SANTA CRUZ COUNTY OFFICE OF EDUCATION GENERAL FUND SUMMARY 2023-24 2023-24 First Interim

	Various	06XX	0830		33XX/65XX	CATS	8150	9XXX		
	Various	UUAA	0630		3344/0344	CAIS	Routine &	3444		
	General	Alternative		Total	Special		Restricted	Local		
	Unrestricted	Education	СТЕР	Unrestricted	Education	Categoricals	Maintenance	Programs	Total Restricted	Total General Fund
	Janesaneteu	Luucution	0.2.	Oil Cotricted	Luucucion	categoricais	rameenance	riogramo	Total Restricted	Total Celleral Falla
Revenues										
LCFF Revenues	14,890,842	14,047,941	-	28,938,783	8,287,099		-	-	8,287,099	37,225,882
Federal Revenues	-	-	-	-	518,766	2,107,931	-	-	2,626,697	2,626,697
Federal Pass Through	4,500,000	-	-	4,500,000	-	-	-	-	-	4,500,000
Other State Revenues	288,304	-	-	288,304	6,261,657	3,144,063	-	-	9,405,720	9,694,024
Other Local Revenues	3,384,313	-	-	3,384,313	-	-	-	10,824,132	10,824,132	14,208,445
Total Revenue	23,063,459	14,047,941	-	37,111,400	15,067,522	5,251,995	-	10,824,132	31,143,649	68,255,048
Expenditures										
Certificated Salaries	2,382,343	5,253,621	-	7,635,964	3,766,573	882,846	-	1,550,100	6,199,518	13,835,482
Classified Salaries	6,333,750	1,978,506	61,693	8,373,949	3,978,257	1,161,290	413,895	2,440,884	7,994,325	16,368,274
Employee Benefits	4,947,466	3,833,042	44,992	8,825,500	5,175,769	2,041,299	276,401	1,873,264	9,366,733	18,192,234
Books and Supplies	591,597	845,489	51,066	1,488,152	91,543	1,772,658	56,785	701,694	2,622,681	4,110,832
Services, Other Operating Expenditures	3,661,369	1,706,645	12,270	5,380,284	1,654,701	671,297	274,046	3,263,297	5,863,340	11,243,624
Capital Outlay	50,000	320,000	-	370,000	- 1,00 1,701	-		-	-	370,000
Other Outgo	-	-	_	-	_	_	_	_		3,0,000
Pass Through	4,500,000	_	_	4,500,000	_	_	_	_		4,500,000
<u>-</u>	(3,133,852)	1,181,681	8,054		870,394	281,956	77,997	E70 02E	1 000 202	(135,733)
Indirect Costs				(1,944,116)				578,035	1,808,383	
Total Expenditures	19,332,672	15,118,985	178,076	34,629,733	15,537,237	6,811,347	1,099,123	10,407,274	33,854,980	68,484,713
Interfund Transfers										
Intervalia Transiers										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	(1,405,328)	(60,850)	-	(1,466,178)	-	-	-	(975,000)	(975,000)	(2,441,178)
Other Financing Sources	-	-	-	-	-	-	_	-	-	-
Contributions	(1,610,266)	(460,502)	178,076	(1,892,692)	450,100	36,576	1,200,000	206,017	1,892,692	-
Total Transfers	(3,015,594)	(521,352)	178,076	(3,358,870)	450,100	36,576	1,200,000	(768,983)	917,692	(2,441,178)
Beginning Balance	25,780,072	2,882,411	_	28,662,483	147,652	3,346,527	972,380	1,931,985	6,398,544	35,061,027
	' '				,		-			
Net Increase (Decrease) in Fund Balance	715,192	(1,592,395)	=	(877,203)	(19,615)	(1,522,776)	100,877	(352,125)	(1,793,639)	(2,670,842)
Ending Fund Balance	26,495,264	1,290,016	-	27,785,280	128,037	1,823,751	1,073,257	1,579,860	4,604,905	32,390,185
Components of Ending Fund Balance:										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	128,037	1,823,751	1,073,257	1,579,860	4,604,905	4,604,905
