OGCS Lompoc 2026-2027

	CATEGORY	2026-2027 INITIAL	2026-2027 REVISION #1	VARIANCE	2027-2028	2028-2029
	TOTAL ENROLLMENT	169	134	(35)	134	134
	AVERAGE DAILY ATTENDANCE	152.1	120.6	(31.5)	120.6	120.6
REVENUE	State LCFF Revenue	2,438,842	1,961,246	(477,596)	$ 2,019,182	$ 2,087,247
REVENUE	Federal Revenue	78,642	74,170	(4,472)	$ 83,632	$ 86,216
REVENUE	Other State Revenue	295,103	236,041	(59,062)	$ 330,461	$ 339,024
REVENUE	Local Revenue	27,000	31,000	4,000	$ 32,023	$ 33,013
REVENUE	**TOTAL REVENUE**	**2,839,587**	**2,302,457**	**(537,130)**	**$ 2,465,298**	**$ 2,545,500**
EXPENSES	Certificated Salaries	1,096,291	985,728	(110,564)	$ 1,002,166	$ 1,018,934
EXPENSES	Classified Salaries	253,237	205,252	(47,985)	$ 205,554	$ 208,320
EXPENSES	Benefits	505,259	449,498	(55,761)	$ 464,237	$ 472,586
EXPENSES	*TOTAL PERSONNEL EXPENSES*	*1,854,788*	*1,640,478*	*(214,310)*	*$ 1,671,958*	*$ 1,699,841*
EXPENSES	Books and Supplies	110,555	119,402	8,847	$ 123,343	$ 127,154
EXPENSES	Services and Other Operating Expenses	552,344	509,984	(42,359)	$ 524,127	$ 537,808
EXPENSES	Capital Outlay	4,778	4,778	-	$ 4,778	$ 4,778
EXPENSES	Other Outgoing	-	-	-	$ -	$ -
EXPENSES	*TOTAL OTHER EXPENSES*	*667,677*	*634,165*	*(33,512)*	*$ 652,248*	*$ 669,740*
EXPENSES	**TOTAL EXPENSES**	**2,522,465**	**2,274,642**	**(247,822)**	**$ 2,324,206**	**$ 2,369,580**
SUMMARY	**SURPLUS\(DEFICIT) BEFORE TRANSFER**	**317,122**	**27,815**	**(289,307)**	**141,092**	**175,919**
SUMMARY	*% of Expenses*	*12.6%*	*1.2%*		*6.1%*	*7.4%*
SUMMARY	Transfer In/(Out)	(272,493)	7,437		-	-
SUMMARY	**TOTAL TRANSFER IN/(OUT)**	**(272,493)**	**7,437**		**-**	**-**
SUMMARY	**SURPLUS\(DEFICIT) AFTER TRANSFER**	44,630	35,252	8,847	141,092	175,919
SUMMARY	*% of Expenses*	*1.8%*	*1.5%*		*6.1%*	*7.4%*
SUMMARY	BEGINNING FUND BALANCE	$ 192,213	$ 192,213		$ 227,464	$ 368,556
SUMMARY	**ENDING BALANCE**	**236,842**	**227,464**		**$ 368,556**	**$ 544,476**
SUMMARY	*% of Expenses*	*9.4%*	*10.0%*		*15.9%*	*23.0%*
			(0)	-	-	

GRADE	2026-2027 INITIAL	2026-2027 REVISION #1	2027-2028	2028-2029
ENROLLMENT BY GRADE				
TK	2	1	1	1
K	4	2	2	2
1	1	1	1	1
2	3	0	0	0
3	1	0	0	0
4	2	1	1	1
5	3	2	2	2
6	9	1	1	1
7	9	5	5	5
8	10	9	9	9
9	13	10	10	10
10	30	34	34	34
11	34	23	23	23
12	48	45	45	45
TOTAL	169	134	134	134
DAILY ATTENDANCE RATE				
TK	90.00%	90.00%	90.00%	90.00%
K	90.00%	90.00%	90.00%	90.00%
1	90.00%	90.00%	90.00%	90.00%
2	90.00%	90.00%	90.00%	90.00%
3	90.00%	90.00%	90.00%	90.00%
4	90.00%	90.00%	90.00%	90.00%
5	90.00%	90.00%	90.00%	90.00%
6	90.00%	90.00%	90.00%	90.00%
7	90.00%	90.00%	90.00%	90.00%
8	90.00%	90.00%	90.00%	90.00%
9	90.00%	90.00%	90.00%	90.00%
10	90.00%	90.00%	90.00%	90.00%
