OGCS Santa Barbara 2026-2027

	CATEGORY	2026-2027 INITIAL	2026-2027 REVISION #1	VARIANCE	2027-2028	2028-2029
	TOTAL ENROLLMENT	90	84	(6)	86	87
	AVERAGE DAILY ATTENDANCE	87.3	81.5	(5.8)	83.4	84.4
REVENUE	State LCFF Revenue	1,258,044	1,172,157	(85,887)	$ 1,231,404	$ 1,264,532
REVENUE	Federal Revenue	46,116	26,542	(19,574)	$ 29,662	$ 30,579
REVENUE	Other State Revenue	183,657	180,704	(2,952)	$ 209,614	$ 202,524
REVENUE	Local Revenue	19,300	19,300	-	$ 19,937	$ 20,553
REVENUE	**TOTAL REVENUE**	**1,507,116**	**1,398,703**	**(108,413)**	**$ 1,490,617**	**$ 1,518,188**
EXPENSES	Certificated Salaries	518,749	544,917	26,168	$ 553,400	$ 562,844
EXPENSES	Classified Salaries	166,831	154,342	(12,489)	$ 154,446	$ 156,557
EXPENSES	Benefits	233,863	241,644	7,782	$ 251,090	$ 253,373
EXPENSES	*TOTAL PERSONNEL EXPENSES*	*919,442*	*940,903*	*21,461*	*$ 958,935*	*$ 972,773*
EXPENSES	Books and Supplies	69,150	70,350	1,200	$ 72,672	$ 74,917
EXPENSES	Services and Other Operating Expenses	436,031	440,425	4,394	$ 444,835	$ 453,783
EXPENSES	Capital Outlay	7,819	7,819	-	$ 7,819	$ 7,819
EXPENSES	Other Outgoing	-	-	-	$ -	$ -
EXPENSES	*TOTAL OTHER EXPENSES*	*512,999*	*518,593*	*5,594*	*$ 525,325*	*$ 536,519*
EXPENSES	**TOTAL EXPENSES**	**1,432,442**	**1,459,497**	**27,055**	**$ 1,484,261**	**$ 1,509,292**
SUMMARY	**SURPLUS\(DEFICIT)**	**74,674**	**(60,793)**	**(135,468)**	**6,356**	**8,896**
SUMMARY	*% of Expenses*	*5.2%*	*-4.2%*		*0.4%*	*0.6%*
SUMMARY	Transfer In/(Out)	(89,394)	41,870		$ -	$ -
SUMMARY	**TOTAL TRANSFER IN/(OUT)**	**(89,394)**	**41,870**		**-**	**-**
SUMMARY	**SURPLUS\(DEFICIT) AFTER TRANSFER**	(14,720)	(18,924)	(4,204)	6,356	8,896
SUMMARY	*% of Expenses*	*-1.0%*	*-1.3%*		*0.4%*	*0.6%*
SUMMARY	BEGINNING FUND BALANCE	$ 164,874	$ 164,874		$ 145,950	$ 152,306
SUMMARY	**ENDING BALANCE**	**150,154**	**145,950**		**$ 152,306**	**$ 161,202**
SUMMARY	*% of Expenses*	*10.5%*	*10.0%*		*10.3%*	*10.7%*
		0	-	-		

GRADE	2026-2027 INITIAL	2026-2027 REVISION #1	2027-2028	2028-2029
ENROLLMENT BY GRADE				
TK	2	1	1	1
K	2	0	0	0
1	0	0	0	0
2	1	1	1	1
3	0	1	1	1
4	3	1	1	1
5	0	0	2	3
6	3	3	3	3
7	3	2	2	2
8	6	8	8	8
9	9	4	4	4
10	14	14	14	14
11	17	21	21	21
12	30	28	28	28
TOTAL	90	84	86	87

DAILY ATTENDANCE RATE				
TK	97.00%	97.00%	97.00%	97.00%
K	97.00%	97.00%	97.00%	97.00%
1	97.00%	97.00%	97.00%	97.00%
2	97.00%	97.00%	97.00%	97.00%
3	97.00%	97.00%	97.00%	97.00%
4	97.00%	97.00%	97.00%	97.00%
5	97.00%	97.00%	97.00%	97.00%
6	97.00%	97.00%	97.00%	97.00%
7	97.00%	97.00%	97.00%	97.00%
8	97.00%	97.00%	97.00%	97.00%
9	97.00%	97.00%	97.00%	97.00%
10	97.00%	97.00%	97.00%	97.00%
11	97.00%	97.00%	97.00%	97.00%
12	97.00%	97.00%	97.00%	97.00%
OVERALL AVG	97.00%	97.00%	97.00%	97.00%

AVG DAILY ATTENDANCE BY GRADE				
TK	1.9	1.0	0.97	0.97
K	1.94	-	-	-
1	-	-	-	-
2	0.97	0.97	0.97	0.97
3	-	0.97	0.97	0.97
4	2.91	0.97	0.97	0.97
5	-	-	1.94	2.91
6	2.91	2.91	2.91	2.91
7	2.91	1.94	1.94	1.94
8	5.82	7.76	7.76	7.76
9	8.73	3.88	3.88	3.88
10	13.58	13.58	13.58	13.58
11	16.49	20.37	20.37	20.37
12	29.10	27.16	27.16	27.16
TOTAL	87.30	81.48	83.42	84.39

