

SANTA CRUZ COUNTY OFFICE OF EDUCATION
ALL FUNDS SUMMARY 2023-24
2023-24 Estimated Actuals

	Fund 01	Fund 09	Fund 10	Fund 11	Fund 12	Fund 13	Fund 14	Fund 17	Fund 35	Fund 40	Fund 56	Fund 71	Total of All Funds
	General Fund	Charter	SELPA Pass-Through	Adult Education Block Grant	Child Development	Cafeteria	Deferred Maintenance	Special Reserve	County Schools Facility	Capitalty Outlay	Debt Service	Retiree Benefit Trust	
Revenues													
LCFF Revenues	37,535,189	1,771,848	-	-	-	-	200,000	-	-	-	-	-	39,507,037
Federal Revenues	3,013,861	181,596	-	-	389,602	78,114	-	-	-	-	-	-	3,663,173
Federal Pass Through	4,500,000	-	4,232,853	-	-	-	-	-	-	-	-	-	8,732,853
Other State Revenues	12,435,480	266,446	2,668,480	60,240	967,607	127,755	-	-	-	-	-	-	16,526,007
Other Local Revenues	16,261,750	386,830	169,096	1,720	241,953	2,781	75,506	241,131	60,474	-	54,605	1,500,000	18,995,847
Total Revenue	73,746,279	2,606,720	7,070,430	61,961	1,599,162	208,650	275,506	241,131	60,474	-	54,605	1,500,000	87,424,918
Expenditures													
Certificated Salaries	13,773,342	1,019,312	-	-	33,925	-	-	-	-	-	-	-	14,826,579
Classified Salaries	16,032,363	426,298	-	29,031	408,581	-	-	-	-	-	-	-	16,896,273
Employee Benefits	17,600,418	732,234	-	23,184	226,940	-	-	-	-	-	-	-	18,582,776
Books and Supplies	3,077,662	194,396	-	5,145	265,097	211,850	-	-	-	-	-	-	3,754,149
Services, Other Operating Expenditures	10,978,160	281,240	-	12	568,518	-	512,045	-	1,800	-	-	809,786	13,151,561
Capital Outlay	330,178	50,000	-	-	-	-	-	-	63,138	-	-	-	443,315
Other Outgo	-	-	3,666,527	-	-	-	-	-	-	-	624,755	-	4,291,282
Pass Through	4,500,000	-	4,496,766	-	-	-	-	-	-	-	-	-	8,996,766
Indirect Costs	(147,908)	32,631	-	2,869	112,409	-	-	-	-	-	-	-	0
Total Expenditures	66,144,214	2,736,111	8,163,293	60,240	1,615,471	211,850	512,045	-	64,938	-	624,755	809,786	80,942,703
Interfund Transfers													
Transfers In	-	-	-	-	-	60,850	-	-	-	3,500,000	3,984,956	-	7,545,806
Transfers Out	(7,545,806)	-	-	-	-	-	-	-	-	-	-	-	(7,545,806)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Transfers	(7,545,806)	-	-	-	-	60,850	-	-	-	3,500,000	3,984,956	-	-
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
Audit Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted 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	-	-	12,059,549	57,763,474
Net Increase (Decrease) in Fund Balance	56,261	(129,391)	(1,092,863)	1,720	(16,309)	57,650	(236,539)	241,131	(4,463)	3,500,000	3,414,806	690,214	6,482,217
Ending Fund Balance	35,117,288	1,453,437	283,972	18,156	129,807	103,288	1,141,724	3,345,933	733,460	3,500,000	3,414,806	12,749,763	64,245,690
Components of Ending Fund Balance:													
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted	6,939,089	419,976	283,972	18,156	126,921	103,288	-	-	733,460	-	-	12,749,763	21,374,625
Committed	-	-	-	-	-	-	1,141,724	-	-	-	-	-	1,141,724
Assigned	28,178,199	951,378	-	-	2,886	-	-	-	-	-	-	-	29,132,462
Assigned (Deferred Maintenance)	-	-	-	-	-	-	-	-	-	-	-	-	-
Committed (COPS)	-	-	-	-	-	-	-	-	-	3,500,000	3,414,806	-	6,914,806
Reserve for Economic Certainty	-	82,083	-	-	-	-	-	3,345,933	-	-	-	-	3,428,017

