OGCS Santa Maria 2026-2027

	CATEGORY	2026-2027 INITIAL	2026-2027 REVISION #1	VARIANCE	2027-2028	2028-2029
	TOTAL ENROLLMENT	177	159	(18)	159	159
	AVERAGE DAILY ATTENDANCE	168.2	151.1	(17.1)	151.1	151.1
REVENUE	State LCFF Revenue	2,560,198	2,330,894	(229,304)	$ 2,411,563	$ 2,487,215
REVENUE	Federal Revenue	85,604	79,855	(5,749)	$ 82,490	$ 85,039
REVENUE	Other State Revenue	342,877	295,521	(47,356)	$ 289,823	$ 298,779
REVENUE	Local Revenue	40,000	40,000	-	$ 41,320	$ 42,597
REVENUE	**TOTAL REVENUE**	**3,028,679**	**2,746,270**	**(282,409)**	**$ 2,825,196**	**$ 2,913,630**
EXPENSES	Certificated Salaries	944,830	983,453	38,623	$ 996,177	$ 1,009,156
EXPENSES	Classified Salaries	269,544	264,309	(5,235)	$ 266,054	$ 269,501
EXPENSES	Benefits	450,397	457,164	6,767	$ 471,670	$ 479,306
EXPENSES	*TOTAL PERSONNEL EXPENSES*	*1,664,771*	*1,704,926*	*40,155*	*$ 1,733,901*	*$ 1,757,963*
EXPENSES	Books and Supplies	122,385	133,585	11,200	$ 137,993	$ 142,257
EXPENSES	Services and Other Operating Expenses	752,921	822,971	70,050	$ 845,231	$ 866,763
EXPENSES	Capital Outlay	3,909	3,909	-	$ 3,909	$ 3,909
EXPENSES	Other Outgoing	-	-	-	$ -	$ -
EXPENSES	*TOTAL OTHER EXPENSES*	*879,215*	*960,466*	*81,250*	*$ 987,134*	*$ 1,012,929*
EXPENSES	**TOTAL EXPENSES**	**2,543,987**	**2,665,392**	**121,405**	**$ 2,721,035**	**$ 2,770,892**
SUMMARY	**SURPLUS\(DEFICIT)**	**484,693**	**80,878**	**(403,814)**	**104,162**	**142,738**
SUMMARY	*% of Expenses*	*19.1%*	*3.0%*		*3.8%*	*5.2%*
SUMMARY	Transfer In/(Out)	(459,471)	(54,366)		-	-
SUMMARY	**TOTAL TRANSFER IN/(OUT)**	**(459,471)**	**(54,366)**		**-**	**-**
SUMMARY	**SURPLUS\(DEFICIT) AFTER TRANSFER**	25,222	26,513	1,290	104,162	142,738
SUMMARY	*% of Expenses*	*1.0%*	*1.0%*		*3.8%*	*5.2%*
SUMMARY	BEGINNING FUND BALANCE	$ 240,026	$ 240,026		$ 266,539	$ 370,701
SUMMARY	**ENDING BALANCE**	**265,248**	**266,539**		**$ 370,701**	**$ 513,439**
SUMMARY	*% of Expenses*	*10.4%*	*10.0%*		*13.6%*	*18.5%*
		-	-	-		

GRADE	2026-2027 INITIAL	2026-2027 REVISION #1	2027-2028	2028-2029
ENROLLMENT BY GRADE				
TK	4	3	3	3
K	8	4	4	4
1	10	6	6	6
2	4	0	0	0
3	2	3	3	3
4	5	4	4	4
5	4	1	1	1
6	4	2	2	2
7	5	4	4	4
8	19	15	15	15
9	14	20	20	20
10	16	24	24	24
11	35	29	29	29
12	47	44	44	44
TOTAL	177	159	159	159
DAILY ATTENDANCE RATE				
TK	95.00%	95.00%	95.00%	95.00%
K	95.00%	95.00%	95.00%	95.00%
1	95.00%	95.00%	95.00%	95.00%
2	95.00%	95.00%	95.00%	95.00%
3	95.00%	95.00%	95.00%	95.00%
4	95.00%	95.00%	95.00%	95.00%
5	95.00%	95.00%	95.00%	95.00%
6	95.00%	95.00%	95.00%	95.00%
7	95.00%	95.00%	95.00%	95.00%
8	95.00%	95.00%	95.00%	95.00%
9	95.00%	95.00%	95.00%	95.00%