AVG DAILY ATTENDANCE BY GRADE RANGE				
TK-3	4.85	2.91	2.91	2.91
4-6	5.82	3.88	5.82	6.79
7-8	8.73	9.70	9.70	9.70
9-12	67.90	64.99	64.99	64.99
TOTAL	87.30	81.48	83.42	84.39

ACCT	ACCOUNT NAME	2026-2027 INITIAL	2026-2027 REVISION #1	VARIANCE	2027-2028	2028-2029
LCFF					**3.30%**	**3.09%**
8011	LCFF Revenues	291,644	206,921	(84,723)	234,465	237,497
8012	Education Protection Account Revenue	17,460	16,296	(1,164)	16,684	16,490
8019	Prior Year Income/Adjustments	-	-	-	-	-
8096	Charter Schools Funding In-Lieu of Property Taxes	948,940	948,940	-	980,255	1,010,545
80XX	---		-	-	-	-
80XX	---		-	-	-	-
	TOTAL LCFF REVENUE	1,258,044	1,172,157	(85,887)	1,231,404	1,264,532
FEDERAL					**3.30%**	**3.09%**
8181	Special Education - Entitlement	13,633	11,460	(2,173)	14,083	14,518
8182	Special Education - Mental Health	982	982	-	1,014	1,046
8290	All Other Federal Revenue	-	-	-	-	-
8291	Title I Federal Revenue	19,208	2,028	(17,180)	2,095	2,160
8292	Title II	2,293	2,072	(221)	2,140	2,207
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	46,116	26,542	(19,574)	29,662	30,579
OTHER STATE					**3.30%**	**3.09%**
8520	State Child Nutrition Program	-	-	-	-	-
8550	Mandated Block Grant	4,455	4,282	(173)	4,602	4,744
8560	State Lottery Revenue	23,746	22,326	(1,420)	24,529	25,287
8590	All Other State Revenues	42,327	48,189	5,862	63,620	52,019
8599	Prior Year State Income	-	-	-	-	-
8791	SPED State/Other Transfers of Apportionments from Districts	11,512	-	(11,512)	11,891	12,259
8792	SPED State/Other Transfers of Apportionments from County	101,617	105,908	4,291	104,971	108,214
80XX	---		-	-	-	-
80XX	---		-	-	-	-
	TOTAL OTHER STATE REVENUE	183,657	180,704	(2,952)	209,614	202,524
LOCAL					**3.30%**	**3.09%**
8660	Interest Income	12,000	12,000	-	12,396	12,779
8698	E-rate Revenues	7,000	7,000	-	7,231	7,454
8699	All Other Local Revenue	300	300	-	310	319
8979	---		-	-	-	-
80XX	---		-	-	-	-
	TOTAL LOCAL REVENUE	19,300	19,300	-	19,937	20,553
	TOTAL REVENUE	1,507,116	1,398,703	(108,413)	1,490,617	1,518,188
1000 - CERTIFICATED EMPLOYEES					**2%**	**2%**
1100	Teachers' Salaries	308,999	330,683	21,684	336,082	341,589
1200	Certificated Pupil Support Salaries	-	-	-	-	-
1300	Certificated Supervisor and Administrator Salaries	180,532	184,689	4,157	187,181	190,515
1900	Other Certificated Salaries	29,218	29,545	327	30,136	30,739
10XX	---	-	-	-	-	-
10XX	---	-	-	-	-	-
	TOTAL CERTIFICATED EMPLOYEE EXPENSES	518,749	544,917	26,168	553,400	562,844
2000 - CLASSIFIED EMPLOYEES					**2%**	**2%**
2100	Instructional Aide Salaries	29,837	29,015	(823)	29,084	29,434
2200	Classified Support Salaries (Maintenance, Food)	-	-	-	-	-
2300	Classified Supervisor and Administrator Salaries	35,908	36,310	402	36,672	37,041
2400	Clerical, Technical, and Office Staff Salaries	54,996	42,928	(12,068)	43,049	43,547
2900	Other Classified Salaries (Noon and Yard Sup, etc.)	46,089	46,089	-	45,641	46,536
20XX	---	-	-	-	-	-
20XX	---	-	-	-	-	-
	TOTAL CLASSIFIED EMPLOYEE EXPENSES	166,831	154,342	(12,489)	154,446	156,557
3000 - EMPLOYEE BENEFITS					**2%**	**2%**
3101	State Teachers' Retirement System, certificated positions	99,081	104,079	4,998	105,699	107,503
3102	Employer STRS Classified	-	-	-	-	-
3201	Employer PERS Certificated	-	-	-	-	-
3202	Public Employees' Retirement System, classified positions	-	-	-	-	-
3301	OASDI/Medicare Certificated, Unrestricted	7,522	7,901	379	8,024	8,161
3302	OASDI/Medicare Classified	12,763	11,807	(955)	11,815	11,977
3401	Health & Welfare Benefits, Certificated	65,950	73,851	7,901	73,851	73,851
3402	Health & Welfare Benefits Classified	33,878	28,966	(4,913)	28,966	28,966
3501	State Unemployment Insurance Certificated	2,623	2,860	237	8,071	8,071
3502	State Unemployment Insurance Classified	1,351	1,271	(80)	3,621	3,621
3601	Worker Compensation Insurance	8,092	8,501	408	8,633	8,780
3602	Worker Compensation Insurance	2,603	2,408	(195)	2,409	2,442
30XX	---	-	-	-	-	-
30XX	---	-	-	-	-	-
	TOTAL EMPLOYEE BENEFITS EXPENSES	233,863	241,644	7,782	251,090	253,373
	TOTAL PAYROLL RELATED EXPENSES	919,442	940,903	21,461	958,935	972,773
4000 - BOOKS AND SUPPLIES					**3.30%**	**3.09%**
4100	Approved Textbooks and Core Curriculum	2,000	2,400	400	2,479	2,556
4200	Books and Other Reference Materials	1,000	1,000	-	1,033	1,065
4300	Materials and Supplies	10,000	10,000	-	10,330	10,649
4315	Classroom Materials and Supplies	5,000	4,000	(1,000)	4,132	4,260
4381	Materials for Plant Maintenance	150	1,650	1,500	1,704	1,757
4400	Noncapitalized Equipment	2,000	2,300	300	2,376	2,449
4410	Software and Software Licensing	39,000	39,000	-	40,287	41,532
4430	Noncapitalized Student Equipment	10,000	10,000	-	10,330	10,649
4700	Food and Food Supplies		-	-	-	-
40XX	---		-	-	-	-
40XX	---		-	-	-	-
	TOTAL BOOKS AND SUPPLIES	69,150	70,350	1,200	72,672	74,917
5000 - SERVICES AND OTHER OPERATING EXPENSES					**3.30%**	**3.09%**
5100	Subagreements for Services	-	-	-	-	-
5200	Travel and Conferences	6,000	6,000	-	6,198	6,390
5210	Training and Development Expense	6,000	6,000	-	6,198	6,390
5300	Dues and Memberships	5,800	4,250	(1,550)	4,390	4,526
5400	Insurance	20,542	12,644	(7,897)	13,062	13,465
5500	Operation and Housekeeping Services	35,000	35,000	-	36,155	37,272
5501	Utilities	10,000	6,000	(4,000)	6,198	6,390
5600	Space Rental/Leases Expense	155,259	155,259	-	155,259	155,259