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	26,495,264	1,290,016	-	27,785,280	-	-	-	-	-	27,785,280
Assigned (Deferred Maintenance)	-	-	-	-	-	-	-	-	-	-
Committed (COPS)	· ·	-	-	-	-	-	-	-	-	-
Reserve for Economic Certainty	· ·	-	-	-	-	-	-	-	-	-
	I									

	Fund 01	Fund 09	Fund 10	Fund 11	Fund 12	Fund 13	Fund 14	Fund 17	Fund 35	Fund 56	Fund 71	
	General Fund	Charter	SELPA Pass- Through	Adult Education Block Grant	Child Development	Cafeteria	Deferred Maintenance	Special Reserve	County Schools Facility	Debt Service	Retiree Benefit Trust	Total of All Funds
Revenues												
LCFF Revenues	37,225,882	1,771,848	_	_	_	-	200,000	_	_	_	_	39,197,730
Federal Revenues	2,626,697	179,627	-	-	345,734	78,114	-	-	-	-	-	3,230,172
Federal Pass Through	4,500,000	· -	3,796,855	-	-	-	-	-	-	-	-	8,296,855
Other State Revenues	9,694,024	248,623	3,545,303	61,143	961,342	127,755	-	-	-	-	-	14,638,190
Other Local Revenues	14,208,445	371,830	149,096	2,220	239,453	1,281	48,349	159,325	42,360	-	1,500,000	16,722,360
Total Revenue	68,255,048	2,571,928	7,491,254	63,364	1,546,528	207,150	248,349	159,325	42,360	-	1,500,000	82,085,307
								•				
Expenditures												
Certificated Salaries	13,835,482	962,393	-	-	27,461	-	-	-	-	-	-	14,825,336
Classified Salaries	16,368,274	365,978	-	18,620	409,622	-	-	-	-	-	-	17,162,494
Employee Benefits	18,192,234	643,157	-	14,749	253,070	-	-	-	-	-	-	19,103,209
Books and Supplies	4,110,832	467,585	-	24,810	177,196	211,850	50,000	-	-	-	-	5,042,274
Services, Other Operating Expenditures	11,243,624	273,128	-	96	572,177	-	705,000	-	-	-	809,786	13,603,811
Capital Outlay	370,000	-	-	-	-	-	-	-	601,950	-	-	971,950
Other Outgo	-	-	3,545,303	-	-	-	-	-	-	624,755	-	4,170,058
Pass Through	4,500,000	-	3,796,855	-	-	-	-	-	-	-	-	8,296,855
Indirect Costs	(135,733)	25,025	-	2,869	107,840	-	-	-	-	-	-	-
Total Expenditures	68,484,713	2,737,266	7,342,158	61,143	1,547,365	211,850	755,000	-	601,950	624,755	809,786	83,175,987
Interfund Transfers												
Transfers In	-	-	-	-	-	60,850	-	-	-	2,380,328	-	2,441,178
Transfers Out	(2,441,178)	-	-	-	-	-	-	-	-	-	-	(2,441,178)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-	-	-
Total Transfers	(2,441,178)		-	-	_	60,850	-	-	-	2,380,328	-	-
Beginning Balance	35,061,027	1,582,828	1,376,835	16,435	146,116	45,638	1,378,263	3,104,802	737,923	2,254,057	12,059,549	57,763,474
Net Increase (Decrease) in Fund Balance	(2,670,842)	(165,338)	149,096	2,220	(838)	56,150	(506,651)	159,325	(559,590)	1,755,572	690,214	(1,090,679)
Ending Fund Balance	32,390,185	1,417,490	1,525,932	18,656	145,279	101,788	871,612	3,264,127	178,334	4,009,630	12,749,763	56,672,795
Components of Ending Fund Balance:												
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-
Restricted	4,604,905	173,279	1,525,932	18,656	141,356	101,788		-	178,334	-	12,749,763	19,494,012
Committed	77 705 200	1 162 002	-	-		-	871,612	2 264 127	·	-	-	871,612
Assigned Assigned (Deferred Maintenance)	27,785,280	1,162,093		_	3,923	_		3,264,127	[]	_		32,215,422
Committed (COPS)	_	_	_	-	_	_				4,009,630		4,009,630
