

56. Long-term Commitments  
 Identify all existing and new multi-year commitments and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease in funding sources used to pay long-term commitments will be replaced.

57. Include multi-year commitments, multi-year debt agreements, and new programs or contracts that result in long-term obligations.

**58A. Identification of the District's Long-term Commitments**

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments. There are no extractions in this section.

1. Does your district have long-term (multi-year) commitments?  
 (If No, skip item 2 and Sections 58B and 58C)

2. If Yes to item 1, list all new and existing multi-year commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB). OPEB is disclosed in item 57A.

Type of Commitment	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2024	# of Years	SACS Fund and Object Codes Used For:	
						Fund	Object
Leases	7	General Fund	Fund 01, Object 74XX	767,327			
Certificates of Participation							
General Obligation Bonds	11	Bond Interest and Redemption Fund	Fund 51, Object 74XX	3,875,000			
Supp Early Retirement Program							
State School Building Loans							
Compensated Absences							

Other Long-term Commitments (do not include OPEB):

Type of Commitment (continued)	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)	TOTAL
Leases	126,118	122,367	111,896		4,642,327
Certificates of Participation					
General Obligation Bonds	189,375	189,375	189,375		
Supp Early Retirement Program					
State School Building Loans					
Compensated Absences					

Type of Commitment (continued)	Prior Year (P & I)	Budget Year (P & I)	1st Subsequent Year (P & I)	2nd Subsequent Year (P & I)
Leases	126,118	122,367	111,896	
Certificates of Participation				
General Obligation Bonds	189,375	189,375	189,375	
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment (continued)	Prior Year (P & I)	Budget Year (P & I)	1st Subsequent Year (P & I)	2nd Subsequent Year (P & I)
Total Annual Payments:	315,493	311,762	301,271	301,271
Has total annual payment increased over prior year (2023-24)?				

**S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment**

DATA ENTRY: Enter an explanation if Yes.

1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

Explanation:  
(required if Yes  
to increase in total  
annual payments)

**S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments**

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:  
(required if Yes)

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

5. OPB Contributions  
 a. OPB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method  
 b. OPB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)  
 c. Cost of OPB benefits (equivalent of "pay-as-you-go" amount)  
 d. Number of retirees receiving OPB benefits

0.00

4. OPB Liabilities  
 a. Total OPB liability  
 b. OPB plans' fiduciary net position (if applicable)  
 c. Total/Net OPB liability (Line 4a minus Line 4b)  
 d. Is total OPB liability based on the district's estimate or an actuarial valuation?  
 e. If based on an actuarial valuation, indicate the measurement date of the OPB valuation

Self-Insurance Fund	Governmental Fund

3. a. Are OPB financed on a pay-as-you-go, actuarial cost, or other method?  
 b. Indicate any accumulated amounts earmarked for OPB in a self-insurance or governmental fund

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c. Describe any other characteristics of the district's OPB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

b. Do benefits continue past age 65?

a. Are they lifetime benefits?

Does your district provide postemployment benefits other than pensions (OPB)? (If No, skip items 2-5)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

**57A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPB)**

Estimate the unfunded liability for postemployment benefits other than pensions (OPB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).  
 Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level or risk retained, funding approach, etc.).

**57. Unfunded Liabilities**

**S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs**

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1 Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No

2 Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

3 Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4 Self-Insurance Contributions

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

88. Status of Labor Agreements  
 Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multi-year agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.  
 If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:  
 The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.  
 The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

**89A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees**

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
Number of certificated (non-management) full-time equivalents (FTE) positions	12	12	12	12

**1. Certificated (Non-management) Salary and Benefit Negotiations**

Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

**2a. Negotiations Settled**

Per Government Code Section 3547.5(a), date of public disclosure board meeting:

Per Government Code Section 3547.5(h), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

End Date:	

Period covered by the agreement:

Salary settlement:

Is the cost of salary settlement included in the budget and multi-year projections (MYPs)?


**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year


**Multiyear Agreement**

Total cost of salary settlement

% change in salary schedule from prior year (may enter less, such as "Reopen")


Cuyama Joint Unified  
Santa Barbara County

2024-25 Budget, July 1  
General Fund  
School District Criteria and Standards  
Review

42 75010 000000  
Form 01CS  
F8BNW114JS(2024-25)

Identify the source of funding that will be used to support multiyear salary commitments:

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List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave or absence, bonuses, etc.):

**Certificated (Non-management) - Other**

2	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes
1	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes

**Certificated (Non-management) Attrition (layoffs and retirements)**

3	Percent change in step & column over prior year	2.0%	2.0%	2.0%
2	Cost of step & column adjustments	18366	18733	19108
1	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes

**Certificated (Non-management) Step and Column Adjustments**

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

If Yes, explain the nature of the new costs:

4	Are any new costs from prior year settlements included in the budget?			
3	Percent of H&W cost paid by employer	50.0%	50.0%	50.0%
2	Total cost of H&W benefits	117188	117188	117188
1	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes

**Certificated (Non-management) Health and Welfare (H&W) Benefits**

7	Amount included for any tentative salary schedule increases	0	0	0
6	Cost of a one percent increase in salary and statutory benefits	9183		

Negotiations Not Settled

**S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees**

DATA ENTRY Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified(non - management) FTE positions	16	16	16	16

**Classified (Non-management) Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:  End Date:

5. Salary settlement:

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:




List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

Classified (Non-management) - Other

Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

Classified (Non-management) Attrition (layoffs and retirements)

Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step & column adjustments	19828	20225	20629
Percent change in step & column over prior year	2.0%	2.0%	2.0%

Classified (Non-management) Step and Column Adjustments

If Yes, explain the nature of the new costs:

Are any new costs from prior year settlements included in the budget?  
If Yes, amount of new costs included in the budget and MYPs

			No
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Classified (Non-management) Prior Year Settlements

Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	86583	86583	86583
Percent of H&W cost paid by employer	50.0%	50.0%	50.0%
Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Classified (Non-management) Health and Welfare (H&W) Benefits

Amount included for any tentative salary schedule increases	0	0	0
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7.

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
5914		

6. Cost of a one percent increase in salary and statutory benefits

Cuyamaca Joint Unified  
Santa Barbara County  
Negotiations Not Settled

2024-25 Budget, July 1  
General Fund  
School District Criteria and Standards Review

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Form 01CS  
FBBNW114JS(2024-25)

**S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees**

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	6	6	6	6

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

N/A

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement  
% change in salary schedule from prior year (may enter text, such as "Reopener")

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Total cost of salary settlement			
% change in salary schedule from prior year			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Included in other calculations	0	0	0

4. Amount included for any tentative salary schedule increases

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Amount included for any tentative salary schedule increases			

**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits			
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and column adjustments
- Percent change in step & column over prior year

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments			
Percent change in step & column over prior year			

**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
Total cost of other benefits	100	100	100
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

Yes
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Sep 12, 2024
Yes

in the Local Control and Accountability Plan and Annual Update Template?

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described

DATA ENTRY: Click the appropriate Yes or No button.

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

LCAP Expenditures

310.

2. Adoption date of the LCAP or an update to the LCAP:

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

Local Control and Accountability Plan (LCAP)

39.

**ADDITIONAL FISCAL INDICATORS**

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	Yes
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	Yes
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:  
(optional)

The District will have a negative certification for this budget and will not maintain a positive cashflow throughout the year. The CBO has been with the District since May 2024.

End of School District Budget Criteria and Standards Review

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	3,045,470.26	0.00	3,045,470.26	2,952,074.00	0.00	2,952,074.00	-3.1%
2) Federal Revenue		8100-8299	0.00	210,758.56	210,758.56	0.00	123,803.57	123,803.57	-41.3%
3) Other State Revenue		8300-8599	37,327.75	710,613.91	747,941.66	50,178.00	866,731.54	916,909.54	22.6%
4) Other Local Revenue		8600-8799	202,498.00	194,487.50	396,985.50	215,200.00	0.00	215,200.00	-45.8%
5) TOTAL REVENUES			3,285,296.01	1,115,859.97	4,401,155.98	3,217,452.00	990,535.11	4,207,987.11	-4.4%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	1,040,473.29	140,291.24	1,180,764.53	1,000,453.62	112,336.18	1,112,789.80	-5.9%
2) Classified Salaries		2000-2999	495,188.91	238,557.37	733,746.28	503,869.58	217,242.31	721,111.89	-1.7%
3) Employee Benefits		3000-3999	565,148.21	252,625.02	817,773.23	598,358.45	237,404.75	835,763.20	2.2%
4) Books and Supplies		4000-4999	230,315.44	178,514.93	408,830.37	194,490.77	191,611.87	386,102.44	-5.6%
5) Services and Other Operating Expenditures		5000-5999	562,369.16	298,983.21	861,352.37	607,369.16	210,640.08	818,009.24	-5.0%
6) Capital Outlay		6000-6999	23,677.00	52,995.00	76,672.00	23,677.00	140,518.66	164,195.66	114.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	597,593.70	0.00	597,593.70	637,411.70	0.00	637,411.70	6.7%
8) Other Outgo - Transfers of Indirect Costs		7400-7499	(70,783.95)	64,012.83	(6,771.12)	(69,315.61)	62,544.49	(6,771.12)	0.0%
9) TOTAL EXPENDITURES			3,443,981.76	1,225,958.60	4,669,941.36	3,496,314.67	1,172,298.14	4,668,612.81	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(158,685.75)	(110,099.63)	(268,785.38)	(278,862.67)	(181,763.03)	(460,625.70)	71.4%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	94,375.00	0.00	94,375.00	69,803.68	0.00	69,803.68	-26.0%
2) Other Sources/Uses									
e) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,800.18)	1,800.18	0.00	(309.02)	309.02	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(96,175.18)	1,800.18	(94,375.00)	(70,112.70)	309.02	(69,803.68)	-26.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(254,860.93)	(108,299.45)	(363,160.38)	(348,975.37)	(181,454.01)	(530,429.38)	46.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		9791	164,329.56	1,051,604.43	1,215,933.99	(170,841.06)	943,304.98	772,463.92	-36.5%
a) As of July 1 - Unaudited									
b) Audit Adjustments		9793	(80,309.69)	0.00	(80,309.69)	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			84,019.87	1,051,604.43	1,135,624.30	(170,841.06)	943,304.98	772,463.92	-32.0%
d) Other Repletments		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			84,019.87	1,051,604.43	1,135,624.30	(170,841.06)	943,304.98	772,463.92	-32.0%
2) Ending Balance, June 30 (E + F1e)			(170,841.06)	943,304.98	772,463.92	(519,816.43)	761,850.97	242,034.54	-68.7%
Components of Ending Fund Balance:									
a) Nonresponsible									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	943,304.98	943,304.98	0.00	761,850.97	761,850.97	-19.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(170,841.06)	0.00	(170,841.06)	(519,816.43)	0.00	(519,816.43)	204.3%
<b>G. ASSETS</b>									
1) Cash									
a) In County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment for Cash in County Treasury		9111	0.00	0.00	0.00				
b) In Banks		9120	0.00	0.00	0.00				
c) In Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9310	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals		2024-25 Budget		% Diff Column C & F			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9360	0.00	0.00	0.00					
10) TOTAL, ASSETS			0.00	0.00	0.00					
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>										
1) Deferred Outflows of Resources		9450	0.00	0.00	0.00					
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00					
<b>I. LIABILITIES</b>										
1) Accounts Payable		9500	0.00	0.00	0.00					
2) Due to Grantor Governments		9590	0.00	0.00	0.00					
3) Due to Other Funds		9610	0.00	0.00	0.00					
4) Current Loans		9640	0.00	0.00	0.00					
5) Unearned Revenue		9650	0.00	0.00	0.00					
6) TOTAL, LIABILITIES			0.00	0.00	0.00					
<b>J. DEFERRED INFLOWS OF RESOURCES</b>										
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00					
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00					
<b>K. FUND EQUITY</b>										
Ending Fund Balance, June 30 (S10 + H2) - (I6 + J2)			0.00	0.00	0.00					
<b>LCFF SOURCES</b>										
Principal Apportionment		8011	1,263,069.00	0.00	1,263,069.00		1,254,139.00	0.00	1,254,139.00	-0.7%
State Aid - Current Year		8012	707,681.00	0.00	707,681.00		636,950.00	0.00	636,950.00	-10.0%
Education Protection Account State Aid - Current Year		8019	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
State Aid - Prior Years		8021	6,293.00	0.00	6,293.00		6,293.00	0.00	6,293.00	0.0%
Tax Relief Subventions		8022	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8029	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
Timber Yield Tax										
Other Subventions/In-Lieu Taxes										
County & District Taxes		8041	1,577,101.00	0.00	1,577,101.00		1,604,615.74	0.00	1,604,615.74	1.7%
Secured Roll Taxes		8042	55,424.00	0.00	55,424.00		55,424.00	0.00	55,424.00	0.0%
Unsecured Roll Taxes		8043	(251.00)	0.00	(251.00)		267.00	0.00	267.00	-206.4%
Prior Years' Taxes		8044	86,122.26	0.00	86,122.26		86,122.26	0.00	86,122.26	0.0%
Supplemental Taxes										
Education Revenue Augmentation Fund (ERAF)		8045	193,594.00	0.00	193,594.00		193,594.00	0.00	193,594.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			Total Fund col. D + E	% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
Contractual Redevelopment Funds (SB 6-71699/1993)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Miscellaneous Funds (EO 41614)										
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Less Non-LCFE (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Subtotal LCFE Sources			3,889,033.26	0.00	3,889,033.26	3,837,414.00	0.00	3,837,414.00	-1.3%	
LCFF Transfers										
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Transfers to Charter Schools in Lieu of Property Taxes		8096	(843,563.00)	0.00	(843,563.00)	(885,340.00)	0.00	(885,340.00)	5.0%	
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
LCFF Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL LCFE SOURCES			3,045,470.26	0.00	3,045,470.26	2,952,074.00	0.00	2,952,074.00	-3.1%	
FEDERAL REVENUE										
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Wildfire Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Title I, Part A, Basic	3010	8290	0.00	78,413.00	78,413.00	0.00	78,413.00	0.0%		
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%		
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	9,963.00	9,963.00	0.00	9,963.00	0.0%		
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%		
Title III, English Learner Program	4203	8290	0.00	5,573.00	5,573.00	0.00	5,573.00	0.0%		
Public Charter Schools Grant Program (PCSSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%		



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		29,854.57	29,854.57			29,854.57	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00			0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	86,954.99	86,954.99	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	210,758.56	210,758.56	0.00	123,803.57	123,803.57	-41.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs									
Mandated Costs Reimbursements			7,990.00	0.00	7,990.00	7,990.00	0.00	7,990.00	0.0%
Lottery - Unrestricted and Instructional Materials			29,337.75	11,934.00	41,271.75	42,188.00	16,675.00	58,863.00	42.6%
Tax Relier Subventions									
Restricted Levies - Other									
Homeowners' Exemptions			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		63,000.59	63,000.59		63,000.59	63,000.59	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		11,002.95	11,002.95		11,002.95	11,002.95	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		192,976.80	192,976.80		73,185.00	73,185.00	-62.1%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	431,699.57	431,699.57	0.00	702,868.00	702,868.00	62.8%
TOTAL, OTHER STATE REVENUE			37,327.75	710,613.91	747,941.66	50,178.00	866,731.54	916,909.54	22.6%
OTHER LOCAL REVENUE									

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%	
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%	
Prior Year's Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%	
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%	
New-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%	
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%	
Community Redevelopment Funds Not Subject to LCFE Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%	
Penalties and Interest from Delinquent Non-LCFE Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%	
Sales									
Sales of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%	
Sales of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%	
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%	
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%	
Leases and Rentals		8650	63,920.00	0.00	63,920.00	76,622.00	39,600.00	19.9%	
Interest		8660	39,600.00	0.00	39,600.00	29,600.00	39,600.00	0.0%	
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%	
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%	
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%	
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%	
Interagency Services		8677	2,800.00	0.00	2,800.00	2,800.00	2,800.00	0.0%	
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%	
All Other Fees and Contracts		8689	85,000.00	175,987.50	260,987.50	85,000.00	85,000.00	-67.4%	
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFE (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%	
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%	
All Other Local Revenue		8699	11,178.00	0.00	11,178.00	-1,178.00	11,178.00	0.0%	
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%	

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Cuyama Joint Unified  
Santa Barbara County

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers In		8781-8783	0.00	18,500.00	18,500.00	0.00	0.00	0.00	-100.0%
Transfers of Apportionments									
Special Education SELPA Transfers	6500	8791		0.00	0.00		0.00	0.00	0.0%
From Districts or Charter Schools	6500	8792		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8793		0.00	0.00		0.00	0.00	0.0%
From JPAs									
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			202,498.00	194,487.50	396,985.50	215,200.00	0.00	215,200.00	-45.9%
TOTAL REVENUES			3,285,296.01	1,115,859.97	4,401,155.98	3,217,452.00	990,535.11	4,207,987.11	-4.1%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	895,927.17	140,291.24	1,036,218.41	860,653.62	112,336.16	972,989.80	-6.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	144,546.12	0.00	144,546.12	139,800.00	0.00	139,800.00	-3.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,040,473.29	140,291.24	1,180,764.53	1,000,453.62	112,336.16	1,112,789.80	-5.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	70,038.32	80,783.60	150,821.92	90,106.35	26,158.07	116,264.42	-22.9%
Classified Support Salaries		2200	220,750.53	150,511.07	371,261.60	210,288.59	184,271.54	394,560.13	6.3%
Classified Supervisors' and Administrators' Salaries		2300	80,264.60	0.00	80,264.60	72,960.00	0.00	72,960.00	-9.1%
Clerical, Technical and Office Salaries		2400	123,364.82	7,262.70	130,627.52	130,514.84	6,812.70	137,327.34	5.1%
Other Classified Salaries		2900	770.44	0.00	770.44	0.00	0.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			495,188.91	238,557.37	733,746.28	503,669.59	217,242.31	721,111.89	-1.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	159,942.16	138,668.03	298,610.19	182,546.39	128,310.05	310,856.44	4.1%
PERS		3201-3202	140,535.79	63,036.89	203,572.68	141,377.03	57,902.62	199,279.65	-2.1%
OASDI/Medicare/Alternative		3301-3302	55,357.24	20,359.08	75,716.32	56,351.06	18,196.07	74,547.13	-1.5%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	193,436.65	26,927.22	220,363.87	193,504.45	27,770.00	228,274.45	2.7%
Unemployment Insurance		3501-3502	713.24	176.44	889.68	699.19	163.76	862.95	-3.0%
Workers' Compensation		3601-3602	15,163.13	3,457.36	18,620.49	19,880.33	5,062.25	23,942.58	28.6%
OPERB, Allocatn		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPERB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EMPLOYEE BENEFITS			565,148.21	252,625.02	817,773.23	598,358.45	237,404.75	835,763.20	2.2%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	3,000.00	2,600.00	5,600.00	3,000.00	2,600.00	5,600.00	0.0%
Books and Other Reference Materials		4200	6,000.00	14,000.00	20,000.00	7,515.00	59,387.10	66,902.10	234.5%
Materials and Supplies		4300	150,260.00	91,493.29	241,753.29	150,185.00	105,142.34	256,327.34	6.9%
Noncapitalized Equipment		4400	71,055.44	70,421.64	141,477.08	30,790.77	24,482.23	55,273.00	-60.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			230,315.44	178,514.93	408,830.37	194,490.77	191,611.57	386,102.44	-5.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	3,200.00	0.00	3,200.00	3,200.00	0.00	3,200.00	0.0%
Travel and Conferences		5200	4,800.00	41,044.95	45,844.95	4,800.00	27,204.86	32,004.86	-30.2%
Dues and Memberships		5300	4,868.00	895.00	5,763.00	4,868.00	200.00	5,068.00	-11.9%
Insurance		5400 - 5450	72,695.33	0.00	72,695.33	72,695.33	0.00	72,695.33	0.0%
Operations and Housekeeping Services		5500	131,958.00	0.00	131,958.00	131,958.00	0.00	131,958.00	0.0%
Renals, Leases, Repairs, and Noncapitalized Impcvements		5600	116,388.71	15,000.00	131,388.71	116,388.71	5,000.00	121,388.71	-7.6%
Transfers of Direct Costs		5710	(10,304.88)	10,304.88	0.00	(10,304.88)	10,304.88	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	218,144.00	231,728.38	449,872.38	2E3,144.00	187,930.34	431,074.34	-4.2%
Communications		5900	20,620.00	0.00	20,620.00	20,620.00	0.00	20,620.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			562,389.16	298,963.21	861,352.37	607,369.16	210,640.08	818,009.24	-5.0%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	23,677.00	52,995.00	76,672.00	23,677.00	140,518.66	164,195.66	114.2%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			23,677.00	52,995.00	76,672.00	23,677.00	140,518.66	164,195.66	114.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	485,698.00	0.00	485,698.00	525,516.00	0.00	525,516.00	8.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools		7221							
To County Offices		7222							
To JPAs		7223							
ROC/IP Transfers of Apportionments									
To Districts or Charter Schools		7221							
To County Offices		7222							
To JPAs		7223							
Other Transfers of Apportionments									
All Other Transfers		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	13,921.93	0.00	13,921.93	13,921.93	0.00	13,921.93	0.0%
Other Debt Service - Principal		7439	97,973.77	0.00	97,973.77	97,973.77	0.00	97,973.77	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			597,593.70	0.00	597,593.70	637,411.70	0.00	637,411.70	6.7%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(64,012.83)	64,012.83	0.00	(62,544.49)	62,544.49	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs - Interfund		7350	(6,771.12)	0.00	(6,771.12)	(6,771.12)	0.00	(6,771.12)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(70,783.95)	64,012.83	(6,771.12)	(69,315.61)	62,544.49	(6,771.12)	0.0%
TOTAL EXPENDITURES			3,443,981.76	1,225,898.60	4,669,880.36	3,496,314.67	1,172,298.14	4,668,612.81	0.0%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	94,375.00	0.00	94,375.00	69,803.68	0.00	69,803.68	-26.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			94,375.00	0.00	94,375.00	69,803.68	0.00	69,803.68	-26.0%
OTHER SOURCE/USES									
SOURCES									
State Appropriations									
Emergency Appropriations		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals		2024-25 Budget		% Diff Column C & F		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)	Total Fund col. D + E (F)
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%	
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%	
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%	
Contributions from Restricted Revenues		8990	(1,800.18)	1,800.18	0.00	(309.02)	309.02	0.0%	
(e) TOTAL, CONTRIBUTIONS			(1,800.18)	1,800.18	0.00	(309.02)	309.02	0.0%	
TOTAL, OTHER FINANCING SOURCES/USES (g- b + c - d + e)			(96,175.18)	1,800.18	(94,375.00)	(70,112.70)	309.02	(69,803.68)	-26.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCF Sources		8010-8099	3,045,470.26	0.00	3,045,470.26	2,952,074.00	0.00	2,952,074.00	-3.1%
2) Federal Revenue		8100-8299	0.00	210,756.56	210,756.56	0.00	123,803.57	123,803.57	-41.3%
3) Other State Revenue		8300-8599	37,327.75	710,613.91	747,941.66	50,178.00	866,731.54	916,909.54	22.6%
4) Other Local Revenue		8600-8799	202,498.00	194,487.50	396,985.50	215,200.00	0.00	215,200.00	-45.8%
5) TOTAL REVENUES			3,285,296.01	1,115,859.97	4,401,155.98	3,217,452.00	990,535.11	4,207,987.11	-4.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		1,396,897.27	690,248.41	2,087,145.68	1,433,627.84	537,470.14	1,976,097.98	-5.3%
2) Instruction - Related Services	2000-2999		236,954.72	27,230.90	264,185.62	273,727.81	139,299.35	419,027.16	58.6%
3) Pupil Services	3000-3999		223,088.27	409,005.65	632,093.92	213,377.94	424,041.78	634,419.72	0.4%
4) Ancillary Services	4000-4999		22,957.23	0.00	22,957.23	21,912.84	0.00	21,912.84	-4.7%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		490,797.18	89,882.26	580,679.44	455,491.06	62,544.49	529,035.55	-9.9%
8) Plant Services	8000-8999		475,653.39	9,592.38	485,245.77	441,765.48	8,942.38	450,707.86	-7.1%
9) Other Outgo	9000-9999	Except 7600-7699	597,593.70	0.00	597,593.70	637,411.70	0.00	637,411.70	6.7%
10) TOTAL EXPENDITURES			3,443,981.76	1,225,959.60	4,669,941.36	3,496,314.67	1,172,298.14	4,668,612.81	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			(158,685.75)	(110,099.63)	(268,785.38)	(278,862.67)	(181,763.03)	(460,625.70)	71.4%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In									
		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
		7500-7629	94,375.00	0.00	94,375.00	69,803.68	0.00	69,803.68	-26.0%
2) Other Sources/Uses									
a) Sources									
		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses									
		8960-8999	(1,800.18)	1,800.18	0.00	(309.02)	309.02	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES									
			(96,175.18)	1,800.18	(94,375.00)	(70,112.70)	309.02	(69,803.68)	-26.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			(254,860.93)	(108,299.45)	(363,160.38)	(348,975.37)	(181,454.01)	(530,429.38)	46.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
		9791	164,329.56	1,051,604.43	1,215,933.99	(170,841.06)	943,304.98	772,463.92	-36.5%



Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	(80,309.69)	0.00	(80,309.69)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			84,019.87	1,051,604.43	1,135,624.30	(170,841.06)	943,304.99	772,463.92	-32.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			84,019.87	1,051,604.43	1,135,624.30	(170,841.06)	943,304.99	772,463.92	-32.0%
2) Ending Balance, June 30 (E + F1e)			(170,841.06)	943,304.98	772,463.92	(519,816.43)	761,850.97	242,034.54	-68.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	943,304.98	943,304.98	0.00	761,850.97	761,850.97	-19.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(170,841.06)	0.00	(170,841.06)	(519,816.43)	0.00	(519,816.43)	204.3%

Cuyama Joint Unified  
Santa Barbara County

Budget, July 1  
General Fund  
Exhibit: Restricted Balance Detail

42 75070 0000000  
Form 01  
FBBNW114LS(2024-25)

Resource	Description	2023-24		2024-25	
		Estimated	Actuals	Budget	
2900	Expanded Learning Opportunities Program	183,617.66		254,615.34	
6266	Educator Effectiveness, FY 2021-22	17,870.24		10,591.36	
6300	Lottery: Instructional Materials	11,890.07		16,765.07	
6331	CA Community Schools Partnership Act - Planning Grant	46,698.39		0.00	
6546	Mental Health-Related Services	4,500.60		12,802.60	
6547	Special Education Early Intervention Preschool Grant	34,907.00		43,741.00	
6762	Arts, Music, and Instructional Materials Discretionary Eock Grant	42,297.18		0.00	
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	76,285.00		0.00	
7399	LCFF Equity Multiplier	50,000.00		46,322.92	
7412	A-G Access/Success Grant	26,028.55		28,259.30	
7413	A-G Learning Loss Mitigation Grant	67,528.29		734.88	
7610	Other Restricted State	1,329.00		1,329.00	
9010	Other Restricted Local	386,652.00		346,699.50	
	Total, Restricted Balance	943,304.98		761,850.97	

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8399	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,725.65	20,725.65	0.0%
5) TOTAL, REVENUES			20,725.65	20,725.65	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	7,421.76	7,421.76	0.0%
5) Services and Other Operating Expenditures		5000-5999	13,710.00	13,710.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			21,131.76	21,131.76	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(406.11)	(406.11)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		6900-6929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(406.11)	(406.11)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,062.55	32,891.44	-6.2%
b) Audit Adjustments		9793	(1,765.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			33,297.55	32,891.44	-1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,297.55	32,891.44	-1.2%
2) Ending Balance, June 30 (E + F1e)			32,891.44	32,485.33	-1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	32,891.44	32,485.33	-1.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9360	0.00		
10) TOTAL ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Government		9550	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30			0.00		
<b>(G10 + H2) - (I6 + J2)</b>					

<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	9,130.00	9,130.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8669	0.00	0.00	0.0%
All Other Local Revenue		8699	11,595.65	11,595.65	0.0%
TOTAL REVENUES			20,725.65	20,725.65	0.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1500	0.00	0.00	0.0%
TOTAL CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Classical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2500	0.00	0.00	0.0%
TOTAL CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPI OYER BENEFITS</b>					
		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	7,421.76	7,421.76	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>7,421.76</b>	<b>7,421.76</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	13,710.00	13,710.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>13,710.00</b>	<b>13,710.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>21,131.76</b>	<b>21,131.76</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		9980	0.00	0.00	0.0%
Contributions from Restricted Revenues		9990	0.00	0.00	0.0%

Budget, July 1  
Student Activity Special Revenue Fund  
Expenditures by Object

Santa Barbara County  
Cuyama Joint Unified

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
(a) TOTAL CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,725.65	20,725.65	0.0%
5) TOTAL, REVENUES			20,725.65	20,725.65	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		21,131.76	21,131.76	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			21,131.76	21,131.76	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(406.11)	(406.11)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(406.11)	(406.11)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,062.55	32,891.44	-6.2%
b) Audit Adjustments		9793	(1,765.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			33,297.55	32,891.44	-1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,297.55	32,891.44	-1.2%
2) Ending Balance, June 30 (E + F1e)			32,891.44	32,485.33	-1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	32,891.44	32,485.33	-1.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
0210	Student Activity Funds	32,891.44	32,485.33
Total, Restricted Balance		32,891.44	32,485.33

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Budget, July 1  
 Student Activity Special Revenue Fund  
 Exhibit: Restricted Balance Detail

Cuyama Joint Unified  
 Santa Barbara County



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8999	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	148,013.73	148,013.73	0.0%
3) Other State Revenue		8300-8599	86,043.09	96,043.09	11.6%
4) Other Local Revenue		8600-8799	2,030.00	2,030.00	0.0%
5) TOTAL, REVENUES			236,086.82	246,086.82	4.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	92,602.38	92,207.51	-0.4%
3) Employee Benefits		3000-3999	32,681.01	36,164.37	10.7%
4) Books and Supplies		4000-4999	198,595.99	198,595.99	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,479.00	3,479.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,771.12	6,771.12	0.0%
9) TOTAL, EXPENDITURES			334,129.50	337,217.99	0.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(98,042.68)	(91,131.17)	-7.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	94,375.00	69,803.68	-26.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			94,375.00	69,803.68	-26.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,667.68)	(21,327.49)	481.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,465.63	21,327.49	1,355.2%
b) Audit Adjustments		9793	23,528.54	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			24,995.17	21,327.49	-14.7%
d) Other Restatements		9795	0.00	0.00	0.0%
a) Adjusted Beginning Balance (F1c + F1d)			24,995.17	21,327.49	-14.7%
2) Ending Balance, June 30 (E + F1e)			21,327.49	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	20,806.67	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	520.62	0.00	-100.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	0.00		
		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Objct Codes	2023-24 Estimated Actuals	2024-25 Fundmt	Percent Difference
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Government	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs	8220		140,000.00	140,000.00	0.0%
Donated Food Commodities	8221		8,013.73	8,013.73	0.0%
All Other Federal Revenue	8290		0.00	148,013.73	7.0%
TOTAL FEDERAL REVENUE			148,013.73	148,013.73	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs	8520		86,043.09	96,043.09	11.6%
All Other State Revenue	8590		0.00	96,043.09	11.6%
TOTAL OTHER STATE REVENUE			86,043.09	96,043.09	0.0%
OTHER LOCAL REVENUE					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Farm Farm In Farm	8634		1,680.00	1,680.00	0.0%
Leases and Rentals	8650		0.00	350.00	0.0%
Interest	8660		350.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
Fees and Contracts	8677		0.00	0.00	0.0%
Interagency Services			0.00	0.00	0.0%
Other Local Revenue			0.00	0.00	0.0%
All Other Local Revenue	8699		0.00	2,030.00	0.0%
TOTAL OTHER LOCAL REVENUE			2,030.00	2,030.00	0.0%
TOTAL REVENUES			236,086.82	246,086.82	4.2%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries	1300		0.00	0.00	0.0%
Other Certificated Salaries	1900		0.00	0.00	0.0%
TOTAL CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries	2200		60,604.56	60,503.82	-0.2%
Classified Supervisors' and Administrators' Salaries	2300		31,997.82	31,703.69	-0.9%
General, Technical and Office Salaries	2400		0.00	0.00	0.0%
Other Classified Salaries	2500		0.00	0.00	0.0%
TOTAL CLASSIFIED SALARIES			92,602.38	92,207.51	-0.4%
EMPLOYEE BENEFITS					
STRS	3107-3102		0.00	0.00	0.0%
PERS	3201-3202		14,647.00	14,642.19	-1.2%
QASDI/Medicare/Alternative	3301-3302		7,013.12	9,253.00	31.9%

Description	Resource Codes	Object Codes	2023-24		2024-25 Budget	Percent Difference
			Estimated	Actuals		
Health and Welfare Benefits		3401-3402	0.00		0.00	0.0%
Unemployment Insurance		3501-3502	45.84		447.54	876.3%
Workers' Compensation		3601-3602	974.55		1,521.43	56.1%
OPEB, Allocated		3701-3702	0.00		0.00	0.0%
OPEB, Active Employees		3751-3752	0.00		0.00	0.0%
Other Employee Benefits		3901-3902	0.00		0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>32,681.01</b>		<b>36,164.37</b>	<b>10.7%</b>
<b>BOOKS AND SUPPLIES</b>						
Books and Other Reference Materials		4200	0.00		0.00	0.0%
Materials and Supplies		4300	3,525.00		3,525.00	0.0%
Noncapitalized Equipment		4400	0.00		0.00	0.0%
Food		4700	195,070.99		195,070.99	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>198,595.99</b>		<b>198,595.99</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>						
Subagreements for Services		5100	0.00		0.00	0.0%
Travel and Conferences		5200	109.00		109.00	0.0%
Dues and Memberships		5300	0.00		0.00	0.0%
Insurance		5400-5450	0.00		0.00	0.0%
Operations and Housekeeping Services		5500	0.00		0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,000.00		2,000.00	0.0%
Transfers of Direct Costs		5710	0.00		0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00		0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,370.00		1,370.00	0.0%
Communications		5900	0.00		0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,479.00</b>		<b>3,479.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>						
Buildings and Improvements of Buildings		6200	0.00		0.00	0.0%
Equipment		6400	0.00		0.00	0.0%
Equipment Replacement		6500	0.00		0.00	0.0%
Lease Assets		6600	0.00		0.00	0.0%
Subscription Assets		6700	0.00		0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>		<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>						
<b>Debt Service</b>						
Debt Service - Interest		7438	0.00		0.00	0.0%
Other Debt Service - Principal		7439	0.00		0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>		<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>						
Transfers of Indirect Costs - Interfund		7350	6,771.12		6,771.12	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>6,771.12</b>		<b>6,771.12</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>334,129.50</b>		<b>337,217.99</b>	<b>0.9%</b>
<b>INTERFUND TRANSFERS</b>						
<b>INTERFUND TRANSFERS IN</b>						
From: General Fund		8916	94,375.00		69,803.68	-26.0%
Other Authorized Interfund Transfers In		8919	0.00		0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>94,375.00</b>		<b>69,803.68</b>	<b>-26.0%</b>
<b>INTERFUND TRANSFERS OUT</b>						
Other Authorized Interfund Transfers Out		7619	0.00		0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>		<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>						
<b>SOURCES</b>						
<b>Other Sources</b>						
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00		0.00	0.0%
Long-Term Debt Proceeds						
Proceeds from Leases		8972	0.00		0.00	0.0%
Proceeds from SBITAs		8974	0.00		0.00	0.0%
All Other Financing Sources		8979	0.00		0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>		<b>0.00</b>	<b>0.0%</b>
<b>USES</b>						
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00		0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other Financing Uses		7698	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		6980	0.00	0.00	0.0%
Contributions from Restricted Revenues		6980	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL OTHER FINANCING SOURCES/USES (a - b + c - d + e)			94,376.00	99,803.88	-26.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8310-8999	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	148,013.73	148,013.73	0.0%
3) Other State Revenue		8300-8599	86,043.09	96,043.09	11.6%
4) Other Local Revenue		8600-8799	2,030.00	2,030.00	0.0%
5) TOTAL, REVENUES			236,086.82	246,086.82	4.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		327,358.38	330,446.87	0.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		8,771.12	6,771.12	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			334,129.50	337,217.99	0.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(98,042.68)	(91,131.17)	-7.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	94,375.00	69,803.68	-26.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			94,375.00	69,803.68	-26.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,667.68)	(21,327.49)	481.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,465.63	21,327.49	1,355.2%
b) Audit Adjustments		9793	23,529.54	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			24,995.17	21,327.49	-14.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,995.17	21,327.49	-14.7%
2) Ending Balance, June 30 (E + F1e)			21,327.49	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	20,806.87	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	520.62	0.00	-100.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	Fiscal Year	Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Lunch, Milk, Program & Lactating Students)	2024-25	20,908.87	0.00
Total, Restricted Balance			20,908.87	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	700.00	700.00	0.0%
5) TOTAL, REVENUES			700.00	700.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	5,500.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,500.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(9,800.00)	700.00	-107.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(9,800.00)	700.00	-107.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,619.56	2,889.16	-77.1%
b) Audit Adjustments		9793	69.60	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			12,689.16	2,889.16	-77.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,689.16	2,889.16	-77.2%
2) Ending Balance, June 30 (E + F1e)			2,889.16	3,589.16	24.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,466.28	2,966.28	20.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	422.88	622.88	47.3%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	0.00		
2) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable			9200		
4) Due from Grantor Government			9290		
5) Due from Other Funds			9310		
6) Stores			9320		
7) Repair Expenditures			9330		
8) Other Current Assets			9340		
9) Lease Receivable			9380		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources			9490		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable			9500		
2) Due to Grantor Governments			9590		
3) Due to Other Funds			9610		
4) Current Loans			9640		
5) Unearned Revenue			9650		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources			9650		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
L. CFF SOURCES					
L. CFF Transfers					
L. CFF Transfers - Current Year			6091		
L. CFF Revenue Limit Transfers - Prior Years			8099		
TOTAL, L. CFF SOURCES			0.00		
OTHER STATE REVENUE					
All Other State Revenue			6590		
TOTAL, OTHER STATE REVENUE			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue			8825		
Community Redevelopment Funds Not Subject to L. CFF Deduction					
Sales					
Sale of Equipment/Supplies			8631		
Interest			8660		
Net Increase (Decrease) in the Fair Value of Investments			8662		
Other Local Revenue					
All Other Local Revenue			8696		
All Other Transfers in from All Others			8799		
TOTAL, OTHER LOCAL REVENUE			0.00		
TOTAL, REVENUES			700.00	700.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries			2200		
Other Classified Salaries			2900		
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS			5101-5102	0.00	0.0%
PERS			3201-3202	0.00	0.0%
CASDI/Medicare/Alternative			3301-3302	0.00	0.0%
Health and Welfare Benefits			3401-3402	0.00	0.0%
Unemployment Insurance			3501-3502	0.00	0.0%
Workers' Compensation			3601-3602	0.00	0.0%
OPFB, Allocable			3701-3702	0.00	0.0%
OPFB, Active Employees			3751-3752	0.00	0.0%
Other Employee Benefits			3801-3802	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials			4200	0.00	0.0%



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,000.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,000.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	5,500.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,500.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			10,500.00	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7899	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (e - b + c - d + a)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Difference Percent
<b>A. REVENUES</b>					
1) LCF Sources		8010-8059	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8559	0.00	700.00	0.0%
4) Other Local Revenue		8600-8799	700.00	700.00	0.0%
<b>5) TOTAL REVENUES</b>			<b>700.00</b>	<b>700.00</b>	<b>0.0%</b>
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction		1000-1599	0.00	0.00	0.0%
2) Instruction - Related Services		2000-2959	0.00	0.00	0.0%
3) Pupil Services		3000-3999	0.00	0.00	0.0%
4) Ancillary Services		4000-4999	0.00	0.00	0.0%
5) Community Services		5000-5999	0.00	0.00	0.0%
6) Enterprise		6000-6999	0.00	0.00	0.0%
7) General Administration		7000-7999	0.00	0.00	0.0%
8) Plant Services		8000-8999	10,500.00	11.00	-100.0%
9) Other Outgo		9000-9999	0.00	0.00	0.0%
<b>(10) TOTAL EXPENDITURES</b>			<b>10,500.00</b>	<b>11.00</b>	<b>-100.0%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			<b>(9,800.00)</b>	<b>700.00</b>	<b>-107.1%</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers		8900-8929	0.00	0.00	0.0%
a) Transfers In			0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		6530-6979	0.00	0.00	0.0%
a) Sources			0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
<b>4) TOTAL OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			<b>(9,800.00)</b>	<b>700.00</b>	<b>-107.1%</b>
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance		9791	12,619.56	2,889.16	-77.1%
a) As of July 1 - Unaudited			12,619.56	2,889.16	-77.1%
b) Audit Adjustments		9793	69.60	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			12,689.16	2,889.16	-77.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,689.16	2,889.16	-77.2%
f) Finding Balance Item 30 (E + F1a)			2,889.16	2,889.16	0.0%
g) Components of Ending Fund Balance			2,889.16	3,589.16	24.2%
a) Nonspendable		9711	0.00	0.00	0.0%
Revolving Cash		9712	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.0%
Prepaid Items		9719	0.00	0.00	0.0%
All Others		9740	2,466.28	2,966.28	20.3%
b) Restricted			2,466.28	2,966.28	20.3%
c) Committed			0.00	0.00	0.0%
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned			422.88	622.88	47.3%
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated		9785	0.00	0.00	0.0%
Reserve for Economic Uncertainties		9790	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	2,466.28	2,966.28
Total, Restricted Balance		2,466.28	2,966.28

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8039	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,500.00	5,500.00	0.0%
5) TOTAL, REVENUES			5,500.00	5,500.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,500.00	5,500.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,500.00	5,500.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	474,934.96	483,046.46	1.7%
b) Audit Adjustments		9793	2,611.50	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			477,546.46	483,046.46	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			477,546.46	483,046.46	1.2%
2) Ending Balance, June 30 (E + F1e)					
483,046.46 488,546.46 1.1%					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		0713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
9740 0.00 0.00 0.0%					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
9150 0.00					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		5450	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unnamed Revenue		9650	0.00		
6) TOTAL LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)					
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00		0.0%
Interest		8660	5,500.00	5,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	5,500.00	0.0%
TOTAL OTHER LOCAL REVENUE			5,500.00	5,500.00	0.0%
<b>TOTAL REVENUES</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS IN					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7615	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
OTHER SOURCES/USES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL OTHER FINANCING SOURCES/USES in - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,500.00	5,500.00	0.0%
5) TOTAL, REVENUES			5,500.00	5,500.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			5,500.00	5,500.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,500.00	5,500.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	474,934.96	483,046.46	1.7%
b) Audit Adjustments		9793	2,611.50	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			477,546.46	483,046.46	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			477,546.46	483,046.46	1.2%
2) Ending Balance, June 30 (E + F1e)					
			483,046.46	488,546.46	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	483,046.46	488,546.46	1.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Actuals	2024-25 Estimated Budget	Total, Restricted Balance
Cuyama Joint Unified Santa Barbara County	Budget, July 1 Special Reserve Fund for Other Than Capital Outlay Projects Exhibit: Restricted Balance Detail			0.00
				0.00

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 Form 17  
 F8BNW14J(S)(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,200.00	14,200.00	0.0%
5) TOTAL, REVENUES			14,200.00	14,200.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,000.00	5,000.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,000.00	5,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			9,200.00	9,200.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			9,200.00	9,200.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,155,255.83	1,170,827.45	1.3%
b) Audit Adjustments		9793	6,371.62	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,161,627.45	1,170,827.45	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,161,627.45	1,170,827.45	0.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
9740					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,170,827.45	1,180,027.45	0.8%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve For Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	0.00		
		9111	0.00		
b) in Banks					
		9120	0.00		
c) in Revolving Cash Account					
		9130	0.00		
d) with Fiscal Agent/Trustee					
		9135	0.00		
e) Collections Awaiting Deposit					
		9140	0.00		



