SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2024-25
2024-25 Second 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	14,664,082	14,747,912	-	29,411,994	9,040,733	-	-	-	9,040,733	38,452,727
Federal Revenues	-	-	-	-	532,320	2,982,336	-	-	3,514,656	3,514,656
Federal Pass Through	3,500,000	-	-	3,500,000	-	-	-	-	-	3,500,000
Other State Revenues	313,094	1,811	-	314,904	6,366,785	11,415,512	-	-	17,782,297	18,097,201
Other Local Revenues	4,332,815	125	-	4,332,940	96,892	-	-	11,265,561	11,362,453	15,695,393
Total Revenue	**22,809,991**	**14,749,847**	**-**	**37,559,838**	**16,036,730**	**14,397,848**	**-**	**11,265,561**	**41,700,139**	**79,259,977**
Expenditures										
Certificated Salaries	2,052,919	4,158,505	72,264	6,283,687	4,064,352	2,590,912	-	1,588,868	8,244,133	14,527,820
Classified Salaries	7,139,195	2,264,175	57,562	9,460,932	4,041,792	1,353,565	464,185	2,378,763	8,238,305	17,699,238
Employee Benefits	5,154,318	3,553,340	66,736	8,774,394	5,540,952	3,040,447	301,943	1,768,085	10,651,427	19,425,821
Books and Supplies	1,001,364	814,465	24,363	1,840,192	61,204	689,634	164,773	643,154	1,558,766	3,398,959
Services, Other Operating Expenditures	4,801,791	2,016,472	18,895	6,837,158	1,564,156	4,775,531	455,532	3,196,674	9,991,892	16,829,050
Capital Outlay	244,771	95,690	6,090	346,550	-	132,405	-	23,709	156,114	502,664
Other Outgo	-	-	-	-	-	-	-	-	-	-
Pass Through	3,500,000	-	-	3,500,000	-	-	-	-	-	3,500,000
Indirect Costs	(3,513,110)	1,005,751	17,610	(2,489,749)	891,176	837,077	106,074	504,407	2,338,733	(151,015)
Total Expenditures	**20,381,248**	**13,908,397**	**263,520**	**34,553,165**	**16,163,633**	**13,419,571**	**1,492,507**	**10,103,660**	**41,179,371**	**75,732,536**
Interfund Transfers										
Transfers In	55,244	-	-	55,244	-	-	-	-	-	55,244
Transfers Out	(386,780)	-	-	(386,780)	-	-	-	(1,000,000)	(1,000,000)	(1,386,780)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,998,865)	(473,258)	263,520	(2,208,603)	487,344	96,253	1,350,000	275,006	2,208,603	-
Total Transfers	**(2,330,400)**	**(473,258)**	**263,520**	**(2,540,139)**	**487,344**	**96,253**	**1,350,000**	**(724,994)**	**1,208,603**	**(1,331,535)**
Beginning Balance	**22,768,511**	**4,440,079**	**-**	**27,208,590**	**1,177,847**	**3,461,195**	**1,275,184**	**3,444,121**	**9,358,347**	**36,566,937**
Net Increase (Decrease) in Fund Balance	**98,343**	**368,192**	**-**	**466,535**	**360,441**	**1,074,530**	**(142,507)**	**436,907**	**1,729,371**	**2,195,906**
Ending Fund Balance	**22,866,854**	**4,808,271**	**-**	**27,675,125**	**1,538,288**	**4,535,725**	**1,132,677**	**3,881,028**	**11,087,718**	**38,762,843**
Components of Ending Fund Balance:										
Nonspendable	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Restricted	**-**	**-**	**-**	**-**	**1,538,288**	**4,535,725**	**1,132,677**	**3,881,028**	**11,087,718**	**11,087,718**
Committed	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Assigned	**22,866,854**	**4,808,271**	**-**	**27,675,125**	**-**	**-**	**-**	**-**	**-**	**27,675,125**
Assigned (Deferred Maintenance)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Committed (COPS)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Reserve for Economic Certainty	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

