

# Santa Barbara County Education Office

## 2025/26 2nd Interim Report

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

	2025/26 Adopted Budget	2025/26 First Interim	Changes Between First & Second Interim	2025/26 Second Interim	Explanation for differences
<b>Beginning Balance</b>	16,855,756	18,917,586	0	18,917,586	
Revenues					
Revenue Other than Excess Property Taxes	25,083,832	26,398,876	1,636,617	28,035,493	Increases in interest and District Assistance
Excess Property Taxes	8,622,607	9,714,611	(628,845)	9,085,766	
<i>Total Revenue</i>	33,706,439	36,113,487	1,007,772	37,121,259	
Expenses					
Expenditures Other than Excess Property Tax Transfer	23,036,437	23,846,519	(2,985,877)	20,860,642	Increase in Indirect Cost, Decrease in Salaries and Benefits
Excess Property Tax Transfer	8,622,607	9,714,611	(628,845)	9,085,766	Increase in Excess Property Tax Transfer
<i>Total Expenditures</i>	31,659,044	33,561,130	(3,614,722)	29,946,408	
Other Financing Sources/ (Uses)					
Contributions from Unrestricted Revenues	(1,038,398)	(801,027)	(126,786)	(927,813)	Changes in Special Ed Contributions to Programs
Contributions from Restricted Revenues	0	0	0	0	
Other Proceeds from SBITA's & Leases	558,860	558,860	0	558,860	
Interfund Transfers In	6,020	6,020	0	6,020	
Interfund Transfers Out	1,155,921	1,155,921	0	1,155,921	
<i>Total, Other Financing Sources/(Uses)</i>	(1,629,439)	(1,392,068)	(126,786)	(1,518,854)	
<b>Surplus/(Deficit)</b>	417,956	1,160,289	4,495,708	5,655,997	
<b>Total Ending Balance</b>	17,273,712	20,077,875	4,495,708	24,573,583	