SANTA CRUZ COUNTY OFFICE OF EDUCATION
ALL FUNDS SUMMARY 2024-25
2024-25 Adopted Budget

	Fund 01	Fund 09	Fund 10	Fund 11	Fund 12	Fund 13	Fund 14	Fund 17	Fund 35	Fund 40	Fund 56	Fund 71	Total of All Funds
	General Fund	Charter	SELPA Pass-Through	Adult Education Block Grant	Child Development	Cafeteria	Deferred Maintenance	Special Reserve	County Schools Facility	Capital Outlay	Debt Service	Retiree Benefit Trust	
Revenues													
LCFF Revenues	36,980,128	2,025,204	-	-	-	-	200,000	-	-	-	-	-	39,205,332
Federal Revenues	1,686,475	166,689	-	-	342,959	77,500	-	-	-	-	-	-	2,273,623
Federal Pass Through	3,500,000	-	4,046,766	-	-	-	-	-	-	-	-	-	7,546,766
Other State Revenues	13,882,014	272,239	3,995,542	79,164	896,763	151,000	-	-	-	-	-	-	19,276,722
Other Local Revenues	12,612,654	456,372	60,000	1,000	265,426	2,500	40,000	120,000	30,000	-	96,000	1,700,000	15,383,952
Total Revenue	68,661,271	2,920,504	8,102,308	80,164	1,505,148	231,000	240,000	120,000	30,000	-	96,000	1,700,000	83,686,395
Expenditures													
Certificated Salaries	14,873,530	1,098,383	-	-	34,943	-	-	-	-	-	-	-	16,006,855
Classified Salaries	17,802,087	587,538	-	12,222	419,402	-	-	-	-	-	-	-	18,821,249
Employee Benefits	20,491,028	1,012,765	-	10,157	270,243	-	-	-	-	-	-	-	21,784,192
Books and Supplies	2,478,438	106,982	-	51,037	63,158	231,000	-	-	-	-	-	-	2,930,615
Services, Other Operating Expenditures	11,728,123	324,035	-	-	610,232	-	160,000	-	-	-	-	750,847	13,573,237
Capital Outlay	260,276	-	-	-	-	-	-	-	1,045,000	-	-	-	1,305,276
Other Outgo	-	-	3,995,542	-	-	-	-	-	-	-	624,756	-	4,620,298
Pass Through	3,500,000	-	4,046,766	-	-	-	-	-	-	-	-	-	7,546,766
Indirect Costs	(120,967)	22,022	-	5,748	93,196	-	-	-	-	-	-	-	-
Total Expenditures	71,012,514	3,151,726	8,042,308	79,164	1,491,174	231,000	160,000	-	1,045,000	-	624,756	750,847	86,588,489
Interfund Transfers													
Transfers In	-	-	-	-	-	-	-	-	281,540	-	1,000,000	-	1,281,540
Transfers Out	(1,281,540)	-	-	-	-	-	-	-	-	-	-	-	(1,281,540)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Transfers	(1,281,540)	-	-	-	-	-	-	-	281,540	-	1,000,000	-	-
Beginning Balance	35,117,288	1,453,437	283,972	18,156	129,807	103,288	1,141,724	3,345,933	733,460	3,500,000	3,414,806	12,749,763	61,991,633
Net Increase (Decrease) in Fund Balance	(3,632,784)	(231,222)	60,000	1,000	13,974	-	80,000	120,000	(733,460)	-	471,244	949,153	(2,902,095)
Ending Fund Balance	31,484,504	1,222,215	343,972	19,156	143,781	103,288	1,221,724	3,465,933	-	3,500,000	3,886,050	13,698,916	59,089,538
Components of Ending Fund Balance:													
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted	5,302,568	402,065	343,972	19,156	139,858	103,288	-	-	-	-	-	13,698,916	20,009,823
Committed	-	-	-	-	-	-	1,221,724	-	-	-	-	-	1,221,724
Assigned	26,181,936	725,597	-	-	3,923	-	-	-	-	-	-	-	26,911,456
Assigned (Deferred Maintenance)	-	-	-	-	-	-	-	-	-	3,500,000	-	-	3,500,000
Committed (COPS)	-	-	-	-	-	-	-	-	-	-	3,886,050	-	3,886,050
Reserve for Economic Certainty	-	94,552	-	-	-	-	-	3,465,933	-	-	-	-	3,560,485

