

Santa Barbara County Education Office

1st Interim Report - 2022/2023

General Fund Reconciliation Total Unrestricted

	This is what the board adopted in June 2022	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	8,914,764	159,044	9,073,808	2021-22 Program Savings
Revenues				
Revenues Other Than Excess Property Taxes	18,881,367	1,441,709	20,323,076	Increase due to new LCFF Funding Formula and Interest
Excess Property Taxes	7,673,087	(891,902)	6,781,185	Decrease in Excess Property Taxes
<i>Total Revenues</i>	26,554,454	549,807	27,104,261	
Expenses				
Expenditures Other Than Excess Property Tax Transfer	16,458,560	634,318	17,092,878	Increases in Salaries, Operational Expenses, and Indirect Costs
Excess Property Tax Transfer	7,673,087	(891,902)	6,781,185	Decrease in Excess Property Tax Transfer
<i>Total Expenditures</i>	24,131,647	(257,584)	23,874,063	
Other Financing Sources/ (Uses)				
Contributions From Unrestricted Revenues	(1,081,659)	129,314	(952,345)	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	2,845,893	0	2,845,893	
<i>Total, Other Financing Sources/(Uses)</i>	(3,921,532)	129,314	(3,792,218)	
Surplus/(Deficit)	(1,498,725)	936,705	(562,020)	
Total Ending Balance	7,416,039	1,095,749	8,511,788	

Santa Barbara County Education Office
2022/2023 First Interim Report - General Fund

	Total Unrestricted				Restricted				Total General Fund		
	2022/23 Adopted Budget	2022/23 Current Budget	2022/23 Projected Budget		2022/23 Adopted Budget	2022/23 Current Budget	2022/23 Projected Budget		2022/23 Adopted Budget	2022/23 Current Budget	2022/23 Projected Budget
Net Beginning Balance July 1, 2022	8,914,764	9,073,808	9,073,808		11,204,225	13,140,265	13,140,265		20,118,989	22,214,073	22,214,073
Revenues											
LCFF Sources	24,464,252	24,464,252	24,872,769		186,101	186,101	186,101		24,650,353	24,650,353	25,058,870
Federal Revenues	381,481	381,481	381,481		1,480,694	1,898,200	2,107,505		1,862,175	2,279,681	2,488,986
Other State Revenue	109,173	109,173	105,976		10,155,891	10,261,903	10,451,205		10,265,064	10,371,076	10,557,181
Other State Revenue - Lottery	25,407	25,407	28,063		5,720	5,720	5,720		31,127	31,127	33,783
Other Local Revenue	1,574,141	1,574,141	1,715,972		28,261,016	28,784,011	29,409,246		29,835,157	30,358,152	31,125,218
Total Revenues	26,554,454	26,554,454	27,104,261		40,089,422	41,135,935	42,159,777		66,643,876	67,690,389	69,264,038
Expenditures											
1000 Certificated Salaries	3,396,017	3,396,017	3,558,721		11,354,969	11,161,771	11,599,524		14,750,986	14,557,788	15,158,245
2000 Classified Salaries	8,446,645	8,501,567	8,637,318		7,497,051	7,611,362	7,966,364		15,943,696	16,112,929	16,603,682
3000 Employee Benefits	5,977,439	6,009,823	5,766,387		10,811,180	10,850,720	11,028,701		16,788,619	16,860,543	16,795,088
4000 Books & Supplies	442,206	487,735	895,746		295,492	444,271	481,038		737,698	932,006	1,376,784
5000 Services, Other Operating Expenses	3,316,070	3,495,058	3,506,549		10,203,483	11,026,084	11,140,359		13,519,553	14,521,142	14,646,908
6000 Capital Outlay	0	0	0		66,103	163,434	166,634		66,103	163,434	166,634
7000 Other Outgo	7,673,087	7,673,087	6,781,185		289,244	289,244	349,450		7,962,331	7,962,331	7,130,635
7310/7350 Indirect Costs	(5,119,817)	(5,236,581)	(5,271,843)		2,575,920	2,663,824	2,683,868		(2,543,897)	(2,572,757)	(2,587,975)
Total Expenditures	24,131,647	24,326,706	23,874,063		43,093,442	44,210,710	45,415,938		67,225,089	68,537,416	69,290,001
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	(1,081,659)	(1,011,028)	(952,345)		1,081,659	1,011,028	952,345		0	0	0
8990 - Contributions from Restricted Revenues	0	0	0		0	0	0		0	0	0
7612 - Interfund Transfers Out - Special Reserve Fund	2,473,870	2,473,870	2,473,870		0	0	0		2,473,870	2,473,870	2,473,870
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	(3,921,532)	(3,850,901)	(3,792,218)		1,081,659	1,011,028	952,345		(2,839,873)	(2,839,873)	(2,839,873)
Surplus/(Deficit)	(1,498,725)	(1,623,153)	(562,020)		(1,922,361)	(2,063,747)	(2,303,816)		(3,421,086)	(3,686,900)	(2,865,836)
Total Ending Balance June 30, 2023	7,416,039	7,450,655	8,511,788		9,281,864	11,076,518	10,836,449		16,697,903	18,527,173	19,348,237

Adopted Budget Column as of 7/1/22
Current Budget Column as of 10/31/22
Projected Budget Column as of 11/18/22

Prepared by Patrice Nelson
11/23/2022
12:06:48 PM

Santa Barbara County Education Office
2022/2023 First Interim Report - General Fund Selected Programs