Reserve for Economic Certainty	-	82,118					-			-		82,118
										-		

SANTA CRUZ COUNTY OFFICE OF EDUCATION GENERAL FUND SUMMARY 2024-25

2023-24 First Interim

	Various	06XX	0830		33XX/65XX	Various	8150	9XXX		
	General Unrestricted	Alternative Education	СТЕР	Total Unrestricted	Special Education	Categoricals	Routine & Restricted Maintenance	Local Programs	Total Restricted	Total General Fund
Revenues										
LCFF Revenues Federal Revenues Federal Pass Through	13,864,640 - 4,500,000	14,049,682 - -	- - -	27,914,322 - 4,500,000	8,287,099 518,766 -	870,683 -	- - -	- - -	8,287,099 1,389,449 -	36,201,421 1,389,449 4,500,000
Other State Revenues Other Local Revenues	288,304 1,984,742	-	-	288,304 1,984,742	6,662,237	2,775,270	-	8,863,881	9,437,507 8,863,881	9,725,811 10,848,623
Total Revenue	20,637,686	14,049,682	-	34,687,368	15,468,102	3,645,954	_	8,863,881	27,977,937	62,665,305
				0.1,002,000		5/0 15/20 1		3,003,002	27,077,007	02/000/000
Expenditures										
Certificated Salaries Classified Salaries Employee Benefits Books and Supplies	2,796,124 6,747,391 5,508,503 274,294	5,075,805 1,802,248 3,857,628 596,689	37,433 37,158 43,566	7,871,929 8,587,072 9,403,289 914,549	3,815,538 4,025,996 5,442,003 91,543	580,875 822,740 1,746,790 568,700	- 418,861 290,225 56,785	1,565,009 1,983,399 1,689,299 443,836	5,961,423 7,250,996 9,168,317 1,160,865	13,833,352 15,838,068 18,571,607 2,075,414
Services, Other Operating Expenditures Capital Outlay Other Outgo	3,471,475 50,000 -	1,491,645 - -	12,270 - -	4,975,390 50,000 -	1,654,701 - -	209,511 - -	274,046 - -	2,212,354 - -	4,350,611 - -	9,326,001 50,000 -
Pass Through	4,500,000	-	-	4,500,000	-	-	-	-	-	4,500,000
Indirect Costs Total Expenditures	(2,783,695) 20,564,092	1,100,574 13,924,589	4,528 134,956	(1,678,592) 34,623,637	888,420 15,918,202	135,718 4,064,335	77,997 1,117,914	440,724 8,334,620	1,542,859 29,435,070	(135,733) 64,058,707
rotai expenditures	20,304,092	13,924,569	134,950	34,623,637	15,918,202	4,004,333	1,117,914	6,334,020	29,435,070	04,030,707
Interfund Transfers										
Transfers In	_	-	-	_	-	-	=	-	-	-
Transfers Out	-	(40,000)	-	(40,000)	-	-	-	(975,000)	(975,000)	(1,015,000)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,467,493)	(460,502)	134,956	(1,793,039)	450,100	14,313	1,200,000	128,627	1,793,039	-
Total Transfers	(1,467,493)	(500,502)	134,956	(1,833,039)	450,100	14,313	1,200,000	(846,373)	818,039	(1,015,000)
Beginning Balance	26,495,264	1,290,016	-	27,785,280	128,037	1,823,751	1,073,257	1,579,860	4,604,905	32,390,185
Net Increase (Decrease) in Fund Balance	(1,393,900)	(375,409)	-	(1,769,309)	-	(404,068)	82,086	(317,112)	(639,094)	(2,408,403)
Ending Fund Balance	25,101,364	914,607	-	26,015,971	128,037	1,419,683	1,155,343	1,262,748	3,965,811	29,981,782
Components of Ending Fund Balance:										
Nonspendable Restricted	:	-	-	-	- 128,037	- 1,419,683	- 1,155,343	- 1,262,748	- 3,965,811	- 3,965,811
Committed	_	-	-	-	-	±,-15,003 -	-,- <i></i>	-,202,770	-	-