11	90.00%	90.00%	90.00%	90.00%
12	90.00%	90.00%	90.00%	90.00%
OVERALL AVG	90.00%	90.00%	90.00%	90.00%
AVG DAILY ATTENDANCE BY GRADE				
TK	1.8	0.9	0.90	0.90
K	3.60	1.80	1.80	1.80
1	0.90	0.90	0.90	0.90
2	2.70	-	-	-
3	0.90	-	-	-
4	1.80	0.90	0.90	0.90
5	2.70	1.80	1.80	1.80
6	8.10	0.90	0.90	0.90
7	8.10	4.50	4.50	4.50
8	9.00	8.10	8.10	8.10
9	11.70	9.00	9.00	9.00
10	27.00	30.60	30.60	30.60
11	30.60	20.70	20.70	20.70
12	43.20	40.50	40.50	40.50
TOTAL	152.10	120.60	120.60	120.60
AVG DAILY ATTENDANCE BY GRADE RANGE				
TK-3	9.90	3.60	3.60	3.60
4-6	12.60	3.60	3.60	3.60
7-8	17.10	12.60	12.60	12.60
9-12	112.50	100.80	100.80	100.80
TOTAL	152.10	120.60	120.60	120.60

ACCT	ACCOUNT NAME	2026-2027 INITIAL	2026-2027 REVISION #1	VARIANCE	2027-2028	2028-2029
LCFF					**3.30%**	**3.09%**
8011	LCFF Revenues	2,405,108	1,933,812	(471,296)	1,991,639	2,059,598
8012	Education Protection Account Revenue	30,420	24,120	(6,300)	24,120	24,120
8019	Prior Year Income/Adjustments	-	-	-	-	-
8096	Charter Schools Funding In-Lieu of Property Taxes	3,314	3,314	-	3,423	3,529
80XX	---		-	-	-	-
80XX	---		-	-	-	-
	TOTAL LCFF REVENUE	2,438,842	1,961,246	(477,596)	2,019,182	2,087,247
FEDERAL					**3.30%**	**3.09%**
8181	Special Education - Entitlement	23,752	16,962.39	(6,790)	24,536	25,294
8182	Special Education - Mental Health	1,422	1,422.00	-	1,469	1,514
8290	All Other Federal Revenue	-	-	-	-	-
8291	Title I Federal Revenue	38,742	40,509	1,767	41,846	43,139
8292	Title II	4,726	5,277	551	5,451	5,620
8293	Title III Federal Revenue	-	-	-	-	-
8294	Title IV	10,000	10,000	-	10,330	10,649
8295	Title V Federal Revenue	-	-	-	-	-
80XX	---		-	-	-	-
80XX	---		-	-	-	-
	TOTAL FEDERAL REVENUE	78,642	74,170	(4,472)	83,632	86,216
OTHER STATE					**3.30%**	**3.09%**
8520	State Child Nutrition Program	-	-	-	-	-
8550	Mandated Block Grant	7,538	6,518	(1,020)	7,787	8,027
8560	State Lottery Revenue	41,371	33,044	(8,327)	42,736	44,057
8590	All Other State Revenues	58,294	39,722	(18,572)	85,838	86,842
8599	Prior Year State Income	-	-	-	-	-
8791	SPED State/Other Transfers of Apportionments from Districts	10,855	-	(10,855)	11,213	11,560
8792	SPED State/Other Transfers of Apportionments from County	177,044	156,755.88	(20,289)	182,887	188,538
80XX	---		-	-	-	-
80XX	---		-	-	-	-
	TOTAL OTHER STATE REVENUE	295,103	236,041	(59,062)	330,461	339,024
LOCAL					**3.30%**	**3.09%**
8660	Interest Income	16,000	20,000.00	4,000	20,660	21,298
8698	E-rate Revenues	10,000	10,000.00	-	10,330	10,649
8699	All Other Local Revenue	1,000	1,000.00	-	1,033	1,065
8979	---		-	-	-	-
80XX	---		-	-	-	-
	TOTAL LOCAL REVENUE	27,000	31,000	4,000	32,023	33,013
	TOTAL REVENUE	2,839,587	2,302,457	(537,130)	2,465,298	2,545,500