SANTA CRUZ COUNTY OFFICE OF EDUCATION
ALL FUNDS SUMMARY 2024-25
2024-25 Second Interim

	Fund 01	Fund 09	Fund 10	Fund 11	Fund 12	Fund 13	Fund 14	Fund 17	Fund 35	Fund 40	Fund 56	Fund 71	
	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	Total of All Funds
Revenues													
LCFF Revenues	38,452,727	2,962,303	-	-	-	-	200,000	-	-	-	-	-	41,615,030
Federal Revenues	3,514,656	166,689	-	-	377,240	77,500	-	-	-	-	-	-	4,136,085
Federal Pass Through	3,500,000	-	4,047,911	-	-	-	-	-	-	-	-	-	7,547,911
Other State Revenues	18,097,201	376,567	3,020,038	80,005	1,175,265	151,000	-	-	-	-	-	-	22,900,077
Other Local Revenues	15,695,393	510,227	89,782	2,006	270,984	4,649	86,494	244,494	50,621	320,781	186,004	1,700,000	19,161,435
Total Revenue	**79,259,977**	**4,015,785**	**7,157,731**	**82,011**	**1,823,489**	**233,149**	**286,494**	**244,494**	**50,621**	**320,781**	**186,004**	**1,700,000**	**95,360,537**
Expenditures													
Certificated Salaries	14,527,820	1,328,352	-	15,261	47,669	-	-	-	-	-	-	-	15,919,102
Classified Salaries	17,699,238	671,640	-	11,020	483,934	-	-	-	-	-	-	-	18,865,831
Employee Benefits	19,425,821	1,056,178	-	11,777	291,916	-	-	-	-	-	-	-	20,785,691
Books and Supplies	3,398,959	350,230	-	38,137	155,446	231,000	-	-	-	-	-	-	4,173,772
Services, Other Operating Expenditures	16,829,050	353,431	-	-	716,641	-	160,000	-	-	-	-	750,847	18,809,969
Capital Outlay	502,664	-	-	-	-	-	100,000	-	1,045,000	315,000	-	-	1,962,664
Other Outgo	-	-	3,020,038	-	-	-	-	-	-	-	6,691,350	-	9,711,388
Pass Through	3,500,000	-	4,047,911	-	-	-	-	-	-	-	-	-	7,547,911
Indirect Costs	(151,015)	31,381	-	3,810	115,824	-	-	-	-	-	-	-	-
Total Expenditures	**75,732,536**	**3,791,212**	**7,067,949**	**80,005**	**1,811,430**	**231,000**	**260,000**	**-**	**1,045,000**	**315,000**	**6,691,350**	**750,847**	**97,776,328**
Interfund Transfers													
Transfers In	55,244	-	-	-	-	-	-	-	331,535	1,055,244	-	-	1,442,024
Transfers Out	(1,386,780)	-	-	-	-	-	-	-	-	-	(55,244)	-	(1,442,024)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Transfers	**(1,331,535)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**331,535**	**1,055,244**	**(55,244)**	**-**	**(0)**
Beginning Balance	**36,566,937**	**1,828,671**	**197,149**	**1,955**	**197,581**	**88,189**	**1,186,095**	**3,371,126**	**662,844**	**3,347,654**	**6,560,590**	**13,907,865**	**67,916,654**
Net Increase (Decrease) in Fund Balance	**2,195,906**	**224,573**	**89,782**	**2,006**	**12,060**	**2,149**	**26,494**	**244,494**	**(662,844)**	**1,061,025**	**(6,560,590)**	**949,153**	**(2,415,791)**
										-	**-**		
Ending Fund Balance	**38,762,843**	**2,053,244**	**286,931**	**3,961**	**209,641**	**90,338**	**1,212,589**	**3,615,620**	**-**	**4,408,679**	**-**	**14,857,018**	**65,500,864**
Components of Ending Fund Balance:													
Nonspendable	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Restricted	**11,087,718**	**235,509**	**286,931**	**(0)**	**207,319**	**90,338**	**-**	**-**	**-**	**-**	**-**	**14,857,018**	**26,764,834**
Committed	**-**	**-**	**-**	**-**	**-**	**-**	**1,212,589**	**-**	**-**	**-**	**-**	**-**	**1,212,589**
Assigned	**27,675,125**	**1,703,999**	**-**	**3,961**	**2,322**	**-**	**-**	**-**	**-**	**4,408,679**	**-**	**-**	**33,794,085**