10	95.00%	95.00%	95.00%	95.00%
11	95.00%	95.00%	95.00%	95.00%
12	95.00%	95.00%	95.00%	95.00%
OVERALL AVG	95.00%	95.00%	95.00%	95.00%
AVG DAILY ATTENDANCE BY GRADE				
TK	3.8	2.9	2.85	2.85
K	7.60	3.80	3.80	3.80
1	9.50	5.70	5.70	5.70
2	3.80	-	-	-
3	1.90	2.85	2.85	2.85
4	4.75	3.80	3.80	3.80
5	3.80	0.95	0.95	0.95
6	3.80	1.90	1.90	1.90
7	4.75	3.80	3.80	3.80
8	18.05	14.25	14.25	14.25
9	13.30	19.00	19.00	19.00
10	15.20	22.80	22.80	22.80
11	33.25	27.55	27.55	27.55
12	44.65	41.80	41.80	41.80
TOTAL	168.15	151.05	151.05	151.05
AVG DAILY ATTENDANCE BY GRADE RANGE				
TK-3	26.60	15.20	15.20	15.20
4-6	12.35	6.65	6.65	6.65
7-8	22.80	18.05	18.05	18.05
9-12	106.40	111.15	111.15	111.15
TOTAL	168.15	151.05	151.05	151.05

ACCT	ACCOUNT NAME	2026-2027 INITIAL	2026-2027 REVISION #1	VARIANCE	2027-2028	2028-2029
LCFF					**3.30%**	**3.09%**
8011	LCFF Revenues	2,401,279	2,175,395	(225,884)	2,251,929	2,323,582
8012	Education Protection Account Revenue	33,630	30,210	(3,420)	30,210	30,210
8019	Prior Year Income/Adjustments	-	-	-	-	-
8096	Charter Schools Funding In-Lieu of Property Taxes	125,289	125,289	-	129,424	133,423
80XX	---		-	-	-	-
80XX	---		-	-	-	-
	TOTAL LCFF REVENUE	2,560,198	2,330,894	(229,304)	2,411,563	2,487,215
FEDERAL					**3.30%**	**3.09%**
8181	Special Education - Entitlement	26,258	21,245	(5,013)	21,946	22,624
8182	Special Education - Mental Health	1,945	1,945	-	2,009	2,071
8290	All Other Federal Revenue	-	-	-	-	-
8291	Title I Federal Revenue	42,472	41,302	(1,170)	42,665	43,983
8292	Title II	4,929	5,363	434	5,540	5,711
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	85,604	79,855	(5,749)	82,490	85,039
OTHER STATE					**3.30%**	**3.09%**
8520	State Child Nutrition Program	-	-	-	-	-
8550	Mandated Block Grant	7,640	7,573	(67)	7,823	8,064
8560	State Lottery Revenue	45,737	41,388	(4,349)	42,753	44,075
8590	All Other State Revenues	81,879	50,226	(31,653)	36,434	37,559
8599	Prior Year State Income	-	-	-	-	-
8791	SPED State/Other Transfers of Apportionments from Districts	11,895	-	(11,895)	-	-
8792	SPED State/Other Transfers of Apportionments from County	195,727	196,335	608	202,814	209,081
80XX	---		-	-	-	-
80XX	---		-	-	-	-
	TOTAL OTHER STATE REVENUE	342,877	295,521	(47,356)	289,823	298,779
LOCAL					**3.30%**	**3.09%**
8660	Interest Income	24,000	24,000	-	24,792	25,558
8698	E-rate Revenues	15,000	15,000	-	15,495	15,974
8699	All Other Local Revenue	1,000	1,000	-	1,033	1,065
8979	---		-	-	-	-
80XX	---		-	-	-	-
	TOTAL LOCAL REVENUE	40,000	40,000	-	41,320	42,597
	TOTAL REVENUE	3,028,679	2,746,270	(282,409)	2,825,196	2,913,630
1000 - CERTIFICATED EMPLOYEES					**2%**	**2%**