1000 - CERTIFICATED EMPLOYEES					**2%**	**2%**
1100	Teachers' Salaries	783,848	702,551	(81,297)	713,935	725,547
1200	Certificated Pupil Support Salaries	-	-	-	-	-
1300	Certificated Supervisor and Administrator Salaries	261,538	238,859	(22,679)	243,027	247,279
1900	Other Certificated Salaries	50,906	44,318	(6,588)	45,204	46,108
10XX	---	-	-	-	-	-
10XX	---	-	-	-	-	-
	TOTAL CERTIFICATED EMPLOYEE EXPENSES	1,096,291	985,728	(110,564)	1,002,166	1,018,934
2000 - CLASSIFIED EMPLOYEES					**2%**	**2%**
2100	Instructional Aide Salaries	51,985	43,522	(8,463)	43,517	44,150
2200	Classified Support Salaries (Maintenance, Food)	-	-	-	-	-
2300	Classified Supervisor and Administrator Salaries	62,562	54,466	(8,096)	55,008	55,561
2400	Clerical, Technical, and Office Staff Salaries	95,818	64,392	(31,427)	64,573	65,320
2900	Other Classified Salaries (Noon and Yard Sup, etc.)	42,873	42,873	-	42,456	43,289
20XX	---	-	-	-	-	-
20XX	---	-	-	-	-	-
	TOTAL CLASSIFIED EMPLOYEE EXPENSES	253,237	205,252	(47,985)	205,554	208,320
3000 - EMPLOYEE BENEFITS					**2%**	**2%**
3101	State Teachers' Retirement System, certificated positions	209,392	188,274	(21,118)	191,414	194,616
3102	Employer STRS Classified	-	-	-	-	-
3201	Employer PERS Certificated	-	-	-	-	-
3202	Public Employees' Retirement System, classified positions	-	-	-	-	-
3301	OASDI/Medicare Certificated, Unrestricted	15,896	14,293	(1,603)	14,531	14,775
3302	OASDI/Medicare Classified	19,373	15,702	(3,671)	15,725	15,937
3401	Health & Welfare Benefits, Certificated	180,126	166,990	(13,136)	170,330	173,670
3402	Health & Welfare Benefits Classified	51,595	38,623	(12,972)	39,395	40,168
3501	State Unemployment Insurance Certificated	5,650	5,221	(429)	9,931	10,126
3502	State Unemployment Insurance Classified	2,175	1,816	(359)	4,071	4,151
3601	Worker Compensation Insurance	17,102	15,377	(1,725)	15,634	15,895
3602	Worker Compensation Insurance	3,951	3,202	(749)	3,207	3,250
30XX	---	-	-	-	-	-
30XX	---	-	-	-	-	-
	TOTAL EMPLOYEE BENEFITS EXPENSES	505,259	449,498	(55,761)	464,237	472,586
	TOTAL PAYROLL RELATED EXPENSES	1,854,788	1,640,478	(214,310)	1,671,958	1,699,841
4000 - BOOKS AND SUPPLIES					**3.30%**	**3.09%**
4100	Approved Textbooks and Core Curriculum	3,400	3,600	200	3,719	3,834
4200	Books and Other Reference Materials	1,700	1,500	(200)	1,550	1,597
4300	Materials and Supplies	17,000	15,000	(2,000)	15,495	15,974
4315	Classroom Materials and Supplies	8,500	6,000	(2,500)	6,198	6,390
4381	Materials for Plant Maintenance	255	225	(30)	232	240
4400	Noncapitalized Equipment	3,400	24,577	21,177	25,388	26,173
4410	Software and Software Licensing	66,300	58,500	(7,800)	60,431	62,298