Assigned (Deferred Maintenance)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Committed (COPS)	**-**	**-**	**-**	**-**	**-**					**-**	**-**		**-**
Reserve for Economic Certainty	**-**	**113,736**					**-**	**3,615,620**		**-**	**-**		**3,729,356**
										-	**-**		

SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2025-26
2024-25 Second Interim

	Various	06XX	0830		33XX/65XX	Various	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	14,537,789	13,741,194	-	28,278,983	9,040,733	-	-	-	9,040,733	37,319,716
Federal Revenues	-	-	-	-	532,320	1,913,900	-	-	2,446,220	2,446,220
Federal Pass Through	3,500,000	-	-	3,500,000	-	-	-	-	-	3,500,000
Other State Revenues	313,094	1,811	-	314,904	6,408,620	7,563,249	-	-	13,971,869	14,286,773
Other Local Revenues	3,270,320	125	-	3,270,445	96,892	-	-	7,165,670	7,262,562	10,533,007
Total Revenue	**21,621,203**	**13,743,129**	**-**	**35,364,332**	**16,078,565**	**9,477,149**	**-**	**7,165,670**	**32,721,384**	**68,085,716**
Expenditures										
Certificated Salaries	2,219,607	4,212,565	73,203	6,505,375	4,117,189	2,059,278	-	1,397,722	7,574,189	14,079,564
Classified Salaries	7,419,020	2,316,346	58,253	9,793,619	4,090,294	1,027,428	483,120	1,793,575	7,394,417	17,188,036
Employee Benefits	5,731,210	3,760,170	69,852	9,561,233	5,840,008	2,717,426	334,292	1,415,589	10,307,315	19,868,549
Books and Supplies	922,864	814,465	24,363	1,761,692	61,204	349,218	139,773	602,891	1,153,087	2,914,781
Services, Other Operating Expenditures	3,984,813	2,041,472	18,895	6,045,179	1,564,156	3,606,650	415,532	1,968,557	7,554,895	13,600,074
Capital Outlay	244,771	95,690	6,090	346,550	-	(0)	-	23,709	23,709	370,259
Other Outgo	-	-	-	-	-	-	-	-	-	-
Pass Through	3,500,000	-	-	3,500,000	-	-	-	-	-	3,500,000
Indirect Costs	(3,099,937)	1,005,751	17,610	(2,076,576)	893,059	599,485	103,469	329,549	1,925,561	(151,015)
Total Expenditures	**20,922,348**	**14,246,459**	**268,266**	**35,437,073**	**16,565,909**	**10,359,485**	**1,476,186**	**7,531,592**	**35,933,173**	**71,370,245**
Interfund Transfers										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	(250,000)	-	-	(250,000)	-	-	-	(1,000,000)	(1,000,000)	(1,250,000)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,942,686)	(473,258)	268,266	(2,147,678)	487,344	96,253	1,448,000	116,081	2,147,678	-
Total Transfers	**(2,192,686)**	**(473,258)**	**268,266**	**(2,397,678)**	**487,344**	**96,253**	**1,448,000**	**(883,919)**	**1,147,678**	**(1,250,000)**
Beginning Balance	**22,866,854**	**4,808,271**	**-**	**27,675,125**	**1,538,288**	**4,535,725**	**1,132,677**	**3,881,028**	**11,087,718**	**38,762,843**
Net Increase (Decrease) in Fund Balance	**(1,493,831)**	**(976,588)**	**-**	**(2,470,419)**	**-**	**(786,083)**	**(28,186)**	**(1,249,842)**	**(2,064,111)**	**(4,534,530)**
Ending Fund Balance	**21,373,023**	**3,831,683**	**-**	**25,204,706**	**1,538,288**	**3,749,642**	**1,104,491**	**2,631,186**	**9,023,607**	**34,228,312**
Components of Ending Fund Balance:										
Nonspendable	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Restricted	**-**	**-**	**-**	**-**	**1,538,288**	**3,749,642**	**1,104,491**	**2,631,186**	**9,023,607**	**9,023,607**
Committed	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Assigned	**21,373,023**	**3,831,683**	**-**	**25,204,706**	**-**	**-**	**-**	**-**	**-**	**25,204,706**
