SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2022-23
2022-23 BUDGET at 1st 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	10,393,978	12,409,391	-	22,803,369	7,741,895	-	-	-	7,741,895	30,545,264
Federal Revenues	-	-	-	-	622,956	2,934,512	-	-	3,557,468	3,557,468
Federal Pass Through	4,500,000	-	-	4,500,000	-	-	-	-	-	4,500,000
Other State Revenues	287,790	-	-	287,790	5,741,886	3,861,106	-	-	9,602,991	9,890,782
Other Local Revenues	2,319,304	-	-	2,319,304	-	-	-	10,026,741	10,026,741	12,346,045
Total Revenue	**17,501,073**	**12,409,391**	**-**	**29,910,464**	**14,106,737**	**6,795,618**	**-**	**10,026,741**	**30,929,096**	**60,839,559**
Expenditures										
Certificated Salaries	2,010,029	4,684,674	9,962	6,704,665	3,792,765	1,172,721	-	1,487,226	6,452,712	13,157,377
Classified Salaries	5,324,662	1,826,295	64,538	7,215,496	3,420,044	1,853,230	350,975	2,541,234	8,165,482	15,380,978
Employee Benefits	4,169,235	3,610,489	46,988	7,826,712	4,909,058	2,518,887	244,268	1,773,349	9,445,562	17,272,274
Books and Supplies	282,247	959,123	6,016	1,247,386	218,066	738,885	46,500	759,326	1,762,777	3,010,163
Services, Other Operating Expenditures	2,646,510	1,481,046	3,820	4,131,377	1,043,436	1,531,941	218,447	2,996,307	5,790,131	9,921,508
Capital Outlay	200,558	-	-	200,558	-	385,120	-	-	385,120	585,678
Other Outgo	-	-	-	-	-	-	-	624,756	624,756	624,756
Pass Through	4,500,000	-	-	4,500,000	-	-	-	-	-	4,500,000
Indirect Costs	(3,259,449)	1,097,356	10,765	(2,151,328)	899,872	473,027	78,019	540,835	1,991,754	(159,574)
Total Expenditures	**15,873,793**	**13,658,983**	**142,089**	**29,674,865**	**14,283,240**	**8,673,811**	**938,210**	**10,723,033**	**34,618,294**	**64,293,159**
Interfund Transfers										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,295,782)	(156,752)	142,089	(1,310,445)	172,775	-	875,000	262,670	1,310,445	-
Total Transfers	**(1,295,782)**	**(156,752)**	**142,089**	**(1,310,445)**	**172,775**	**-**	**875,000**	**262,670**	**1,310,445**	**-**
Beginning Balance	**24,852,275**	**3,117,887**	**-**	**27,970,162**	**28,646**	**3,340,070**	**413,044**	**1,849,072**	**5,630,832**	**33,600,994**
Net Increase (Decrease) in Fund Balance	**331,497**	**(1,406,344)**	**-**	**(1,074,847)**	**(3,728)**	**(1,878,193)**	**(63,210)**	**(433,622)**	**(2,378,753)**	**(3,453,600)**
Ending Fund Balance	**25,183,772**	**1,711,543**	**-**	**26,895,315**	**24,918**	**1,461,877**	**349,834**	**1,415,450**	**3,252,079**	**30,147,394**
Components of Ending Fund Balance:										
Nonspendable	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Restricted	**-**	**-**	**-**	**-**	**24,918**	**1,461,877**	**349,834**	**1,415,450**	**3,252,079**	**3,252,079**
Committed	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Assigned	**22,578,444**	**1,711,543**	**-**	**24,289,987**	**-**	**-**	**-**	**-**	**-**	**24,289,987**
Assigned (COPS)	**1,405,328**	**-**	**-**	**1,405,328**	**-**	**-**	**-**	**-**	**-**	**1,405,328**