Description	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments	9150	0.00	0.00%
3) Accounts Receivable	8200	0.00	0.00%
4) Due from Grantor Government	9290	0.00	0.00%
5) Due from Other Funds	8310	0.00	0.00%
6) Stores	9320	0.00	0.00%
7) Prepaid Expenditures	9330	0.00	0.00%
8) Other Current Assets	9340	0.00	0.00%
9) Lease Receivable	9380	0.00	0.00%
10) TOTAL, ASSETS			
H. DEFERRED OUTFLOWS OF RESOURCES			
1) Deferred Outflows of Resources	9490	0.00	0.00%
2) TOTAL, DEFERRED OUTFLOWS			
I. LIABILITIES			
1) Accounts Payable	9500	0.00	0.00%
2) Due to Grantor Governments	9590	0.00	0.00%
3) Due to Other Funds	8610	0.00	0.00%
4) Current Loans	9640	0.00	0.00%
5) Unearned Revenue	9650	0.00	0.00%
6) TOTAL, LIABILITIES			
J. DEFERRED INFLOWS OF RESOURCES			
1) Deferred Inflows of Resources	9690	0.00	0.00%
2) TOTAL, DEFERRED INFLOWS			
K. FUND EQUITY			
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)	0.00	0.00	0.00%
FEDERAL REVENUE			
FEMA	8281	0.00	0.00%
All Other Federal Revenue	8290	0.00	0.00%
TOTAL, FEDERAL REVENUE			
OTHER STATE REVENUE			
Tax Relief Subventions	8575	0.00	0.00%
Restricted Levies - Other	8575	0.00	0.00%
Homeowners' Exemptions	8575	0.00	0.00%
Other Subventions/In-Lieu Taxes	8575	0.00	0.00%
All Other State Revenue	8550	0.00	0.00%
TOTAL, OTHER STATE REVENUE			
OTHER LOCAL REVENUE			
County and District Taxes	8615	0.00	0.00%
Other Restricted Levies	8615	0.00	0.00%
Secured Roll	8616	0.00	0.00%
Unsecured Roll	8617	0.00	0.00%
Four Years' Taxes	8618	0.00	0.00%
Supplemental Taxes	8618	0.00	0.00%
Retard Valuer's Taxes	8621	0.00	0.00%
Parcel Taxes	8622	0.00	0.00%
Other	8625	0.00	0.00%
Community Redevelopment Funds Not Subject to LCFE Deduction	8629	0.00	0.00%
Penalties and Interest from Delinquent Non-LCFE Taxes	8631	0.00	0.00%
Sales	8631	0.00	0.00%
Sale of Equipment/Supplies	8650	0.00	0.00%
Leases and Rentals	8660	0.00	0.00%
Interest	8662	0.00	0.00%
Net Increase (Decrease) in the Fair Value of Investments	8659	0.00	0.00%
Other Local Revenue	8759	0.00	0.00%
All Other Local Revenue	8759	0.00	0.00%
All Other Transfers in from All Others	14,200.00	14,200.00	0.00%
TOTAL, OTHER LOCAL REVENUE			
TOTAL, REVENUES	14,200.00	14,200.00	0.00%
CLASSIFIED SALARIES	2200	0.00	0.00%
Classified Support Salaries	2200	0.00	0.00%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,000.00	5,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>5,000.00</b>	<b>5,000.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>5,000.00</b>	<b>5,000.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds			8951	0.00	0.0%
Proceeds from Disposal of Capital Assets			8953	0.00	0.0%
Other Sources					
County School Bldg Aid			8961	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs			8965	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation			8971	0.00	0.0%
Proceeds from Leases			8972	0.00	0.0%
Proceeds from Lease Revenue Bonds			8973	0.00	0.0%
Proceeds from SBITAs			8974	0.00	0.0%
All Other Financing Sources			8979	0.00	0.0%
(c) TOTAL SOURCES				0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs			7651	0.00	0.0%
All Other Financing Uses			7699	0.00	0.0%
(d) TOTAL USES				0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted LEAs			8990	0.00	0.0%
Contributions from Restricted Revenues			8990	0.00	0.0%
(e) TOTAL CONTRIBUTIONS				0.00	0.0%
TOTAL OTHER FINANCING SOURCES/USES (e - b + c - d + a)				0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,200.00	14,200.00	0.0%
5) TOTAL, REVENUES			14,200.00	14,200.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,000.00	5,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,000.00	5,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			9,200.00	9,200.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			9,200.00	9,200.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,155,255.83	1,170,827.45	1.3%
b) Audit Adjustments		9793	6,371.62	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,161,627.45	1,170,827.45	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,161,627.45	1,170,827.45	0.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,170,827.45	1,180,027.45	0.8%
d) Assigned					
Other Assignments (by Resource/Object)		9760	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget	Total, Restricted Balance
Cuyama Joint Unified Santa Barbara County	Budget, July 1 Building Fund Exhibit: Restricted Balance Detail			0.00
				0.00

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Form 21  
F88NW114JS(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,561.00	2,561.00	0.0%
5) TOTAL, REVENUES			2,561.00	2,561.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	31,878.29	31,878.29	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			31,878.29	31,878.29	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(29,217.29)	(29,217.29)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(29,217.29)	(29,217.29)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	229,975.51	202,026.52	-12.2%
b) Audit Adjustments		9793	1,268.30	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			231,243.81	202,026.52	-12.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			231,243.81	202,026.52	-12.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	194,539.32	162,661.03	-18.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9750	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	7,487.20	10,148.20	35.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	0.00		
		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments			9150		
3) Accounts Receivable			9200		
4) Due from Grantor Government			9290		
5) Due from Other Funds			9310		
6) Stores			9320		
7) Prepaid Expenditures			9330		
8) Other Current Assets			9340		
9) Lease Receivable			9380		
10) TOTAL, ASSETS					
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources			9490		
2) TOTAL, DEFERRED OUTFLOWS					
I. LIABILITIES					
1) Accounts Payable			9500		
2) Due to Grantor Governments			9590		
3) Due to Other Funds			9610		
4) Current Loans			9640		
5) Unearned Revenue			9650		
6) TOTAL, LIABILITIES					
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources			9690		
2) TOTAL, DEFERRED INFLOWS					
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)					
FEDERAL REVENUE					
FEMA			0201		
All Other Federal Revenue			6290		
TOTAL, FEDERAL REVENUE					
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources			6587		
California Clean Energy Jobs Act		6230	6590		
All Other State Revenue		All Other	6590		
TOTAL, OTHER STATE REVENUE					
OTHER LOCAL REVENUE					
Other Local Revenue			6625		
Community Redevelopment Funds Not Subject to LCFE Deduction			6625		
Sales			6631		
Sale of Equipment/Supplies			6650		
Leases and Rentals			6650		
Interest			6660		
Net Increase (Decrease) in the Fair Value of Investments			6662		
Other Local Revenue			6699		
All Other Local Revenue			6699		
All Other Transfers in from All Others			6799		
TOTAL, OTHER LOCAL REVENUE					
TOTAL, REVENUES					
CLASSIFIED SALARIES					
Classified Support Salaries			2200		
Classified Supervisors' and Administrators' Salaries			2300		
Gen'l, Technical and Office Salaries			2400		
Other Classified Salaries			2900		
TOTAL, CLASSIFIED SALARIES					
EMPLOYEE BENEFITS					
STRS			3101-3102		
PERS			3201-3202		
OASDI/Medical/Alternative			3301-3302		
Health and Welfare Benefits			3401-3402		
Unemployment Insurance			3501-3502		
Workers' Compensation			3601-3602		
Open Allocated			3701-3702		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	31,878.29	31,878.29	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			31,878.29	31,878.29	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out:					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			31,878.29	31,878.29	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%



Cuyama Joint Unified  
Santa Barbara County

Budget, July 1  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Object

42 75010 0000000  
Form 40  
FBBNW14J(2024-25)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.0%
Proceeds from SBIFAs	8974		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8500-8799	2,561.00	2,561.00	0.0%
5) TOTAL REVENUES			2,561.00	2,561.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		31,878.29	31,878.29	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			31,878.29	31,878.29	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(29,217.29)	(29,217.29)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8930-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(29,217.29)	(29,217.29)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	229,975.51	202,026.52	-12.2%
b) Audit Adjustments		9793	1,268.30	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			231,243.81	202,026.52	-12.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			231,243.81	202,026.52	-12.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	194,538.32	162,861.03	-16.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	7,487.20	10,148.20	35.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
8010	Other Restricted Local	194,539.32	162,661.03
Total, Restricted Balance		194,539.32	162,661.03

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8293	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	354.00	354.00	0.0%
4) Other Local Revenue		8600-8799	185,360.21	185,360.21	0.0%
5) TOTAL, REVENUES			185,714.21	185,714.21	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	221,668.00	221,668.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			221,668.00	221,668.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(35,954.79)	(35,954.79)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(35,954.79)	(35,954.79)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	234,143.56	199,318.65	-14.9%
b) Audit Adjustments		9793	1,129.88	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			235,273.44	199,318.65	-15.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			235,273.44	199,318.65	-15.3%
2) Ending Balance, June 30 (E + F1e)			199,318.65	163,363.86	-18.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9780	189,318.65	163,363.86	-18.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

311

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources			9490		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources			9690		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)					
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue			8290		0.0%
TOTAL, FEDERAL REVENUE			0.00		0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voided Indebtedness Levies					
Homeowners' Exemptions		8571	354.00	354.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			354.00	354.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voided Indebtedness Levies					
Secured Roll		8611	171,508.49	171,508.49	0.0%
Unsecured Roll		8612	8,966.82	8,966.82	0.0%
Prior Years' Taxes		8613	384.90	384.90	0.0%
Supplemental Taxes		8614	2,400.00	2,400.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	2,100.00	2,100.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			185,360.21	185,360.21	0.0%
TOTAL, REVENUES			185,714.21	185,714.21	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	33,000.00	30,000.00	0.0%
Bond Interest and Other Service Charges		7434	191,669.00	191,669.00	0.0%
Debt Service - Interest		7436	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			221,669.00	221,669.00	0.0%
TOTAL, EXPENDITURES			221,669.00	221,669.00	0.0%
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Inland Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A: REVENUES</b>					
1) LCF Sources	0010-8099		0.00	0.00	0.0%
2) Federal Revenue	0100-8299		0.00	0.00	0.0%
3) Other State Revenue	0300-8599		354.00	354.00	0.0%
4) Other Local Revenue	0600-8799		185,360.21	185,360.21	0.0%
<b>5) TOTAL REVENUES</b>			<b>185,714.21</b>	<b>185,714.21</b>	<b>0.0%</b>
<b>B. EXPENDITURES (Object 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Auxiliary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	221,669.00	221,669.00	0.0%
<b>10) TOTAL EXPENDITURES</b>			<b>221,669.00</b>	<b>221,669.00</b>	<b>0.0%</b>
<b>C. EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (As -B10)</b>			(35,954.79)	(35,954.79)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers	0900-9929		0.00	0.00	0.0%
a) Transfers In			0.00	0.00	0.0%
b) Transfers Out			0.00	0.00	0.0%
2) Other Sources/Uses	7600-7629		0.00	0.00	0.0%
a) Sources			0.00	0.00	0.0%
b) Uses			0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
<b>4) TOTAL OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(35,954.79)	(35,954.79)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance			234,143.56	199,318.65	-14.9%
a) As of July 1 - Unaudited			234,143.56	199,318.65	-14.9%
b) Audit Adjustments			1,129.68	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			235,273.44	199,318.65	-15.3%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			235,273.44	199,318.65	-15.3%
2) Ending Balance, June 30 (E + F1e)			199,318.65	163,363.86	-18.0%
Components of Ending Fund Balance					
a) Nonspendable			0.00	0.00	0.0%
Revolving Cash			0.00	0.00	0.0%
Stores			0.00	0.00	0.0%
Prepaid Items			0.00	0.00	0.0%
All Others			0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed			0.00	0.00	0.0%
Stabilization Arrangements			0.00	0.00	0.0%
Other Commitments (by Resource/Object)			199,318.65	163,363.86	-18.0%
d) Assigned			0.00	0.00	0.0%
Other Assignments (by Resource/Object)			0.00	0.00	0.0%
e) Unassigned/Unappropriated			0.00	0.00	0.0%
Reserve for Economic Uncertainties			0.00	0.00	0.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00



Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (Includes Necessary Small School ADA)	160.59	160.59	160.59	160.59	160.59	160.59
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupll Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	160.59	160.59	160.59	160.59	160.59	160.59
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) (EC 2000 and 46380)						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	160.59	160.59	160.59	160.59	160.59	160.59
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated T-2 ADA	Annual ADA	Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
t. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education-Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	120,668.00		120,668.00			120,668.00
Work in Progress	185,936.00		185,936.00			185,936.00
Total capital assets not being depreciated	306,604.00	0.00	306,604.00	0.00	0.00	306,604.00
Capital assets being depreciated:						
Land Improvements		1,965,194.38	1,965,194.38			1,965,194.38
Buildings	9,845,187.00	(2,712,821.00)	7,132,366.00			7,132,366.00
Equipment	2,883,122.00	30,922.00	2,914,044.00	68,578.00		2,982,622.00
Total capital assets being depreciated	12,728,309.00	(716,704.62)	12,011,604.38	68,578.00	0.00	12,080,182.38
Accumulated Depreciation for:						
Land Improvements		(777,200.15)	(777,200.15)	(95,045.42)		(872,245.57)
Buildings	(5,081,892.00)	510,977.00	(4,570,915.00)	(128,981.50)		(4,697,896.50)
Equipment	(1,664,906.00)	(99,232.00)	(1,764,138.00)	(95,712.00)		(1,859,850.00)
Total accumulated depreciation	(6,746,798.00)	(365,455.15)	(7,112,253.15)	(317,738.92)	0.00	(7,429,992.07)
Total capital assets being depreciated, net excluding lease and subscription assets	5,981,511.00	(1,082,159.77)	4,899,351.23	(249,160.92)	0.00	4,650,190.31
Lease Assets						
Lease Assets	49,614.00		49,614.00			49,614.00
Accumulated amortization for lease assets						
Accumulated amortization for lease assets	(13,531.00)		(13,531.00)			(13,531.00)
Total lease assets, net	36,083.00	0.00	36,083.00	0.00	0.00	36,083.00
Subscription Assets						
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets						
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	6,324,198.00	(1,082,159.77)	5,242,038.23	(249,160.92)	0.00	4,992,877.31
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets						
Lease Assets			0.00			0.00
Accumulated amortization for lease assets						
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets						
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets						
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	1,180,764.53	301	0.00	303	1,180,764.53	305	8,797.98		307	1,171,966.55	309
2000 - Classified Salaries	733,746.28	311	2,132.55	313	731,613.73	315	109,301.15		317	622,312.58	319
3000 - Employee Benefits	817,773.23	321	755.84	323	817,017.39	325	51,359.45		327	765,657.94	329
4000 - Books, Supplies Equip Replace. (8500)	408,830.37	331	22,835.41	333	385,994.96	335	32,144.10		337	293,850.86	339
5000 - Services & 7300 - Indirect Costs	854,561.25	341	10,387.33	343	844,173.92	345	64,096.28		347	780,077.64	349
<b>TOTAL</b>					<b>3,959,564.53</b>	<b>365</b>			<b>TOTAL</b>	<b>3,633,865.67</b>	<b>369</b>

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011	1100	375
2. Salaries of Instructional Aides Per EC 41011	2100	380
3. STRS	3101 & 3102	382
4. PERS	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	385
7. Unemployment Insurance	3501 & 3502	390
8. Workers' Compensation Insurance	3601 & 3602	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	393
10. Other Benefits (EC 22310)	3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		41,062.49
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		
14. TOTAL SALARIES AND BENEFITS		1,624,266.13
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		44.70%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	44.70%
3. Percentage below the minimum (Part III, Line 2)	10.30%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	3,633,865.67
5. Deficiency Amount (Part III, Line 3 times Line 4)	374,288.16
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	1,112,789.80	301	0.00	303	1,112,789.80	305	8,808.10		307	1,103,981.70	309
2000 - Classified Salaries	721,111.89	311	2,132.55	313	718,979.34	315	87,780.95		317	631,198.39	319
3000 - Employee Benefits	835,763.20	321	755.84	323	835,007.36	325	59,651.84		327	775,355.52	329
4000 - Books, Supplies Equip Replace. (6500)	386,102.44	331	0.00	333	386,102.44	335	98,288.87		337	287,813.57	339
5000 - Services . . . & 7300 - Indirect Costs	811,238.12	341	0.00	343	811,238.12	345	64,058.77		347	747,179.35	349
<b>TOTAL</b>					<b>3,864,117.06</b>	<b>365</b>	<b>TOTAL</b>			<b>3,545,528.53</b>	<b>369</b>

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011 . . . . .	1100	375
2. Salaries of Instructional Aides Per EC 41011 . . . . .	2100	380
3. STRS . . . . .	3101 & 3102	382
4. PERS . . . . .	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative . . . . .	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans) . . . . .	3401 & 3402	385
7. Unemployment Insurance . . . . .	3501 & 3502	390
8. Workers' Compensation Insurance . . . . .	3601 & 3602	392
9. OPEB, Active Employees (EC 41372) . . . . .	3751 & 3752	0.00
10. Other Benefits (EC 22310) . . . . .	3901 & 3902	0.00

PART III: DEFICIENCY AMOUNT	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	40.19%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	14.81%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	3,545,528.53
5. Deficiency Amount (Part III, Line 3 times Line 4)	525,092.78
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')	40.19%
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	1,464,009.25
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides).	39,102.34
14. TOTAL SALARIES AND BENEFITS.	396
	397
	1,424,906.91



Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	3,875,000.00		3,875,000.00		0.00	3,875,000.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	866,779.00		866,779.00		99,452.00	767,327.00	100,952.00
Lease Revenue Bonds Payable	23,999.00		23,999.00		13,508.00	10,491.00	10,491.00
Other General Long-Term Debt	420,001.00	(420,001.00)	0.00			0.00	
Net Pension Liability	1,525,459.00		1,525,459.00	266,849.00	0.00	1,792,308.00	
Total/Net OPEB Liability	8,263.00		8,263.00	8,497.00	0.00	8,497.00	8,497.00
Compensated Absences Payable	8,263.00		8,263.00			8,263.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	6,719,501.00	(420,001.00)	6,299,500.00	275,346.00	112,960.00	6,461,886.00	119,940.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	4,764,316.36
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	212,558.74
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	76,672.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	111,895.70
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	94,375.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

		Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.		Supplemental expenditures made as a result of a Presidentially declared disaster.		9.	
				10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)		282,942.70	
				D. Plus additional MOE expenditures:		1. Expenditures to cover deficits for food services (Funds 13 and 61) (if negative, then zero)	
				2. Expenditures to cover deficits for student body activities		E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)	
				Manually entered. Must not include expenditures in lines A or D1.			
				1000-7143-7439		minus 8000-8699	
		All		All		98,042.68	
Section II - Per ADA Expenditures						4,366,857.60	
Section II - Per ADA Expenditures		2023-24 Annual ADA/Exps. Per ADA				27,192.59	
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)						160.59	
B. Expenditures per ADA (Line 1.E divided by Line II.A)							

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	3,793,420.41	23,546.99
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	3,793,420.41	23,546.99
B. Required effort (Line A.2 times 90%)	3,414,078.37	21,192.29
C. Current year expenditures (Line I.E and Line II.B)	4,366,857.80	27,192.59
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

Total Expenditures Per ADA Expenditures	0.00	Total adjustments to base expenditures
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
MOE Met	0.00%	E. MOE determination (if one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.) F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)

<b>Part I - General Administrative Share of Plant Services Costs</b>	
California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.	
<b>A. Salaries and Benefits - Other General Administration and Centralized Data Processing</b>	
1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000)	178,481.64
2. Contracted general administrative positions not paid through payroll	
a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.	
b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.	
<b>B. Salaries and Benefits - All Other Activities</b>	
1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)	2,553,802.40
<b>C. Percentage of Plant Services Costs Attributable to General Administration</b>	
(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)	6.99%
<b>Part II - Adjustments for Employment Separation Costs</b>	
When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.	
Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.	
Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.	
<b>A. Normal Separation Costs (optional)</b>	
Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation.	
<b>B. Abnormal or Mass Separation Costs (required)</b>	
Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.	<b>Entry required</b>
<b>Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)</b>	
<b>A. Indirect Costs</b>	
1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	316,310.86
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	27,255.00

Part IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	
9.01%	
(Line A10 divided by Line B19)	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/act/c)	
D. Preliminary Proposed Indirect Cost Rate	
(Line A8 divided by Line B19)	
(For information only - not for use when claiming/recovering indirect costs)	
9.97%	
C. Straight Indirect Cost Percentage Before Carry-forward Adjustment	
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	3,776,180.19
18. Foundation (Funds 19 & 57, functions 1000-5999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Calatena (Funds 13 & 61, functions 1000-5999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	132,287.39
16. Child Development (Fund 12, functions 1000-5999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
15. Adult Education (Fund 11, functions 1000-5999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	21,131.76
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
13. Adjustment for Employment Separation Costs	17,206.85
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A5)	
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	420,830.04
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	0.00
except 0000 and 9000, objects 1000-5999)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals)	
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	13,989.43
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
9. Other General Administration (portion charged to restricted resources or specific goals only)	0.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	229,895.27
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	22,997.23
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	599,505.92
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	264,185.62
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,054,150.68
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	
B. Base Costs	
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	340,205.85
9. Carry-forward Adjustment (Part IV, Line F)	(36,279.88)
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	376,485.74
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
7. Adjustment for Employment Separation Costs	1,293.15
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	
6. Facilities Rents and Leases (portion relating to general administrative offices only)	31,626.73
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.	
Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.	
<b>A. Indirect costs Incurred in the current year (Part III, Line A8)</b>	376,485.74
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	40,739.43
2. Carry-forward adjustment amount deferred from prior year(s), if any	(26,796.69)
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (11.30%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (11.30%) times Part III, Line B19) or (the highest rate used to recover costs from any program (11.30%) times Part III, Line B19); zero if positive	(36,279.88)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(36,279.88)
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	9.01%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-18139.94) is applied to the current year calculation and the remainder (\$-18139.94) is deferred to one or more future years:	9.49%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-12093.29) is applied to the current year calculation and the remainder (\$-24186.59) is deferred to one or more future years:	9.65%
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	(36,279.88)



Approved  
Indirect  
cost rate: 11.30%  
Highest  
rate used  
in any  
program: 11.30%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged Rate Used (7310 and 7350)
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01	2600	91,357.16	11.30%
01	3010	70,540.00	11.16%
01	3213	77,328.51	11.22%
01	4035	8,953.00	11.28%
01	4126	18,003.57	10.28%
01	4127	8,984.73	11.30%
01	4203	6,807.37	8.31%
01	5634	655.00	11.23%
01	6010	59,964.84	5.06%
01	6053	1,997.57	11.26%
01	6266	8,643.33	10.98%
01	6331	73,984.83	8.35%
01	6387	143,966.56	11.12%
01	6690	8,816.87	10.95%
01	6762	8,100.38	11.30%
01	7412	39,288.12	1.52%
01	7413	6,500.00	7.20%
01	7435	110,357.20	2.84%
13	5310	132,287.39	5.12%

Budget, July 1  
2023-24 Estimated Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	15,416.67		11,356.07	26,772.74
2. State Lottery Revenue	8560	29,337.75		11,934.00	41,271.75
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8955	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		44,754.42	0.00	23,290.07	68,044.49
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	25,926.00		11,600.00	37,526.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		25,926.00	0.00	11,600.00	37,526.00
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	18,828.42	0.00	11,690.07	30,518.49
<b>D. COMMENTS:</b>					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

\*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	2,952,074.00	4.18%	3,075,515.00	2.25%	3,144,632.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	50,178.00	-15.92%	42,188.00	0.00%	42,188.00
4. Other Local Revenues	8600-8799	215,200.00	-1.89%	211,135.04	-0.27%	210,568.97
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(309.02)	23.39%	(381.31)	-100.00%	
6. Total (Sum lines A1 thru A5c)		3,217,142.98	3.46%	3,328,456.73	2.07%	3,397,388.97
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				1,000,453.62		1,005,291.75
b. Step & Column Adjustment				4,838.13		4,482.70
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,000,453.62	0.48%	1,005,291.75	0.45%	1,009,774.45
2. Classified Salaries						
a. Base Salaries				503,869.58		512,233.82
b. Step & Column Adjustment				8,364.24		8,503.09
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	503,869.58	1.66%	512,233.82	1.66%	520,736.91
3. Employee Benefits	3000-3999	598,358.45	1.47%	607,142.37	1.34%	615,298.66
4. Books and Supplies	4000-4999	194,490.77	0.00%	194,490.77	0.00%	194,490.77
5. Services and Other Operating Expenditures	5000-5999	607,369.16	-17.62%	500,349.64	0.00%	500,349.64
6. Capital Outlay	6000-6999	23,677.00	0.00%	23,677.00	0.00%	23,677.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	637,411.70	0.00%	637,411.70	0.00%	637,411.70
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(69,315.61)	0.00%	(69,315.61)	0.00%	(69,315.61)
9. Other Financing Uses						
a. Transfers Out	7600-7629	69,803.68	0.00%	69,803.68	0.00%	69,803.68
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		3,566,118.35	-2.38%	3,481,085.12	0.61%	3,502,227.20
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(348,975.37)		(152,628.39)		(104,838.23)