Assigned (Deferred Maintenance)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Committed (COPS)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2026-27
2024-25 Second 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	14,674,727	13,671,839	-	28,346,566	9,040,733	-	-	-	9,040,733	37,387,299
Federal Revenues	-	-	-	-	532,320	1,770,106	-	-	2,302,426	2,302,426
Federal Pass Through	3,500,000	-	-	3,500,000	-	-	-	-	-	3,500,000
Other State Revenues	313,094	1,811	-	314,904	6,852,938	7,371,249	-	-	14,224,187	14,539,091
Other Local Revenues	3,270,320	125	-	3,270,445	96,892	-	-	6,018,205	6,115,097	9,385,542
Total Revenue	**21,758,141**	**13,673,774**	**-**	**35,431,915**	**16,522,883**	**9,141,355**	**-**	**6,018,205**	**31,682,443**	**67,114,358**
Expenditures										
Certificated Salaries	2,338,777	4,267,328	74,155	6,680,260	4,170,712	1,995,734	-	1,314,830	7,481,276	14,161,536
Classified Salaries	7,481,231	2,344,142	58,952	9,884,325	4,139,377	1,039,757	488,917	1,318,208	6,986,260	16,870,585
Employee Benefits	5,863,419	3,949,221	73,085	9,885,725	6,161,724	2,772,847	350,221	1,127,352	10,412,143	20,297,868
Books and Supplies	922,864	814,465	24,363	1,761,692	61,204	379,494	139,773	288,803	869,275	2,630,968
Services, Other Operating Expenditures	4,098,268	2,041,472	18,895	6,158,634	1,564,156	1,787,034	415,532	1,630,953	5,397,675	11,556,309
Capital Outlay	244,771	95,690	6,090	346,550	-	(0)	-	23,709	23,709	370,259
Other Outgo	-	-	-	-	-	-	-	-	-	-
Pass Through	3,500,000	-	-	3,500,000	-	-	-	-	-	3,500,000
Indirect Costs	(2,843,524)	1,005,751	17,610	(1,820,162)	913,053	450,101	103,469	202,525	1,669,147	(151,015)
Total Expenditures	**21,605,806**	**14,518,069**	**273,149**	**36,397,025**	**17,010,227**	**8,424,967**	**1,497,912**	**5,906,379**	**32,839,485**	**69,236,509**
Interfund Transfers										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	(250,000.00)	-	-	(250,000)	-	-	-	(1,000,000)	(1,000,000)	(1,250,000)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,947,570)	(473,258)	273,150	(2,147,678)	487,344	96,253	1,448,000	116,081	2,147,678	-
Total Transfers	**(2,197,570)**	**(473,258)**	**273,150**	**(2,397,678)**	**487,344**	**96,253**	**1,448,000**	**(883,919)**	**1,147,678**	**(1,250,000)**
Beginning Balance	**21,373,023**	**3,831,683**	**-**	**25,204,706**	**1,538,288**	**3,749,642**	**1,104,491**	**2,631,186**	**9,023,606.77**	**34,228,312**
Net Increase (Decrease) in Fund Balance	**(2,045,235)**	**(1,317,553)**	**-**	**(3,362,788)**	**-**	**812,641**	**(49,912)**	**(772,093)**	**(9,364)**	**(3,372,152)**
Ending Fund Balance	**19,327,788**	**2,514,130**	**-**	**21,841,918**	**1,538,288**	**4,562,283**	**1,054,579**	**1,859,093**	**9,014,243**	**30,856,161**
Components of Ending Fund Balance:										
Nonspendable	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Restricted	**-**	**-**	**-**	**-**	**1,538,288**	**4,562,283**	**1,054,579**	**1,859,093**	**9,014,243.01**	**9,014,243**
Assigned	**19,327,788**	**2,514,130**	**-**	**21,841,918**	**-**	**-**	**-**	**-**	**-**	**21,841,918**
Assigned (Deferred Maintenance)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Committed (COPS)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**