

**Santa Barbara County Education Office  
2024/2025 First Interim Report - General Fund**

	Total Unrestricted			Restricted			Total General Fund		
	2024/25 Adopted Budget	2024/25 Current Budget	2024/25 Projected Budget	2024/25 Adopted Budget	2024/25 Current Budget	2024/25 Projected Budget	2024/25 Adopted Budget	2024/25 Current Budget	2024/25 Projected Budget
<b>Net Beginning Balance July 1, 2024</b>	13,489,009	13,501,022	13,501,022	13,896,454	18,164,978	18,164,978	27,385,463	31,666,000	31,666,000
<b>Revenues</b>									
LCFF Sources	28,416,372	28,416,372	29,731,870	231,855	231,855	222,111	28,648,227	28,648,227	29,953,981
Federal Revenues	29,622	50,000	50,000	1,510,045	1,703,563	1,775,595	1,539,667	1,753,563	1,825,595
Other State Revenue	106,983	106,983	106,983	8,465,876	8,565,923	9,284,615	8,572,859	8,672,906	9,391,598
Other State Revenue - Lottery	37,470	37,470	37,470	6,626	6,626	6,626	44,096	44,096	44,096
Other Local Revenue	3,505,159	3,495,731	3,475,648	43,502,783	45,918,758	49,751,704	47,007,942	49,414,489	53,227,352
<b>Total Revenues</b>	<b>32,095,606</b>	<b>32,106,556</b>	<b>33,401,971</b>	<b>53,717,185</b>	<b>56,426,725</b>	<b>61,040,651</b>	<b>85,812,791</b>	<b>88,533,281</b>	<b>94,442,622</b>
<b>Expenditures</b>									
1000 Certificated Salaries	4,597,240	4,608,490	4,658,130	16,454,266	16,458,100	17,139,122	21,051,506	21,066,590	21,797,252
2000 Classified Salaries	10,953,872	10,971,418	11,256,059	9,837,543	9,762,830	10,834,894	20,791,415	20,734,248	22,090,953
3000 Employee Benefits	7,621,458	7,633,703	7,263,224	14,285,610	14,182,790	14,026,230	21,907,068	21,816,493	21,289,454
4000 Books & Supplies	727,165	783,750	788,218	586,411	626,454	633,680	1,313,576	1,410,204	1,421,898
5000 Services, Other Operating Expenses	4,447,790	4,883,706	4,986,580	11,099,881	13,581,050	13,707,702	15,547,671	18,464,756	18,694,282
6000 Capital Outlay	19,000	234,345	228,845	252,496	779,343	779,343	271,496	1,013,688	1,008,188
7000 Other Outgo	7,428,930	7,428,930	9,152,919	349,450	349,450	443,754	7,778,380	7,778,380	9,596,673
7310/7350 Indirect Costs	(8,539,890)	(8,630,117)	(8,741,144)	3,857,490	3,891,618	4,004,509	(4,682,400)	(4,738,499)	(4,736,635)
<b>Total Expenditures</b>	<b>27,255,565</b>	<b>27,914,225</b>	<b>29,592,831</b>	<b>56,723,147</b>	<b>59,631,635</b>	<b>61,569,234</b>	<b>83,978,712</b>	<b>87,545,860</b>	<b>91,162,065</b>
<b>Other Financing Sources/Uses</b>									
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	0	0	558,860	0	0	0	0	0	558,860
8974 - Proceeds from SBITAs	0	0	0	0	0	0	0	0	0
8980 - Contributions from Unrestricted Revenues	(1,469,305)	(1,469,305)	(1,409,163)	1,469,305	1,469,305	1,409,163	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	0	0	0	0	2,850	2,850	0	2,850	2,850
<b>Total Other Financing Sources/Uses</b>	<b>(2,619,206)</b>	<b>(2,619,206)</b>	<b>(2,000,204)</b>	<b>1,469,305</b>	<b>1,466,455</b>	<b>1,406,313</b>	<b>(1,149,901)</b>	<b>(1,152,751)</b>	<b>(593,891)</b>
<b>Surplus/(Deficit)</b>	<b>2,220,835</b>	<b>1,573,125</b>	<b>1,808,936</b>	<b>(1,536,657)</b>	<b>(1,738,455)</b>	<b>877,730</b>	<b>684,178</b>	<b>(165,330)</b>	<b>2,686,666</b>
<b>Total Ending Balance June 30, 2024</b>	<b>15,709,844</b>	<b>15,074,147</b>	<b>15,309,958</b>	<b>12,359,797</b>	<b>16,426,523</b>	<b>19,042,708</b>	<b>28,069,641</b>	<b>31,500,670</b>	<b>34,352,666</b>