Object Codes	Description	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
	<b>D. FUND BALANCE</b>					
	1. Net Beginning Fund Balance (Form 01, line F1e)	(170,841.06)		(519,816.43)		(672,444.82)
	2. Ending Fund Balance (Sum lines C and D1)	(519,816.43)		(672,444.82)		(777,283.05)
	3. Components of Ending Fund Balance					
	a. Nonspendable	0.00				
	b. Restricted					
	c. Committed					
	1. Stabilization Arrangements	0.00				
	9750	0.00				
	2. Other Commitments	0.00				
	9760	0.00				
	d. Assigned	0.00				
	9780	0.00				
	e. Unassigned/Unappropriated					
	1. Reserve for Economic					
	9789	0.00				
	Uncertainties					
	2. Unassigned/Unappropriated	(519,816.43)		(672,444.82)		(777,283.05)
	9790	(519,816.43)		(672,444.82)		(777,283.05)
	f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)	(519,816.43)		(672,444.82)		(777,283.05)
	<b>E. AVAILABLE RESERVES</b>					
	1. General Fund					
	a. Stabilization Arrangements	0.00		0.00		0.00
	9750	0.00		0.00		0.00
	b. Reserve for Economic					
	9789	0.00		0.00		0.00
	Uncertainties					
	488,546.46					
	c. Unassigned/Unappropriated					
	9790	(31,269.97)		(672,444.82)		(777,283.05)
	3. Total Available Reserves (Sum lines E1a thru E2c)	(31,269.97)		(672,444.82)		(777,283.05)
	<b>F. ASSUMPTIONS</b>					

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	
2. Federal Revenues	8100-8299	123,803.57	0.00%	123,803.57	0.00%	123,803.57
3. Other State Revenues	8300-8599	866,731.54	0.00%	866,731.54	0.00%	866,731.54
4. Other Local Revenues	8600-8799	0.00	0.00%	0.00	0.00%	0.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	309.02	23.39%	381.31	19.11%	454.16
6. Total (Sum lines A1 thru A5c)		990,844.13	0.01%	990,916.42	0.01%	990,989.27
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				112,336.18		113,819.02
b. Step & Column Adjustment				1,482.84		1,502.41
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	112,336.18	1.32%	113,819.02	1.32%	115,321.43
2. Classified Salaries						
a. Base Salaries				217,242.31		220,848.52
b. Step & Column Adjustment				3,606.21		3,666.09
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	217,242.31	1.66%	220,848.52	1.66%	224,514.61
3. Employee Benefits	3000-3999	237,404.75	4.78%	248,761.54	1.09%	251,466.27
4. Books and Supplies	4000-4999	191,611.67	-45.93%	103,602.36	-1.36%	102,195.10
5. Services and Other Operating Expenditures	5000-5999	210,640.08	-16.60%	175,677.57	-4.96%	166,958.99
6. Capital Outlay	6000-6999	140,518.66	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	62,544.49	-21.17%	49,300.71	0.00%	49,300.71
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,172,298.14	-22.20%	912,009.72	-0.25%	909,757.11
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(181,454.01)		78,906.70		81,232.16

Object Codes	Description	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
	<b>D. FUND BALANCE</b>					
	1. Net Beginning Fund Balance (Form 01, line F1e)	943,304.98		761,850.97		840,757.67
	2. Ending Fund Balance (Sum lines C and D1)	761,850.97		840,757.67		921,989.83
	3. Components of Ending Fund Balance					
	a. Nonspendable	0.00				
	b. Restricted	761,850.97		840,757.67		921,989.83
	c. Committed					
	1. Stabilization Arrangements	9750				
	2. Other Commitments	9760				
	d. Assigned	9780				
	e. Unassigned/Unappropriated					
	1. Reserve for Economic Uncertainties	9789				
	2. Unassigned/Unappropriated	9790		0.00		0.00
	f. Total Components of Ending Fund Balance (Line Dd1 must agree with line D2)	761,850.97		840,757.67		921,989.83
	<b>E. AVAILABLE RESERVES</b>					
	1. General Fund					
	a. Stabilization Arrangements	9750				
	b. Reserve for Economic Uncertainties	9789				
	c. Unassigned/Unappropriated	9790				
	(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)					
	2. Special Reserve Fund - Noncapital Outlay (Fund 17)					
	a. Stabilization Arrangements	9750				
	b. Reserve for Economic Uncertainties	9789				
	c. Unassigned/Unappropriated	9790				
	3. Total Available Reserves (Sum lines E1a thru E2c)					
	<b>F. ASSUMPTIONS</b>					

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	2,952,074.00	4.18%	3,075,515.00	2.25%	3,144,632.00
2. Federal Revenues	8100-8299	123,803.57	0.00%	123,803.57	0.00%	123,803.57
3. Other State Revenues	8300-8599	916,909.54	-0.87%	908,919.54	0.00%	908,919.54
4. Other Local Revenues	8600-8799	215,200.00	-1.89%	211,135.04	-0.27%	210,568.97
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	454.16
6. Total (Sum lines A1 thru A5c)		4,207,987.11	2.65%	4,319,373.15	1.60%	4,388,378.24
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				1,112,789.80		1,119,110.77
b. Step & Column Adjustment				6,320.97		5,985.11
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,112,789.80	0.57%	1,119,110.77	0.53%	1,125,095.88
2. Classified Salaries						
a. Base Salaries				721,111.89		733,082.34
b. Step & Column Adjustment				11,970.45		12,169.18
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	721,111.89	1.66%	733,082.34	1.66%	745,251.52
3. Employee Benefits	3000-3999	835,763.20	2.41%	855,903.91	1.27%	866,764.93
4. Books and Supplies	4000-4999	386,102.44	-22.79%	298,093.13	-0.47%	296,685.87
5. Services and Other Operating Expenditures	5000-5999	818,009.24	-17.36%	676,027.21	-1.29%	667,308.63
6. Capital Outlay	6000-6999	164,195.66	-85.58%	23,677.00	0.00%	23,677.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	637,411.70	0.00%	637,411.70	0.00%	637,411.70
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(6,771.12)	195.59%	(20,014.90)	0.00%	(20,014.90)
9. Other Financing Uses						
a. Transfers Out	7600-7629	69,803.68	0.00%	69,803.68	0.00%	69,803.68
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		4,738,416.49	-7.29%	4,393,094.84	0.43%	4,411,984.31
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(530,429.38)		(73,721.69)		(23,606.07)

Object Codes	Description	2024-25 Budget (Form 01) (A)	Change (Col. C-A/A) (B)	2025 25 Projection (C)	Change (Col. E-C/C) (D) %	2026-27 Projection (E)
	<b>D. FUND BALANCE</b>					
	1. Net Beginning Fund Balance (Form 01, line 1e)	772,463.92		242,034.54		168,312.85
	2. Ending Fund Balance (Sum lines C and D1)	242,034.54		168,312.85		144,706.78
	3. Components of Ending Fund Balance					
	a. Nonspendable	0.00		0.00		0.00
	b. Restricted	761,850.97		840,757.67		921,989.83
	c. Committed	0.00		0.00		0.00
	1. Stabilization Arrangements	0.00		0.00		0.00
	2. Other Commitments	0.00		0.00		0.00
	d. Assigned	0.00		0.00		0.00
	e. Unassigned/Unappropriated	0.00		0.00		0.00
	1. Reserve for Economic Uncertainties	0.00		0.00		0.00
	2. Unassigned/Unappropriated	(519,816.43)		(672,444.82)		(777,283.05)
	f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)	242,034.54		168,312.85		144,706.78
	<b>E. AVAILABLE RESERVES</b>					
	1. General Fund					
	a. Stabilization Arrangements	0.00		0.00		0.00
	b. Reserve for Economic Uncertainties	0.00		0.00		0.00
	c. Unassigned/Unappropriated	(519,816.43)		(672,444.82)		(777,283.05)
	d. Negative and Restricted Ending Balances (Negative resources 2000-9999)			0.00		0.00
	2. Special Reserve Fund - Noncapital Outlay (Fund 17)					
	a. Stabilization Arrangements	0.00		0.00		0.00
	b. Reserve for Economic Uncertainties	488,546.46		0.00		0.00
	c. Unassigned/Unappropriated	0.00		0.00		0.00
	3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)	(31,269.97)		(672,444.82)		(777,283.05)
	4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)	-0.66%		-15.31%		-17.62%
	<b>F. RECOMMENDED RESERVES</b>					
	1. Special Education Pass-through Exclusions					
	For districts that serve as the administrative unit (AU) of a special education local plan area (SELP):					
	a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes				



Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
<p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p>						
<p>2. Special education pass-through funds</p> <p>(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)</p>						
		0.00				
<p>2. District ADA</p> <p>Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)</p>						
		160.59		160.59		160.59
<p>3. Calculating the Reserves</p>						
<p>a. Expenditures and Other Financing Uses (Line B11)</p>						
		4,738,416.49		4,393,094.84		4,411,984.31
<p>b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)</p>						
		0.00		0.00		0.00
<p>c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)</p>						
		4,738,416.49		4,393,094.84		4,411,984.31
<p>d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)</p>						
		5.00%		5.00%		5.00%
<p>e. Reserve Standard - By Percent (Line F3c times F3d)</p>						
		236,920.82		219,654.74		220,599.22
<p>f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)</p>						
		87,000.00		87,000.00		87,000.00
<p>g. Reserve Standard (Greater of Line F3e or F3f)</p>						
		236,920.82		219,654.74		220,599.22
<p>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</p>						
		NO		NO		NO

Description	2023-24 Actual	2024-25 Budget	% Diff.
SELPA Name: (??) <span style="float: right;">Do NOT Save - SELPA not set</span>			
Date allocation plan approved by SELPA governance:			
<b>I. TOTAL SELPA REVENUES</b>			
<b>A. Base Plus Taxes and Excess ERAF</b>			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
<b>B. Program Specialist/Regionalized Services Apportionment</b>			0.00%
<b>C. Program Specialist/Regionalized Services for NSS Apportionment</b>			0.00%
<b>D. Low Incidence Apportionment</b>			0.00%
<b>E. Out of Home Care Apportionment</b>			0.00%
<b>F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment</b>			0.00%
<b>G. Adjustment for NSS with Declining Enrollment</b>			0.00%
<b>H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)</b>	0.00	0.00	0.00%
<b>I. Federal IDEA Local Assistance Grants - Preschool</b>			0.00%
<b>J. Federal IDEA - Section 619 Preschool</b>			0.00%
<b>K. Other Federal Discretionary Grants</b>			0.00%
<b>L. Other Adjustments</b>			0.00%
<b>M. Total SELPA Revenues (Sum lines H through L)</b>	0.00	0.00	0.00%
<b>II. ALLOCATION TO SELPA MEMBERS</b>			
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M.)	0.00	0.00	0.00%
Preparer Name: _____			
Title: _____			
Phone: _____			

Budget, July 1  
2023-24 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(6,771.12)				
Other Sources/Uses Detail					0.00	94,375.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	6,771.12	0.00				
Other Sources/Uses Detail					94,375.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Budget, July 1  
2023/24 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Fund Reconciliation	Other Sources/Uses Detail	Fund Reconciliation	Other Sources/Uses Detail	Fund Reconciliation	Other Sources/Uses Detail
	In	Out	In	Out						
19 FOUNDATION SPECIAL REVENUE FUND	0.00	0.00	0.00	0.00		Expenditure Detail				
						Other Sources/Uses Detail				
						Fund Reconciliation				
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS						Expenditure Detail				
						Other Sources/Uses Detail				
						Fund Reconciliation				
21 BUILDING FUND	0.00	0.00	0.00	0.00		Expenditure Detail				
						Other Sources/Uses Detail				
						Fund Reconciliation				
25 CAPITAL FACILITIES FUND	0.00	0.00	0.00	0.00		Expenditure Detail				
						Other Sources/Uses Detail				
						Fund Reconciliation				
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND	0.00	0.00	0.00	0.00		Expenditure Detail				
						Other Sources/Uses Detail				
						Fund Reconciliation				
35 COUNTY SCHOOL FACILITIES FUND	0.00	0.00	0.00	0.00		Expenditure Detail				
						Other Sources/Uses Detail				
						Fund Reconciliation				
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS	0.00	0.00	0.00	0.00		Expenditure Detail				
						Other Sources/Uses Detail				
						Fund Reconciliation				
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS	0.00	0.00	0.00	0.00		Expenditure Detail				
						Other Sources/Uses Detail				
						Fund Reconciliation				
51 BOND INTEREST AND REDEMPTION FUND	0.00	0.00	0.00	0.00		Expenditure Detail				
						Other Sources/Uses Detail				
						Fund Reconciliation				
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS	0.00	0.00	0.00	0.00		Expenditure Detail				
						Other Sources/Uses Detail				
						Fund Reconciliation				
53 TAX OVERRIDE FUND	0.00	0.00	0.00	0.00		Expenditure Detail				
						Other Sources/Uses Detail				
						Fund Reconciliation				
Other Sources/Uses Detail						Expenditure Detail				
Other Sources/Uses Detail						Expenditure Detail				

Budget, July 1  
2023-24 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								

Budget, July 1  
2023-24 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In	Interfund Transfers Out	Due From Other Funds	Due To Other Funds
	In Transfers	Out Transfers	In Transfers	Out Transfers				
	5750	5750	7350	7350	8900-8929	7600-7629	9310	9610
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	6,771.12	(6,771.12)	94,375.00	94,375.00	0.00	0.00

Budget, July 1  
2024-25 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(6,771.12)				
Other Sources/Uses Detail					0.00	69,803.68		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	6,771.12	0.00				
Other Sources/Uses Detail					69,803.68	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND	0.00	0.00	0.00	0.00				
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail								
Other Sources/Uses Detail		0.00						
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail		0.00						
Other Sources/Uses Detail		0.00						
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail		0.00						
Other Sources/Uses Detail		0.00						
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail		0.00						
Other Sources/Uses Detail		0.00						
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail		0.00						
Other Sources/Uses Detail		0.00						
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail		0.00						
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								



Budget, July 1  
2024-25 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	0.00	0.00	6,771.12	(6,771.12)	69,803.58	69,803.58		

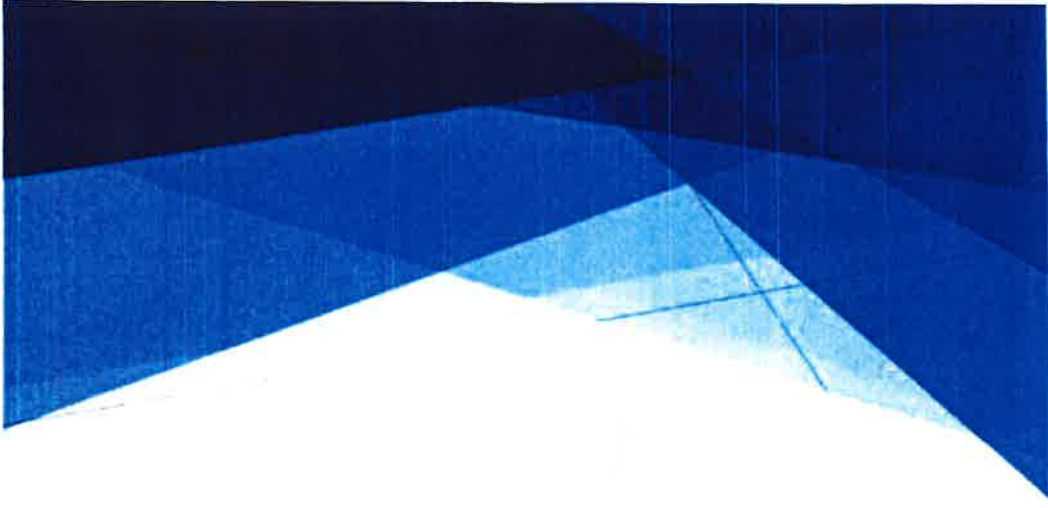


# 2023/24 Unaudited Actuals

Cuyama Joint Unified School District

# Topics

- ▶ Revenue Actuals
  - ▶ Reasons for variations
- ▶ Expenditure Actuals
  - ▶ Reasons for variations
- ▶ Ending Fund Balance
- ▶ Actuals impact on Multi-Year Projections
- ▶ Moving forward



# Revenue Actuals

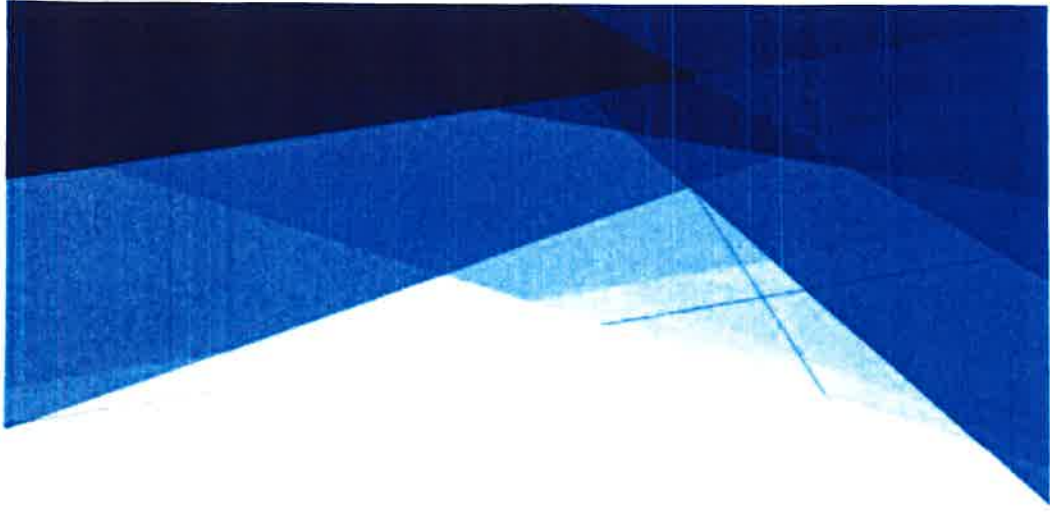
	23/24 Actuals	23/24 Budget	Difference
LCFF Sources	\$ 3,079,570	\$ 3,045,470	\$ 34,100
Federal Revenues	\$ 202,715	\$ 210,759	\$ (8,043)
Other State Revenues	\$ 688,906	\$ 747,942	\$ (59,036)
Other Local Revenues	\$ 471,967	\$ 396,986	\$ 74,982
<b>Total Revenues</b>	<b>\$ 4,443,158</b>	<b>\$ 4,401,156</b>	<b>\$ 42,002</b>

# District Funding Sources

5  
4.5  
4  
3.5  
3  
2.5  
2  
1.5  
1  
0.5  
0



Category 1  
■ Property Tax ■ EPA ■ State Aid



## Reasons for Variances - Revenues

- ▶ Slight increase in LCFF due to final assumptions (updated TK funding)
- ▶ Unearned revenue
  - ▶ When funds are not spent, they cannot be contributed to the current year revenue
- ▶ STRS On-Behalf increase
  - ▶ Net zero impact because expenditures are increased to match

# Expenditure Actuals

	23/24 Actuals	23/24 Budget	Difference
Certificated Salaries	\$ 1,131,161	\$ 1,180,765	\$ (49,603)
Classified Salaries	\$ 710,857	\$ 733,746	\$ (22,890)
Benefits	\$ 896,860	\$ 817,773	\$ 79,087
Books & Supplies	\$ 259,071	\$ 408,830	\$ (149,759)
Services, Other Operating	\$ 763,458	\$ 861,332	\$ (97,874)
Capital Outlay	\$ 81,858	\$ 76,672	\$ 5,186
Other Outgo	\$ 547,090	\$ 590,823	\$ (43,732)
Interfund Transfers	\$ 9,280	\$ 94,375	\$ (85,095)
<b>Total Expenditures</b>	<b>\$ 4,399,636</b>	<b>\$ 4,764,316</b>	<b>\$ (364,680)</b>

## Reasons for Variances - Expenditures

- ▶ \$30,000 Savings in teacher extra time
- ▶ \$30,000 Savings in instructional aid extra time, offset slightly (\$8,000) by other classified overtime
- ▶ Increase in STRS On-Behalf benefits (off-set by revenues)
- ▶ \$10,000 savings in instructional materials
- ▶ \$100,000 savings in other supplies due to unspent restricted resources
- ▶ \$20,000 savings in travel and conference in CTEIG
- ▶ \$13,000 PG&E saving
- ▶ \$28,000 savings on natural gas
- ▶ \$50,000 savings operating expenses in SBPH spent in 24/25
- ▶ Savings of \$85,000 in cafeteria interfund transfers (new revenue and prior year transfer)



# Ending Fund Balance

	23/24 Actuals	23/24 Budget	Difference
Beginning Fund Balance	\$ 1,135,624	\$ 1,135,624	\$ -
Net Increase (Decrease)	\$ 41,786	\$ (363,160)	\$ 404,946
Ending Fund Balance	\$ 1,177,410	\$ 772,464	\$ 404,946
Restricted EFB	\$ 1,025,955	\$ 943,305	\$ 82,650
Fund 17 EFB	\$ 499,901	\$ 483,046	\$ 16,854
Unrestricted Reserve	14.80%	6.55%	



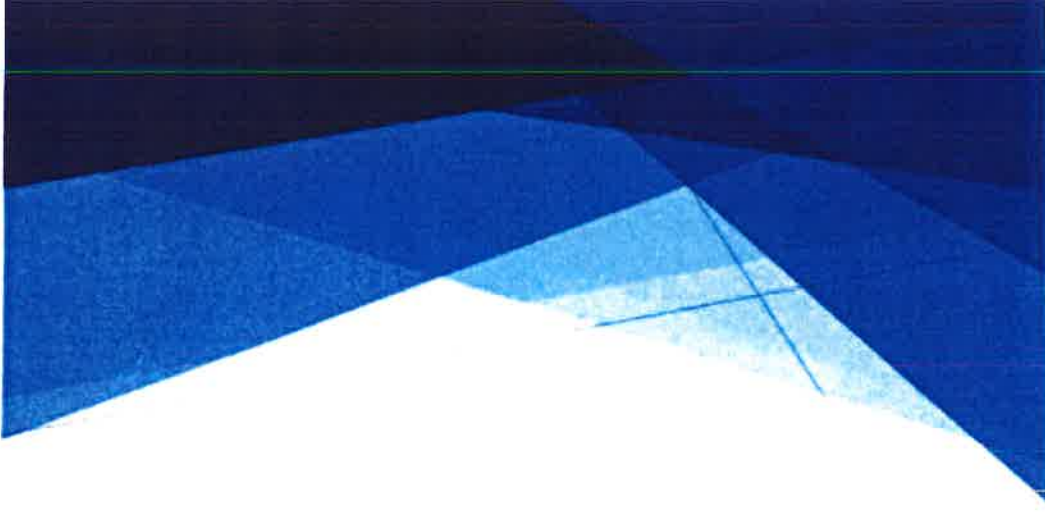
# Review Resource Balance

# Other Fund Balances

Fund	2023/24 Actuals	2024/25 Budget
08 - ASB	\$38,287.97	\$37,881.86
13 - Cafeteria	\$2,456.59	\$1,022.02
14 - Deferred Maintenance	\$18.59	\$18.59
17 - Reserve for Other Than Capital	\$499,900.73	\$505,400.73
21 - Building Fund	\$1,211,136.98	\$1,220,336.98
40 - Bond Interest/Redemption	\$205,719.68	\$176,502.39
51 - Bond Interest & Redemption	\$241,247.41	\$205,292.62