4430	Noncapitalized Student Equipment	10,000	10,000	-	10,330	10,649
4700	Food and Food Supplies	-	-	-	-	-
40XX	---		-	-	-	-
40XX	---		-	-	-	-
	TOTAL BOOKS AND SUPPLIES	110,555	119,402	8,847	123,343	127,154
5000 - SERVICES AND OTHER OPERATING EXPENSES					**3.30%**	**3.09%**
5100	Subagreements for Services	-	-	-	-	-
5200	Travel and Conferences	10,200	9,000	(1,200)	9,297	9,584
5210	Training and Development Expense	10,200	9,000	(1,200)	9,297	9,584
5300	Dues and Memberships	9,860	6,375	(3,485)	6,585	6,789
5400	Insurance	34,921	18,967	(15,954)	19,593	20,198
5500	Operation and Housekeeping Services	59,500	52,500	(7,000)	54,233	55,908
5501	Utilities	1,800	1,500	(300)	1,550	1,597
5600	Space Rental/Leases Expense	82,879	81,405	(1,474)	81,405	81,405

ACCT	ACCOUNT NAME	2026-2027 INITIAL	2026-2027 REVISION #1	VARIANCE	2027-2028	2028-2029
5601	Building Maintenance	5,100	4,500	(600)	4,649	4,792
5610	Equipment Repair	850	750	(100)	775	799
5800	Professional/Consulting Services and Operating Expenditures	10,200	9,300	(900)	9,607	9,904
5803	Banking and Payroll Service Fees	4,760	4,200	(560)	4,339	4,473
5805	Legal Services	17,000	15,000	(2,000)	15,495	15,974
5806	Audit Services	7,140	6,300	(840)	6,508	6,709
5807	Legal Settlements	50,000	46,000	(4,000)	47,518	48,986
5810	Educational Consultants	76,500	90,000	13,500	92,970	95,843
5811	Student Transportation	250	800	550	826	852
5812	Other Student Activities	4,080	3,600	(480)	3,719	3,834
5815	Advertising/Recruiting	850	750	(100)	775	799
5830	Field Trip Expenses	510	450	(60)	465	479
5873	Financial Services	57,800	51,000	(6,800)	52,683	54,311
5874	Personnel Services	85	75	(10)	77	80
5875	District Oversight Fee	24,388	19,612	(4,776)	20,260	20,886
5877	IT Services	64,600	62,250	(2,350)	64,304	66,291
5890	Interest Expense/Fees	170	150	(20)	155	160
5900	Communications (Tele., Internet, Copies,Postage,Messenger)	18,700	16,500	(2,200)	17,045	17,571
50XX	---		-	-	-	-
50XX	---		-	-	-	-
	TOTAL SERVICES AND OTHER OPERATING EXPENSES	552,344	509,984	(42,359)	524,127	537,808
6000 - CAPITAL OUTLAY					**3.30%**	**3.09%**
6900	Depreciation Expense	4,778	4,778	-	4,778	4,778
6901	Amortization Expense	-	-	-	-	-
60XX	---		-	-	-	-
60XX	---		-	-	-	-
	TOTAL CAPITAL OUTLAY EXPENSES	4,778	4,778	-	4,778	4,778
7000 - OTHER OUTGOING					**3.30%**	**3.09%**
7000	Miscellaneous Expense		-	-	-	-
7299	All other Transfers		-	-	-	-
70XX	---		-	-	-	-
70XX	---		-	-	-	-
	TOTAL OTHER OUTGOING EXPENSES	-	-	-	-	-
	TOTAL NON-PAYROLL EXPENSES	667,677	634,165	(33,512)	652,248	669,740
	TOTAL EXPENSES	2,522,465	2,274,642	(247,822)	2,324,206	2,369,580
	NET INCOME	317,122	27,815	(289,307)	141,092	175,919