**Santa Barbara County Education Office  
2025/26 2nd Interim Report - General Fund Summary**

	Unrestricted Programs (Non-categorical)			Unrestricted Programs (Categorical)			Total Unrestricted			Restricted			Total General Fund		
	2025/26 Adopted Budget	2025/26 First Interim	2025/26 Second Interim	2025/26 Adopted Budget	2025/26 First Interim	2025/26 Second Interim	2025/26 Adopted Budget	2025/26 First Interim	2025/26 Second Interim	2025/26 Adopted Budget	2025/26 First Interim	2025/26 Second Interim	2025/26 Adopted Budget	2025/26 First Interim	2025/26 Second Interim
	<b>Net Beginning Balance - July 1, 2025</b>	7,522,525	8,606,946	8,606,946	9,333,231	10,310,640	10,310,640	16,855,756	18,917,586	18,917,586	19,804,904	21,027,418	21,027,418	36,660,660	39,945,004
<b>Revenues</b>															
LCFF Sources	26,370,825	27,471,322	26,755,430	3,239,182	3,239,182	4,027,323	29,610,007	30,710,504	30,782,753	220,033	230,782	237,010	29,830,040	30,941,286	31,019,763
Federal Revenues	0	0	0	50,000	0	0	50,000	0	0	1,465,621	1,490,629	950,222	1,515,621	1,490,629	950,222
Other State Revenue	24,000	24,000	24,000	85,723	85,723	87,344	109,723	109,723	111,344	10,801,220	11,756,157	11,694,358	10,910,943	11,865,880	11,805,702
Other State Revenue - Lottery	23,325	23,325	23,325	11,286	11,286	11,286	34,611	34,611	34,611	11,234	11,234	11,234	45,845	45,845	45,845
Other Local Revenue	1,606,905	2,899,272	3,792,277	2,295,193	2,359,377	2,400,274	3,902,098	5,258,649	6,192,551	44,885,584	40,183,996	43,056,141	48,787,682	45,442,645	49,248,692
<b>Total Revenues</b>	<b>28,025,055</b>	<b>30,417,919</b>	<b>30,595,032</b>	<b>5,681,384</b>	<b>5,695,568</b>	<b>6,526,227</b>	<b>33,706,439</b>	<b>36,113,487</b>	<b>37,121,259</b>	<b>57,383,692</b>	<b>53,672,798</b>	<b>55,948,965</b>	<b>91,090,131</b>	<b>89,786,285</b>	<b>93,070,224</b>
<b>Expenditures</b>															
1000 Certificated Salaries	2,836,354	3,072,001	2,924,812	2,334,902	2,276,681	2,265,316	5,171,256	5,348,682	5,190,128	15,770,853	13,946,801	14,032,609	20,942,109	19,295,483	19,222,737
2000 Classified Salaries	11,269,530	11,270,761	10,971,682	1,041,018	1,068,970	1,187,139	12,310,548	12,339,731	12,158,821	9,862,058	9,303,132	9,079,188	22,172,606	21,642,863	21,238,009
3000 Employee Benefits	6,632,778	6,647,326	6,473,119	1,511,256	1,522,924	1,561,165	8,144,034	8,170,250	8,034,284	13,289,700	11,858,834	11,703,566	21,433,734	20,029,084	19,737,850
4000 Books & Supplies	520,277	532,923	537,423	146,009	145,679	145,619	666,286	678,602	683,042	640,300	738,430	888,390	1,306,586	1,417,032	1,571,432
5000 Services, Other Operating Expenses	4,048,749	4,178,105	4,102,092	877,606	925,010	945,542	4,926,355	5,103,115	5,047,634	13,427,995	14,591,829	15,816,079	18,354,350	19,694,944	20,863,713
6000 Capital Outlay	0	130,516	145,516	31,883	31,883	31,883	31,883	162,399	177,399	231,635	499,081	559,818	263,518	661,480	737,217
7000 Other Outgo	9,181,467	10,273,471	9,644,626	0	0	0	9,181,467	10,273,471	9,644,626	449,015	449,015	470,343	9,630,482	10,722,486	10,114,969
7310/7350 Indirect Costs	(9,086,256)	(8,833,560)	(11,311,730)	313,471	318,440	322,204	(8,772,785)	(8,515,120)	(10,989,526)	3,662,085	3,401,952	3,536,630	(5,110,700)	(5,113,168)	(7,452,896)
<b>Total Expenditures</b>	<b>25,402,899</b>	<b>27,271,543</b>	<b>23,487,540</b>	<b>6,256,145</b>	<b>6,289,587</b>	<b>6,458,868</b>	<b>31,659,044</b>	<b>33,561,130</b>	<b>29,946,408</b>	<b>57,333,641</b>	<b>54,789,074</b>	<b>56,086,623</b>	<b>88,992,685</b>	<b>88,350,204</b>	<b>86,033,031</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	6,020	6,020	6,020	0	0	0	6,020	6,020	6,020	0	0	0	6,020	6,020	6,020
8972 - Proceeds from Leases	558,860	558,860	558,860	0	0	0	558,860	558,860	558,860	0	0	0	558,860	558,860	558,860
8974 - Proceeds from SBITAs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8980 - Contributions from Unrestricted Revenues	(1,255,628)	(1,260,126)	(522,390)	217,230	459,099	(405,423)	(1,038,398)	(801,027)	(927,813)	1,038,398	801,027	927,813	0	0	0
8990 - Contributions from Restricted Revenues	0	0	0	0	0	0	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	0	0	0	1,155,921	1,155,921	1,155,921
7619 - Other Authorized Interfund Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Other Financing Sources/Uses</b>	<b>(1,846,669)</b>	<b>(1,851,167)</b>	<b>(1,113,431)</b>	<b>217,230</b>	<b>459,099</b>	<b>(405,423)</b>	<b>(1,629,439)</b>	<b>(1,392,068)</b>	<b>(1,518,854)</b>	<b>1,038,398</b>	<b>801,027</b>	<b>927,813</b>	<b>(591,041)</b>	<b>(591,041)</b>	<b>(591,041)</b>
<b>Surplus/(Deficit)</b>	<b>775,487</b>	<b>1,295,209</b>	<b>5,994,061</b>	<b>(357,531)</b>	<b>(134,920)</b>	<b>(338,064)</b>	<b>417,956</b>	<b>1,160,289</b>	<b>5,655,997</b>	<b>1,088,449</b>	<b>(315,249)</b>	<b>790,155</b>	<b>1,506,405</b>	<b>845,040</b>	<b>6,446,152</b>
<b>Net Ending Balance - June 30, 2026</b>	<b>8,298,012</b>	<b>9,902,155</b>	<b>14,601,007</b>	<b>8,975,700</b>	<b>10,175,720</b>	<b>9,972,576</b>	<b>17,273,712</b>	<b>20,077,875</b>	<b>24,573,583</b>	<b>20,893,353</b>	<b>20,712,169</b>	<b>21,817,573</b>	<b>38,167,065</b>	<b>40,790,044</b>	<b>46,391,156</b>

