SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2021-22
2021-22 FIRST INTERIM

	Various General Unrestricted	06XX Alternative Education	0830 CTEP	Total Unrestricted	33XX/65XX Special Education	CATS Categoricals	8150 Routine & Restricted Maintenance	9XXX Local Programs	Total Restricted	Total General Fund
Revenues										
LCFF Revenues	9,036,561	13,014,297	-	22,050,858	7,462,390	-	-	-	7,462,390	29,513,248
Federal Revenues	-	-	-	-	710,642	1,433,807	-	-	2,144,449	2,144,449
Federal Pass Through	4,350,000	-	-	4,350,000	-	-	-	-	-	4,350,000
Other State Revenues	280,544	-	-	280,544	4,681,091	4,222,231	-	-	8,903,323	9,183,866
Other Local Revenues	1,445,110	-	100,000	1,545,110	136,185	-	-	8,826,957	8,963,142	10,508,252
Total Revenue	**15,112,214**	**13,014,297**	**100,000**	**28,226,511**	**12,990,308**	**5,656,039**	**-**	**8,826,957**	**27,473,304**	**55,699,815**
Expenditures										
Certificated Salaries	2,176,736	4,605,667	71,530	6,853,933	3,231,891	1,017,854	-	1,205,823	5,455,568	12,309,501
Classified Salaries	5,062,457	1,841,606	129,650	7,033,713	2,939,146	1,216,313	317,226	2,171,602	6,644,287	13,678,000
Employee Benefits	3,923,625	3,403,034	105,874	7,432,532	4,225,552	1,993,905	221,669	1,623,223	8,064,348	15,496,881
Books and Supplies	699,369	379,983	36,801	1,116,153	102,624	676,703	18,156	802,846	1,600,329	2,716,481
Services, Other Operating Expenditures	1,776,603	1,705,589	52,875	3,535,066	1,739,874	961,627	246,871	2,715,624	5,663,996	9,199,062
Capital Outlay	219,500	-	-	219,500	11,185	130,060	-	-	141,245	360,745
Other Outgo	-	-	-	-	-	-	-	624,756	624,756	624,756
Pass Through	4,350,000	-	-	4,350,000	-	-	-	-	-	4,350,000
Indirect Costs	(2,634,332)	1,041,372	31,320	(1,561,640)	770,037	159,371	68,947	460,272	1,458,627	(103,013)
Total Expenditures	**15,573,958**	**12,977,250**	**428,050**	**28,979,257**	**13,020,308**	**6,155,833**	**872,869**	**9,604,145**	**29,653,155**	**58,632,412**
Interfund Transfers										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	(19,000)	-	(19,000)	-	-	-	-	-	(19,000)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,719,239)	(26,750)	328,050	(1,417,939)	30,000	-	872,869	515,070	1,417,939	-
Total Transfers	**(1,719,239)**	**(45,750)**	**328,050**	**(1,436,939)**	**30,000**	**-**	**872,869**	**515,070**	**1,417,939**	**(19,000)**
Beginning Balance	**25,792,758**	**3,312,227**	**-**	**29,104,985**	**-**	**864,683**	**239,004**	**1,600,945**	**2,704,632**	**31,809,617**
Net Increase (Decrease) in Fund Balance	**(2,180,982)**	**(8,703)**	**-**	**(2,189,685)**	**-**	**(499,794)**	**-**	**(262,117)**	**(761,911)**	**(2,951,596)**
Ending Fund Balance	**23,611,776**	**3,303,524**	**-**	**26,915,300**	**-**	**364,889**	**239,004**	**1,338,828**	**1,942,721**	**28,858,021**
Components of Ending Fund Balance:										
Nonspendable	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Restricted	**-**	**-**	**-**	**-**	**-**	**364,889**	**239,004**	**1,338,828**	**1,942,721**	**1,942,721**
Committed	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Assigned	**21,011,448**	**3,303,524**	**-**	**24,314,972**	**-**	**-**	**-**	**-**	**-**	**24,314,972**
Assigned (COPS)	**1,400,328**	**-**	**-**	**1,400,328**	**-**	**-**	**-**	**-**	**-**	**1,400,328**
Committed (COPS)	**1,200,000**	**-**	**-**	**1,200,000**	**-**	**-**	**-**	**-**	**-**	**1,200,000**
Reserve for Economic Certainty	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