Assigned	25,101,364	914,607	-	26,015,971	-	-	-	-	_	26,015,971
Assigned (Deferred Maintenance)	-	-	-	-	-	-	-	-	-	-
Committed (COPS)	-	-	-	-	-	-	-	-	-	-

	Various	06XX	0830		33XX/65XX	Various	8150	9XXX		
	General Unrestricted	Alternative Education	СТЕР	Total Unrestricted	Special Education	Categoricals	Routine & Restricted Maintenance	Local Programs	Total Restricted	Total General Fund
Revenues										
LCFF Revenues	12,961,352	14,048,312	-	27,009,664	8,287,099	-	-	-	8,287,099	35,296,763
Federal Revenues	-	-	-	-	518,766	770,683	-	-	1,289,449	1,289,449
Federal Pass Through	4,500,000	-	-	4,500,000	-	_	-	-	-	4,500,000
Other State Revenues	288,304	-	-	288,304	7,066,207	2,384,973	-	-	9,451,180	9,739,484
Other Local Revenues	1,984,742	-	-	1,984,742	-	-	-	8,913,881	8,913,881	10,898,623
Total Revenue	19,734,398	14,048,312	-	33,782,710	15,872,072	3,155,657	-	8,913,881	27,941,610	61,724,320
Expenditures										
Certificated Salaries	2,832,474	5,041,791	_	7,874,264	3,865,140	548,627		1,562,112	5,975,880	13,850,144
Classified Salaries	6,844,867	1,723,875	- 37,882	8,606,625	4,074,308	786,559	423,888	2,007,199	7,291,954	15,898,579
Employee Benefits	5,771,075	3,968,973	39,717	9,779,765	5,729,881	1,751,581	305,497	1,777,411	9,564,370	19,344,135
Books and Supplies	223,294	596,689	43,566	863,549	91,543	523,364	56,785	416,331	1,088,024	1,951,572
Services, Other Operating Expenditures	2,999,402	1,416,645	12,270	4,428,317	1,654,701	105,149	274,046	2,187,354	4,221,249	8,649,566
Capital Outlay	50,000	1,410,043	12,270	50,000	1,054,701	103,143	277,040	2,107,554	7,221,273	50,000
Other Outgo	50,000	-		50,000	_	-	-	-		50,000
Pass Through	4,500,000	_	_	4,500,000	_	_	_	_	_	4,500,000
Indirect Costs	(2,746,537)	1,071,215	4,528	(1,670,794)	906,599	112,016	77,997	438,449	1,535,060	(135,733)
Total Expenditures	20,474,574	13,819,189	137,964	34,431,726	16,322,172	3,827,296	1,138,212	8,388,856	29,676,536	64,108,263
Interfund Transfers										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	(40,000)	-	(40,000)	-	-	-	(975,000)	(975,000)	(1,015,000)
Other Financing Sources	-	-		-	-	-	-	-		-
Contributions Total Transfers	(1,410,501)	(460,502) (500,502)	137,964 137,964	(1,733,039) (1,773,039)	450,100 450,100	14,313 14,313	1,200,000 1,200,000	68,627	1,733,039 758,039	(1,015,000)
Total Transfers	(1,410,501)	(500,502)	137,904	(1,773,039)	450,100	14,313	1,200,000	(906,373)	758,039	(1,015,000)
Beginning Balance	25,101,364	914,607	-	26,015,971	128,037	1,419,683	1,155,343	1,262,748	3,965,811	29,981,782
Net Increase (Decrease) in Fund Balance	(2,150,678)	(271,378)	-	(2,422,056)	-	(657,326)	61,788	(381,348)	(976,886)	(3,398,942)
Ending Fund Balance	22,950,686	643,229	-	23,593,915	128,037	762,357	1,217,131	881,400	2,988,925	26,582,839
Components of Ending Fund Balance:										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	128,037	762,357	1,217,131	881,400	2,988,925	2,988,925
Assigned (Deferred Maintenance)	22,950,686	643,229	-	23,593,915	-	-	-	-	-	23,593,915
Assigned (Deferred Maintenance) Committed (COPS)	-	-	-		-	-	-	-	-	-