

Santa Barbara County Education Office
2022/23 Second 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	24,872,769	26,555,440		186,101	186,101	185,412		24,650,353	25,058,870	26,740,852
Federal Revenues	381,481	381,481	381,481		1,480,694	2,745,851	2,667,867		1,862,175	3,127,332	3,049,348
Other State Revenue	109,173	105,976	105,976		10,155,891	10,693,452	10,927,693		10,265,064	10,799,428	11,033,669
Other State Revenue - Lottery	25,407	28,063	22,139		5,720	5,720	5,720		31,127	33,783	27,859
Other Local Revenue	1,574,141	1,772,758	1,755,589		28,261,016	32,064,256	31,885,304		29,835,157	33,837,014	33,640,893
Total Revenues	26,554,454	27,161,047	28,820,625		40,089,422	45,695,380	45,671,996		66,643,876	72,856,427	74,492,621
Expenditures											
1000 Certificated Salaries	3,396,017	3,558,721	3,517,896		11,354,969	11,506,524	11,923,834		14,750,986	15,065,245	15,441,730
2000 Classified Salaries	8,446,645	8,636,256	8,704,164		7,497,051	8,166,178	8,152,397		15,943,696	16,802,434	16,856,561
3000 Employee Benefits	5,977,439	5,772,306	5,655,097		10,811,180	10,983,375	11,000,498		16,788,619	16,755,681	16,655,595
4000 Books & Supplies	442,206	901,762	908,123		295,492	518,003	516,734		737,698	1,419,765	1,424,857
5000 Services, Other Operating Expenses	3,316,070	3,531,336	3,515,505		10,203,483	12,201,008	12,834,393		13,519,553	15,732,344	16,349,898
6000 Capital Outlay	0	0	0		66,103	166,344	168,041		66,103	166,344	168,041
7000 Other Outgo	7,673,087	6,781,185	8,271,751		289,244	349,450	349,450		7,962,331	7,130,635	8,621,201
7310/7350 Indirect Costs	(5,119,817)	(5,342,543)	(5,981,238)		2,575,920	2,760,486	2,765,397		(2,543,897)	(2,582,057)	(3,215,841)
Total Expenditures	24,131,647	23,839,023	24,591,298		43,093,442	46,651,368	47,710,744		67,225,089	70,490,391	72,302,042
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)	(952,345)	(788,717)		1,081,659	952,345	788,717		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	2,700,074		0	0	0		2,473,870	2,473,870	2,700,074
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)	(3,792,218)	(3,854,794)		1,081,659	952,345	788,717		(2,839,873)	(2,839,873)	(3,066,077)
Surplus/(Deficit)	(1,498,725)	(470,194)	374,533		(1,922,361)	(3,643)	(1,250,031)		(3,421,086)	(473,837)	(875,498)
Total Ending Balance June 30, 2023	7,416,039	8,603,614	9,448,341		9,281,864	13,136,622	11,890,234		16,697,903	21,740,236	21,338,575

Santa Barbara County Education Office
2022/23 Second Interim Report - General Fund Selected Programs

