

**Santa Barbara County Education Office
2023/2024 First Interim Report - General Fund**

	Total Unrestricted			Restricted			Total General Fund		
	2023/24 Adopted Budget	2023/24 Current Budget	2023/24 Projected Budget	2023/24 Adopted Budget	2023/24 Current Budget	2023/24 Projected Budget	2023/24 Adopted Budget	2023/24 Current Budget	2023/24 Projected Budget
Net Beginning Balance July 1, 2023	9,980,341	10,373,351	10,373,351	11,949,909	15,026,051	15,026,051	21,930,250	25,399,402	25,399,402
Revenues									
LCFF Sources	26,901,833	26,901,833	26,986,763	204,515	204,515	204,515	27,106,348	27,106,348	27,191,278
Federal Revenues	381,481	381,481	25,000	1,981,144	2,255,299	2,374,690	2,362,625	2,636,780	2,399,690
Other State Revenue	99,734	99,734	99,734	7,178,147	8,806,650	9,326,118	7,277,881	8,906,384	9,425,852
Other State Revenue - Lottery	25,954	25,954	25,954	6,432	6,432	6,432	32,386	32,386	32,386
Other Local Revenue	2,395,977	2,396,052	3,294,618	35,110,247	37,908,648	39,486,956	37,506,224	40,304,700	42,781,574
Total Revenues	29,804,979	29,805,054	30,432,069	44,480,485	49,181,544	51,398,711	74,285,464	78,986,598	81,830,780
Expenditures									
1000 Certificated Salaries	4,792,484	4,949,062	5,163,501	13,408,107	13,049,289	13,796,351	18,200,591	17,998,351	18,959,852
2000 Classified Salaries	11,216,452	11,376,851	11,397,682	9,015,390	9,222,837	9,366,150	20,231,842	20,599,688	20,763,832
3000 Employee Benefits	7,256,031	7,300,231	6,775,539	12,733,169	12,707,811	12,862,532	19,989,200	20,008,042	19,638,071
4000 Books & Supplies	889,145	935,682	934,438	440,593	472,226	483,208	1,329,738	1,407,908	1,417,646
5000 Services, Other Operating Expenses	3,391,351	3,613,369	3,628,152	8,355,866	12,690,514	13,242,466	11,747,217	16,303,883	16,870,618
6000 Capital Outlay	0	0	0	100,000	131,912	131,912	100,000	131,912	131,912
7000 Other Outgo	7,391,111	7,391,111	6,398,485	349,450	359,965	359,965	7,740,561	7,751,076	6,758,450
7310/7350 Indirect Costs	(6,316,920)	(6,621,433)	(6,720,158)	3,093,884	3,376,764	3,475,860	(3,223,036)	(3,244,669)	(3,244,298)
Total Expenditures	28,619,654	28,944,873	27,577,639	47,496,459	52,011,318	53,718,444	76,116,113	80,956,191	81,296,083
Other Financing Sources/Uses									
8912 - Interfund Transfers In - Special Reserve Fund	0	0	0	0	0	0	0	0	0
8919 - Other Authorized Interfund Transfers In	6,020	6,020	6,020	0	0	0	6,020	6,020	6,020
8972 - Proceeds from Leases									
8974 - Proceeds from SBITAs									
8980 - Contributions from Unrestricted Revenues	(1,414,524)	(1,414,524)	(1,014,086)	1,414,524	1,414,524	1,014,086	0	0	0
8990 - Contributions from Restricted Revenues	0	0	0	0	0	0	0	0	0
7612 - Interfund Transfers Out - Special Reserve Fund	1,155,921	1,155,921	1,155,921	0	0	0	1,155,921	1,155,921	1,155,921
7619 - Other Authorized Interfund Transfers Out	372,023	372,023	372,023	0	0	0	372,023	372,023	372,023
Total Other Financing Sources/Uses	(2,936,448)	(2,936,448)	(2,536,010)	1,414,524	1,414,524	1,014,086	(1,521,924)	(1,521,924)	(1,521,924)
Surplus/(Deficit)	(1,751,123)	(2,076,267)	318,420	(1,601,450)	(1,415,250)	(1,305,647)	(3,352,573)	(3,491,517)	(987,227)
Total Ending Balance June 30, 2024	8,229,218	8,297,084	10,691,771	10,348,459	13,610,801	13,720,404	18,577,677	21,907,885	24,412,175