**Santa Barbara County Education Office  
2025/26 2nd Interim Report - General Fund Selected Programs**

	Special Education					Teacher Induction Program	Juvenile Court & Community Schools	Career Technical Education		Other Unrestricted General Fund Support					
	Unrestricted General Fund Special Ed	Infant	Regional	Direct Service	Other Restricted			Total Special Education	CTE Support	Total Restricted Career Technical Education	CTE Unrestricted General Fund	Children's Creative Project	Partners in Education	School Safety	Children and Family Resource Services
<b>Net Beginning Balance - July 1, 2025</b>		0	0	7,551	447,852	455,403	672,688	1,303,901	198,761	408,932					
<b>Revenues</b>															
LCFF Sources		0	0	237,010	0	237,010	0	2,127,323	0	0					
Federal Revenues		127,331	0	181,503	0	308,834	0	319,792	0	0					
Other State Revenue		2,322,322	0	3,706	144,508	2,470,536	0	921,232	0	2,988,422					
Other State Revenue - Lottery		0	0	11,286	0	11,286	0	0	0	0					
Other Local Revenue		0	24,384,945	3,136,945	771,411	28,293,301	729,825	1,696,711	0	30,000				5,005	
<b>Total Revenues</b>		<b>2,449,653</b>	<b>24,384,945</b>	<b>3,570,450</b>	<b>915,919</b>	<b>31,320,967</b>	<b>729,825</b>	<b>5,065,058</b>	<b>0</b>	<b>3,018,422</b>			<b>0</b>	<b>0</b>	<b>5,005</b>
<b>Expenditures</b>															
1000 Certificated Salaries	304,495	1,295,038	8,727,656	1,350,780	41,250	11,414,724	343,084	1,650,919	1,960	479,934	276,500	0	0	0	0
2000 Classified Salaries	176,593	478,132	4,685,862	815,490	76,431	6,055,915	86,791	877,024	0	88,239	0	146,419	291,359	192,302	170,017
3000 Employee Benefits	196,962	763,319	5,929,102	915,319	45,327	7,653,067	193,018	1,262,074	849	269,134	104,448	54,156	131,545	81,594	74,560
4000 Books & Supplies	5,444	24,871	249,929	27,309	189,920	492,029	13,280	139,119	0	124,285	4,066	0	2,000	3,500	0
5000 Services, Other Operating Expenses	4,758	78,127	2,447,384	165,967	490,903	3,182,381	42,885	800,676	2,005	2,090,055	39,540	0	7,277	23,995	0
6000 Capital Outlay	0	0	0	0	31,419	31,419	0	31,883	0	9,159	0	0	0	0	0
7000 Other Outgo	0	40,445	0	429,898	0	470,343	0	0	0	0	0	0	0	0	0
7310/7350 Indirect Costs	0	224,356	1,873,394	277,404	31,135	2,406,289	44,773	396,788	0	94,803	0	0	0	0	0
<b>Total Expenditures</b>	<b>688,252</b>	<b>2,904,288</b>	<b>23,913,327</b>	<b>3,982,167</b>	<b>906,385</b>	<b>31,706,167</b>	<b>723,831</b>	<b>5,158,483</b>	<b>4,814</b>	<b>3,155,609</b>	<b>424,554</b>	<b>200,575</b>	<b>432,181</b>	<b>301,391</b>	<b>244,577</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		0	0	0	0	0	0	0	0	0					
8972 - Proceeds from Leases		0	0	0	0	0	0	0	0	0					
8974 - Proceeds from SBITAs		0	0	0	0	0	0	0	0	0					
8980 - Contributions from Unrestricted Revenues		468,694	0	428,962	3,899	901,555	0	11,572	0	0					
8990 - Contributions from Restricted Revenues		0	(471,618)	(13,539)	16,000	(469,157)	20,900	128,985	0	0					
7612 - Interfund Transfers Out - Special Reserve Fund		0	0	0	0	0	0	0	0	0					
7619 - Other Authorized Interfund Transfers Out		0	0	0	0	0	0	0	0	0					
<b>Total Other Financing Sources/Uses</b>		<b>468,694</b>	<b>(471,618)</b>	<b>415,423</b>	<b>19,899</b>	<b>432,398</b>	<b>20,900</b>	<b>140,557</b>	<b>0</b>	<b>0</b>					
<b>Surplus/(Deficit)</b>		<b>14,059</b>	<b>0</b>	<b>3,706</b>	<b>29,433</b>	<b>47,198</b>	<b>26,894</b>	<b>47,132</b>	<b>(4,814)</b>	<b>(137,187)</b>					
<b>Net Ending Balance - June 30, 2026</b>		<b>14,059</b>	<b>0</b>	<b>11,257</b>	<b>477,285</b>	<b>502,601</b>	<b>699,582</b>	<b>1,351,033</b>	<b>193,947</b>	<b>271,745</b>					