ACCT	ACCOUNT NAME	2026-2027 INITIAL	2026-2027 REVISION #1	VARIANCE	2027-2028	2028-2029
5601	Building Maintenance	3,000	3,000	-	3,099	3,195
5610	Equipment Repair	500	500	-	517	532
5800	Professional/Consulting Services and Operating Expenditures	6,000	6,200	200	6,405	6,603
5803	Banking and Payroll Service Fees	2,800	2,800	-	2,892	2,982
5805	Legal Services	10,000	10,000	-	10,330	10,649
5806	Audit Services	4,200	4,200	-	4,339	4,473
5807	Legal Settlements	20,000	20,000	-	20,660	21,298
5810	Educational Consultants	45,000	60,000	15,000	56,980	58,741
5811	Student Transportation	7,000	7,000	-	7,231	7,454
5812	Other Student Activities	2,400	2,400	-	2,479	2,556
5815	Advertising/Recruiting	500	500	-	517	532
5830	Field Trip Expenses	300	300	-	310	319
5873	Financial Services	34,000	34,000	-	35,122	36,207
5874	Personnel Services	50	50	-	52	53
5875	District Oversight Fee	12,580	11,722	(859)	12,108	12,483
5877	IT Services	38,000	41,500	3,500	42,870	44,194
5890	Interest Expense/Fees	100	100	-	103	106
5900	Communications (Tele., Internet, Copies,Postage,Messenger)	11,000	11,000	-	11,363	11,714
50XX	---		-	-	-	-
50XX	---		-	-	-	-
	TOTAL SERVICES AND OTHER OPERATING EXPENSES	436,031	440,425	4,394	444,835	453,783
6000 - CAPITAL OUTLAY						
6900	Depreciation Expense	7,819	7,819	-	7,819	7,819
6901	Amortization Expense		-	-	-	-
60XX	---		-	-	-	-
60XX	---		-	-	-	-
	TOTAL CAPITAL OUTLAY EXPENSES	7,819	7,819	-	7,819	7,819
7000 - OTHER OUTGOING					**3.30%**	**3.09%**
7000	Miscellaneous Expense		-	-	-	-
7299	All other Transfers		-	-	-	-
70XX	---		-	-	-	-
70XX	---		-	-	-	-
	TOTAL OTHER OUTGOING EXPENSES	-	-	-	-	-
	TOTAL NON-PAYROLL EXPENSES	512,999	518,593	5,594	525,325	536,519
	TOTAL EXPENSES	1,432,442	1,459,497	27,055	1,484,261	1,509,292
	NET INCOME	74,674	(60,793)	(135,468)	6,356	8,896