	Special Education					Teacher Induction Program	Juvenile Court & Community Schools	Career Technical Education				
	4510 4511	4502 4503	4501 4506	4504 4505 4509 4540 4525 4567	Not Included Medi-Cal & Donations	9436	7000,7002,7006 , 7025, 7066	8202	8200	8250,8251,8252, 8253,8254,8283, 8284,8285	8246, 8247	
Management												
Resource	3385 6510	3315 6500	3305, 3308, 3310, 3311, 3315, 6500, 6536, 6537, 6546	6500 6520 6266 7425	9640-4520 9452-456x	9436	0400, 3025, 3216, 3218, 4035, 5310, 6266, 7412, 7413, 7425	0350 0351	6371	6388	6387	
	Infant	Regional	Direct Service	Other Restricted	Total Special Education			General Support	CalWorks	K12 Strong Workforce Program	Career Technical Education Incentive Grants	Total Career Technical Education
Net Beginning Balance July 1, 2022	381,146	14,639	56,968	0	452,753	1,041,909	112,500	231,747	58,102	0	0	289,849
Revenues												
LCFF Sources	0	0	186,101	0	186,101	0	265,534	0	0	0	0	0
Federal Revenues	127,331	0	207,923	0	335,254	0	728,223	0	0	0	0	0
Other State Revenue	2,002,135	0	80,624	93,825	2,176,584	0	38,440	0	6,005	4,096,082	321,541	4,423,628
Other State Revenue - Lottery	0	0	0	0	0	0	0	0	0	0	0	0
Other Local Revenue	0	20,591,565	2,201,654	163,888	22,957,107	682,600	836,512	0	0	0	0	0
Total Revenues	2,129,466	20,591,565	2,676,302	257,713	25,655,046	682,600	1,868,709	0	6,005	4,096,082	321,541	4,423,628
Expenditures												
1000 Certificated Salaries	1,039,096	8,035,321	1,034,727	17,688	10,126,832	257,322	908,905	0	0	259,388	95,100	354,488
2000 Classified Salaries	389,863	3,917,539	770,833	110,419	5,188,654	73,566	585,178	0	0	0	70,039	70,039
3000 Employee Benefits	676,112	5,807,762	1,003,358	58,639	7,545,871	149,356	764,699	0	0	118,141	73,210	191,351
4000 Books & Supplies	8,718	180,507	49,134	53,850	292,209	24,200	112,325	0	4,344	0	24,914	29,258
5000 Services, Other Operating Expenses	61,783	929,557	120,755	234,254	1,346,349	140,050	755,693	14,500	0	3,650,292	14,581	3,679,373
6000 Capital Outlay	0	0	0	0	0	0	0	0	23,520	31,230	20,879	75,629
7000 Other Outgo	51,781	0	297,669	0	349,450	0	0	0	0	0	0	0
7310/7350 Indirect Costs	183,575	1,571,573	250,617	18,032	2,023,797	45,756	230,546	0	369	37,031	22,818	60,218
Total Expenditures	2,410,928	20,442,259	3,527,093	492,882	26,873,162	690,250	3,357,346	14,500	28,233	4,096,082	321,541	4,460,356
Other Financing Sources/Uses												
8912 - Interfund Transfers In - Special Reserve Fund	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
8980 - Contributions from Unrestricted Revenues	0	21,502	833,543	0	855,045	0	1,407,045	0	0	0	0	0
8990 - Contributions from Restricted Revenues	0	(185,447)	0	235,169	49,722	0	75,502	0	0	0	0	0
7612 - Interfund Transfers Out - Special Reserve Fund	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
Total Other Financing Sources/Uses	0	(163,945)	833,543	235,169	904,767	0	1,482,547	0	0	0	0	0
Surplus/(Deficit)	(281,462)	(14,639)	(17,248)	0	(313,349)	(7,650)	(6,090)	(14,500)	(22,228)	0	0	(36,728)
Total Ending Balance June 30, 2023	99,684	0	39,720	0	139,404	1,034,259	106,410	217,247	35,874	0	0	253,121

Santa Barbara County Education Office
2022/2023 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
Management	3100-3130, 3134-3199	3131, 3132, 3133	32xx	
Resource	includes 7690 On-Behalf Includes 0000 \$3165			
Net Beginning Balance July 1, 2022	2,809,812	2,206	147,019	2,959,037
Revenues				
LCFF Sources	0	0	0	0
Federal Revenues	809,228	12,269,626	317,042	13,395,896
Other State Revenue	2,878,729	15,775,278	2,072,489	20,726,496
Other State Revenue - Lottery	0	0	0	0
Other Local Revenue	99,828	11,552	191,440	302,820
Total Revenues	3,787,785	28,056,456	2,580,971	34,425,212
Expenditures				
1000 Certificated Salaries	1,078,598	121,534	556,338	1,756,470
2000 Classified Salaries	528,460	1,315,595	294,590	2,138,645
3000 Employee Benefits	1,303,950	934,151	373,559	2,611,660
4000 Books & Supplies	116,647	59,604	118,177	294,428
5000 Services, Other Operating Expenses	682,328	23,427,601	1,118,794	25,228,723
6000 Capital Outlay	5,000	0	0	5,000
7000 Other Outgo	0	0	0	0
7310/7350 Indirect Costs	246,970	2,197,971	143,034	2,587,975
Total Expenditures	3,961,953	28,056,456	2,604,492	34,622,901
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)	197,855	0	(23,521)	174,334
Total Ending Balance June 30, 2023	3,007,667	2,206	123,498	3,133,371

Prepared by Patrice Nelson
11/23/2022
12:06:48 PM