Adopted Budget Column as of 7/1/23
Current Budget Column as of 10/31/23
Projected Budget Column as of 11/18/23

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**Santa Barbara County Education Office
2023/2024 First Interim Report - General Fund Selected Programs**

	Special Education					Teacher Induction Program	Juvenile Court & Community Schools	Unrestricted General Fund CTE	Career Technical Education					Total Restricted Career Technical Education
	Infant	Regional	Direct Service	Other Restricted	Total Special Education				General Support	CalWorks	Early Childhood Educator Apprenticeship Initiative	K12 Strong Workforce Program	Career Technical Education Incentive Grants	
Net Beginning Balance July 1, 2023	315,629	0	28,941	0	344,570	952,946	741,918	0	230,186	40,427	1,786	0	0	272,399
Revenues														
LCFF Sources	0	0	204,515	0	204,515	0	359,307	0	0	0	0	0	0	0
Federal Revenues	127,331	0	179,619	0	306,950	0	531,086	0	0	0	0	0	0	0
Other State Revenue	2,249,381	0	28,348	206,638	2,484,367	0	180,940	0	0	5,991	414,177	1,324,914	462,326	2,207,408
Other State Revenue - Lottery	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Local Revenue	0	26,677,407	2,552,886	459,383	29,689,676	715,200	1,617,632	0	0	0	0	7,000	0	7,000
								0						
Total Revenues	2,376,712	26,677,407	2,965,368	666,021	32,685,508	715,200	2,688,965	0	0	5,991	414,177	1,331,914	462,326	2,214,408
Expenditures														
1000 Certificated Salaries	1,189,660	10,136,540	1,215,992	17,025	12,559,217	285,192	1,131,593	147,996	0	0	44,382	108,072	68,615	221,069
2000 Classified Salaries	555,797	5,133,688	830,276	97,642	6,617,403	76,313	618,182	0	0	0	16,439	0	69,667	86,106
3000 Employee Benefits	793,906	7,424,479	1,066,751	41,743	9,326,879	167,406	888,435	53,707	0	0	27,569	50,046	75,504	153,119
4000 Books & Supplies	14,447	169,301	13,287	72,849	269,884	13,075	128,085	5,200	0	1,000	2,642	2,000	14,411	20,053
5000 Services, Other Operating Expenses	63,837	1,800,300	89,495	426,119	2,379,751	214,900	844,567	38,723	0	0	301,885	1,162,416	197,910	1,662,211
6000 Capital Outlay	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7000 Other Outgo	51,781	0	297,669	0	349,450	0	0	0	0	0	0	0	0	0
7310/7350 Indirect Costs	222,453	2,022,154	268,477	30,441	2,543,525	48,424	296,459	0	0	85	23,046	9,380	36,219	68,730
Total Expenditures	2,891,881	26,686,462	3,781,947	685,819	34,046,109	805,310	3,907,321	245,626	0	1,085	415,963	1,331,914	462,326	2,211,288
Other Financing Sources/Uses														
8912 - Interfund Transfers In - Special Reserve Fund	0	0	0	0	0	0	0		0	0	0	0	0	0
8919 - Other Authorized Interfund Transfers In	0	0	0	0	0	0	0		0	0	0	0	0	0
8919 - Other Authorized Interfund Transfers In	0	0	0	0	0	0	0		0	0	0	0	0	0
8972 - Proceeds from Leases	0	0	0	0	0	0	0		0	0	0	0	0	0
8980 - Contributions from Unrestricted Revenues	199,540	0	796,693	3,798	1,000,031	0	1,054,282		0	0	0	0	0	0
8990 - Contributions from Restricted Revenues	0	9,055	(9,055)	16,000	16,000	0	106,665		0	0	0	0	0	0
7612 - Interfund Transfers Out - Special Reserve Fund	0	0	0	0	0	0	0		0	0	0	0	0	0
7619 - Other Authorized Interfund Transfers Out	0	0	0	0	0	0	0		0	0	0	0	0	0
Total Other Financing Sources/Uses	199,540	9,055	787,638	19,798	1,016,031	0	1,160,947		0	0	0	0	0	0
Surplus/(Deficit)	(315,629)	0	(28,941)	0	(344,570)	(90,110)	(57,409)		0	4,906	(1,786)	0	0	3,120
Total Ending Balance June 30, 2024	0	0	0	0	0	862,836	684,509		230,186	45,333	0	0	0	275,519