Committed (COPS)	**1,200,000**	**-**	**-**	**1,200,000**	**-**	**-**	**-**	**-**	**-**	**1,200,000**
Reserve for Economic Certainty	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

SANTA CRUZ COUNTY OFFICE OF EDUCATION
ALL FUNDS SUMMARY 2022-23
2022-23 BUDGET at 1st 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	30,545,264	1,589,682	-	-	-	-	100,000	-	-	-	32,234,946
Federal Revenues	3,557,468	230,222	-	-	598,670	111,000	-	-	-	-	4,497,360
Federal Pass Through	4,500,000	-	4,685,698	-	-	-	-	-	-	-	9,185,698
Other State Revenues	9,890,782	258,379	5,479,589	72,534	765,878	7,500	-	-	-	-	16,474,661
Other Local Revenues	12,346,045	322,232	305,647	4,151	198,243	1,771	37,670	95,398	39,879	1,460,000	14,811,036
Total Revenue	**60,839,559**	**2,400,515**	**10,470,934**	**76,685**	**1,562,790**	**120,271**	**137,670**	**95,398**	**39,879**	**1,460,000**	**77,203,701**
Expenditures											
Certificated Salaries	13,157,377	754,006	-	44,677	3,292	-	-	-	-	-	13,959,352
Classified Salaries	15,380,978	319,050	-	7,584	437,850	-	-	-	-	-	16,145,462
Employee Benefits	17,272,274	581,680	-	32,435	268,417	-	-	-	-	-	18,154,807
Books and Supplies	3,010,163	170,530	-	3,009	175,434	116,000	-	-	-	-	3,475,135
Services, Other Operating Expenditures	9,921,508	206,882	-	-	607,536	-	48,000	-	-	611,500	11,395,425
Capital Outlay	585,678	-	-	-	-	-	140,000	-	-	-	725,678
Other Outgo	624,756	-	4,246,888	-	-	-	-	-	-	-	4,871,644
Pass Through	4,500,000	-	5,642,617	-	-	-	-	-	-	-	10,142,617
Indirect Costs	(159,574)	31,168	-	4,166	124,239	-	-	-	-	-	-
Total Expenditures	**64,293,159**	**2,063,316**	**9,889,505**	**91,871**	**1,616,768**	**116,000**	**188,000**	**-**	**-**	**611,500**	**78,870,119**
Interfund Transfers											
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-	-
Total Transfers	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Beginning Balance	**33,600,994**	**803,471**	**307,234**	**19,859**	**100,208**	**59,518**	**1,012,013**	**2,566,782**	**(31,610)**	**10,919,745**	**49,358,212**
Net Increase (Decrease) in Fund Balance	**(3,453,600)**	**337,199**	**581,429**	**(15,186)**	**(53,978)**	**4,271**	**(50,330)**	**95,398**	**39,879**	**848,500**	**(1,666,418)**
Ending Fund Balance	**30,147,394**	**1,140,670**	**888,663**	**4,672**	**46,230**	**63,789**	**961,683**	**2,662,180**	**8,269**	**11,768,245**	**47,691,794**
Components of Ending Fund Balance:											
Nonspendable	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Restricted	**3,252,079**	**50,764**	**888,663**	**4,672**	**42,307**	**63,789**	**-**	**-**	**8,269**	**11,768,245**	**16,078,788**
Committed	**-**	**-**	**-**	**-**	**-**	**-**	**961,683**	**-**	**-**	**-**	**961,683**
Assigned	**24,289,987**	**1,028,007**	**-**	**-**	**3,923**	**-**	**-**	**2,662,180**	**-**	**-**	**27,984,097**
Assigned (COPS)	**1,405,328**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,405,328**
Committed (COPS)	**1,200,000**	**-**	**-**	**-**	**-**						**1,200,000**
Reserve for Economic Certainty	**-**	**61,899**					**-**				**61,899**

SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2023-24
2022-23 BUDGET at 1st 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	10,793,345	13,215,524	-	24,008,869	8,158,409	-	-	-	8,158,409	32,167,278
Federal Revenues	-	-	-	-	622,956	2,348,992	-	-	2,971,949	2,971,949
Federal Pass Through	4,500,000	-	-	4,500,000	-	-	-	-	-	4,500,000
Other State Revenues	287,790	-	-	287,790	5,571,005	2,947,637	-	-	8,518,641	8,806,432
Other Local Revenues	2,319,304	-	-	2,319,304	-	-	-	9,831,180	9,831,180	12,150,484
Total Revenue	**17,900,440**	**13,215,524**	**-**	**31,115,964**	**14,352,370**	**5,296,629**	**-**	**9,831,180**	**29,480,179**	**60,596,143**
Expenditures										
Certificated Salaries	2,087,560	4,743,129	10,092	6,840,781	3,842,071	565,651	-	1,446,777	5,854,499	12,695,280
Classified Salaries	5,583,872	1,749,294	65,312	7,398,478	3,461,084	1,160,514	355,187	2,558,558	7,535,344	14,933,822
Employee Benefits	4,405,155	3,705,982	48,122	8,159,260	5,068,306	2,148,699	250,495	1,788,899	9,256,399	17,415,659
Books and Supplies	272,709	459,123	31,016	762,848	218,066	510,372	26,500	691,320	1,446,258	2,209,107
Services, Other Operating Expenditures	2,227,605	1,431,046	3,820	3,662,472	1,043,436	764,280	218,447	2,507,271	4,533,434	8,195,906
Capital Outlay	65,558	-	-	65,558	-	-	-	-	-	65,558
Other Outgo	-	-	-	-	-	-	-	624,756	624,756	624,756
Pass Through	4,500,000	-	-	4,500,000	-	-	-	-	-	4,500,000
Indirect Costs	(2,888,886)	1,022,075	12,923	(1,853,889)	892,182	237,031	78,019	486,566	1,693,798	(160,091)
Total Expenditures	**16,253,573**	**13,110,649**	**171,285**	**29,535,507**	**14,525,145**	**5,386,547**	**928,649**	**10,104,146**	**30,944,487**	**60,479,994**
Interfund Transfers										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,121,788)	(156,752)	171,285	(1,107,254)	172,775	-	886,065	48,414	1,107,254	-
Total Transfers	**(1,121,788)**	**(156,752)**	**171,285**	**(1,107,254)**	**172,775**	**-**	**886,065**	**48,414**	**1,107,254**	**-**
Beginning Balance	**25,183,772**	**1,711,543**	**-**	**26,895,315**	**24,918**	**1,461,877**	**349,834**	**1,415,450**	**3,252,079**	**30,147,394**
Net Increase (Decrease) in Fund Balance	**525,079**	**(51,877)**	**-**	**473,202**	**-**	**(89,918)**	**(42,583)**	**(224,552)**	**(357,053)**	**116,149**
Ending Fund Balance	**25,708,851**	**1,659,666**	**-**	**27,368,517**	**24,918**	**1,371,959**	**307,251**	**1,190,898**	**2,895,026**	**30,263,543**
Components of Ending Fund Balance:										
Nonspendable	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Restricted	**-**	**-**	**-**	**-**	**24,918**	**1,371,959**	**307,251**	**1,190,898**	**2,895,026**	**2,895,026**
Committed	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Assigned	**23,103,523**	**1,659,666**	**-**	**24,763,189**	**-**	**-**	**-**	**-**	**-**	**24,763,189**
Assigned (COPS)	**1,405,328**	**-**	**-**	**1,405,328**	**-**	**-**	**-**	**-**	**-**	**1,405,328**
Committed (COPS)	**1,200,000**	**-**	**-**	**1,200,000**	**-**	**-**	**-**	**-**	**-**	**1,200,000**

SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2024-25
2022-23 BUDGET at 1st 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	12,101,607	13,291,002	-	25,392,610	8,486,377	-	-	-	8,486,377	33,878,987
Federal Revenues	-	-	-	-	622,956	1,119,198	-	-	1,742,155	1,742,155
Federal Pass Through	4,500,000	-	-	4,500,000	-	-	-	-	-	4,500,000
Other State Revenues	287,790	-	-	287,790	5,465,842	2,816,717	-	-	8,282,558	8,570,349
Other Local Revenues	2,319,304	-	-	2,319,304	-	-	-	9,831,180	9,831,180	12,150,484
Total Revenue	**19,208,702**	**13,291,002**	**-**	**32,499,704**	**14,575,175**	**3,935,915**	**-**	**9,831,180**	**28,342,270**	**60,841,974**
Expenditures										
Certificated Salaries	2,168,100	4,759,300	10,223	6,937,623	3,892,017	442,030	-	1,440,505	5,774,553	12,712,176
Classified Salaries	5,650,878	1,822,522	66,096	7,539,497	3,502,617	776,956	359,449	2,584,808	7,223,830	14,763,327
Employee Benefits	4,508,172	3,784,433	49,108	8,341,713	5,207,666	1,777,213	256,223	1,816,791	9,057,894	17,399,607
Books and Supplies	272,709	509,123	31,016	812,848	218,066	340,978	26,500	677,195	1,262,739	2,075,587
Services, Other Operating Expenditures	2,428,644	1,381,046	3,820	3,813,511	1,043,436	551,608	223,859	2,305,096	4,123,999	7,937,510
Capital Outlay	65,558	-	-	65,558	-	-	-	-	-	65,558
Other Outgo	-	-	-	-	-	-	-	624,756	624,756	624,756
Pass Through	4,500,000	-	-	4,500,000	-	-	-	-	-	4,500,000
Indirect Costs	(2,757,330)	1,035,680	12,923	(1,708,728)	887,450	102,305	78,452	480,430	1,548,637	(160,091)
Total Expenditures	**16,836,732**	**13,292,104**	**173,186**	**30,302,022**	**14,751,253**	**3,991,090**	**944,484**	**9,929,581**	**29,616,407**	**59,918,429**
Interfund Transfers										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,146,684)	(156,752)	173,186	(1,130,250)	172,775	-	909,061	48,414	1,130,250	-
Total Transfers	**(1,146,684)**	**(156,752)**	**173,186**	**(1,130,250)**	**172,775**	**-**	**909,061**	**48,414**	**1,130,250**	**-**
Beginning Balance	**25,708,851**	**1,659,666**	**-**	**27,368,517**	**24,918**	**1,371,959**	**307,251**	**1,190,898**	**2,895,026**	**30,263,543**
Net Increase (Decrease) in Fund Balance	**1,225,287**	**(157,854)**	**-**	**1,067,433**	**(3,303)**	**(55,175)**	**(35,423)**	**(49,987)**	**(143,888)**	**923,545**
Ending Fund Balance	**26,934,138**	**1,501,812**	**-**	**28,435,950**	**21,615**	**1,316,784**	**271,828**	**1,140,911**	**2,751,138**	**31,187,088**
Components of Ending Fund Balance:										
Nonspendable	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Restricted	**-**	**-**	**-**	**-**	**21,615**	**1,316,784**	**271,828**	**1,140,911**	**2,751,138**	**2,751,138**
Assigned	**24,328,810**	**1,501,812**	**-**	**25,830,622**	**-**	**-**	**-**	**-**	**-**	**25,830,622**
Assigned (COPS)	**1,405,328**	**-**	**-**	**1,405,328**	**-**	**-**	**-**	**-**	**-**	**1,405,328**
Committed (COPS)	**1,200,000**	**-**	**-**	**1,200,000**	**-**	**-**	**-**	**-**	**-**	**1,200,000**