SANTA CRUZ COUNTY OFFICE OF EDUCATION
ALL FUNDS SUMMARY 2021-22
2021-22 FIRST INTERIM

	Fund 01	Fund 09	Fund 10	Fund 11	Fund 12	Fund 13	Fund 14	Fund 17	Fund 35	Fund 71	
	General Fund	Charter	SELPA Pass-Through	Adult Education Block Grant	Child Development	Cafeteria	Deferred Maintenance	Special Reserve	County Schools Facility	Retiree Benefit Trust	Total of All Funds
Revenues											
LCFF Revenues	29,513,248	1,207,995	-	-	-	-	200,000	-	-	-	30,921,243
Federal Revenues	2,144,449	204,773	-	275,835	189,325	45,000	-	-	-	-	2,859,382
Federal Pass Through	4,350,000	-	4,175,605	-	-	-	-	-	-	-	8,525,605
Other State Revenues	9,183,866	218,262	2,181,826	70,269	737,360	5,000	-	-	-	-	12,396,583
Other Local Revenues	10,508,252	301,520	14,500	300	179,596	-	10,000	25,000	5,000	1,198,000	12,242,168
Total Revenue	**55,699,815**	**1,932,549**	**6,371,931**	**346,404**	**1,106,280**	**50,000**	**210,000**	**25,000**	**5,000**	**1,198,000**	**66,944,980**
Expenditures											
Certificated Salaries	12,309,501	662,557	-	40,214	-	-	-	-	-	-	13,012,271
Classified Salaries	13,678,000	194,600	-	63,292	384,402	-	-	-	-	-	14,320,295
Employee Benefits	15,496,881	468,079	-	63,337	226,763	-	-	-	-	-	16,255,060
Books and Supplies	2,716,481	356,133	-	26,354	37,506	65,714	-	-	-	-	3,202,188
Services, Other Operating Expenditures	9,199,062	201,847	-	168,001	392,254	-	325,000	-	-	728,107	11,014,271
Capital Outlay	360,745	-	-	-	-	-	-	-	-	-	360,745
Other Outgo	624,756	-	980,839	-	-	-	-	-	-	-	1,605,595
Pass Through	4,350,000	-	5,191,092	-	-	-	-	-	-	-	9,541,092
Indirect Costs	(103,013)	16,041	-	4,114	79,572	3,286	-	-	-	-	(0)
Total Expenditures	**58,632,412**	**1,899,257**	**6,171,931**	**365,312**	**1,120,497**	**69,000**	**325,000**	**-**	**-**	**728,107**	**69,311,517**
Interfund Transfers											
Transfers In	-	-	-	-	-	19,000	-	-	-	-	19,000
Transfers Out	(19,000)	-	-	-	-	-	-	-	-	-	(19,000)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-	-
Total Transfers	**(19,000)**	**-**	**-**	**-**	**-**	**19,000**	**-**	**-**	**-**	**-**	**-**
Beginning Balance	**31,809,617**	**422,396**	**589,829**	**20,052**	**57,498**	**10**	**1,043,900**	**2,647,664**	**-**	**12,543,310**	**49,134,275**
Net Increase (Decrease) in Fund Balance	**(2,951,596)**	**33,292**	**200,000**	**(18,908)**	**(14,217)**	**-**	**(115,000)**	**25,000**	**5,000**	**469,893**	**(2,366,536)**
Ending Fund Balance	**28,858,021**	**455,688**	**789,829**	**1,143**	**43,281**	**10**	**928,900**	**2,672,664**	**5,000**	**13,013,203**	**46,767,739**
Components of Ending Fund Balance:											
Nonspendable	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Restricted	**1,942,721**	**72,199**	**789,829**	**1,143**	**39,358**	**10**	**-**	**-**	**5,000**	**13,013,203**	**15,863,463**
Committed	**-**	**-**	**-**	**-**	**-**	**-**	**928,900**	**-**	**-**	**-**	**928,900**
Assigned	**24,314,972**	**326,511**	**-**	**-**	**3,923**	**-**	**-**	**2,672,664**	**-**	**-**	**27,318,070**
Assigned (COPS)	**1,400,328**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,400,328**
Committed (COPS)	**1,200,000**	**-**	**-**	**-**	**-**						**1,200,000**
Reserve for Economic Certainty	**-**	**56,978**					**-**				**56,978**

SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2022-23
2021-22 FIRST INTERIM

	Various General Unrestricted	06XX Alternative Education	0830 CTEP	Total Unrestricted	33XX/65XX Special Education	Various Categoricals	8150 Routine & Restricted Maintenance	9XXX Local Programs	Total Restricted	Total General Fund
Revenues										
LCFF Revenues	9,003,737	13,180,880	-	22,184,616	7,647,457	-	-	-	7,647,457	29,832,073
Federal Revenues	-	-	-	-	710,642	1,721,441	-	-	2,432,083	2,432,083
Federal Pass Through	4,350,000	-	-	4,350,000	-	-	-	-	-	4,350,000
Other State Revenues	280,544	-	-	280,544	5,028,472	1,947,509	-	-	6,975,982	7,256,525
Other Local Revenues	1,283,849	-	100,000	1,383,849	125,000	-	-	8,605,053	8,730,053	10,113,902
Total Revenue	**14,918,129**	**13,180,880**	**100,000**	**28,199,008**	**13,511,571**	**3,668,951**	**-**	**8,605,053**	**25,785,575**	**53,984,584**
Expenditures										
Certificated Salaries	2,154,620	4,718,587	72,460	6,945,668	3,369,817	306,404	-	1,165,249	4,841,470	11,787,138
Classified Salaries	5,123,207	1,863,705	81,206	7,068,117	2,974,416	1,036,434	321,033	2,160,203	6,492,086	13,560,204
Employee Benefits	4,216,806	3,693,085	68,844	7,978,735	4,568,116	1,720,128	238,182	1,720,873	8,247,298	16,226,034
Books and Supplies	480,743	374,483	36,801	892,027	102,624	137,040	18,156	758,914	1,016,734	1,908,761
Services, Other Operating Expenditures	1,788,670	1,710,589	52,875	3,552,133	1,740,930	307,284	246,871	2,217,973	4,513,058	8,065,191
Capital Outlay	27,500	-	-	27,500	-	130,060	-	-	130,060	157,560
Other Outgo	-	-	-	-	-	-	-	624,756	624,756	624,756
Pass Through	4,350,000	-	-	4,350,000	-	-	-	-	-	4,350,000
Indirect Costs	(2,641,459)	1,047,507	31,320	(1,562,632)	785,669	175,597	68,947	429,406	1,459,619	(103,013)
Total Expenditures	**15,500,087**	**13,407,957**	**343,506**	**29,251,549**	**13,541,571**	**3,812,947**	**893,188**	**9,077,374**	**27,325,080**	**56,576,629**
Interfund Transfers										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	(19,000)	-	(19,000)	-	-	-	-	-	(19,000)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,291,495)	(16,750)	245,629	(1,062,617)	30,000	-	877,546	155,070	1,062,617	-
Total Transfers	**(1,291,495)**	**(35,750)**	**245,629**	**(1,081,617)**	**30,000**	**-**	**877,546**	**155,070**	**1,062,617**	**(19,000)**
Beginning Balance	**23,611,776**	**3,303,524**	**-**	**26,915,300**	**-**	**364,889**	**239,004**	**1,338,828**	**1,942,721**	**28,858,021**
Net Increase (Decrease) in Fund Balance	**(1,873,453)**	**(262,827)**	**2,123**	**(2,134,157)**	**-**	**(143,996)**	**(15,642)**	**(317,250)**	**(476,888)**	**(2,611,045)**
Ending Fund Balance	**21,738,323**	**3,040,697**	**2,123**	**24,781,143**	**-**	**220,893**	**223,362**	**1,021,578**	**1,465,833**	**26,246,976**
Components of Ending Fund Balance:										
Nonspendable	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Restricted	**-**	**-**	**-**	**-**	**-**	**220,893**	**223,362**	**1,021,578**	**1,465,833**	**1,465,833**
Committed	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Assigned	**19,140,495**	**3,040,697**	**2,123**	**22,183,315**	**-**	**-**	**-**	**-**	**-**	**22,183,315**
Assigned (COPS)	**1,397,828**	**-**	**-**	**1,397,828**	**-**	**-**	**-**	**-**	**-**	**1,397,828**
Committed (COPS)	**1,200,000**	**-**	**-**	**1,200,000**	**-**	**-**	**-**	**-**	**-**	**1,200,000**

SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2023-24
2021-22 FIRST INTERIM

	Various General Unrestricted	06XX Alternative Education	0830 CTEP	Total Unrestricted	33XX/65XX Special Education	Various Categoricals	8150 Routine & Restricted Maintenance	9XXX Local Programs	Total Restricted	Total General Fund
Revenues										
LCFF Revenues	8,857,766	13,393,092	-	22,250,858	7,885,293	-	-	-	7,885,293	30,136,151
Federal Revenues	-	-	-	-	710,642	1,770,158	-	-	2,480,800	2,480,800
Federal Pass Through	4,350,000	-	-	4,350,000	-	-	-	-	-	4,350,000
Other State Revenues	280,544	-	-	280,544	5,050,856	1,821,466	-	-	6,872,323	7,152,866
Other Local Revenues	1,283,849	-	100,000	1,383,849	125,000	-	-	8,605,053	8,730,053	10,113,902
Total Revenue	**14,772,158**	**13,393,092**	**100,000**	**28,265,250**	**13,771,791**	**3,591,625**	**-**	**8,605,053**	**25,968,469**	**54,233,719**
Expenditures										
Certificated Salaries	2,182,630	4,779,929	73,402	7,035,961	3,413,625	269,929	-	1,091,326	4,774,880	11,810,841
Classified Salaries	5,184,685	1,886,069	82,180	7,152,935	3,010,109	1,115,469	324,885	2,181,725	6,632,188	13,785,123
Employee Benefits	4,375,062	3,811,352	73,161	8,259,576	4,747,827	1,759,744	248,839	1,752,096	8,508,506	16,768,083
Books and Supplies	480,743	374,483	36,801	892,027	102,624	126,453	18,156	755,541	1,002,774	1,894,800
Services, Other Operating Expenditures	1,588,670	1,710,589	52,875	3,352,133	1,740,930	269,284	252,283	2,162,992	4,425,489	7,777,622
Capital Outlay	27,500	-	-	27,500	-	-	-	-	-	27,500
Other Outgo	-	-	-	-	-	-	-	624,756	624,756	624,756
Pass Through	4,350,000	-	-	4,350,000	-	-	-	-	-	4,350,000
Indirect Costs	(2,632,305)	1,047,507	31,320	(1,553,478)	786,676	174,456	69,380	419,953	1,450,465	(103,013)
Total Expenditures	**15,556,985**	**13,609,930**	**349,740**	**29,516,655**	**13,801,791**	**3,715,334**	**913,543**	**8,988,389**	**27,419,057**	**56,935,712**
Interfund Transfers										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	(19,000)	-	(19,000)	-	-	-	-	-	(19,000)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,204,999)	(16,750)	251,179	(970,570)	30,000	-	885,500	55,070	970,570	0
Total Transfers	**(1,204,999)**	**(35,750)**	**251,179**	**(989,570)**	**30,000**	**-**	**885,500**	**55,070**	**970,570**	**(19,000)**
Beginning Balance	**21,738,323**	**3,040,697**	**2,123**	**24,781,143**	**-**	**220,893**	**223,362**	**1,021,578**	**1,465,833**	**26,246,976**
Net Increase (Decrease) in Fund Balance	**(1,989,825)**	**(252,588)**	**1,439**	**(2,240,974)**	**-**	**(123,709)**	**(28,044)**	**(328,265)**	**(480,018)**	**(2,720,992)**
Ending Fund Balance	**19,748,498**	**2,788,109**	**3,562**	**22,540,169**	**-**	**97,184**	**195,318**	**693,313**	**985,815**	**23,525,984**
Components of Ending Fund Balance:										
Nonspendable	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Restricted	**-**	**-**	**-**	**-**	**-**	**97,184**	**195,318**	**693,313**	**985,815**	**985,815**
Assigned	**17,153,170**	**2,788,109**	**3,562**	**19,944,841**	**-**	**-**	**-**	**-**	**-**	**19,944,841**
Assigned (COPS)	**1,395,328**	**-**	**-**	**1,395,328**	**-**	**-**	**-**	**-**	**-**	**1,395,328**
Committed (COPS)	**1,200,000**	**-**	**-**	**1,200,000**	**-**	**-**	**-**	**-**	**-**	**1,200,000**