

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

	Various			06XX	0830		33XX/65XX		CATS	8150	9XXX		
	General Unrestricted	Alternative Education	CTEP	Total Unrestricted		Special Education	Categoricals	Routine & Restricted Maintenance	Local Programs		Total Restricted	Total General Fund	
Revenues													
LCFF Revenues	8,587,819	12,304,704	-	20,892,523		7,462,390	-	-	-		7,462,390	28,354,913	
Federal Revenues	-	-	-	-		603,174	1,547,162	-	-		2,150,336	2,150,336	
Federal Pass Through	4,350,000	-	-	4,350,000		-	-	-	-		-	4,350,000	
Other State Revenues	294,977	-	-	294,977		4,757,208	5,244,643	-	-		10,001,851	10,296,828	
Other Local Revenues	1,447,226	-	100,000	1,547,226		136,185	-	-	9,077,786		9,213,971	10,761,197	
Total Revenue	14,680,022	12,304,704	100,000	27,084,725		12,958,957	6,791,805	-	9,077,786		28,828,548	55,913,273	
Expenditures													
Certificated Salaries	2,147,487	4,622,364	81,540	6,851,390		3,233,351	1,054,717	-	1,333,816		5,621,884	12,473,274	
Classified Salaries	4,998,423	1,833,018	97,510	6,928,951		2,919,486	1,215,195	325,498	2,277,243		6,737,421	13,666,372	
Employee Benefits	3,827,342	3,406,675	81,475	7,315,491		4,126,911	1,963,247	223,190	1,587,937		7,901,284	15,216,775	
Books and Supplies	633,624	396,399	46,501	1,076,524		271,529	907,979	25,785	820,672		2,025,964	3,102,488	
Services, Other Operating Expenditures	1,861,718	1,704,315	55,810	3,621,843		1,653,403	1,700,560	229,450	2,756,337		6,339,749	9,961,592	
Capital Outlay	94,500	-	-	94,500		11,185	265,060	-	-		276,245	370,745	
Other Outgo	-	-	-	-		-	-	-	624,756		624,756	624,756	
Pass Through	4,350,000	-	-	4,350,000		-	-	-	-		-	4,350,000	
Indirect Costs	(2,738,337)	1,041,372	28,112	(1,668,853)		773,093	225,206	68,947	467,445		1,534,691	(134,162)	
Total Expenditures	15,174,757	13,004,142	390,947	28,569,845		12,988,957	7,331,964	872,869	9,868,205		31,061,995	59,631,840	
Interfund Transfers													
Transfers In	-	-	-	-		-	-	-	-		-	-	
Transfers Out	-	(40,000)	-	(40,000)		-	-	-	-		-	(40,000)	
Other Financing Sources	-	-	-	-		-	-	-	-		-	-	
Contributions	(1,685,475)	(33,776)	290,947	(1,428,303)		30,000	10,364	872,869	515,070		1,428,303	-	
Total Transfers	(1,685,475)	(73,776)	290,947	(1,468,303)		30,000	10,364	872,869	515,070		1,428,303	(40,000)	
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	(2,180,210)	(773,214)	-	(2,953,424)		-	(529,794)	-	(275,349)		(805,143)	(3,758,567)	
Ending Fund Balance	23,612,548	2,539,013	-	26,151,561		-	334,889	239,004	1,325,596		1,899,489	28,051,050	
Components of Ending Fund Balance:													
Nonspendable	-	-	-	-		-	-	-	-		-	-	
Restricted	-	-	-	-		-	334,889	239,004	1,325,596		1,899,489	1,899,489	
Committed	-	-	-	-		-	-	-	-		-	-	
Assigned	21,012,220	2,539,013	-	23,551,233		-	-	-	-		-	23,551,233	
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
GENERAL FUND SUMMARY 2022-23
2021-22 SECOND INTERIM**