	Special Education					Teacher Induction Program	Juvenile Court & Community Schools	Career Technical Education						
	Infant	Regional	Direct Service	Other Restricted	Total Special Education			Unrestricted General Fund CTE	CTE Support	CalWorks	Early Childhood Educator Apprenticeship Initiative	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	0	231,747	58,102	0	0	0	289,849
Revenues														
LCFF Sources	0	0	185,412	0	185,412	0	298,214	0	0	0	0	0	0	0
Federal Revenues	127,331	0	201,851	0	329,182	0	618,510	0	0	0	0	0	0	0
Other State Revenue	2,133,475	0	79,596	93,825	2,306,896	0	38,440	0	0	8,169	0	4,021,787	461,191	4,491,147
Other State Revenue - Lottery	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Local Revenue	0	21,910,020	2,295,874	165,002	24,370,896	598,850	836,512	0	0	0	20,000	14,000	0	34,000
Total Revenues	2,260,806	21,910,020	2,762,733	258,827	27,192,386	598,850	1,791,676	0	0	8,169	20,000	4,035,787	461,191	4,525,147
Expenditures														
1000 Certificated Salaries	1,083,979	8,488,011	1,096,184	18,346	10,686,520	267,584	937,156	145,340	1,069	0	0	268,416	98,319	513,144
2000 Classified Salaries	434,538	4,179,917	771,509	108,168	5,494,132	73,226	567,379	0	0	0	0	0	72,837	72,837
3000 Employee Benefits	698,755	5,946,046	949,681	51,363	7,645,845	153,256	738,629	62,403	496	0	0	119,912	74,746	257,557
4000 Books & Supplies	10,546	182,121	49,134	60,586	302,387	19,200	112,325	5,200	0	5,244	0	2,833	28,191	41,468
5000 Services, Other Operating Expenses	60,607	1,303,108	117,729	249,289	1,730,733	170,850	669,093	36,806	0	7,500	0	3,575,190	142,643	3,762,139
6000 Capital Outlay	0	0	0	0	0	0	0	0	0	23,520	0	30,942	20,877	75,339
7000 Other Outgo	51,781	0	297,669	0	349,450	0	0	0	0	0	0	0	0	0
7310/7350 Indirect Costs	194,517	1,649,711	250,921	18,044	2,113,193	46,378	231,302	0	0	1,083	0	38,494	23,578	63,155
Total Expenditures	2,534,723	21,748,914	3,532,827	505,796	28,322,260	730,494	3,255,884	249,749	1,565	37,347	0	4,035,787	461,191	4,785,639
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	0	21,502	753,160	0	774,662	0	1,355,890		0	0	0	0	0	0
8990 - Contributions from Restricted Revenues	0	(197,247)	0	246,969	49,722	0	111,576		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	0	(175,745)	753,160	246,969	824,384	0	1,467,466		0	0	0	0	0	0
Surplus/(Deficit)	(273,917)	(14,639)	(16,934)	0	(305,490)	(131,644)	3,258		(1,565)	(29,178)	20,000	0	0	(260,492)
Total Ending Balance June 30, 2023	107,229	0	40,034	0	147,263	910,265	115,758		230,182	28,924	20,000	0	0	29,357

Santa Barbara County Education Office
2022/23 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, 2022	2,809,812	2,206	147,019	2,959,037
Revenues				
LCFF Sources	0	0	0	0
Federal Revenues	1,077,927	20,719,189	378,383	22,175,499
Other State Revenue	3,886,792	14,190,109	2,031,226	20,108,127
Other State Revenue - Lottery	0	0	0	0
Other Local Revenue	450,428	36,806	190,626	677,860
Total Revenues	5,415,147	34,946,104	2,600,235	42,961,486
Expenditures				
1000 Certificated Salaries	1,105,312	77,406	550,735	1,733,453
2000 Classified Salaries	590,109	1,383,741	323,524	2,297,374
3000 Employee Benefits	1,188,689	899,161	370,578	2,458,428
4000 Books & Supplies	120,484	68,104	130,578	319,166
5000 Services, Other Operating Expenses	2,115,677	29,779,975	1,061,485	32,957,137
6000 Capital Outlay	5,000	0	0	5,000
7000 Other Outgo	0	0	0	0
7310/7350 Indirect Costs	341,008	2,737,717	137,116	3,215,841
Total Expenditures	5,466,279	34,946,104	2,574,016	42,986,399
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)	320,891	0	26,219	347,110
Total Ending Balance June 30, 2023	3,130,703	2,206	173,238	3,306,147

Prepared by Patrice Nelson
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Santa Barbara County Education Office

2022/23 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	8,914,764	9,073,808	0	9,073,808	
Revenues					
Revenue Other than Excess Property Taxes	19,079,207	20,323,076	225,798	20,548,874	Increase in LCFF Funding due to Increased ADA; Increased Differentiated Assistance
Excess Property Taxes	6,726,412	6,781,185	1,490,566	8,271,751	Excess Property Tax Increase
<i>Total Revenues</i>	26,554,454	27,104,261	1,716,364	28,820,625	
Expenses					
Expenditures Other than Excess Property Tax Transfer	16,532,715	17,092,878	(773,331)	16,319,547	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	6,781,185	1,490,566	8,271,751	Increase in Excess Property Tax Transfers
<i>Total Expenditures</i>	24,131,647	23,874,063	717,235	24,591,298	
Other Financing Sources/(Uses)					
Contributions from Unrestricted Revenues	(1,081,659)	(952,345)	163,628	(788,717)	Decrease in Contributions to Special Education, Transitional Youth Services and Children & Family Resource Services
Contributions from Restricted Revenues	0	0	0	0	
Interfund Transfers In	6,020	6,020	0	6,020	
Interfund Transfers Out	2,845,893	2,845,893	226,204	3,072,097	Increase Interfund Transfers Out - Redevelopment Agencies
<i>Total, Other Financing Sources/(Uses)</i>	(3,921,532)	(3,792,218)	(62,576)	(3,854,794)	
Surplus/(Deficit)	(1,498,725)	(562,020)	936,553	374,533	
Total Ending Balance	7,416,039	8,511,788	936,553	9,448,341	