1100	Teachers' Salaries	623,254	632,238	8,984	638,748	645,388
1200	Certificated Pupil Support Salaries	-	-	-	-	-
1300	Certificated Supervisor and Administrator Salaries	265,299	289,170	23,871	294,143	299,216
1900	Other Certificated Salaries	56,277	62,045	5,768	63,286	64,552
10XX	---	-	-	-	-	-
10XX	---	-	-	-	-	-
	TOTAL CERTIFICATED EMPLOYEE EXPENSES	944,830	983,453	38,623	996,177	1,009,156
2000 - CLASSIFIED EMPLOYEES					**2%**	**2%**
2100	Instructional Aide Salaries	57,470	60,931	3,460	60,923	61,810
2200	Classified Support Salaries (Maintenance, Food)	-	-	-	-	-
2300	Classified Supervisor and Administrator Salaries	69,163	76,252	7,089	77,011	77,785
2400	Clerical, Technical, and Office Staff Salaries	105,929	90,149	(15,781)	90,402	91,448
2900	Other Classified Salaries (Noon and Yard Sup, etc.)	36,981	36,978	(4)	37,717	38,457
20XX	---	-	-	-	-	-
20XX	---	-	-	-	-	-
	TOTAL CLASSIFIED EMPLOYEE EXPENSES	269,544	264,309	(5,235)	266,054	269,501
3000 - EMPLOYEE BENEFITS					**2%**	**2%**
3101	State Teachers' Retirement System, certificated positions	180,463	187,840	7,377	190,270	192,749
3102	Employer STRS Classified	-	-	-	-	-
3201	Employer PERS Certificated	-	-	-	-	-
3202	Public Employees' Retirement System, classified positions	-	-	-	-	-
3301	OASDI/Medicare Certificated, Unrestricted	13,700	14,260	560	14,445	14,633
3302	OASDI/Medicare Classified	20,620	20,220	(400)	20,353	20,617
3401	Health & Welfare Benefits, Certificated	151,420	156,243	4,823	159,368	162,493
3402	Health & Welfare Benefits Classified	57,985	51,691	(6,295)	52,725	53,759
3501	State Unemployment Insurance Certificated	4,908	5,085	177	10,100	10,298
3502	State Unemployment Insurance Classified	2,356	2,361	4	4,719	4,812
3601	Worker Compensation Insurance	14,739	15,342	603	15,540	15,743
3602	Worker Compensation Insurance	4,205	4,123	(82)	4,150	4,204
30XX	---	-	-	-	-	-
30XX	---	-	-	-	-	-
	TOTAL EMPLOYEE BENEFITS EXPENSES	450,397	457,164	6,767	471,670	479,306
	TOTAL PAYROLL RELATED EXPENSES	1,664,771	1,704,926	40,155	1,733,901	1,757,963
4000 - BOOKS AND SUPPLIES					**3.30%**	**3.09%**
4100	Approved Textbooks and Core Curriculum	3,800	5,040	1,240	5,206	5,367
4200	Books and Other Reference Materials	1,900	2,100	200	2,169	2,236
4300	Materials and Supplies	19,000	21,000	2,000	21,693	22,363
4315	Classroom Materials and Supplies	9,500	8,400	(1,100)	8,677	8,945
4381	Materials for Plant Maintenance	285	315	30	325	335
4400	Noncapitalized Equipment	3,800	4,830	1,030	4,989	5,144
4410	Software and Software Licensing	74,100	81,900	7,800	84,603	87,217
4430	Noncapitalized Student Equipment	10,000	10,000	-	10,330	10,649