**Santa Barbara County Education Office
2023/2024 First Interim Report - Child Development Fund**

	Early Care & Education Centers & Other	Early Care & Education Alternative Payment Programs	Early Care & Education Support	Total Early Care & Education
Net Beginning Balance July 1, 2023	3,677,891	2,206	137,964	3,818,061
Revenues				
LCFF Sources	0	0	0	0
Federal Revenues	1,092,185	20,719,189	383,289	22,194,663
Other State Revenue	3,886,722	14,311,091	2,240,676	20,438,489
Other State Revenue - Lottery	0	0	0	0
Other Local Revenue	50,038	99,762	198,077	347,877
Total Revenues	5,028,945	35,130,042	2,822,042	42,981,029
Expenditures				
1000 Certificated Salaries	1,206,800	88,684	612,192	1,907,676
2000 Classified Salaries	629,415	1,516,503	278,140	2,424,058
3000 Employee Benefits	1,438,585	1,099,046	357,372	2,895,003
4000 Books & Supplies	152,518	149,466	128,013	429,997
5000 Services, Other Operating Expenses	1,606,116	29,524,217	1,281,443	32,411,776
6000 Capital Outlay	5,000	0	0	5,000
7000 Other Outgo	0	0	0	0
7310/7350 Indirect Costs	336,969	2,752,126	155,203	3,244,298
Total Expenditures	5,375,403	35,130,042	2,812,363	43,317,808
Other Financing Sources/Uses				
8912 - Interfund Transfers In - Special Reserve Fund	0	0	0	0
8919 - Other Authorized Interfund Transfers In	372,023	0	0	372,023
8972 - Proceeds from Leases	0	0	0	0
8974 - Proceeds from SBITAs	0	0	0	0
8980 - Contributions from Unrestricted Revenues	0	0	0	0
8990 - Contributions from Restricted Revenues	0	0	0	0
7612 - Interfund Transfers Out - Special Reserve Fund	0	0	0	0
7619 - Other Authorized Interfund Transfers Out	0	0	0	0
Total Other Financing Sources/Uses	372,023	0	0	372,023
Surplus/(Deficit)	25,565	0	9,679	35,244
Total Ending Balance June 30, 2024	3,703,456	2,206	147,643	3,853,305

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Santa Barbara County Education Office

1st Interim Report - 2023/2024

General Fund Reconciliation
Total Unrestricted

	This is what the board adopted in June 2023	Changes Between Adopted and 1st Interim	1st Interim	Here are the major reasons for the changes between Adopted Budget and 1st Interim Report
Beginning Balance	9,980,341	393,010	10,373,351	Reconciliation of Estimated Actuals to Unaudited Actuals
Revenues				
Revenues Other Than Excess Property Taxes	22,413,868	1,619,716	24,033,584	Increases in Property Taxes & JCCS Tuition Decrease in Excess Property Taxes due to COLA increase in LCFF and JCCS funding.
Excess Property Taxes	7,391,111	(992,626)	6,398,485	
<i>Total Revenues</i>	29,804,979	627,090	30,432,069	
Expenses				
Expenditures Other Than Excess Property Tax Transfer	21,228,543	(49,389)	21,179,154	Decreases in Projected Benefit Rates, and Increased Indirect Costs Decrease in Excess Property Tax Transfer
Excess Property Tax Transfer	7,391,111	(992,626)	6,398,485	
<i>Total Expenditures</i>	28,619,654	(1,042,015)	27,577,639	
Other Financing Sources/ (Uses)				
Contributions From Unrestricted Revenues	(1,414,524)	400,438	(1,014,086)	Decrease in MAA Contributions to Special Education
Contributions From Restricted Revenues	0	0	0	
Interfund Transfers In	6,020	0	6,020	
Interfund Transfers Out	1,527,944	0	1,527,944	
<i>Total, Other Financing Sources/(Uses)</i>	(2,936,448)	400,438	(2,536,010)	
Surplus/(Deficit)	(1,751,123)	2,069,543	318,420	
Total Ending Balance	8,229,218	2,462,553	10,691,771	