OGCS Orcutt-Santa Maria FY24-25 Budget

	CATEGORY	FY24-25 INITIAL	FY24-25 REVISION #1	FY24-25 REVISION #2	VARIANCE
	TOTAL ENROLLMENT	168	160	176	16
	AVERAGE DAILY ATTENDANCE	157.9	150.4	163.7	13.3
REVENUE	State LCFF Revenue	2,273,195	2,166,870	2,316,291	149,421
REVENUE	Federal Revenue	92,502	83,646	86,768	3,121
REVENUE	Other State Revenue	422,398	671,446	674,939	3,492
REVENUE	Local Revenue	17,500	17,500	17,500	-
REVENUE	**TOTAL REVENUE**	**2,805,596**	**2,939,463**	**3,095,497**	**156,035**
EXPENSES	Certificated Salaries	952,860	963,388	963,388	-
EXPENSES	Classified Salaries	247,962	288,251	287,579	(672)
EXPENSES	Benefits	445,572	455,519	455,458	(61)
EXPENSES	*TOTAL PERSONNEL EXPENSES*	*1,646,394*	*1,707,158*	*1,706,425*	*(733)*
EXPENSES	Books and Supplies	128,263	129,091	126,981	(2,110)
EXPENSES	Services and Other Operating Expenses	777,773	777,559	802,026	24,467
EXPENSES	Capital Outlay	5,213	5,213	5,213	-
EXPENSES	Other Outgoing	-	-	-	-
EXPENSES	*TOTAL OTHER EXPENSES*	*911,248*	*911,862*	*934,219*	*22,357*
EXPENSES	**TOTAL EXPENSES**	**2,557,642**	**2,619,020**	**2,640,644**	**21,624**
SUMMARY	**SURPLUS\(DEFICIT)**	247,953	320,442	454,853	134,411
SUMMARY	*% of LCFF Revenue*	*10.9%*	*14.8%*	*19.6%*	
SUMMARY	BEGINNING FUND BALANCE	$ 244,219	$ 236,210	$ 427,152	$ (182,933)
SUMMARY	**ENDING BALANCE**	**$ 492,172**	**$ 556,652**	**$ 882,006**	**$ 389,833**
SUMMARY	*% of LCFF Revenue*	*21.7%*	*25.7%*	*38.1%*	

Estimated Transfer IN/(OUT) to 010:	(236,408)	(294,750)	(617,941)
FINAL Fund Balance	255,764	261,902	264,064
RESERVE as a % of LCFF:	11.3%	12.1%	11.4%
RESERVE as a % of Total Expenditure:	10.0%	10.0%	10.0%
ENDING POSITIONS AFTER TRANSFERS:	**$ 11,545**	**$ 25,692**	**$ (163,088)**

GRADE	FY24-25 INITIAL	FY24-25 REVISION #1	FY24-25 REVISION #2
ENROLLMENT BY GRADE			
TK	5	4	4
K	4	3	3
1	7	4	4
2	5	3	4
3	1	1	0
4	3	2	2
5	5	5	4
6	5	3	4
7	9	7	11
8	8	14	22
9	18	14	16
10	20	29	40
11	34	38	37
12	44	33	25
TOTAL	168	160	176

DAILY ATTENDANCE RATE			
TK	94.00%	94.00%	93.00%
K	94.00%	94.00%	93.00%
1	94.00%	94.00%	93.00%
2	94.00%	94.00%	93.00%
3	94.00%	94.00%	93.00%
4	94.00%	94.00%	93.00%
5	94.00%	94.00%	93.00%
6	94.00%	94.00%	93.00%
7	94.00%	94.00%	93.00%
8	94.00%	94.00%	93.00%
9	94.00%	94.00%	93.00%
10	94.00%	94.00%	93.00%
11	94.00%	94.00%	93.00%
12	94.00%	94.00%	93.00%
OVERALL AVG	94.00%	94.00%	93.00%

AVG DAILY ATTENDANCE BY GRADE			
TK	4.70	3.76	3.72
K	3.76	2.82	2.79
1	6.58	3.76	3.72
2	4.70	2.82	3.72
3	0.94	0.94	-
4	2.82	1.88	1.86
5	4.70	4.70	3.72
6	4.70	2.82	3.72
7	8.46	6.58	10.23
8	7.52	13.16	20.46
9	16.92	13.16	14.88
10	18.80	27.26	37.20
11	31.96	35.72	34.41
12	41.36	31.02	23.25
TOTAL	157.9	150.40	163.68

AVG DAILY ATTENDANCE BY GRADE RANGE			
TK-3	20.68	14.10	13.95
4-6	12.22	9.40	9.30
7-8	15.98	19.74	30.69
9-12	109.04	107.16	109.74
TOTAL	157.92	150.40	163.68