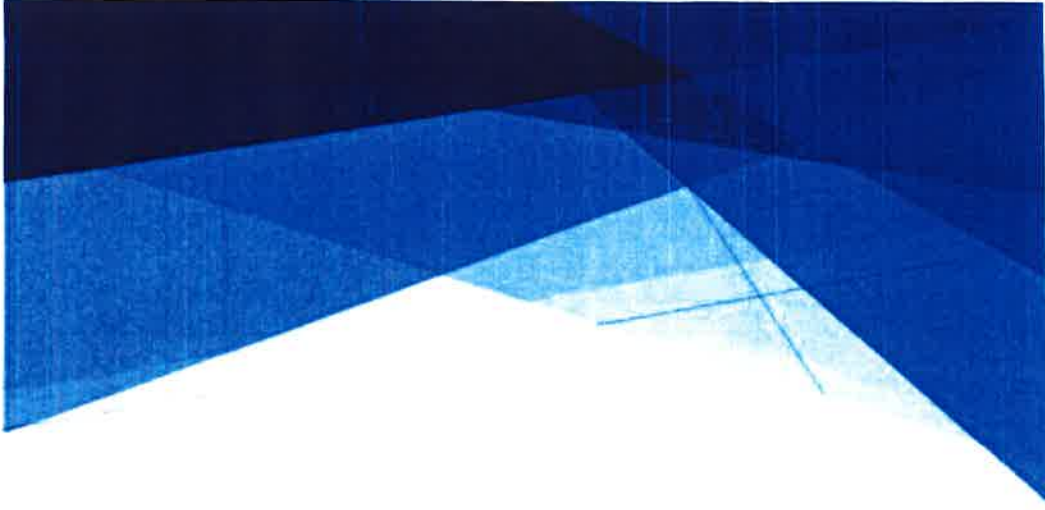
## Multi-Year Projections

- ▶ Not projected to end with a negative EFB in 24/25
  - ▶ Projected EFB 4.74% (originally projected at -0.66%)
    - ▶ Does not meet the 5% minimum reserve requirement
  - ▶ Deficit spending is projected at -\$432,954.42
    - ▶ Unrestricted deficit spending is projected at -\$18,884.47
- ▶ Year 2025/26 will result in a negative EFB
- ▶ Deficit spending continues



## Next Steps

- ▶ FCMAT was on-site August 20-21, 2024
  - ▶ Fiscal Health Report will be received within 6-8 weeks with presentation to the board
- ▶ Legal Contingency Reserve is anticipated to belong to the district
  - ▶ ONE TIME FUNDS ONLY
- ▶ Moving forward with the NSS Elementary requirements
  - ▶ FCMAT and legal counsel are working with CDE to determine next steps



## Cuyama Joint Unified School District

### 2023/24 Resource Actual Ending Balances

Resource Number	Resource Name	2023/24 Ending Balance
0035	Rentals	\$ 208,704
0900	Locally Defined	\$ 24,209
1100	Lottery	\$ 26,606
1400	Education Protection Account	\$ -
2600	Expanded Learning Opportunity Program	\$ 223,500
3010	ESEA Title I, Part A, Basic Grants Low-Income and Neglected	\$ -
3213	Elementary and Secondary School Emergency Relief Fund ESSER III	\$ -
3327	Special Ed: IDEA Mental Health Average Daily Attendance Allocation	\$ -
4035	ESEA Title II, Part A, Supporting Effective Instruction Local Grants	\$ -
4127	ESEA Title IV, Part, A Student Support and Academic Enrichment	\$ -
4203	ESEA: Title III, English Learner Student Program	\$ -
5634	American Rescue Plan - Homeless Children and Youth II	\$ -
5810	Rural Schools	\$ 20,747
6010	After School Education and Safety	\$ -
6053	Early Education: Universal Prekindergarten Planning & Implementation Grant	\$ 15,916
6266	Educator Effectiveness	\$ -
6300	Lottery: Instructional Materials	\$ -
6331	CA Community Schools Partnership Program-Planning Grant	\$ -
6387	Career Technical Education Incentive Grant	\$ 138,571
6388	K-12 Strong Workforce Program	\$ -
6546	State Mental Health-Related Services	\$ -
6547	Special Education Early Intervention Preschool Grant	\$ -
6690	Tobacco Use Prevention Education	\$ 11,804
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	\$ -
6770	Arts and Music in Schools - Funding Guarantee and Accountability Act	\$ -
7010	Agricultural Career Technical Education Incentive Grant	\$ -
7028	Kitchen Infrastructure and Training Funds - Infrastructure Upgrade Funds	\$ -
7029	Kitchen Infrastructure and Training Funds - Food Service Staff Training	\$ -
7032	Kitchen Infrastructure and Training Funds	\$ 109,900
7399	LCFF Equity Multiplier	\$ 50,000
7412	A-G Access/Success Grant	\$ 20,401
7413	A-G Learning Loss Mitigation Grant	\$ 56,043
7435	Learning Recovery Emergency Block Grant	\$ -
7690	STRS On-Behalf	\$ 211,437
7810	MTSS	\$ 1,329
9010	Local Defined	\$ 181,485
9517	Legan Contingency Reserve	\$ 348,690

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2023-24 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: \_\_\_\_\_ Date of Meeting: Sep 12, 2024  
Clerk / Secretary of the Governing Board  
(Original signature required)

To the Superintendent of Public Instruction:

2023-24 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

Danielle Spahn  
Name  
District Financial Advisory Services  
Title  
(805) 964-4711  
Telephone  
dspahn@sbceo.org  
E-mail Address

For School District:

LeAnn Zayasbazan  
Name  
Business Manager  
Title  
(661) 766-4104  
Telephone  
lzasbasazan@cuyamaunified.org  
E-mail Address

Form	Description	Value
CEA	Percent of Current Cost of Education Expanded for Classroom Compensation	44.20%
ESMOE	Must equal or exceed 80% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	exempl
ESMOE	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2025-26 apportionment may be reduced by the lesser of the following two percentages:	0.00%
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$3,035,871.83
	Appropriations Subject to Limit	\$3,035,871.83
ICR	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
	Preliminary Proposed Indirect Cost Rate	13.38%
	Fixed-with-carry-forward indirect cost rate for use in 2025-26 subject to CDE approval.	

Following is a summary of the critical date elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Cuyama Joint Unified  
 Santa Barbara County  
 2023-24 Unaudited Actuals  
 Summary of Unaudited Actual Data Submission  
 Form CA  
 42 75010 0000000  
 EBA36TGG17(2023-24)



Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	1,131,161.28	301	0.00	303	1,131,161.28	305	5,754.48		307	1,131,161.28	309
2000 - Classified Salaries	710,856.64	311	2,820.85	313	708,035.79	315	103,308.16		317	708,035.79	319
3000 - Employee Benefits	896,860.03	321	868.03	323	895,992.00	325	45,440.17		327	895,992.00	329
4000 - Books, Supplies Equip Replace. (6500)	259,070.94	331	9,954.63	333	249,076.31	335	78,292.34		337	249,076.31	339
5000 - Services . . . & 7300 - Indirect Costs	755,999.90	341	4,277.02	343	751,722.88	345	80,521.06		347	751,722.88	349
<b>TOTAL</b>					<b>3,735,988.26</b>	<b>365</b>			<b>TOTAL</b>	<b>3,735,988.26</b>	<b>369</b>

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011 . . . . .	1100	375
2. Salaries of Instructional Aides Per EC 41011 . . . . .	2100	380
3. STRS . . . . .	3101 & 3102	382
4. PERS . . . . .	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative . . . . .	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans) . . . . .	3401 & 3402	385
7. Unemployment Insurance . . . . .	3501 & 3502	390
8. Workers' Compensation Insurance . . . . .	3601 & 3602	392
9. OPEB, Active Employees (EC 41372) . . . . .	3751 & 3752	393
10. Other Benefits (EC 22310) . . . . .	3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) . . . . .		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2 . . . . .		396
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted) . . . . .		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides) . . . . .		396
14. TOTAL SALARIES AND BENEFITS . . . . .		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372 . . . . .		44.20%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		X

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 4-374.	
1. Minimum percentage required (60% elementary - 55% unified - 50% high)	exempt
2. Percentage spent by this district (Part II, Line 15)	4% 20%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	exempt
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	3,735,998.26
5. Deficiency Amount (Part III, Line 3, times Line 4)	exempt
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	

G = General  
Ledger Data; S =  
Supplemental  
Data

Data Supplied For:			
Form	Description	2023-24 Unaudited Actuals	2024-25 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		

51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Catena Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categories		
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	

PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	3,079,569.71	0.00	3,079,569.71	3,007,208.00	0.00	3,007,208.00	-2.3%
2) Federal Revenue		8100-8299	3,904.93	198,810.25	202,715.18	0.00	135,196.00	135,196.00	-33.3%
3) Other State Revenue		8300-8599	40,337.22	648,568.37	688,905.59	50,178.00	939,520.84	989,698.84	43.7%
4) Other Local Revenue		8600-8799	278,991.51	194,487.90	473,479.41	190,800.00	0.00	190,800.00	-59.7%
5) TOTAL REVENUES			3,402,803.37	1,041,866.52	4,444,669.89	3,247,986.00	1,074,716.84	4,322,702.84	-2.7%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	1,000,431.53	130,729.75	1,131,161.28	1,080,042.53	55,785.54	1,135,828.17	0.4%
2) Classified Salaries		2000-2999	473,842.11	236,914.53	710,856.64	457,271.53	268,854.81	726,126.44	2.1%
3) Employee Benefits		3000-3899	566,982.73	329,887.30	896,860.03	541,318.94	248,535.57	789,854.51	-11.9%
4) Books and Supplies		4000-4999	190,853.63	68,217.31	259,070.94	196,342.46	218,393.71	414,736.17	60.1%
5) Services and Other Operating Expenditures		5000-5999	863,013.66	200,444.64	763,458.30	661,949.65	256,473.95	918,423.60	20.3%
6) Capital Outlay		6000-6999	42,163.45	39,695.00	81,858.45	0.00	177,625.27	177,625.27	117.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7999	530,726.68	23,822.00	554,548.68	541,399.70	22,191.10	563,590.80	1.6%
8) Other Outgo - Transfers of Indirect Costs		7400-7499	(68,302.82)	60,844.42	(7,458.40)	(81,869.00)	75,097.88	(6,771.12)	-9.2%
9) TOTAL EXPENDITURES			3,299,790.97	1,090,564.95	4,390,355.92	3,396,456.01	1,322,957.83	4,719,413.84	7.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			103,012.40	(48,698.43)	54,313.97	(148,470.01)	(248,240.99)	(396,711.00)	-830.4%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	9,279.75	0.00	9,279.75	36,243.42	0.00	36,243.42	290.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions									
		8980-8999	(21,652.00)	21,651.80	(.40)	(14,171.04)	14,171.04	0.00	-100.0%
4) TOTAL OTHER FINANCING SOURCES/USES									
			(30,931.75)	21,651.80	(9,280.15)	(50,414.46)	14,171.04	(36,243.42)	290.5%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			72,080.65	(27,046.83)	45,033.82	(198,884.47)	(234,069.95)	(432,954.42)	-1,061.4%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	184,329.56	1,051,604.43	1,215,933.99	156,100.52	1,024,557.60	1,180,658.12	-2.9%
b) Audit Adjustments		8793	(80,309.69)	0.00	(80,309.69)	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			84,018.87	1,051,604.43	1,135,624.30	156,100.52	1,024,557.60	1,180,658.12	4.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			84,018.87	1,051,604.43	1,135,624.30	156,100.52	1,024,557.60	1,180,658.12	4.0%
2) Ending Balance, June 30 (E + F1e)			156,100.52	1,024,557.60	1,180,658.12	(42,783.95)	790,487.65	747,703.70	-36.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	1,397.65	0.00	1,397.65	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,024,557.60	1,024,557.60	0.00	807,134.56	807,134.56	-21.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	154,702.87	0.00	154,702.87	154,702.87	(16,646.91)	(59,430.86)	-138.4%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	654,857.30	1,031,833.22	1,686,690.52				
1) Fair Value Adjustment in Cash in County Treasury		9111	(21,328.00)	0.00	(21,328.00)				
b) in Banks		9120	2,893.37	0.00	2,893.37				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	6,341.00	48,407.00	54,748.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	9,878.54	172,690.08	182,568.62				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	56,233.40	0.00	56,233.40				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	1,397.65	0.00	1,397.65				
8) Other Current Assets		9340	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			710,273.26	1,252,930.30	1,963,203.56				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	544,892.99	44,334.26	589,227.25				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	9,279.75	0.00	9,279.75				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9690	0.00	184,038.44	184,038.44				
6) TOTAL, LIABILITIES			554,172.74	228,372.70	782,545.44				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I8 + J2)			156,100.52	1,024,557.80	1,180,658.32				
<b>LCFF SOURCES</b>									
Principal Apportionment		8011	1,477,575.00	0.00	1,477,575.00	1,453,748.00	0.00	1,458,748.00	-1.3%
State Aid - Current Year		8012	396,401.00	0.00	396,401.00	376,220.00	0.00	376,220.00	-5.1%
Education Protection Account State Aid - Current Year		8019	(8,677.00)	0.00	(8,677.00)	0.00	0.00	0.00	-100.0%
State Aid - Prior Years		8021	6,878.36	0.00	6,878.36	5,878.36	0.00	6,878.36	0.0%
Tax Relief Subventions		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8041	1,755,659.54	0.00	1,755,659.54	1,755,659.54	0.00	1,755,659.54	0.0%
County & District Taxes		8042	58,469.33	0.00	58,469.33	58,469.33	0.00	58,469.33	0.0%
Secured Roll Taxes		8043	4,929.03	0.00	4,929.03	4,929.03	0.00	4,929.03	0.0%
Unsecured Roll Taxes		8044	74,404.56	0.00	74,404.56	74,404.56	0.00	74,404.56	0.0%
Prior Years Taxes		8045	225,409.89	0.00	225,409.89	225,410.18	0.00	225,410.18	0.0%
Supplemental Taxes									
Education Revenue Augmentation Fund (ERAF)									



Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 6171699/1997)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 416034)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment									
Subtotal, LCFF Sources			3,991,049.71	0.00	3,991,049.71	3,960,719.00	0.00	3,960,719.00	-0.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(911,480.00)	0.00	(911,480.00)	(953,511.00)	0.00	(953,511.00)	4.6%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			3,079,569.71	0.00	3,079,569.71	3,007,208.00	0.00	3,007,208.00	-2.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	2,057.00	2,057.00	2,057.00	2,057.00	2,057.00	2,057.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	3,904.93	0.00	3,904.93	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildfire Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	68,268.34	68,268.34	68,268.34	0.00	94,584.00	94,584.00	38.5%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	10,112.00	10,112.00	10,112.00	0.00	10,340.00	10,340.00	2.3%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	5,573.00	5,573.00	5,573.00	0.00	4,168.00	4,168.00	-25.2%
Public Charter Schools Grant Program (PCSGF)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C A F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	304Q, 306Q, 306T, 3110, 3150, 3156, 3180, 3182, 4037, 4123, 4124, 4128, 4127, 4128, 5830	8290		10,000.00	10,000.00		10,000.00	0.0%	
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%	
All Other Federal Revenue	All Other	8290	0.00	102,789.81	102,789.81	0.00	14,047.00	-66.3%	
TOTAL, FEDERAL REVENUE			3,904.93	198,810.25	202,715.18	0.00	135,195.00	-33.3%	
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8318		0.00	0.00		0.00	0.0%	
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.0%	
Prior Years	6500	8319		0.00	0.00		0.00	0.0%	
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%	
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%	
Child Nutrition Programs									
Mandated Costs Reimbursements									
Lottery - Unrestricted and Instructional Materials			7,990.00	1,026.00	1,026.00	0.00	0.00	-100.0%	
Tax Relief Subventions			31,578.22	14,707.20	46,285.42	7,990.00	7,990.00	0.0%	
Restricted Levies - Other						42,188.00	58,863.00	27.2%	
Homeowners Exemptions			0.00	0.00	0.00	0.00	0.00	0.0%	
Other Subventions/In-Lieu Taxes			0.00	0.00	0.00	0.00	0.00	0.0%	
Pass-Through Revenues from State Sources			0.00	0.00	0.00	0.00	0.00	0.0%	
Alter School Education and Safety (ASES)	6010	8590		43,430.37	43,430.37		63,000.59	45.1%	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.0%	
Drug/Alcohol/Tobacco Funds	6850, 6890, 6895	8590		0.00	0.00		11,803.95	NW	
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.0%	
Career Technical Education Incentive Grant Program	6387	8590		83,593.11	83,593.11		138,709.30	65.9%	
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.0%	
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.0%	
All Other State Revenue	All Other	8590	768.00	505,811.89	506,580.89	0.00	709,332.00	40.0%	
TOTAL, OTHER STATE REVENUE			40,337.22	648,586.37	688,923.59	50,178.00	939,520.84	43.7%	
OTHER LOCAL REVENUE									

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals		2024-25 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		Total Fund col. D + E (F)
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publicallons		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	73,505.16	0.00	73,505.16	76,822.00	0.00	76,822.00	4.2%
Interest		8660	52,247.06	0.00	52,247.06	45,000.00	0.00	45,000.00	-13.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	42,822.00	0.00	42,822.00	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	27,887.20	0.00	27,887.20	7,800.00	0.00	7,800.00	-72.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	58,041.48	175,987.50	234,028.99	50,000.00	0.00	50,000.00	-78.6%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (60 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	24,488.60	.40	24,489.00	11,178.00	0.00	11,178.00	-54.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

373

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers In		8791-8793	0.00	18,500.00	18,500.00	0.00	0.00	0.00	-100.0%
Transfers of Appointments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROCP Transfers									
From Districts or Charter Schools	6380	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6380	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6380	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Appointments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			278,991.51	194,487.90	473,479.41	130,600.00	0.00	130,600.00	-59.7%
TOTAL REVENUES			3,402,803.37	1,041,866.52	4,444,669.89	3,247,986.00	1,074,716.84	4,322,702.84	-2.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	856,510.41	130,729.75	987,240.16	982,742.63	55,785.54	1,008,528.17	2.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	143,921.12	0.00	143,921.12	127,300.00	0.00	127,300.00	-11.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CERTIFICATED SALARIES			1,000,431.53	130,729.75	1,131,161.28	1,080,042.63	55,785.54	1,135,828.17	0.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	33,361.19	84,263.36	117,624.55	57,041.73	69,280.20	126,321.93	7.4%
Classified Support Salaries		2200	221,412.20	151,451.17	372,863.37	130,342.52	189,574.61	379,917.13	1.9%
Classified Supervisors' and Administrators' Salaries		2300	88,247.10	0.00	88,247.10	72,966.36	0.00	72,966.36	-17.3%
Clerical, Technical and Office Salaries		2400	130,151.18	1,200.00	131,351.18	136,121.02	10,000.00	146,121.02	11.2%
Other Classified Salaries		2900	770.44	0.00	770.44	800.00	0.00	800.00	3.8%
TOTAL CLASSIFIED SALARIES			473,942.11	236,914.53	710,856.64	457,271.63	268,854.81	726,126.44	2.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	177,771.99	224,615.49	402,387.48	176,209.40	120,892.33	297,101.73	-26.2%
PERS		3201-3202	128,809.89	59,874.26	188,684.15	124,642.70	75,287.81	199,930.51	6.0%
OASDI/Medicare/Alternative		3301-3302	52,281.37	20,406.16	72,687.53	49,678.66	21,955.59	71,634.25	-1.4%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	192,757.06	21,472.64	214,229.70	179,306.07	24,465.86	203,771.73	-4.9%
Unemployment Insurance		3501-3502	689.45	161.14	850.59	621.31	157.50	778.81	-6.4%
Workers' Compensation		3601-3602	14,652.97	3,367.61	18,020.58	10,860.80	5,776.68	16,637.48	-7.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EMPLOYEE BENEFITS			566,962.73	329,897.30	896,860.03	541,318.94	248,535.67	789,854.51	-11.9%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	591.79	591.79	3,000.00	2,600.00	5,600.00	846.3%
Books and Other Reference Materials		4200	3,386.42	10,911.44	14,297.86	7,515.00	59,387.10	66,902.10	367.9%
Materials and Supplies		4300	149,259.42	40,992.03	190,251.45	151,536.69	131,924.38	285,461.07	50.0%
Noncapitalized Equipment		4400	38,207.79	9,472.35	47,680.14	32,290.77	24,482.23	56,773.00	19.1%
Food		4700	0.00	6,249.70	6,249.70	0.00	0.00	0.00	-100.0%
TOTAL BOOKS AND SUPPLIES			190,853.63	68,217.31	259,070.94	196,342.46	218,393.71	414,746.17	60.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	3,240.00	0.00	3,240.00	3,200.00	0.00	3,200.00	-1.2%
Travel and Conferences		5200	4,235.00	20,017.86	24,252.86	10,300.00	65,808.56	76,108.56	213.8%
Dues and Memberships		5300	1,339.90	2,080.00	3,419.90	18,643.00	200.00	18,843.00	451.0%
Insurance		5400 - 5450	81,808.56	0.00	81,808.56	78,034.69	0.00	78,034.69	-4.6%
Operations and Housekeeping Services		5500	89,758.79	0.00	89,758.79	131,958.00	0.00	131,958.00	47.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	154,951.74	3,806.43	158,758.17	116,398.71	5,000.00	121,388.71	-23.5%
Transfers of Direct Costs		5740	(9,375.00)	9,375.00	0.00	(15,000.00)	15,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	214,411.64	165,165.35	379,576.99	297,805.25	170,465.39	468,270.64	23.4%
Communications		5900	22,643.03	0.00	22,643.03	20,620.00	0.00	20,620.00	-8.9%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			563,013.66	200,444.64	763,458.30	661,949.65	256,473.95	918,423.60	20.3%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	42,163.45	39,695.00	81,858.45	0.00	177,625.27	177,625.27	117.0%