**Santa Barbara County Education Office**  
**2025/26 2nd Interim Report - Early Childhood Education Programs All Funds**

	Early Care & Education Centers & Other	Early Care & Education Alternative Payment Program	Early Care & Education Support	Total Early Care & Education
<b>Net Beginning Balance - July 1, 2025</b>	7,605,543	415,050	234,616	8,255,209
<b>Revenues</b>				
LCFF Sources	0	0	0	0
Federal Revenues	1,105,812	11,580,206	606,387	13,292,405
Other State Revenue	11,414,609	74,631,458	1,639,481	87,685,548
Other State Revenue - Lottery	0	0	0	0
Other Local Revenue	202,850	155,848	189,843	548,541
<b>Total Revenues</b>	<b>12,723,271</b>	<b>86,367,512</b>	<b>2,435,711</b>	<b>101,526,494</b>
<b>Expenditures</b>				
1000 Certificated Salaries	2,268,341	144,775	445,500	2,858,616
2000 Classified Salaries	555,608	3,029,625	381,640	3,966,873
3000 Employee Benefits	1,648,794	1,946,324	357,425	3,952,543
4000 Books & Supplies	201,678	52,866	63,753	318,297
5000 Services, Other Operating Expenses	3,581,619	74,493,746	965,256	79,040,621
6000 Capital Outlay	20,000	0	0	20,000
7000 Other Outgo	0	0	0	0
7310/7350 Indirect Costs	606,264	6,700,176	146,456	7,452,896
<b>Total Expenditures</b>	<b>8,882,304</b>	<b>86,367,512</b>	<b>2,360,030</b>	<b>97,609,846</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	0	0
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>0</b>	<b>0</b>
<b>Surplus/(Deficit)</b>	<b>3,840,967</b>	<b>0</b>	<b>75,681</b>	<b>3,916,648</b>
<b>Net Ending Balance - June 30, 2026</b>	<b>11,446,510</b>	<b>415,050</b>	<b>310,297</b>	<b>12,171,857</b>