Adopted Budget Column as of 7/1/24  
Current Budget Column as of 10/31/24  
Projected Budget Column as of 11/14/24

Prepared by Patrice Nelson  
11/22/2024  
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**Santa Barbara County Education Office  
2024/2025 First Interim Report - General Fund Selected Programs**

	Unrestricted General Fund Special Ed.	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	Golden State Pathway Implement	K12 Strong Workforce Program	Career Technical Education Incentive Grants	
<b>Net Beginning Balance July 1, 2024</b>		188,232	0	0	26,615	214,847	750,335	1,505,742	0	223,857	45,311	20,000	0	0	0	289,168
<b>Revenues</b>																
LCOFF Sources		0	0	222,111	0	222,111	0	1,484,818	0	0	0	0	0	0	0	0
Federal Revenues		127,331	0	175,839	0	303,170	0	327,538	0	0	0	0	0	0	0	0
Other State Revenue		2,241,179	0	1,531	169,971	2,412,681	0	195,936	0	0	9,621	415,216	355,125	774,533	467,041	2,021,536
Other State Revenue - Lottery		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Local Revenue		0	31,083,326	2,946,738	498,252	34,528,316	740,300	1,554,492	0	0	0	20,000	0	10,186	0	30,186
<b>Total Revenues</b>		<b>2,368,510</b>	<b>31,083,326</b>	<b>3,346,219</b>	<b>668,223</b>	<b>37,466,278</b>	<b>740,300</b>	<b>3,562,784</b>	<b>0</b>	<b>0</b>	<b>9,621</b>	<b>435,216</b>	<b>355,125</b>	<b>784,719</b>	<b>467,041</b>	<b>2,051,722</b>
<b>Expenditures</b>																
1000 Certificated Salaries	285,586	1,320,098	12,470,171	1,368,837	27,130	15,186,236	312,710	1,379,037	259,614	15,009	0	54,613	34,518	100,331	123,742	328,213
2000 Classified Salaries	163,261	574,500	6,235,869	1,043,093	99,222	7,952,684	82,573	705,969	0	0	0	24,963	0	0	57,694	82,657
3000 Employee Benefits	174,175	798,681	8,433,914	1,041,740	39,905	10,314,240	190,656	977,329	99,057	6,599	0	37,441	15,173	44,114	81,917	185,244
4000 Books & Supplies	600	19,478	212,677	16,946	95,467	344,568	13,280	144,542	4,570	1,455	1,000	9,261	0	5,000	9,000	25,716
5000 Services, Other Operating Expenses	2,878	60,196	1,335,077	28,701	384,329	1,808,303	220,750	651,652	38,896	1,036	0	300,272	83	619,951	158,100	1,079,442
6000 Capital Outlay	0	0	0	0	0	0	0	29,063	0	0	0	0	0	0	0	0
7000 Other Outgo	0	51,781	0	391,973	0	443,754	0	0	0	0	0	0	0	0	0	0
7310/7350 Indirect Costs	0	235,701	2,438,452	297,870	27,668	2,999,691	53,288	318,031	0	0	85	6,065	4,231	15,323	36,588	62,292
<b>Total Expenditures</b>	<b>626,500</b>	<b>3,060,435</b>	<b>31,126,160</b>	<b>4,189,160</b>	<b>673,721</b>	<b>39,049,476</b>	<b>873,257</b>	<b>4,205,623</b>	<b>402,137</b>	<b>24,099</b>	<b>1,085</b>	<b>432,615</b>	<b>54,005</b>	<b>784,719</b>	<b>467,041</b>	<b>1,763,564</b>
<b>Other Financing Sources/Uses</b>																
8912 - Interfund Transfers In - Special Reserve Fund		0	0	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	0	0
8919 - Other Authorized Interfund Transfers In		0	0	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	0	0
8980 - Contributions from Unrestricted Revenues		503,693	33,774	853,532	278	1,391,277	0	0	0	0	0	0	0	0	0	0
8990 - Contributions from Restricted Revenues		0	9,060	(9,060)	29,870	29,870	14,400	99,471	0	0	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	0	0
7619 - Other Authorized Interfund Transfers Out		0	0	0	0	0	0	0	0	0	0	2,850	0	0	0	2,850
<b>Total Other Financing Sources/Uses</b>		<b>503,693</b>	<b>42,834</b>	<b>844,472</b>	<b>30,148</b>	<b>1,421,147</b>	<b>14,400</b>	<b>99,471</b>	<b>0</b>	<b>0</b>	<b>(2,850)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,850)</b>
<b>Surplus/(Deficit)</b>		<b>(188,232)</b>	<b>0</b>	<b>1,531</b>	<b>24,650</b>	<b>(162,051)</b>	<b>(118,557)</b>	<b>(543,368)</b>	<b>(24,099)</b>	<b>8,536</b>	<b>(249)</b>	<b>301,120</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>285,308</b>
<b>Total Ending Balance June 30, 2025</b>		<b>0</b>	<b>0</b>	<b>1,531</b>	<b>51,265</b>	<b>52,796</b>	<b>631,778</b>	<b>962,374</b>	<b>0</b>	<b>199,758</b>	<b>53,847</b>	<b>19,751</b>	<b>301,120</b>	<b>0</b>	<b>0</b>	<b>574,476</b>