	Various	06XX	0830		33XX/65XX	Various	8150	9XXX		
	General	Alternative		Total	Special		Routine &		Total	Total
	Unrestricted	Education	CTEP	Unrestricted	Education	Categoricals	Restricted	Local	Restricted	General
							Maintenance	Programs		Fund
Revenues										
LCFF Revenues	8,692,110	12,528,530	-	21,220,640	7,860,135	-	-	-	7,860,135	29,080,776
Federal Revenues	-	-	-	-	603,174	1,653,102	-	-	2,256,276	2,256,276
Federal Pass Through	4,350,000	-	-	4,350,000	-	-	-	-	-	4,350,000
Other State Revenues	294,977	-	-	294,977	4,892,515	2,943,514	-	-	7,836,029	8,131,006
Other Local Revenues	1,285,965	-	100,000	1,385,965	125,000	-	-	8,383,939	8,508,939	9,894,904
Total Revenue	14,623,052	12,528,530	100,000	27,251,582	13,480,824	4,596,616	-	8,383,939	26,461,379	53,712,961
Expenditures										
Certificated Salaries	2,127,360	4,735,502	67,134	6,929,995	3,371,296	269,843	-	1,169,082	4,810,221	11,740,216
Classified Salaries	4,995,352	1,855,014	79,509	6,929,875	2,954,520	1,460,874	329,404	2,052,082	6,796,880	13,726,754
Employee Benefits	4,023,233	3,696,733	71,206	7,791,172	4,479,839	1,957,392	239,828	1,503,164	8,180,223	15,971,396
Books and Supplies	502,906	390,962	46,501	940,369	271,529	262,673	25,785	824,597	1,384,583	2,324,953
Services, Other Operating Expenditures	1,778,921	1,709,315	55,810	3,544,046	1,654,459	466,774	229,450	2,181,762	4,532,444	8,076,490
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	(2,724,300)	1,047,507	23,697	(1,653,096)	779,182	235,686	68,947	435,120	1,518,934	(134,162)
Total Expenditures	15,080,973	13,435,032	343,856	28,859,861	13,510,824	4,783,302	893,413	8,790,561	27,978,101	56,837,961
Interfund Transfers										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	(40,000)	-	(40,000)	-	-	-	-	-	(40,000)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,281,311)	(23,776)	243,856	(1,061,230.48)	30,000	10,364	865,796	155,070	1,061,230	-
Total Transfers	(1,281,311)	(63,776)	243,856	(1,101,230)	30,000	10,364	865,796	155,070	1,061,230	(40,000)
Beginning Balance	23,612,548	2,539,013	-	26,151,561	-	334,889	239,004	1,325,596	1,899,489	28,051,050
Net Increase (Decrease) in Fund Balance	(1,739,232)	(970,277)	-	(2,709,509)	-	(176,321)	(27,618)	(251,552)	(455,491)	(3,165,000)
Ending Fund Balance	21,873,316	1,568,736	-	23,442,052	-	158,568	211,386	1,074,044	1,443,998	24,886,050
Components of Ending Fund Balance:										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	158,568	211,386	1,074,044	1,443,998	1,443,998
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	19,275,488	1,568,736	-	20,844,224	-	-	-	-	-	20,844,224
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 SECOND INTERIM**

	Various			06XX	0830	33XX/65XX		Various	8150	9XXX		
	General	Alternative		Total		Special		Routine &			Total Restricted	Total General
	Unrestricted	Education	CTEP	Unrestricted		Education	Categoricals	Restricted	Local			Fund
								Maintenance	Programs			
Revenues												
LCFF Revenues	8,604,481	12,682,400	-	21,286,881		8,143,886	-	-	-		8,143,886	29,430,768
Federal Revenues	-	-	-	-		603,174	1,438,822	-	-		2,041,996	2,041,996
Federal Pass Through	4,350,000	-	-	4,350,000		-	-	-	-		-	4,350,000
Other State Revenues	294,977	-	-	294,977		4,862,925	2,817,471	-	-		7,680,396	7,975,373
Other Local Revenues	1,285,965	-	100,000	1,385,965		125,000	-	-	8,383,939		8,508,939	9,894,904
Total Revenue	14,535,423	12,682,400	100,000	27,317,823		13,734,985	4,256,293	-	8,383,939		26,375,217	53,693,040
Expenditures												
Certificated Salaries	2,155,016	4,797,063	68,006	7,020,085		3,415,123	149,600	-	1,095,209		4,659,932	11,680,017
Classified Salaries	5,055,297	1,877,274	80,463	7,013,033		2,989,974	1,426,891	333,356	2,072,307		6,822,528	13,835,562
Employee Benefits	4,176,438	3,815,111	74,098	8,065,647		4,656,050	1,925,392	250,505	1,529,500		8,361,447	16,427,094
Books and Supplies	502,906	390,962	46,501	940,369		271,529	252,047	25,785	819,656		1,369,016	2,309,385
Services, Other Operating Expenditures	1,578,921	1,709,315	55,810	3,344,046		1,654,459	307,224	234,862	2,129,581		4,326,125	7,670,171
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	(2,690,812)	1,047,507	23,697	(1,619,608)		777,850	212,550	69,380	425,666		1,485,446	(134,162)
Total Expenditures	15,155,265	13,637,231	348,575	29,141,072		13,764,985	4,273,704	913,888	8,696,674		27,649,251	56,790,322
Interfund Transfers												
Transfers In	-	-	-	-		-	-	-	-		-	-
Transfers Out	-	(40,000)	-	(40,000)		-	-	-	-		-	(40,000)
Other Financing Sources	-	-	-	-		-	-	-	-		-	-
Contributions	(1,194,467)	(23,776)	248,576	(969,666.82)		30,000	10,364	874,232	55,070		969,667	-
Total Transfers	(1,194,467)	(63,776)	248,576	(1,009,667)		30,000	10,364	874,232	55,070		969,667	(40,000)
Beginning Balance	21,873,316	1,568,736	-	23,442,052		-	158,568	211,386	1,074,044		1,443,998	24,886,050
Net Increase (Decrease) in Fund Balance	(1,814,309)	(1,018,607)	-	(2,832,916)		-	(7,046)	(39,656)	(257,665)		(304,367)	(3,137,283)
Ending Fund Balance	20,059,007	550,129	-	20,609,136		-	151,522	171,730	816,379		1,139,631	21,748,767
Components of Ending Fund Balance:												
Nonspendable	-	-	-	-		-	-	-	-		-	-
Restricted	-	-	-	-		-	151,522	171,730	816,379		1,139,631	1,139,631
Assigned	17,463,679	550,129	-	18,013,808		-	-	-	-		-	18,013,808
Assigned (COPS)	1,395,328	-	-	1,395,328		-	-	-	-		-	1,395,328
Committed (COPS)	1,200,000	-	-	1,200,000		-	-	-	-		-	1,200,000