expendit	8,400.00	12,600.00	4,200.00
5803	Banking and Payroll Service Fees	5,040.00	6,720.00	1,680.00
5805	Legal Services	12,600.00	32,600.00	20,000.00
5806	Audit Services	8,295.00	8,295.00	-
5807	Legal Settlements	42,000.00	42,000.00	-
5810	Educational Consultants	42,000.00	65,100.00	23,100.00
5812	Other Student Activities	3,150.00	4,200.00	1,050.00
5815	Advertising/Recruiting	3,150.00	3,150.00	-
5820	Fundraising Expense	-	-	-
5830	Field Trip Expenses	630.00	1,050.00	420.00
5873	Financial Services	67,200.00	67,200.00	-
5874	Personnel Services	105.00	105.00	-
5875	District Oversight Fee	22,731.95	21,668.70	(1,063.25)
5877	IT Services	92,400.00	92,400.00	-
5890	Interest Expense/Fees	420.00	420.00	(0.00)
5900	Communications (Tele., Internet, Copies, Postage, Messen	29,400.00	29,400.00	-
50XX	---	-	-	-
<i>TOTAL SERVICES AND OTHER OPERATING EXPENSES</i>		777,772.95	777,558.54	(214.41)

<b>6000 - CAPITAL OUTLAY</b>				
6900	Depreciation Expense	5,212.50	5,212.50	-
6901	Amortization Expense	-	-	-
60XX	---	-	-	-
<i>TOTAL CAPITAL OUTLAY EXPENSES</i>		5,212.50	5,212.50	-

ACCT	ACCOUNT NAME	FY24-25 INITIAL	FY24-25 REVISION #1	VARIANCE
	TOTAL NON-PAYROLL EXPENSES	911,248.45	911,862.04	613.59
	TOTAL EXPENSES	2,557,642.30	2,619,020.18	61,377.88
	NET INCOME	247,953.24	320,442.47	72,489.22