

**Santa Barbara County Education Office
2023/24 Second 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	26,986,763	28,520,398	204,515	204,515	231,812	27,106,348	27,191,278	28,752,210
Federal Revenues	381,481	27,637	29,622	1,981,144	2,558,206	2,530,629	2,362,625	2,585,843	2,560,251
Other State Revenue	99,734	99,734	106,983	7,178,147	10,049,818	9,355,998	7,277,881	10,149,552	9,462,981
Other State Revenue - Lottery	25,954	25,954	27,676	6,432	6,432	6,432	32,386	32,386	34,108
Other Local Revenue	2,395,977	3,295,303	3,333,424	35,110,247	41,108,134	41,403,599	37,506,224	44,403,437	44,737,023
Total Revenues	29,804,979	30,435,391	32,018,103	44,480,485	53,927,105	53,528,470	74,285,464	84,362,496	85,546,573
Expenditures									
1000 Certificated Salaries	4,792,484	5,163,501	4,726,947	13,408,107	14,316,217	14,019,833	18,200,591	19,479,718	18,746,780
2000 Classified Salaries	11,216,452	11,354,912	11,291,981	9,015,390	9,542,358	9,500,407	20,231,842	20,897,270	20,792,388
3000 Employee Benefits	7,256,031	6,951,485	6,526,573	12,733,169	13,126,390	12,553,135	19,989,200	20,077,875	19,079,708
4000 Books & Supplies	889,145	975,274	998,336	440,593	542,884	624,088	1,329,738	1,518,158	1,622,424
5000 Services, Other Operating Expenses	3,391,351	3,678,592	3,853,384	8,355,866	14,338,938	14,465,971	11,747,217	18,017,530	18,319,355
6000 Capital Outlay	0	19,000	19,000	100,000	141,912	137,309	100,000	160,912	156,309
7000 Other Outgo	7,391,111	6,398,485	7,516,651	349,450	359,965	359,965	7,740,561	6,758,450	7,876,616
7310/7350 Indirect Costs	(6,316,920)	(6,901,995)	(8,001,189)	3,093,884	3,657,697	3,531,217	(3,223,036)	(3,244,298)	(4,469,972)
Total Expenditures	28,619,654	27,639,254	26,931,683	47,496,459	56,026,361	55,191,925	76,116,113	83,665,615	82,123,608
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
8980 - Contributions from Unrestricted Revenues	(1,414,524)	(1,014,086)	(948,320)	1,414,524	1,014,086	948,320	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)	(2,536,010)	(2,470,244)	1,414,524	1,014,086	948,320	(1,521,924)	(1,521,924)	(1,521,924)
Surplus/(Deficit)	(1,751,123)	260,127	2,616,176	(1,601,450)	(1,085,170)	(715,135)	(3,352,573)	(825,043)	1,901,041
Total Ending Balance June 30, 2024	8,229,218	10,633,478	12,989,527	10,348,459	13,940,881	14,310,916	18,577,677	24,574,359	27,300,443

Adopted Budget Column as of 7/1/23
Current Budget Column as of 1/31/24
Projected Budget Column as of 2/9/24

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Santa Barbara County Education Office
2023/24 Second Interim Report - General Fund Selected Programs

	Unrestricted Gen Fund Special Ed	Special Education					Teacher Induction Program	Juvenile Court & Community Schools	Unrestricted Gen Fund CTE	Career Technical Education					Total Restricted Career Technical Education
		Infant	Regional	Direct Service	Other Restricted	Total Restricted Special Education				CTE Support	CalWorks	Early Childhood Educator Apprenticeship Initiative	K12 Strong Workforce Program	Career Technical Education Incentive Grants	
Net Beginning Balance July 1, 2023	0	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	0	231,812	0	231,812	0	1,845,262	0	0	0	0	0	0	0
Federal Revenues	0	127,331	0	179,619	0	306,950	0	469,384	0	0	0	0	0	0	0
Other State Revenue	0	2,249,381	0	28,940	206,638	2,484,959	0	180,418	0	0	5,991	294,177	1,324,355	285,877	1,910,400
Other State Revenue - Lottery	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Local Revenue	0	0	26,570,486	2,565,022	483,915	29,619,423	570,850	1,617,632	0	0	0	20,000	7,000	0	27,000
Total Revenues	0	2,376,712	26,570,486	3,005,393	690,553	32,643,144	570,850	4,112,696	0	0	5,991	314,177	1,331,355	285,877	1,937,400
Expenditures															
1000 Certificated Salaries	262,197	1,191,086	9,783,451	1,208,224	17,447	12,200,208	282,461	1,245,418	147,996	0	0	45,882	108,072	50,159	204,113
2000 Classified Salaries	149,038	537,609	5,104,020	823,118	99,618	6,564,365	77,185	641,437	0	0	0	16,439	0	69,666	86,105
3000 Employee Benefits	167,854	779,408	7,121,088	1,025,257	43,408	8,969,161	172,157	950,709	53,704	0	0	27,727	50,043	63,572	141,342
4000 Books & Supplies	600	14,871	182,795	15,006	91,049	303,721	13,279	137,851	4,200	6,000	1,000	11,579	0	17,470	36,049
5000 Services, Other Operating Expenses	2,878	64,342	2,445,292	90,049	426,799	3,026,482	206,400	916,575	39,723	1,000	0	203,273	1,162,493	62,616	1,429,382
6000 Capital Outlay	0	0	0	0	0	0	0	9,000	0	0	0	0	0	0	0
7000 Other Outgo	0	51,781	0	297,669	0	349,450	0	0	0	0	0	0	0	0	0
7310/7350 Indirect Costs	0	219,922	1,976,669	263,721	32,030	2,492,342	48,687	307,986	0	0	85	11,063	10,747	22,394	44,289
Total Expenditures	582,567	2,859,019	26,613,315	3,723,044	710,351	33,905,729	800,169	4,208,976	245,623	7,000	1,085	315,963	1,331,355	285,877	1,941,280
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
8980 - Contributions from Unrestricted Revenues		198,928	33,774	697,765	3,798	934,265	0	0		0	0	0	0	0	0
8990 - Contributions from Restricted Revenues		0	9,055	(9,055)	16,000	16,000	0	114,099		0	0	0	0	0	0
7612 - Interfund Transfers Out - Special Reserve Fund		0	0	0	45	45	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		198,928	42,829	688,710	19,798	950,265	0	114,099		0	0	0	0	0	0
Surplus/(Deficit)		(283,379)	0	(28,941)	0	(312,320)	(229,319)	17,819		(7,000)	4,906	(1,786)	0	0	(3,880)
Total Ending Balance June 30, 2024		32,250	0	0	0	32,250	723,627	759,737		223,186	45,333	0	0	0	268,519