375

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			42,163.45	39,695.00	81,858.45	0.00	177,625.27	177,625.27	117.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to Districts or Charter Schools		7142	419,631.00	23,822.00	442,653.00	429,504.00	22,191.10	451,695.10	2.3%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Special Education SELPA Transfers of Appointments</b>									
To Districts or Charter Schools		7221		0.00	0.00		0.00	0.00	0.0%
To County Offices		7222		0.00	0.00		0.00	0.00	0.0%
To JPAs		7223		0.00	0.00		0.00	0.00	0.0%
<b>ROCC/P Transfers of Appointments</b>									
To Districts or Charter Schools		6350		0.00	0.00		0.00	0.00	0.0%
To County Offices		6360		0.00	0.00		0.00	0.00	0.0%
To JPAs		6360		0.00	0.00		0.00	0.00	0.0%
<b>Other Transfers of Appointments</b>									
All Other Transfers		7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	16,812.14	0.00	16,812.14	13,921.93	0.00	13,921.93	-17.2%
Other Debt Service - Principal		7439	95,083.54	0.00	95,083.54	97,973.77	0.00	97,973.77	3.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			530,726.68	23,822.00	554,548.68	541,399.70	22,191.10	563,590.80	1.6%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(60,844.42)	60,844.42	0.00	(75,097.88)	75,097.88	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Cuyamaca Joint Unified  
Santa Barbara County

Description	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs - Interfund	(7,458.40)	0.00	(7,458.40)	(6,771.12)	0.00	(6,771.12)	-9.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS	(68,302.82)	60,844.42	(7,458.40)	(81,868.00)	75,097.88	(6,771.12)	-9.2%
TOTAL EXPENDITURES	3,299,790.97	1,090,564.95	4,390,355.92	3,396,456.01	1,322,957.83	4,719,413.84	7.5%
<b>INTERFUND TRANSFERS</b>							
<b>INTERFUND TRANSFERS IN</b>							
From: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>							
To: Child Development Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	9,279.75	0.00	9,279.75	36,243.42	0.00	36,243.42	290.6%
Other Authorized Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT	9,279.75	0.00	9,279.75	36,243.42	0.00	36,243.42	290.6%
<b>OTHER SOURCES/USES</b>							
<b>SOURCES</b>							
State Appointments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Appointments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>							
Transfers of Funds from Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Uses		7899	0.00	0.00	0.00	0.00	0.00	0.0%	
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.0%	
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(21,652.00)	21,651.60	(.40)	(10,746.05)	10,746.05	-100.0%	
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	(3,424.99)	3,424.99	0.0%	
(e) TOTAL CONTRIBUTIONS			(21,652.00)	21,651.60	(.40)	(14,171.04)	14,171.04	-100.0%	
TOTAL, OTHER FINANCING SOURCES/USES			(30,931.75)	21,651.60	(9,280.15)	(50,414.48)	14,171.04	290.5%	
(e-b + c - d + g)							(36,243.42)		



Description	Function Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	3,079,569.71	0.00	3,079,569.71	3,007,208.00	0.00	3,007,208.00	-2.3%
2) Federal Revenue		8100-8299	3,904.93	198,810.25	202,715.18	0.00	135,196.00	135,196.00	-33.3%
3) Other State Revenue		8300-8599	40,337.22	648,568.37	688,905.59	50,178.00	939,520.84	980,698.84	4.3%
4) Other Local Revenue		8600-8799	278,981.51	194,487.90	473,479.41	190,600.00	0.00	190,600.00	-59.7%
5) TOTAL REVENUES			3,402,803.37	1,041,866.52	4,444,669.89	3,247,986.00	1,074,716.84	4,322,702.84	-2.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		1,311,431.56	625,972.61	1,937,404.17	1,447,492.09	704,224.54	2,151,706.63	11.1%
2) Instruction - Related Services	2000-2999		200,421.32	25,846.12	226,267.44	235,692.39	36,185.48	271,877.87	20.2%
3) Pupil Services	3000-3999		234,159.74	297,980.82	532,140.56	175,939.50	477,797.41	653,736.91	22.9%
4) Auxiliary Services	4000-4999		25,061.69	325.79	25,387.48	25,886.38	0.00	25,886.38	2.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		553,372.48	110,006.79	663,379.27	531,903.03	75,097.88	607,000.91	-8.5%
8) Plant Services	8000-8999		444,617.50	6,610.82	451,228.32	438,152.92	7,461.42	445,614.34	-1.2%
9) Other Outgo	9000-9999	Except 7600-7699	530,726.68	23,822.00	554,548.68	541,399.70	22,191.10	563,590.80	1.6%
10) TOTAL EXPENDITURES			3,299,790.97	1,090,564.95	4,390,355.92	3,396,456.01	1,322,957.83	4,719,413.84	7.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			103,012.40	(48,698.43)	54,313.97	(148,470.01)	(249,240.89)	(386,711.00)	-830.4%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	9,279.75	0.00	9,279.75	(36,243.42)	0.00	36,243.42	290.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(21,652.00)	21,651.60	(40)	(14,171.04)	14,171.04	0.00	-100.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(30,931.75)	21,651.60	(9,280.15)	(50,414.46)	14,171.04	(36,243.42)	290.5%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			72,080.65	(27,046.83)	45,033.82	(198,864.47)	(234,069.95)	(432,854.42)	-1,061.4%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance			164,329.56	1,051,604.43	1,215,933.99	156,100.52	1,024,557.60	1,180,658.12	-2.9%
a) As of July 1 - Unaudited		9791							

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) Audit Adjustments		9793	(90,309.69)	0.00	(90,309.69)	0.00	0.00	0.00	-100.0%
e) As of July 1 - Audited (F1a + F1b)			64,019.67	1,051,604.43	1,135,624.30	156,100.52	1,024,557.80	1,180,658.12	4.0%
d) Other Reallocations		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			64,019.67	1,051,604.43	1,135,624.30	156,100.52	1,024,557.80	1,180,658.12	4.0%
2) Ending Balance, June 30 (E + F1e)			156,100.52	1,024,557.80	1,180,658.12	(42,783.95)	790,487.65	747,703.70	-36.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	1,397.65	0.00	1,397.65	0.00	0.00	0.00	-100.0%
All Others		9718	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,024,557.80	1,024,557.80	0.00	807,134.56	807,134.56	-21.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	154,702.87	0.00	154,702.87	(42,783.95)	(16,646.91)	(59,430.86)	-138.4%

Unaudited Actuals  
General Fund  
Exhibit: Restricted Balance Detail

42 75010 0000000  
Form 01  
E9A3RTGG1T(2023-24)

Cuyama Joint Unified  
Santa Barbara County

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	223,500.27	315,007.96
6266	Educator Effectiveness, FY 2021-22	10,658.86	0.00
6300	Lottery: Instructional Materials	14,560.04	19,635.04
6331	CA Community Schools Partnership Act - Planning Grant	14,834.50	0.00
6546	Mental Health-Related Services	0.00	600.00
6547	Special Education Early Intervention Preschool Grant	17,950.89	24,444.99
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	45,348.24	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	31,484.00	0.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	109,900.05	0.00
7399	LOFF Equity Multiplier	50,000.00	70,125.03
7412	A-G Access/Success Grant	20,401.00	18,689.18
7413	A-G Learning Loss Mitigation Grant	56,043.10	4,156.00
7810	Other Restricted State	1,329.00	1,329.00
8010	Other Restricted Local	428,549.65	353,137.36
Total, Restricted Balance		1,024,557.60	807,134.56

381

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35,561.37	20,725.65	61.5%
5) TOTAL, REVENUES			35,561.37	20,725.65	61.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3599	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	11,222.61	7,421.76	-33.9%
5) Services and Other Operating Expenditures		5000-5999	19,348.34	13,710.00	-29.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			30,570.95	21,131.76	-63.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,990.42	(406.11)	-108.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,990.42	(406.11)	-108.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,062.55	38,287.97	9.2%
b) Audit Adjustments		9793	(1,765.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			33,297.55	38,287.97	15.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,297.55	38,287.97	15.0%
2) Ending Balance, June 30 (E + F1e)			38,287.97	37,881.86	-1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	38,287.97	37,881.86	-1.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					

Description	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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a) in County Treasury	9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury	9111	0.00		
b) in Banks	9120	45,525.71		
c) in Revolving Cash Account	9130	0.00		
d) with Fiscal Agent/Trustee	9135	0.00		
e) Collections Awaiting Deposit	9140	0.00		
2) Investments	9150	0.00		
3) Accounts Receivable	9200	1,417.00		
4) Due from Grantor Government	9290	0.00		
5) Due from Other Funds	9310	0.00		
6) Stores	9320	0.00		
7) Repaid Expenditures	9330	0.00		
8) Other Current Assets	9340	0.00		
9) Lease Receivable	9380	0.00		
10) TOTAL ASSETS		46,942.71		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>				
1) Deferred Outflows of Resources	9490	0.00		
2) TOTAL DEFERRED OUTFLOWS		0.00		
<b>I. LIABILITIES</b>				
1) Accounts Payable	9500	5,579.74		
2) Due to Grantor Governments	9590	0.00		
3) Due to Other Funds	9610	3,075.00		
4) Current Loans	9640	0.00		
5) Unearned Revenues	9650	0.00		
6) TOTAL LIABILITIES		8,654.74		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>				
1) Deferred Inflows of Resources	9690	0.00		
2) TOTAL DEFERRED INFLOWS		0.00		
<b>K. FUND EQUITY</b>				
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)		36,287.97		

REVENUES	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Sale of Equipment and Supplies	8631	0.00	0.00	0.0%
All Other Sales	8639	32,074.76	9,130.00	-71.5%
Interest	8660	5.61	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0.0%
All Other Fees and Contracts	8669	0.00	0.00	0.0%
All Other Local Revenue	8699	3,481.00	11,595.65	233.1%
TOTAL REVENUES		35,561.37	20,725.65	61.6%
<b>CERTIFICATED SALARIES</b>				
Certificated Teachers' Salaries	1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries	1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300	0.00	0.00	0.0%
Other Certificated Salaries	1900	0.00	0.00	0.0%
TOTAL CERTIFICATED SALARIES		0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>				
Classified Instructional Salaries	2100	0.00	0.00	0.0%
Classified Support Salaries	2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.0%
Other Classified Salaries	2900	0.00	0.00	0.0%
TOTAL CLASSIFIED SALARIES		0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>				
STRS	3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	11,222.61	7,421.76	-33.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>11,222.61</b>	<b>7,421.76</b>	<b>-33.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	19,348.34	13,710.00	-29.1%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>19,348.34</b>	<b>13,710.00</b>	<b>-29.1%</b>
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>30,570.95</b>	<b>21,131.76</b>	<b>-63.0%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

385

Description	2024-25 Budget	Unaudited Actuals 2023-24	Resource Codes Object Codes
(e) TOTAL CONTRIBUTIONS	0.00	0.00	
TOTAL OTHER FINANCING SOURCES/USES (a - b + c - d + e)	0.00	0.00	
Percent Difference	0.00%	0.00%	

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		3010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35,561.37	20,725.65	51.6%
5) TOTAL, REVENUES			35,561.37	20,725.65	61.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		30,570.95	21,131.76	-30.9%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			30,570.95	21,131.76	-30.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,990.42	(406.11)	-108.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,990.42	(406.11)	-108.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,062.55	38,287.97	9.2%
b) Audit Adjustments		9793	(1,765.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			33,297.55	38,287.97	15.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,297.55	38,287.97	15.0%
2) Ending Balance, June 30 (E + F1e)			38,287.97	37,881.86	-1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	38,287.97	37,881.86	-1.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9750	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9799	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Unaudited Actuals  
 Student Activity Special Revenue Fund  
 Exhibit: Restricted Balance Detail

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
0210	Student Activity Funds	37,681.66	37,681.66
Total, Restricted Balance		37,681.66	37,681.66

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCOFF Sources		8010-8069	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	144,563.22	140,000.00	-3.2%
3) Other State Revenue		8300-8599	88,026.18	90,543.09	2.9%
4) Other Local Revenue		8600-8799	307.36	2,030.00	560.5%
5) TOTAL, REVENUES			232,916.76	232,573.09	-0.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	86,437.76	89,665.10	3.7%
3) Employee Benefits		3000-3999	30,553.95	31,738.87	3.9%
4) Books and Supplies		4000-4999	136,752.08	136,595.99	1.3%
5) Services and Other Operating Expenditures		5000-5999	3,532.90	3,479.00	-1.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	7,458.40	6,771.12	-9.2%
9) TOTAL, EXPENDITURES			264,735.09	270,250.08	2.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(31,818.33)	(37,676.99)	18.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	9,279.75	36,242.42	290.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7830-7899	0.00	0.00	0.0%
3) Contributions					
		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,279.75	36,242.42	290.6%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(22,538.58)	(1,434.57)	-93.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,465.63	2,456.59	67.6%
b) Audit Adjustments		9793	23,529.54	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			24,995.17	2,456.59	-90.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,995.17	2,456.59	-90.2%
2) Ending Balance, June 30 (E + F1e)					
			2,456.59	1,022.02	-58.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	1,784.57	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	672.02	672.02	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	350.00	New
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
a) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury					
		9110	91.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1.00)		
b) In Banks					
		9120	200.00		
c) in Revolving Cash Account					
		9130	0.00		
d) with Fiscal Agent/Trustee					
		9135	0.00		
e) Collections Awaiting Deposit					
		9140	16,738.44		
2) Investments					
		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable	9200		24,273.94		
4) Due from Grantor Government	8290		0.00		
5) Due from Other Funds	8310		9,140.12		
6) Stores	9320		4,794.57		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL ASSETS			62,227.47		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		952.11		
2) Due to Other Funds	9510		48,818.77		
3) Current Loans	9540				
4) Unassigned Revenue	9550		0.00		
5) TOTAL LIABILITIES			49,770.88		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9590		0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I8 + J2)			2,458.58		
FEDERAL REVENUE					
Child Nutrition Programs	8220		144,583.22	140,000.00	-3.2%
Damaged Food Commodities	8221		0.00	0.00	0.0%
All Other Federal Revenue	8290		0.00	0.00	0.0%
TOTAL FEDERAL REVENUE			144,583.22	140,000.00	-3.2%
OTHER STATE REVENUE					
Child Nutrition Programs	8520		88,026.18	90,543.09	2.9%
All Other State Revenue	8590		0.00	0.00	0.0%
TOTAL OTHER STATE REVENUE			88,026.18	90,543.09	2.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Food Service Sales	8634		116.25	1,680.00	1,345.2%
Leases and Rentals	8650		0.00	0.00	0.0%
Interest	8660		185.11	350.00	89.1%
Net Increase (Decrease) in the Fair Value of Investments	8662		6.00	0.00	-100.0%
Fees and Contracts					
Interagency Services	8677		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			307.36	2,030.00	560.5%
TOTAL REVENUES			232,916.76	232,573.09	-0.1%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries	1300		0.00	0.00	0.0%
Other Certificated Salaries	1900		0.00	0.00	0.0%
TOTAL CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries	2200		55,904.42	57,961.40	3.7%
Classified Supervisors' and Administrators' Salaries	2300		30,533.34	31,703.70	3.8%
Clerical, Technical and Office Salaries	2400		0.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.0%
TOTAL CLASSIFIED SALARIES			86,437.76	89,665.10	3.7%
EMPLOYEE BENEFITS					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		23,042.60	24,254.41	5.0%
OASDI/Medicare/Alternative	3301-3302		6,558.81	6,805.68	3.8%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	42.32	44.47	3.6%
Workers' Compensation		3601-3602	909.62	634.31	-30.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>30,553.95</b>	<b>31,738.87</b>	<b>3.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,037.69	3,525.00	-30.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	131,714.39	135,070.99	2.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>136,752.08</b>	<b>138,595.99</b>	<b>1.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	108.00	New
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	973.00	2,000.00	105.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,559.90	1,370.00	-46.5%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,532.90</b>	<b>3,479.00</b>	<b>-1.5%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	7,458.40	6,771.12	-9.2%
<b>TOTAL, OTHER OUTGO TRANSFERS OF INDIRECT COSTS</b>			<b>7,458.40</b>	<b>6,771.12</b>	<b>9.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>264,735.09</b>	<b>270,250.08</b>	<b>2.1%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	9,279.75	36,242.42	290.6%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>9,279.75</b>	<b>36,242.42</b>	<b>290.6%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Object Codes	Resource Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
All Other Financing Uses	7659		0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8990		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL OTHER FINANCING SOURCES/USES (e - b + c - d + e)			9,279.75	36,242.42	290.6%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		3010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	144,583.22	140,000.00	-3.2%
3) Other State Revenue		8300-8599	88,026.18	90,543.09	2.9%
4) Other Local Revenue		8600-8799	307.36	2,030.00	560.5%
5) TOTAL, REVENUES			232,916.76	232,573.09	-0.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		257,276.69	263,478.96	2.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		7,458.40	6,771.12	-9.2%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			264,735.09	270,250.08	2.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 B10)</b>			(31,818.33)	(37,676.99)	18.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	9,279.75	36,242.42	290.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8950-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,279.75	36,242.42	290.6%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(22,538.58)	(1,434.57)	-93.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,465.63	2,456.59	67.6%
b) Audit Adjustments		9793	23,529.54	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			24,995.17	2,456.59	-90.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,995.17	2,456.59	-90.2%
2) Ending Balance, June 30 (E + F1e)			2,456.59	1,022.02	-58.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stems		9712	1,784.57	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	350.00	New
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
S310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	672.02	672.02
Total, Restricted Balance		672.02	672.02

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Form 13  
EBA30T001T(2023-24)

Unaudited Actuals  
Caterers Special Revenue Fund  
Exhibit: Restricted Balance Detail

Cuyama Joint Unified  
Santa Barbara County

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	822.44	1,000.00	60.7%
5) TOTAL, REVENUES			822.44	1,000.00	60.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	8,293.01	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,293.01	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(12,870.57)	1,000.00	-107.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7830-7899	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(12,870.57)	1,000.00	-107.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,618.56	18.59	-99.8%
b) Audit Adjustments		9793	69.80	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			12,689.16	18.59	-99.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,689.16	18.59	-99.9%
2) Ending Balance, June 30 (E + F1e)			18.59	1,018.59	5,379.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		8711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		8719	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,000.00	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	18.59	18.59	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	23.69		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		



Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable	9200		18.59		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		4,176.31		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			4,218.59		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9450		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Government	9590		0.00		
3) Due to Other Funds	9610		4,200.00		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			4,200.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(Must agree with line F2) (G10 + H2) - (I6 + J2)					
<b>L. CFF SOURCES</b>					
L. CFF Transfers					
L. CFF Transfers - Current Year	8091		0.00		0.0%
L. CFF/Revenue Limit: Transfers - Prior Years	8099		0.00		0.0%
TOTAL, L. CFF SOURCES			0.00		0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue	8590		0.00		0.0%
TOTAL, OTHER STATE REVENUE			0.00		0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to L. CFF Deduction	8525		0.00		0.0%
Sales					
Sale of Equipment/Supplies	8831		0.00		0.0%
Interest	8850		188.44		165.3%
Net Increase (Decrease) in the Fair Value of Investments	8862		434.00		15.2%
Other Local Revenue					
All Other Local Revenue	8699		0.00		0.0%
All Other Transfer in from All Others	8799		0.00		0.0%
TOTAL, OTHER LOCAL REVENUE			622.44		60.7%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries	2200		0.00		0.0%
Other Classified Salaries	2900		0.00		0.0%
TOTAL, CLASSIFIED SALARIES			0.00		0.0%
<b>EMPLOYEE BENEFITS</b>					
STPS	3101-3102		0.00		0.0%
PERS	3201-3202		0.00		0.0%
CASDI/Medicare/Alternative	3301-3302		0.00		0.0%
Health and Welfare Benefits	3401-3402		0.00		0.0%
Unemployment Insurance	3501-3502		0.00		0.0%
Workers' Compensation	3601-3602		0.00		0.0%
CPEB, Allocated	3701-3702		0.00		0.0%
CPEB, Active Employees	3751-3752		0.00		0.0%
Other Employee Benefits	3901-3902		0.00		0.0%
TOTAL EMPLOYEE BENEFITS			0.00		0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials	4200		0.00		0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,000.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			5,000.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	8,293.01	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			8,293.01	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			13,293.01	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (e - b + c - d + e)</b>			0.00	0.00	0.0%

397

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LOFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	1,000.00	60.7%
4) Other Local Revenue	8600-8799		622.44	1,000.00	60.7%
5) TOTAL REVENUES			622.44	1,000.00	60.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
8) Enterprise	8000-8999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
6) Plant Services	6000-6999		13,293.01	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			13,293.01	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(12,670.57)	1,000.00	-107.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Inflow and Transfers	8900-8929		0.00	0.00	0.0%
a) Transfers In			0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses	8300-8379		0.00	0.00	0.0%
a) Sources			0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8900-8999		0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(12,670.57)	1,000.00	-107.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance	8791		12,619.56	18.59	-99.9%
a) As of July 1 - Unaudited					
b) Audit Adjustments	8793		69.60	0.00	-100.0%
c) As of July 1 - Audited (F1a + F7b)			12,689.16	18.59	-99.8%
d) Other Reconciliation	8795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,689.16	18.59	-99.9%
2) Ending Balance, June 30 (E + F1e)			18.59	1,018.59	5,379.2%
a) Nonspendable	8711		0.00	0.00	0.0%
Revolving Cash	8712		0.00	0.00	0.0%
Stores	8713		0.00	0.00	0.0%
Prepaid Items	8719		0.00	0.00	0.0%
All Others	8740		0.00	1,000.00	New
b) Restricted					
c) Committed					
Stabilization Arrangements	8750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	8760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	8780		18.59	18.59	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	8789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	8790		0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	0.00	1,000.00
Total, Restricted Balance		0.00	1,000.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,354.27	5,500.00	-75.4%
5) TOTAL, REVENUES			22,354.27	5,500.00	-75.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			22,354.27	5,500.00	-75.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			22,354.27	5,500.00	-75.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		8791	474,834.98	499,900.73	5.3%
b) Audit Adjustments		9793	2,611.50	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			477,546.48	499,900.73	4.7%
d) Other Restatements		8795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			477,546.46	499,900.73	4.7%
2) Ending Balance, June 30 (E + F1e)			499,900.73	505,400.73	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		8711	0.00	0.00	0.0%
Stores		8712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		8780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	499,900.73	505,400.73	1.1%
Unassigned/Unappropriated Amount		8790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	501,230.80		
1) Fair Value Adjustment to Cash in County Treasury		9111	(6,338.00)		
b) in Banks		9120	1,436.28		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		8140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable	5200		3,571.55		
4) Due from Grantor Government	9250		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL ASSETS			499,900.73		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources			0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources			0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			499,900.73		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies	0631		0.00	0.00	0.0%
Interest	0660		12,398.27	5,500.00	-55.6%
Net Increase (Decrease) in the Fair Value of Investments	0662		9,956.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			22,354.27	5,500.00	-75.4%
TOTAL, REVENUES			22,354.27	5,500.00	-75.4%
INTERFUND TRANSFERS IN					
From: General Fund/CSSF	8912:	8919:	0.00	0.00	0.0%
Other Authorized Infund Transfers In			0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF	7612:	7613:	0.00	0.00	0.0%
To: State School Building Fund/Community School Facilities Fund			0.00	0.00	0.0%
Other Authorized Infund Transfers Out			0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8955		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
(u) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues	8950:		0.00	0.00	0.0%
(v) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCOFF Sources		8010-6099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,354.27	5,500.00	-75.4%
5) TOTAL, REVENUES			22,354.27	5,500.00	-75.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			22,354.27	5,500.00	-75.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			22,354.27	5,500.00	-75.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	474,834.96	499,900.73	5.3%
b) Audit Adjustments		9793	2,811.50	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			477,546.46	499,900.73	4.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			477,546.46	499,900.73	4.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9780	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	499,900.73	505,400.73	1.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget	Total, Restricted Balance
Cuyama Joint Unified Santa Barbara County	Unaudited Actuals Special Reserve Fund for Other Than Capital Outlay Projects Exhibit: Restricted Balance Detail	42 75010 000000 Farm 17 EBA36TGC1T(2023-24)		0.00
				0.00



Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8289	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	54,509.53	14,200.00	-73.9%
5) TOTAL, REVENUES			54,509.53	14,200.00	-73.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,000.00	5,000.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,000.00	5,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			49,509.53	9,200.00	-81.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			49,509.53	9,200.00	-81.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9781	1,156,255.83	1,211,136.98	4.8%
b) Audit Adjustments		9793	6,371.82	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,161,627.45	1,211,136.98	4.3%
d) Other Restatements		9786	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,161,627.45	1,211,136.98	4.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9780	1,211,136.98	1,220,336.98	0.8%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury		9110	1,217,843.87		
1) Fair Value Adjustment to Cash In County Treasury		9111	(15,400.00)		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustees		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments	9150	0.00	0.0%
3) Accounts Receivable	9200	8,693.11	0.0%
4) Due from Grantor Government	5290	0.00	0.0%
5) Due from Other Funds	9310	0.00	0.0%
6) Stores	9320	0.00	0.0%
7) Prepaid Expenditures	9330	0.00	0.0%
8) Other Current Assets	9340	0.00	0.0%
9) Lease Receivable	9380	0.00	0.0%
10) TOTAL, ASSETS	1,211,136.98	0.00	0.0%
H. DEFERRED OUTFLOWS OF RESOURCES			
1) Deferred Outflows - Resources	9490	0.00	0.0%
2) TOTAL, DEFERRED OUTFLOWS	0.00	0.00	0.0%
I. LIABILITIES			
1) Accounts Payable	9500	0.00	0.0%
2) Due to Grantor Government	9590	0.00	0.0%
3) Due to Other Funds	9610	0.00	0.0%
4) Current Loans	9640	0.00	0.0%
5) Unearned Revenue	9650	0.00	0.0%
6) TOTAL, LIABILITIES	0.00	0.00	0.0%
J. DEFERRED INFLOWS OF RESOURCES			
1) Deferred Inflows of Resources	9690	0.00	0.0%
2) TOTAL, DEFERRED INFLOWS	0.00	0.00	0.0%
K. FUND EQUITY			
Ending Fund Balance, June 30 (must agree with line F2) (C10 + H2) - (I6 + J2)	1,211,136.98		
FEDERAL REVENUE			
FEMA	8281	0.00	0.0%
All Other Federal Revenue	8290	0.00	0.0%
TOTAL, FEDERAL REVENUE	0.00	0.00	0.0%
OTHER STATE REVENUE			
Tax Relief Subventions			
Restricted Levies - Other			
Homeowners' Exemptions	8575	0.00	0.0%
Other Subventions/In-Lieu Taxes	8576	0.00	0.0%
All Other State Revenue	8590	0.00	0.0%
TOTAL, OTHER STATE REVENUE	0.00	0.00	0.0%
OTHER LOCAL REVENUE			
Other Local Revenue			
County and District Taxes			
Other Restricted Levies			
Secured Roll	8615	0.00	0.0%
Unsecured Roll	8616	0.00	0.0%
Prior Years' Taxes	8617	0.00	0.0%
Supplemental Taxes	8618	0.00	0.0%
Non-Ad Valorem Taxes			
Parcel Taxes	8621	0.00	0.0%
Other	8622	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFE Deduction	8625	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFE Taxes	8629	0.00	0.0%
Sales			
Sale of Equipment/Supplies	8631	0.00	0.0%
Leases and Rentals	8650	0.00	0.0%
Interest	8660	30,155.53	-52.9%
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	-100.0%
Other Local Revenue			
All Other Local Revenue	8695	0.00	0.0%
All Other Transfers in from All Others	8799	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE	54,509.53	14,200.00	-73.5%
TOTAL, REVENUES	54,509.53	14,200.00	-73.5%
CLASSIFIED SALARIES			
Classified Support Salaries	2200	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,000.00	5,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>5,000.00</b>	<b>5,000.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>5,000.00</b>	<b>5,000.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds	8951		0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets	8953		0.00	0.00	0.0%
Other Sources					
County School Bldg Aid	8961		0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-term Debt Proceeds					
Proceeds from Certificates of Participation	8971		0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.0%
Proceeds from SBTAs	8974		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	54,509.53	14,200.00	-73.9%
5) TOTAL, REVENUES			54,509.53	14,200.00	-73.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,000.00	5,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7899	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,000.00	5,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			49,509.53	9,200.00	-81.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8830-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8860-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			49,509.53	9,200.00	-81.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,155,255.83	1,211,136.98	4.6%
b) Audit Adjustments		9793	8,371.82	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,161,627.45	1,211,136.98	4.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,161,627.45	1,211,136.98	4.3%
2) Ending Balance, June 30 (E + F1e)			1,211,136.98	1,220,336.98	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9780	1,211,136.98	1,220,336.98	0.8%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget	Total, Restricted Balance
Cuyama Joint Unified Santa Barbara County	Unaudited Actuals Building Fund Exhibit, Restricted Balance Detail	42 75010 0000000 Fund 21 E8A36TGG1T(2023-24)		0.00
				0.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,530.47	2,861.00	-74.7%
5) TOTAL, REVENUES			10,530.47	2,861.00	-74.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	36,054.60	31,878.29	-11.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			36,054.60	31,878.29	-11.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(25,524.13)	(29,217.29)	14.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7800-7829	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(25,524.13)	(29,217.29)	14.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited			229,975.51	205,719.68	-10.5%
b) Audit Adjustments		9793	1,268.30	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			231,243.81	205,719.68	-11.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			231,243.81	205,719.68	-11.0%
2) Ending Balance, June 30 (E + F1e)			205,719.68	176,502.39	-14.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Storrs		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	194,539.32	162,681.03	-18.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9780	11,180.36	13,841.36	23.8%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury		9110	211,061.08		
1) Fair Value Adjustment to Cash In County Treasury		9111	(2,869.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments			9150	0.00	0.0%
3) Accounts Receivable			3200	1,503.93	0.0%
4) Due from Grantor Government			9290	0.00	0.0%
5) Due from Other Funds			9310	0.00	0.0%
6) Stores			9320	0.00	0.0%
7) Prepaid Expenditures			9330	0.00	0.0%
8) Other Current Assets			9340	0.00	0.0%
9) Lease Receivable			9380	0.00	0.0%
10) TOTAL, ASSETS			209,695.99		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources			9490	0.00	0.0%
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.0%
<b>I. LIABILITIES</b>					
1) Accounts Payable			9500	0.00	0.0%
2) Due to Grantor Governments			9590	0.00	0.0%
3) Due to Other Funds			9610	4,176.31	0.0%
4) Current Loans			9640	0.00	0.0%
5) Unearned Revenue			9650	0.00	0.0%
6) TOTAL LIABILITIES			4,176.31		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources			9690	0.00	0.0%
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.0%
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) : (I6 + J2)					
205,719.68					
<b>FEDERAL REVENUE</b>					
FEMA:			8281	0.00	0.0%
All Other Federal Revenue			8290	0.00	0.0%
TOTAL FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources			8587	0.00	0.0%
California Clean Energy Jobs Act	6230		8590	0.00	0.0%
All Other State Revenue		All Other	8590	0.00	0.0%
TOTAL OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue			8621	0.00	0.0%
Community Redevelopment Funds Not Subject to LFFF Deduction			8622	0.00	0.0%
Sales			8631	0.00	0.0%
Sale of Equipment/Supplies			8650	0.00	0.0%
Leases and Rentals			8650	0.00	0.0%
Interest			8660	5,286.47	-49.7%
Net Increase (Decrease) in the Fair Value of Investments			8662	5,244.00	-106.0%
Other Local Revenue			8699	0.00	0.0%
All Other Local Revenue			8699	0.00	0.0%
All Other Transfers in from All Others			8799	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			10,530.47	2,661.00	-74.7%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries			2200	0.00	0.0%
Classified Supervisors' and Administrators' Salaries			2300	0.00	0.0%
Clerical, Technical and Office Salaries			2400	0.00	0.0%
Other Classified Salaries			2300	0.00	0.0%
TOTAL CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS			3101-3102	0.00	0.0%
PERS			3201-2202	0.00	0.0%
OSDI/Medical/Alternative			3301-3302	0.00	0.0%
Health and Welfare Benefits			3401-3402	0.00	0.0%
Unemployment Insurance			3501-2502	0.00	0.0%
Workers' Compensation			3601-3602	0.00	0.0%
OPB, Allocated			3701-3702	0.00	0.0%



Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	31,878.29	31,878.29	0.0%
Equipment Replacement		6500	4,176.31	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			36,054.60	31,878.29	-11.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			36,054.60	31,878.29	-11.6%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8955	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBTAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,530.47	2,561.00	-74.7%
5) TOTAL, REVENUES			10,530.47	2,561.00	-74.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		36,054.60	31,879.29	-11.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			36,054.60	31,879.29	-11.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(25,524.13)	(28,217.29)	14.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(25,524.13)	(28,217.29)	14.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	229,975.51	205,719.68	-10.6%
b) Audit Adjustments		9793	1,268.39	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			231,243.81	205,719.68	-11.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			231,243.81	205,719.68	-11.0%
2) Ending Balance, June 30 (E + F1e)					
			205,719.68	176,502.39	-14.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	184,539.32	162,661.03	-16.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	11,180.36	13,841.36	23.8%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	194,539.02	194,539.02	194,539.02
Total, Restricted Balance		194,539.02	194,539.02	194,539.02

42 75010 000000  
Form 40  
EBA36TGG1T(2023-24)

Unaudited Actuals  
Special Reserve Fund for Capital Outlay Projects  
Exhibit: Restricted Balance Detail

Cuyama Joint Unified  
Santa Barbara County

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	351.94	354.00	0.6%
4) Other Local Revenue		8600-8799	196,691.03	185,360.21	-5.8%
5) TOTAL, REVENUES			197,042.97	185,714.21	-5.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	191,069.00	221,669.00	16.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			191,069.00	221,669.00	16.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,973.97	(35,954.79)	-701.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions					
		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,973.97	(35,954.79)	-701.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	234,143.56	241,247.41	3.0%
b) Audit Adjustments		9793	1,129.88	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			235,273.44	241,247.41	2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			235,273.44	241,247.41	2.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9718	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	241,247.41	205,292.82	-14.9%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	242,823.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,071.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		8130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments			8150		
3) Accounts Receivable			9200		
4) Due from Grantor Government			9290		
5) Due from Other Funds			9310		
6) Stores			9320		
7) Prepaid Expenditures			9330		
8) Other Current Assets			9340		
9) Lease Receivable			9380		
10) TOTAL ASSETS			241,247.41		
1) Deferred Outflows of Resources			0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
1) Accounts Payable			9500		
2) Due to Grantor Governments			9590		
3) Due to Other Funds			9610		
4) Current Loans			9640		
5) Unearned Revenue			9650		
6) TOTAL LIABILITIES			0.00		
1) Deferred Inflows of Resources			9590		
2) TOTAL DEFERRED INFLOWS			0.00		
K. FUND EQUITY			241,247.41		
FEDERAL REVENUE					
All Other Federal Revenue			8290	0.00	0.0%
TOTAL FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions			8571	351.94	0.6%
Other Subventions/In-Lieu Taxes			8572	0.00	0.0%
TOTAL OTHER STATE REVENUE			351.94	354.00	0.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll			6611	167,338.92	2.5%
Unsecured Roll			6612	12,440.54	-27.9%
Flot Years' Taxes			6613	3,904.55	-90.1%
Supplemental Taxes			6614	3,143.15	-23.6%
Penalties and Interest from Delinquent Non-LCFE Taxes			6629	0.00	0.0%
Interest			6660	4,877.87	-56.9%
Net Increase (Decrease) in the Fair Value of Investments			6662	4,986.00	-100.0%
Other Local Revenue					
All Other Local Revenue			6699	0.00	0.0%
All Other Transfers in from All Others			6799	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			196,691.03	185,360.21	-5.8%
TOTAL REVENUES			197,042.97	185,714.21	-5.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions			7433	30,000.00	N/A
Bond Interest and Other Service Charges			7434	191,069.00	0.3%
Debt Service - Interest			7438	0.00	0.0%
Other Debt Service - Principal			7439	0.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			191,069.00	221,669.00	16.0%
TOTAL EXPENDITURES			191,069.00	221,669.00	16.0%
INTERFUND TRANSFERS IN					
INTERFUND TRANSFERS IN					
Other Authorized Inland Transfers In			8819	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8985	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

418

Description	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>			
1) LCFF Sources	8010-6099	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.0%
3) Other State Revenue	8300-8599	351.94	0.6%
4) Other Local Revenue	8600-8799	185,350.21	-5.8%
5) TOTAL REVENUES	197,042.87	185,714.21	-5.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>			
1) Instruction	1000-1099	0.00	0.0%
2) Instruction - Related Services	2000-2999	0.00	0.0%
3) Pupil Services	3000-3889	0.00	0.0%
4) Ancillary Services	4000-4999	0.00	0.0%
5) Community Services	5000-5999	0.00	0.0%
6) Enterprise	6000-6999	0.00	0.0%
7) General Administration	7000-7999	0.00	0.0%
8) Plant Services	8000-8999	0.00	0.0%
9) Other Outgo	9000-9999	191,089.00	16.0%
10) TOTAL EXPENDITURES	191,089.00	221,669.00	16.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A3-B10)</b>	5,973.97	(35,954.79)	-701.8%
<b>D. OTHER FINANCING SOURCES/USES</b>			
1) Intrafund Transfers	8900-8929	0.00	0.0%
a) Transfers In		0.00	0.0%
b) Transfers Out	7500-7529	0.00	0.0%
2) Other Sources/Uses	8930-8979	0.00	0.0%
a) Sources		0.00	0.0%
b) Uses	7630-7699	0.00	0.0%
3) Contributions	8980-8989	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>	5,973.97	(35,954.79)	-701.8%
<b>F. FUND BALANCE, RESERVES</b>			
1) Beginning Fund Balance	8781	234,143.58	3.0%
a) As of July 1 - Unaudited		241,247.41	
b) Audit Adjustments	9793	1,129.88	-100.0%
c) As of July 1 - Audited (F1a + F1b)		235,273.44	2.5%
d) Other Reallocations	9795	0.00	2.5%
e) Adjusted Beginning Balance (F1c + F1d)		241,247.41	
2) Ending Balance, June 30 (E + F1e)		205,292.82	-14.8%
Component of Ending Fund Balance			
a) Nonpendable	8711	0.00	0.0%
Revolving Cash	8712	0.00	0.0%
Stores	8713	0.00	0.0%
Prepaid Items	8719	0.00	0.0%
All Others	8740	0.00	0.0%
b) Restricted			
c) Committed			
Stabilization Arrangements	9750	0.00	0.0%
Other Commitments (by Resource/Object)	9760	241,247.41	-14.9%
d) Assigned			
Other Assignments (by Resource/Object)	9780	0.00	0.0%
e) Unassigned/Unappropriated			
Reserve for Economic Uncertainties	9789	0.00	0.0%
Unassigned/Unappropriated Amount	9790	0.00	0.0%



Cuyama Joint Unified  
Santa Barbara County

Unaudited Actuals  
Bond Interest and Redemption Fund  
Exhibit: Restricted Balance Detail

42 75010 0000000  
Form 51  
E8A36TGG1T(2023-24)

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	160.73	159.58	160.73	154.16	154.16	154.16
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	160.73	159.58	160.73	154.16	154.16	154.16
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	160.73	159.58	160.73	154.16	154.16	154.16
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 49915(e) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education-Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46360]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C: Charter School ADA)						

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs, Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	120,668.00		120,668.00			120,668.00
Work in Progress	185,936.00		185,936.00			185,936.00
Total capital assets not being depreciated	306,604.00	0.00	306,604.00	0.00	0.00	306,604.00
Capital assets being depreciated:						
Land Improvements		1,965,194.38	1,965,194.38			1,965,194.38
Buildings	9,845,187.00	(2,712,821.00)	7,132,366.00			7,132,366.00
Equipment	2,883,122.00	30,922.00	2,914,044.00	68,578.00		2,982,622.00
Total capital assets being depreciated	12,728,309.00	(716,704.62)	12,011,604.38	68,578.00	0.00	12,080,182.38
Accumulated Depreciation for:						
Land Improvements		(777,200.15)	(777,200.15)	(95,045.42)		(872,245.57)
Buildings	(5,081,892.00)	510,977.00	(4,570,915.00)	(126,981.50)		(4,697,896.50)
Equipment	(1,664,906.00)	(99,232.00)	(1,764,138.00)	(95,712.00)		(1,859,850.00)
Total accumulated depreciation	(6,746,798.00)	(365,455.15)	(7,112,253.15)	(317,738.92)	0.00	(7,429,992.07)
Total capital assets being depreciated, net excluding lease and subscription assets	5,981,511.00	(1,082,159.77)	4,899,351.23	(249,160.92)	0.00	4,650,190.31
Lease Assets						
Lease Assets	49,614.00		49,614.00			49,614.00
Accumulated amortization for lease assets	(13,531.00)		(13,531.00)			(13,531.00)
Total lease assets, net	36,083.00	0.00	36,083.00	0.00	0.00	36,083.00
Subscription Assets						
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	6,324,198.00	(1,082,159.77)	5,242,038.23	(249,160.92)	0.00	4,992,877.31
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets						
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets						
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals  
2023-24 Unaudited Actuals  
Schedule of Long-Term Liabilities

Cuyama Joint Unified  
Santa Barbara County

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	3,875,000.00		3,875,000.00			3,875,000.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	866,779.00		866,779.00		99,452.00	767,327.00	
Lease Revenue Bonds Payable	23,999.00		23,999.00		13,508.00	10,491.00	
Other General Long-Term Debt	420,001.00	(420,001.00)	0.00			0.00	
Net Pension Liability	1,525,459.00		1,525,459.00	266,849.00		1,792,308.00	
Total/Net OPEB Liability			0.00	8,497.00		8,497.00	
Compensated Absences Payable	8,263.00		8,263.00			8,263.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	6,719,501.00	(420,001.00)	6,299,500.00	275,346.00	112,960.00	6,461,866.00	0.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	4,399,635.67
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	200,090.08
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-5999 except 6600, 6910	81,858.45
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	111,895.68
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	9,279.75
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

Unaudited Actuals  
2023-24 Unaudited Actuals  
Every Student Succeeds Act Maintenance of Effort  
Expenditures

0.00	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.		Supplemental expenditures made as a result of a Presidentialy declared disaster
203,033.88			10. Total state and local expenditures not allowed for MCE calculation (Sum lines C1 through C9)
1000-7143, 7300-7439, 8000-8699	All	All	D. Plus additional MCE expenditures: 1. Expenditures to cover food deficits for services (Funds 13 and 81) (if negative, then zero) 2. Expenditures to cover deficit for student body activities E. Total expenditures subject to MCE (Line A minus lines B and C10, plus lines D1 and D2)
0.00	Manually entered. Must not include expenditures in lines A or D1.		
4,029,330.04			Section II - Expenditures Per ADA
2023-24 Annual ADA/Exps. Per ADA			
159.58			A: Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9) B. Expenditures per ADA (Line 1E divided by Line 11.A)
25,243.33			



Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	3,793,420.41	22,886.40
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	3,793,420.41	22,886.40
B. Required effort (Line A.2 times 90%)	3,414,078.37	20,597.78
C. Current year expenditures (Line I.E and Line II.B)	4,028,330.04	25,243.33
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

Total Expenditures	Expenditures Per ADA	Description of Adjustments to Base Expenditures
0.00	0.00	

E. MOE determination of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)  
 F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)  
 SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A-1)  
 Description of Adjustments  
 Total Expenditures  
 Expenditures Per ADA

	2023-24 Calculations		2024-25 Calculations	
	Extracted Data	Entered Data/Totals	Extracted Data	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b>	2023-24 Actual			
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE				
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	2,913,510.56	2,913,510.56		3,035,871.83
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	161.10	161.10		160.73
	Adjustments to 2022-23		Adjustments to 2023-24	
ADJUSTMENTS TO PRIOR YEAR LIMIT				
3. District Leases, Reorganizations and Other Transfers				
4. Temporary Voter Approved Increases				
5. Less: Lapses of Voter Approved Increases				
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)	0.00	0.00		0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district leases, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)				
<b>B. CURRENT YEAR GANN ADA</b>	2023-24 P2 Report			
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district				
1. Total K-12 ADA (Form A, Line A6)	160.73	160.73	154.16	154.16
2. Total Charter Schools ADA (Form A, Line C9)	0.00	0.00	0.00	0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)		160.73		154.16
	2023-24 Actual		2024-25 Budget	
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>				
TAXES AND SUBVENTIONS (Funds 01, 08, and 62)	6,878.36	6,878.36	6,878.36	6,878.36
1. Homeowners' Exemption (Object 8021)	0.00	0.00	0.00	0.00
2. Timber Yield Tax (Object 8022)	0.00	0.00	0.00	0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	1,755,659.54	1,755,659.54	1,755,659.54	1,755,659.54
4. Secured Roll Taxes (Object 8041)	58,469.33	58,469.33	58,469.33	58,469.33
5. Unsecured Roll Taxes (Object 8042)	4,928.03	4,928.03	4,928.03	4,929.03
6. Prior Years' Taxes (Object 8043)				
7. Supplemental Taxes (Object 8044)	74,404.56	74,404.56	74,404.56	74,404.56