**Santa Barbara County Education Office  
2024/2025 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
<b>Net Beginning Balance July 1, 2024</b>	4,229,715	396,727	156,872	4,783,314
<b>Revenues</b>				
LCFF Sources	0	0	0	0
Federal Revenues	1,015,835	14,705,833	768,534	16,490,202
Other State Revenue	5,769,308	38,649,220	2,107,490	46,526,018
Other State Revenue - Lottery	0	0	0	0
Other Local Revenue	61,770	117,696	185,195	364,661
<b>Total Revenues</b>	<b>6,846,913</b>	<b>53,472,749</b>	<b>3,061,219</b>	<b>63,380,881</b>
<b>Expenditures</b>				
1000 Certificated Salaries	2,020,036	133,778	804,004	2,957,818
2000 Classified Salaries	401,184	2,442,553	287,560	3,131,297
3000 Employee Benefits	1,598,128	1,697,918	465,950	3,761,996
4000 Books & Supplies	234,919	190,664	128,779	554,362
5000 Services, Other Operating Expenses	1,267,557	44,798,495	1,207,713	47,273,765
6000 Capital Outlay	2,000	21,800	0	23,800
7000 Other Outgo	0	0	0	0
7310/7350 Indirect Costs	379,570	4,187,541	169,524	4,736,635
<b>Total Expenditures</b>	<b>5,903,394</b>	<b>53,472,749</b>	<b>3,063,530</b>	<b>62,439,673</b>
<b>Other Financing Sources/Uses</b>				
8912 - Interfund Transfers In - Special Reserve Fund	0	0	0	0
8919 - Other Authorized Interfund Transfers In	0	0	2,850	2,850
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
<b>Total Other Financing Sources/Uses</b>	<b>0</b>	<b>0</b>	<b>2,850</b>	<b>2,850</b>
<b>Surplus/(Deficit)</b>	<b>943,519</b>	<b>0</b>	<b>539</b>	<b>944,058</b>
<b>Total Ending Balance June 30, 2025</b>	<b>5,173,234</b>	<b>396,727</b>	<b>157,411</b>	<b>5,727,372</b>

# Santa Barbara County Education Office

## 1st Interim Report - 2024/2025

**General Fund Reconciliation**  
**Total Unrestricted**

	This is what the board adopted in June 2024	Changes Between Adopted and 1st Interim	1st Interim	Here are the major reasons for the changes between Adopted Budget and 1st Interim Report
<b>Beginning Balance</b>	13,489,009	12,013	13,501,022	
<b>Revenues</b>				
Revenues Other Than Excess Property Taxes	24,666,676	141,236	24,807,912	Increases in Property Taxes
Excess Property Taxes	7,428,930	1,165,129	8,594,059	
<i>Total Revenues</i>	32,095,606	1,306,365	33,401,971	
<b>Expenses</b>				
Expenditures	19,826,635	613,277	20,439,912	Increase in Operating Expenses and Indirect Costs
Excess Property Tax Transfer	7,428,930	1,165,129	8,594,059	Increase in Excess Property Tax Transfer
Capital Leases Debt Service (GASB)	0	558,860	558,860	New GASB Budget Requirement
<i>Total Expenses</i>	27,255,565	2,337,266	29,592,831	
<b>Other Financing Sources/ (Uses)</b>				
Contributions From Unrestricted Revenues	(1,469,305)	60,142	(1,409,163)	Decrease in MAA Contributions to Special Education
Contributions From Restricted Revenues	0	0	0	
Interfund Transfers In	6,020	0	6,020	
Proceeds From Capital Leases (GASB)	0	558,860	558,860	New GASB Budget Requirement
Interfund Transfers Out	1,155,921	0	1,155,921	
<i>Total, Other Financing Sources/(Uses)</i>	(2,619,206)	619,002	(2,000,204)	
<b>Surplus/(Deficit)</b>	2,220,835	(411,899)	1,808,936	
<b>Total Ending Balance</b>	15,709,844	(399,886)	15,309,958	