ACCT	ACCOUNT NAME	FY24-25 INITIAL	FY24-25 REVISION #1	FY24-25 REVISION #2	VARIANCE
LCFF					
8011	LCFF Revenues	1,687,686.00	1,953,645.00	1,709,426.00	(244,219.00)
8012	Education Protection Account Revenue	31,584.00	30,080.00	32,736.00	2,656.00
8019	Prior Year Income/Adjustments				-
8096	Charter Schools Funding In-Lieu of Property Taxes	553,924.93	183,145.00	574,128.88	390,983.88
80XX	---		-	-	-
	TOTAL LCFF REVENUE	2,273,194.93	2,166,870.00	2,316,290.88	149,420.88
FEDERAL					
8181	Special Education - Entitlement	24,553.40	20,424.32	22,227.74	1,803.42
8182	Special Education - Mental Health	1,888.00	1,888.00	1,888.00	-
8290	All Other Federal Revenue	-	-	-	-
8291	Title I Federal Revenue	51,414.00	46,296.00	47,684.00	1,388.00
8292	Title II	4,647.00	5,038.00	4,968.00	(70.00)
8293	Title III Federal Revenue	-	-	-	-
8294	Title IV	10,000.00	10,000.00	10,000.00	-
8295	Title V Federal Revenue		-	-	-
80XX	---		-	-	-
	TOTAL FEDERAL REVENUE	92,502.40	83,646.32	86,767.74	3,121.42
OTHER STATE					
8520	State Child Nutrition Program		-	-	-
8550	Mandated Block Grant	6,986.00	6,842.64	7,201.14	358.50
8560	State Lottery Revenue	-	-	-	-
8590	All Other State Revenues	240,155.75	492,699.00	480,654.00	(12,045.00)
8792	SPED State/Other Transfers of Apportionments from Coun	135,934.38	130,845.49	142,398.87	11,553.38
8561	Unrestricted Lottery	27,951.84	28,726.40	31,262.88	2,536.48
8562	Restricted Lottery	11,370.24	12,332.80	13,421.76	1,088.96
80XX	---		-	-	-
	TOTAL OTHER STATE REVENUE	422,398.21	671,446.32	674,938.65	3,492.32
	OTHER STATE REVENUE ACCT BREAKDOWN				
8590	*A-G Grant*	66,000.00	75,000.00	75,000.00	-
8590	*UPK*	12,792.00	12,792.00	12,792.00	-
8590	*Educator Effectiveness*	16,828.00	36,528.00	36,528.00	-
8590	*AMIMBG*	53,500.00	53,500.00	53,500.00	-
8590	*LREBG*	66,946.75	267,787.00	267,787.00	-
8590	*Prop 28*	24,089.00	24,090.00	12,045.00	(12,045.00)
8590	*Ethnic Studies*	-	-	-	-
8590	*State Mental Health*		23,002.00	23,002.00	-
	TOTAL OTHER STATE REVENUE ACCT BREAKDOWN	240,155.75	492,699.00	480,654.00	(12,045.00)
LOCAL					
8660	Interest Income	5,000.00	5,000.00	5,000.00	-
8698	E-rate Revenues	12,000.00	12,000.00	12,000.00	-
8699	All Other Local Revenue	500.00	500.00	500.00	-
80XX	---		-	-	-
	TOTAL LOCAL REVENUE	17,500.00	17,500.00	17,500.00	-
	TOTAL REVENUE	2,805,595.54	2,939,462.64	3,095,497.27	156,034.62
1000 - CERTIFICATED EMPLOYEES					
1100	Teachers' Salaries	676,975.34	668,584.14	668,584.14	-
1200	Certificated Pupil Support Salaries	-	-	-	-
1300	Certificated Supervisor and Administrator Salaries	220,544.51	239,464.00	239,464.00	-
1900	Other Certificated Salaries	55,340.04	55,340.04	55,340.04	-
10XX	---	-	-	-	-
	TOTAL CERTIFICATED EMPLOYEE EXPESES	952,859.89	963,388.18	963,388.18	-
2000 - CLASSIFIED EMPLOYEES					
2100	Instructional Aide Salaries	29,910.72	66,011.52	65,339.52	(672.00)
2200	Classified Support Salaries (Maintenance, Food)	-	-	-	-
2300	Classified Supervisor and Administrator Salaries	96,369.50	96,369.50	96,369.50	-
2400	Clerical, Technical, and Office Staff Salaries	86,481.95	90,669.52	90,669.52	-
2900	Other Classified Salaries (Noon and Yard Sup, etc.)	35,200.00	35,200.00	35,200.00	-
20XX	---	-	-	-	-