**Santa Barbara County Education Office
2023/24 Second Interim Report - Child Development Fund 12**

	Early Care & Education Centers & Other	Early Care & Education Alternative Payment Program	Early Care & Education Support	Total Early Care & Education
Net Beginning Balance July 1, 2023	3,677,892	2,205	137,964	3,818,061
Revenues				
LCFF Sources	0	0	0	0
Federal Revenues	1,035,339	23,132,848	403,459	24,571,646
Other State Revenue	6,497,332	28,170,456	2,246,484	36,914,272
Other State Revenue - Lottery	0	0	0	0
Other Local Revenue	173,566	155,696	205,489	534,751
Total Revenues	7,706,237	51,459,000	2,855,432	62,020,669
Expenditures				
1000 Certificated Salaries	1,293,930	127,365	638,787	2,060,082
2000 Classified Salaries	691,002	1,869,444	267,351	2,827,797
3000 Employee Benefits	1,327,389	1,267,157	395,219	2,989,765
4000 Books & Supplies	170,723	169,850	112,053	452,626
5000 Services, Other Operating Expenses	2,595,725	43,620,602	1,271,153	47,487,480
6000 Capital Outlay	5,000	11,500	0	16,500
7000 Other Outgo	0	0	0	0
7310/7350 Indirect Costs	308,723	3,998,558	162,691	4,469,972
Total Expenditures	6,392,492	51,064,476	2,847,254	60,304,222
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
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)	1,685,768	394,524	8,178	2,088,470
Total Ending Balance June 30, 2024	5,363,660	396,729	146,142	5,906,531

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Santa Barbara County Education Office

2023/24 Second Interim Report

General Fund Reconciliation
Total Unrestricted

	Adopted Budget	1st Interim	Changes Between 1st Interim and 2nd Interim	2nd Interim	Here are the major reasons for the changes between 1st Interim Report and 2nd Interim Report
Beginning Balance	9,980,341	10,373,351	0	10,373,351	
Revenues					
Revenue Other than Excess Property Taxes	19,079,207	24,033,584	467,868	24,501,452	Increased Property Taxes and Increased Differentiated Assistance
Excess Property Taxes	6,726,412	6,398,485	1,118,166	7,516,651	Excess Property Tax Increase
<i>Total Revenues</i>	29,804,979	30,432,069	1,586,034	32,018,103	
Expenses					
Expenditures Other than Excess Property Tax Transfer	16,532,715	21,179,154	(1,764,122)	19,415,032	Increase in Indirect Costs Due to Increased ECE Funds and Decrease in Salaries and Benefits due to Vacancy Savings
Excess Property Tax Transfer	6,726,412	6,398,485	1,118,166	7,516,651	Increase in Excess Property Tax Transfers
<i>Total Expenditures</i>	28,619,654	27,577,639	(645,956)	26,931,683	
Other Financing Sources/(Uses)					
Contributions from Unrestricted Revenues	(1,414,524)	(1,014,086)	65,766	(948,320)	Increase in Special Ed Internal Contributions
Contributions from Restricted Revenues	0	0	0	0	
Interfund Transfers In	6,020	6,020	0	6,020	
Interfund Transfers Out	1,527,944	1,527,944	0	1,527,944	
<i>Total, Other Financing Sources/(Uses)</i>	(2,936,448)	(2,536,010)	65,766	(2,470,244)	
Surplus/(Deficit)	(1,751,123)	318,420	2,297,756	2,616,176	
Total Ending Balance	8,229,218	10,691,771	2,297,756	12,989,527	