4700	Food and Food Supplies		-	-	-	-
40XX	---		-	-	-	-
40XX	---		-	-	-	-
	TOTAL BOOKS AND SUPPLIES	122,385	133,585	11,200	137,993	142,257
5000 - SERVICES AND OTHER OPERATING EXPENSES					**3.30%**	**3.09%**
5100	Subagreements for Services	-	-	-	-	-
5200	Travel and Conferences	11,400	12,600	1,200	13,016	13,418
5210	Training and Development Expense	11,400	12,600	1,200	13,016	13,418
5300	Dues and Memberships	11,020	8,925	(2,095)	9,220	9,504
5400	Insurance	39,029	26,553	(12,476)	27,430	28,277
5500	Operation and Housekeeping Services	66,500	73,500	7,000	75,926	78,272
5501	Utilities	101,600	100,300	(1,300)	103,610	106,811

ACCT	ACCOUNT NAME	2026-2027 INITIAL	2026-2027 REVISION #1	VARIANCE	2027-2028	2028-2029
5600	Space Rental/Leases Expense	146,955	148,429	1,474	148,429	148,429
5601	Building Maintenance	5,700	6,300	600	6,508	6,709
5610	Equipment Repair	950	1,050	100	1,085	1,118
5800	Professional/Consulting Services and Operating Expenditures	11,400	13,020	1,620	13,450	13,865
5803	Banking and Payroll Service Fees	5,320	5,880	560	6,074	6,262
5805	Legal Services	19,000	21,000	2,000	21,693	22,363
5806	Audit Services	7,980	8,820	840	9,111	9,393
5807	Legal Settlements	38,000	42,000	4,000	43,386	44,727
5810	Educational Consultants	85,500	126,000	40,500	130,158	134,180
5811	Student Transportation	1,500	4,000	2,500	4,132	4,260
5812	Other Student Activities	4,560	5,040	480	5,206	5,367
5815	Advertising/Recruiting	950	1,050	100	1,085	1,118
5830	Field Trip Expenses	570	630	60	651	671
5873	Financial Services	64,600	71,400	6,800	73,756	76,035
5874	Personnel Services	95	105	10	108	112
5875	District Oversight Fee	25,602	23,309	(2,293)	24,078	24,822
5877	IT Services	72,200	87,150	14,950	90,026	92,808
5890	Interest Expense/Fees	190	210	20	217	224
5900	Communications (Tele., Internet, Copies,Postage,Messenger)	20,900	23,100	2,200	23,862	24,600
50XX	---		-	-	-	-
50XX	---		-	-	-	-
	TOTAL SERVICES AND OTHER OPERATING EXPENSES	752,921	822,971	70,050	845,231	866,763
6000 - CAPITAL OUTLAY						
6900	Depreciation Expense	3,909	3,909	-	3,909	3,909
6901	Amortization Expense		-	-	-	-
60XX	---		-	-	-	-
60XX	---		-	-	-	-
	TOTAL CAPITAL OUTLAY EXPENSES	3,909	3,909	-	3,909	3,909
7000 - OTHER OUTGOING					**3.30%**	**3.09%**
7000	Miscellaneous Expense		-	-	-	-
7299	All other Transfers		-	-	-	-
70XX	---		-	-	-	-
70XX	---		-	-	-	-
	TOTAL OTHER OUTGOING EXPENSES	-	-	-	-	-
	TOTAL NON-PAYROLL EXPENSES	879,215	960,466	81,250	987,134	1,012,929
	TOTAL EXPENSES	2,543,987	2,665,392	121,405	2,721,035	2,770,892
	NET INCOME	484,693	80,878	(403,814)	104,162	142,738