ACCT	ACCOUNT NAME	FY24-25 INITIAL	FY24-25 REVISION #1	FY24-25 REVISION #2	VARIANCE
	TOTAL CLASSIFIED EMPLOYEE EXPESES	247,962.17	288,250.54	287,578.54	(672.00)
3000 - EMPLOYEE BENEFITS					
3101	State Teachers' Retirement System, certificated positions	181,996.22	184,007.14	184,007.14	-
3301	OASDI/Medicare Certificated, Unrestricted	13,816.48	13,969.13	13,969.13	-
3302	OASDI/Medicare Classified	18,969.10	22,051.17	21,999.76	(51.41)
3401	Health & Welfare Benefits, Certificated	143,500.00	143,500.00	143,500.00	-
3402	Health & Welfare Benefits Classified	54,500.00	65,000.00	65,000.00	-
3501	State Unemployment Insurance Certificated	5,402.60	5,402.60	5,402.60	-
3502	State Unemployment Insurance Classified	2,170.12	2,814.80	2,814.80	-
3601	Worker Compensation Insurance	20,010.05	14,450.82	14,450.82	-
3602	Worker Compensation Insurance	5,207.22	4,323.76	4,313.68	(10.08)
3603	Unallocated Worker's Comp Insurance	-	-	-	-
	TOTAL EMPLOYEE BENEFITS EXPESES	445,571.79	455,519.42	455,457.93	(61.49)
	TOTAL PAYROLL RELATED EXPENSES	1,646,393.85	1,707,158.14	1,706,424.65	(733.49)
4000 - BOOKS AND SUPPLIES					
4100	Approved Textbooks and Core Curriculum	29,118.00	12,600.00	12,600.00	-
4200	Books and Other Reference Materials	4,410.00	4,410.00	2,100.00	(2,310.00)
4300	Materials and Supplies	11,760.00	16,800.00	16,800.00	-
4315	Classroom Materials and Supplies	3,360.00	21,546.00	21,546.00	-
4381	Materials for Plant Maintenance	315.00	315.00	515.00	200.00
4400	Noncapitalized Equipment	4,200.00	4,200.00	4,200.00	-
4410	Software and Software Licensing	65,100.00	59,220.00	59,220.00	-
4430	Noncapitalized Student Equipment	10,000.00	10,000.00	10,000.00	-
40XX	---		-	-	-
	TOTAL BOOKS AND SUPPLIES	128,263.00	129,091.00	126,981.00	(2,110.00)
5000 - SERVICES AND OTHER OPERATING EXPENSES					
5200	Travel and Conferences	6,300.00	8,400.00	10,500.00	2,100.00
5210	Training and Development Expense	6,300.00	8,400.00	6,300.00	(2,100.00)
5300	Dues and Memberships	8,400.00	9,660.00	8,170.00	(1,490.00)
5400	Insurance	60,900.00	53,982.60	53,982.60	-
5500	Operation and Housekeeping Services	73,500.00	73,500.00	73,500.00	-
5501	Utilities	33,600.00	50,400.00	50,400.00	-
5600	Space Rental/Leases Expense	249,151.00	181,477.24	181,477.24	-
5601	Building Maintenance	1,050.00	3,780.00	2,780.00	(1,000.00)
5602	Other Space Rental	-	-	-	-
5610	Equipment Repair	1,050.00	1,050.00	1,050.00	-
5800	Professional/Consulting Services and Operating Expenditu	8,400.00	12,600.00	12,600.00	-
5803	Banking and Payroll Service Fees	5,040.00	6,720.00	6,720.00	-
5805	Legal Services	12,600.00	32,600.00	32,600.00	-
5806	Audit Services	8,295.00	8,295.00	8,295.00	-
5807	Legal Settlements	42,000.00	42,000.00	42,000.00	-
5810	Educational Consultants	42,000.00	65,100.00	88,200.00	23,100.00
5812	Other Student Activities	3,150.00	4,200.00	5,460.00	1,260.00
5815	Advertising/Recruiting	3,150.00	3,150.00	1,370.00	(1,780.00)
5820	Fundraising Expense		-	-	-
5830	Field Trip Expenses	630.00	1,050.00	1,050.00	-
5873	Financial Services	67,200.00	67,200.00	67,200.00	-
5874	Personnel Services	105.00	105.00	105.00	-
5875	District Oversight Fee	22,731.95	21,668.70	42,845.89	21,177.19
5877	IT Services	92,400.00	92,400.00	75,600.00	(16,800.00)
5890	Interest Expense/Fees	420.00	420.00	420.00	-
5900	Communications (Tele., Internet, Copies,Postage,Messeng	29,400.00	29,400.00	29,400.00	-
50XX	---		-	-	-
	TOTAL SERVICES AND OTHER OPERATING EXPENSES	777,772.95	777,558.54	802,025.73	24,467.19
6000 - CAPITAL OUTLAY					
6900	Depreciation Expense	5,212.50	5,212.50	5,212.50	-
6901	Amortization Expense		-	-	-
60XX	---		-	-	-
	TOTAL CAPITAL OUTLAY EXPENSES	5,212.50	5,212.50	5,212.50	-
	TOTAL NON-PAYROLL EXPENSES	911,248.45	911,862.04	934,219.23	22,357.19

ACCT	ACCOUNT NAME	FY24-25 INITIAL	FY24-25 REVISION #1	FY24-25 REVISION #2	VARIANCE
	TOTAL EXPENSES	2,557,642.30	2,619,020.18	2,640,643.88	21,623.70
	NET INCOME	247,953.24	320,442.47	454,853.39	134,410.92