	2023-24 Calculations		2024-25 Calculations	
	Extracted Data	Adjustments*	Entered Data/Totals	Entered Data/Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	225,408.89		225,408.89	225,410.18
9. Penalties and Int. from Delinquent Taxes (Object 8046)	0.00		0.00	0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00
11. Comm. Redevelopment Funds (Object 8047 & 8025)	0.00		0.00	0.00
12. Parcel Taxes (Object 8021)	0.00		0.00	0.00
13. Other Non-Ad Valorem Taxes (Object 8022) (Taxes only)	0.00		0.00	0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8029) (Only those for the above taxes)	0.00		0.00	0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8099)				
16. TOTAL TAXES AND SUBVENTIONS (Lines C 1 through C15)	2,125,750.71	0.00	2,125,750.71	2,125,751.00
OTHER LOCAL REVENUES (Funds 01, 08, and 82)				
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	2,125,750.71	0.00	2,125,750.71	2,125,751.00
EXCLUDED APPROPRIATIONS				
19a. Medicare (Enter federally mandated amounts only from obj. 3301 & 3302; do not include negotiated amounts)				
19b. Qualified Capital Outlay Projects			78,246.34	78,439.83
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Object 8900-8999)	0.00		0.00	0.00
OTHER EXCLUSIONS				
20. Americans with Disabilities Act				
21. Unreimbursed Court Mandated Desegregation Costs				
22. Other Unfunded Court-ordered or Federal Mandates				
23. TOTAL EXCLUSIONS (Lines C19 through C22)	0.00	0.00	78,246.34	78,439.93
STATE AID RECEIVED (Funds 01, 08, and 82)				
24. LCFF - CV (Objects 8011 and 8012)	1,873,978.00		1,873,978.00	1,834,988.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(8,677.00)		(8,677.00)	0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	1,865,299.00	0.00	1,865,299.00	1,834,988.00
DATA FOR INTEREST CALCULATION				
27. Total Revenue (Funds 01, 08 & 82; objects 0000-0788)	4,444,089.89		4,444,089.89	4,322,702.84

Unaudited Actuals  
Fiscal Year 2023-24  
School District Appropriations Limit Calculations

Cuyama Joint Unified  
Santa Barbara County

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	95,069.06		95,069.06	45,000.00		45,000.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>	<b>2023-24 Actual</b>					
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>			2,913,510.56			3,035,871.83
1. Revised Prior Year Program Limit (Lines A1 plus A6)			1,0444			1,0362
2. Inflation Adjustment			0.9977			0.9591
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			3,035,871.83			3,017,106.38
4. <b>PRELIMINARY APPROPRIATIONS LIMIT</b> (Lines D1 times D2 times D3)			2,125,750.71			2,125,751.00
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>			19,287.60			18,489.20
5. Local Revenues Excluding Interest (Line C18)			989,367.46			969,797.31
6. Preliminary State Aid Calculation			989,367.46			969,797.31
			68,087.02			32,564.13
7. Local Revenues in Proceeds of Taxes			2,193,837.73			2,158,315.13
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D5c])			921,280.44			937,233.18
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			2,193,837.73			
State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			921,280.44			
9. Total Appropriations Subject to the Limit			3,035,871.83			
a. Local Revenues (Line D7b)						
b. State Subventions (Line D6)						
c. Less: Excluded Appropriations (Line C23)						
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D8b minus D9c)						
<b>10. Adjustments to the Limit Per Government Code Section 7902.1</b> (Line D9d minus D4)			0.00			
<b>SUMMARY</b>	<b>2023-24 Actual</b>					
<b>11. Adjusted Appropriations Limit</b>						<b>2024-25 Budget</b>



<b>Part I - General Administrative Share of Plant Services Costs</b>	
California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.	
<b>A. Salaries and Benefits - Other General Administration and Centralized Data Processing</b>	
1. Salaries and benefits paid through pay roll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000)	192,901.40
2. Contracted general administrative positions not paid through pay roll	
a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through pay roll, in functions 7200-7700, goals 0000 and 9000, Object 5800.	
b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.	
<b>B. Salaries and Benefits - All Other Activities</b>	
1. Salaries and benefits paid through pay roll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)	2,545,976.55
<b>C. Percentage of Plant Services Costs Attributable to General Administration</b>	
(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)	7.58%
<b>Part II - Adjustments for Employment Separation Costs</b>	
When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.	
Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.	
Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.	
<b>A. Normal Separation Costs (optional)</b>	
Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation.	
<b>B. Abnormal or Mass Separation Costs (required)</b>	
Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.	0.00
<b>Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)</b>	
<b>A. Indirect Costs</b>	
1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	352,075.09
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	37,862.43

0.00	3. External Financial Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)
0.00	4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)
31,710.20	5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)
1,422.30	6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)
0.00	7. Adjustment for Employment Separation Costs a. Plus: Normal Separation Costs (Part II, Line A) b. Less: Abnormal or Mass Separation Costs (Part II, Line B)
423,050.02	8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)
43,787.67	9. Carry-Forward Adjustment (Part IV, Line F)
466,237.69	10. Total Adjusted Indirect Costs (Line A8 plus Line A9)
1,912,391.28	1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)
226,267.44	2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)
498,567.93	3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)
25,387.48	4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)
0.00	5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)
0.00	6. Enterprises (Function 6000, objects 1000-5999 except 4700 and 5100)
234,797.15	7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)
0.00	8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)
0.00	9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999, Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)
16,438.30	10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999, Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)
11,250.07	11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)
386,630.12	12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)
17,097.70	13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)
0.00	14. Student Activity (Fund 08, Functions 4000-5999, objects 1000-5999 except 5100)
30,570.95	15. Adult Education (Fund 11, Functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)
0.00	16. Child Development (Fund 12, Functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)
0.00	17. Cafeteria (Funds 13 & 61, Functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)
125,562.30	18. Foundation (Funds 19 & 57, Functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)
0.00	19. Total Base Costs (Lines B1 through B12 and Lines B13 through B18, minus Line B13a)
3,485,000.72	C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
12.14%	(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)
13.38%	D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/afic/) (Line A10 divided by Line B19)

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates



the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	423,050.02
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	40,739.43
2. Carry-forward adjustment amount deferred from prior year(s), if any	(26,796.69)
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (11.30%) times Part III, Line B19); zero if negative	43,187.67
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (11.30%) times Part III, Line B19) or (the highest rate used to recover costs from any program (11.30%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	43,187.67
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	43,187.67

Approved  
Indirect  
cost rate: 11.30%  
Highest  
rate used  
in any  
program: 11.30%

Fund Resource  
Eligible  
Expenditures  
(Objects  
1000-5999  
except 4700  
& 5100)  
Indirect  
Costs  
Charged  
Used  
Rate  
(7350  
and  
7310)

01	2600	52,789.41	5,965.20	-1.30%
01	3010	61,337.24	6,931.10	-1.30%
01	3213	73,982.76	7,090.56	9.58%
01	4203	6,156.72	685.71	-1.30%
01	5634	950.00	107.35	11.30%
01	5810	18,562.12	2,097.52	11.30%
01	6010	43,369.71	2,166.49	5.00%
01	6053	12,045.61	1,361.15	11.30%
01	6266	14,918.16	1,685.75	11.30%
01	6331	61,841.16	6,988.05	11.30%
01	6387	54,497.13	4,095.98	7.52%
01	6546	0.00	1,461.20	N/A
01	6547	14,620.05	1,552.06	11.30%
01	7412	42,699.26	4,325.02	11.30%
01	7413	7,684.81	868.38	11.30%
01	7435	113,724.78	12,850.90	11.30%
13	5310	125,562.30	7,458.40	5.94%

Unaudited Actuals  
2023-24 Unaudited Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	15,416.67		11,356.07	26,772.74
2. State Lottery Revenue	8560	31,578.22		14,707.20	46,285.42
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		46,994.89	0.00	26,063.27	73,058.16
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	20,366.36		11,503.23	31,869.59
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	22.89		0.00	22.89
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		20,389.25	0.00	11,503.23	31,892.48
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>					
	979Z	26,605.64	0.00	14,560.04	41,165.68
<b>D. COMMENTS:</b>					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

\*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

	Teacher Full-Time Equivalents					Classroom Units			Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3198 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)			
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	CU Factor(s)	P1 Factor(s)	
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	0.00	0.00	196,202.22	245,194.39	432,728.32	0.00		247,498.24	
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)									
<b>Instructional Goals Description</b>									
0001 Pre-Kindergarten	11.10	11.10	11.10	11.10	11.10			152.00	
1110 Regular Education, K-12									
3100 Alternative Schools									
3200 Continuation Schools									
3300 Independent Study Centers									
3400 Opportunity Schools									
3550 Community Day Schools									
3700 Specialized Secondary Programs									
3800 Career Technical Education	.50	.50	.50	.50	.50				
4110 Regular Education, Adult									
4610 Adult Independent Study Centers									
4820 Adult Correctional Education									
4630 Adult Career Technical Education									
4760 Bilingual									
4650 Migrant Education									
5000-5999 Special Education (allocated to 5001)									
6000 ROC/P									
<b>Other Goals Description</b>									
7110 Nongency - Educational									
7150 Nongency - Other									
8100 Community Services									
8500 Child Care and Development Services									
<b>Other Funds Description</b>									
** Adult Education (Fund 11)									
** Child Development (Fund 12)									
** California (Funds 13 & 61)									
<b>C. Total Allocation Factors</b>	11.60	11.60	11.60	11.60	11.60	0.00		152.00	

Cost	Program/Activity	Direct Costs			Subtotal (col. 1 + 2) Column 3	Central Admin Costs (col. 3 x Beh. CAC line E) Column 4	Other Costs (Schedule DC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Allocated (Schedule AC) Column 2				
Instructional Costs								
0001	Pre-Kindergarten	35,271.52	0.00	0.00	35,271.52	6,885.39		42,156.92
1110	Regular Education, K-12	1,853,787.44	1,083,846.38	0.00	2,937,633.82	576,460.58		3,514,094.41
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	314.95	0.00	0.00	314.95	82.20		397.15
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00		0.00
3500	Community Day Schools	0.00	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	147,374.36	37,877.79	0.00	185,252.15	36,543.47		221,795.62
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00		0.00
4780	Bilingual	0.00	0.00	0.00	0.00	0.00		0.00
4800	Migrant Education	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	0.00	0.00	0.00	0.00	0.00		0.00
6000	Regional Occupational Ctr/Prog (ROCP)	0.00	0.00	0.00	0.00	0.00		0.00
Other Goals								
7110	Emergency - Educational	0.00	0.00	0.00	0.00	0.00		0.00
7150	Emergency - Other	0.00	0.00	0.00	0.00	0.00		0.00
6100	Community Services	0.00	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00		0.00
Other Costs								
	Food Services						32,655.53	32,655.53
	Enterprises						0.00	0.00
	Facilities Acquisition & Construction						0.00	0.00
	Other Outgo						543,878.43	543,878.43
Other Funds								
	Adult Education, Child Development, Carewells, Foundation (Column 3 + CAC, line CS) (line CAC, line E)				0.00	518,848.12		518,848.12
	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 82, Function 7210, Object 7350)					(7,458.40)		(7,458.40)
	<b>Total General Fund and Charter Schools Funds Expenditures</b>	<b>2,018,148.27</b>	<b>1,121,824.17</b>	<b>0.00</b>	<b>3,139,972.44</b>	<b>663,379.26</b>	<b>518,483.96</b>	<b>4,306,835.68</b>

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Support Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2499)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3190 and 3600)	Pupil Transportation (Function 3600)	Auxiliary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rent and Leases (Function 8700)	Total
Instructional Goals	Pre-K-Kindergarten	35,206.35	2,114.00	0.00	0.00	65.17	0.00	0.00		0.00	0.00	0.00	35,271.52
1110	Regular Education K-12	1,754,508.51	20.00	25,141.22	4,694.00	6,192.88	523.55	25,381.46		0.00	0.00	18,500.00	1,825,197.44
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
3200	Continuation Schools	314.95	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	314.95
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
3400	Open-Entry Schools	0.00	0.00	0.25	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.25
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
3710	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
3900	Career Technical Education	147,374.36	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	147,374.36
4110	Hospital Education Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
4211	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
4272	Adult Curricular Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
4280	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
4780	Elementary	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
4810	Elementary Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
4820	Elementary Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
4830	Elementary Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
4840	Elementary Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
4850	Elementary Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
4860	Elementary Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
4870	Elementary Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
4880	Elementary Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
4890	Elementary Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
4900	Elementary Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
4910	Elementary Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
4920	Elementary Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
4930	Elementary Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
4940	Elementary Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
4950	Elementary Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
4960	Elementary Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
4970	Elementary Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
4980	Elementary Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
4990	Elementary Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
8500	Child Care and Child Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
<b>Total Direct Charge Costs</b>		<b>1,937,404.17</b>	<b>20.00</b>	<b>25,141.22</b>	<b>4,694.00</b>	<b>6,257.85</b>	<b>573.55</b>	<b>25,381.46</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>18,500.00</b>	<b>2,018,148.27</b>

\* Functions 7100/7197 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transported		
<b>Instructional Goals</b>						
0001	Pre-K/Kindergarten	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	422,370.90	414,076.24	247,499.24	1,083,946.38	
<b>3100</b>	<b>Alternative Schools</b>	0.00	0.00	0.00	0.00	
3200	Continuation Schools	0.00	0.00	0.00	0.00	
3300	Independent Study Centers	0.00	0.00	0.00	0.00	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	
3550	Community Day Schools	0.00	0.00	0.00	0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	
3800	Career Technical Education	19,025.71	18,652.08	0.00	37,677.79	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	
4810	Adult Independent Study Centers	0.00	0.00	0.00	0.00	
4820	Adult Correctional Education	0.00	0.00	0.00	0.00	
4830	Adult Career Technical Education	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00	
6000	ROCP	0.00	0.00	0.00	0.00	
<b>Other Goals</b>						
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	
8100	Community Services	0.00	0.00	0.00	0.00	
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00	
	Adult Education (Fund 11)	0.00	0.00	0.00	0.00	
	Child Development (Fund 12)	0.00	0.00	0.00	0.00	
	Child Care (Funds 13 and 61)	0.00	0.00	0.00	0.00	
<b>Total Allocated Support Costs</b>		<b>441,396.61</b>	<b>432,728.32</b>	<b>247,499.24</b>	<b>1,121,624.17</b>	

Unaudited Actuals  
2023/24  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Central Administration Costs (CAC)

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 82, Functions 7100-7180, Goals 0000-0099 and 0000, Objects 1000-1999)	234,767.15
2	External Financial Audits (Funds 01, 09, and 82, Functions 7160-7191, Goals 0000-0099 and 0000, Objects 1000-1999)	0.00
3	Other General Administration (Funds 01, 09, and 82, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-1999)	368,936.02
4	Centralized Data Processing (Funds 01, 09, and 82, Functions 7100, Goal 0000, Objects 1000-1999)	49,112.50
5	Total Central Administration Costs in General Fund and Charter Schools Funds	652,815.67
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (From Form PCR, Column 1, 108M)	2,010,140.27
2	Total Allocated Costs (From Form PCR, Column 2, Total)	1,121,624.17
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	3,139,772.44
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-9999, except 8100)	0.00
2	Child Development (Fund 12, Objects 1000-9999, except 8100)	0.00
3	Cellular (Funds 10 & 81, Objects 1000-9999, except 8100)	231,218.89
4	Foundation (Funds 18 & 37, Objects 8000-9999, except 8100)	0.00
5	Total Direct Charged Costs in Other Funds	231,218.89
D.	Total Direct Charged and Allocated Costs (B3 + C5)	3,397,049.13
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A/D)	19.75%



Type of Activity	Food Services (Function 3700)	Enterprises (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	32,655.53	0.00	0.00		32,655.53
Enterprises (Objects 1000-5999, 6400-6920)		0.00	0.00		0.00
Facilities Acquisition & Construction (Objects 1000-6700)			0.00		0.00
Other Outgo (Objects 1000 - 7999)				563,828.43	563,828.43
<b>Total Other Costs</b>	<b>32,655.53</b>	<b>0.00</b>	<b>0.00</b>	<b>563,828.43</b>	<b>596,483.96</b>

Unaudited Actuals  
2023-24 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(7,458.40)				
Other Sources/Uses Detail					0.00	9,279.75		
Fund Reconciliation							56,233.40	9,279.75
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	3,075.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	7,458.40	0.00				
Other Sources/Uses Detail					9,279.75	0.00		
Fund Reconciliation							9,140.12	48,818.77
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							4,176.31	4,200.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Unaudited Actuals  
2023-24 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350		
19 FOUNDATION SPECIAL REVENUE FUND	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure Detail						
Other Sources/Uses Detail						
Fund Reconciliation						
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS						
Expenditure Detail						
Other Sources/Uses Detail						
Fund Reconciliation						
2- BUILDING FUND						
Expenditure Detail						
Other Sources/Uses Detail						
Fund Reconciliation						
25 CAPITAL FACILITIES FUND						
Expenditure Detail						
Other Sources/Uses Detail						
Fund Reconciliation						
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND						
Expenditure Detail						
Other Sources/Uses Detail						
Fund Reconciliation						
35 COUNTY SCHOOL FACILITIES FUND						
Expenditure Detail						
Other Sources/Uses Detail						
Fund Reconciliation						
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS						
Expenditure Detail						
Other Sources/Uses Detail						
Fund Reconciliation						
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS						
Expenditure Detail						
Other Sources/Uses Detail						
Fund Reconciliation						
5- BOND INTEREST AND REDEMPTION FUND						
Expenditure Detail						
Other Sources/Uses Detail						
Fund Reconciliation						
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS						
Expenditure Detail						
Other Sources/Uses Detail						
Fund Reconciliation						
53 TAX OVERRIDE FUND						
Expenditure Detail						
Other Sources/Uses Detail						
Fund Reconciliation						

Unaudited Actuals  
2023-24 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>56 DEBT SERVICE FUND</b>								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>57 FOUNDATION PERMANENT FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
<b>61 CAFETERIA ENTERPRISE FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>62 CHARTER SCHOOLS ENTERPRISE FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>63 OTHER ENTERPRISE FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>66 WAREHOUSE REVOLVING FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>67 SELF-INSURANCE FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
<b>71 RETREEE BENEFIT FUND</b>								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
<b>73 FOUNDATION PRIVATE-PURPOSE TRUST FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
<b>76 WARRANT/PASS-THROUGH FUND</b>								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>95 STUDENT BODY FUND</b>								
Expenditure Detail								

Unaudited Actuals  
2023-24 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In	Interfund Transfers Out	Due From Other Funds	Due To Other Funds
	In	Out	In	Out				
TOTALS	5750	5750	7350	7350	9,279.75	9,279.75	69,549.83	69,549.83
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>									
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Repor. Allocations	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00		0.00
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3365)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
8980	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3365, all goals; resources 3000-3178 & 3410-5610, goals 5000-5999)								0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00		0.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 505)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Pre-school Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3985, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8990	TOTAL BEFORE OBJECT 8990	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								
	TOTAL COSTS								0.00
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8990	TOTAL BEFORE OBJECT 8990	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								
	TOTAL COSTS								0.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 8050)	Regionalized Program Specialist (Goal 5980)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7610, except 6500, 6510, & 7240, goals 5000-5999) TOTAL COSTS								0.00 0.00

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.



2022-23 Expenditures		A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section		0.00	0.00
2. Enter audit adjustments of 2022-23 special education expenditures from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 08, and 62; resources 0000-2999 & 6000-9999; Object 9793)			
3. Enter restatements of 2023-24 special education beginning fund balances from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 08, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		0.00	0.00
4. Enter any other adjustments, not included in Line 1 (explain below)			
5. 2022-23 Expenditures, Adjusted for 2023-24 MOE Calculation (Sum lines 1 through 4)		0.00	0.00
<b>C. Unduplicated Pupil Count</b>			
1. Enter the unduplicated pupil count reported in 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet			
2. Enter any adjustments not included in Line C1 (explain below)			
3. 2022-23 Unduplicated Pupil Count, Adjusted for 2023-24 MOE Calculation (Line C1 plus Line C2)		0.00	

SELPA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2023-24 Expenditures by LEA (LE-CY) and the 2022-23 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1., 3.A.2, 3.B.1., and 3.B.2. The revised sections allow the LEA to compare the 2023-24 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2023-24 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/seras/documents/subsecytrckwrkstt.xls>.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures on a per capita basis; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/seras/documents/ideamoeexempwrkstt.xls>

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local On ly
Total exempt reductions	0.00	0.00

**SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

SELPA:

(77)

Up to 50% of the increase in IDEA Part B Section 611 Funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 109-446].

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	0.00	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)	0.00	
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00	(a)
Current year funding (IDEA Section 619 - Resource 3315)	0.00	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00	(b)
<b>If (b) is greater than (a):</b>		
Enter portion to set aside for EIS (cannot exceed line (b)). Maximum available for EIS	0.00	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	0.00	0.00
<b>If (b) is less than (a):</b>		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e)). Portion used to reduce MOE requirement).	0.00	(e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00	(f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:


SELPA: (??)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.

- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources
- Add/Less: Adjustments required for MOE calculation
- Comparison year's expenditures, adjusted for MOE calculation
- Less: Exempt reduction(s) for SECTION 1
- Less: 50% reduction from SECTION 2
- Net expenditures paid from state and local sources

Column A	Column B	Column C
Actual Expenditures (LECY Worksheet) FY 2023-24	Actual Expenditures Comparison Year 2024-25	Difference (A - B)
0.00		
0.00		
0.00	0.00	
	0.00	
	0.00	
	0.00	
0.00	0.00	0.00

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.

- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources
- Add/Less: Adjustments required for MOE calculation
- Comparison year's expenditures, adjusted for MOE calculation
- Less: Exempt reduction(s) from SECTION 1
- Less: 50% reduction from SECTION 2
- Net expenditures paid from state and local sources
- d. Special education unduplicated pupil count

Actual	Comparison Year	Difference
FY 2023-24	2024-25	
0.00		
0.00		
0.00	0.00	
	0.00	
	0.00	
	0.00	
0.00	0.00	0.00
0.00	0.00	0.00

SELPA: (??)

a. Per capita state and local expenditures (A2c/A2d)  
If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.

**B. LOCAL EXPENDITURES ONLY METHOD**

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.

e. Expenditures paid from local sources  
Add/Less: Adjustments required for MOE calculation  
Comparison year's expenditures, adjusted for MOE calculation  
Less: Exempt reduction(s) from SECTION 1  
Less: 50% reduction from SECTION 2  
Net expenditures paid from local sources

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.  
a. Expenditures paid from local sources  
Add/Less: Adjustments required for MOE calculation  
Comparison year's expenditures, adjusted for MOE  
Less: Exempt reduction(s) from SECTION 1  
Less: 50% reduction from SECTION 2  
Net expenditures paid from local sources  
b. Special education unduplicated pupil count  
c. Per capita local expenditures(B2a/ B2b)

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only.

	Actual FY 2023-24	Comparison Year 2024-25	Difference
a. Per capita state and local expenditures (A2c/A2d)	0.00	0.00	0.00
e. Expenditures paid from local sources	0.00	0.00	0.00
Add/Less: Adjustments required for MOE calculation	0.00	0.00	0.00
Comparison year's expenditures, adjusted for MOE calculation	0.00	0.00	0.00
Less: Exempt reduction(s) from SECTION 1	0.00	0.00	0.00
Less: 50% reduction from SECTION 2	0.00	0.00	0.00
Net expenditures paid from local sources	0.00	0.00	0.00
b. Special education unduplicated pupil count	0.00	0.00	0.00
c. Per capita local expenditures(B2a/ B2b)	0.00	0.00	0.00

LeAnn Zayasbezan  
Contact Name

(981) 766-4104  
Telephone Number

Cuyama Joint Unified  
Santa Barbara County

Unaudited Actuals  
Special Education Maintenance of Effort  
2023-24 Actual vs. Actual Comparison Year  
LEA Maintenance of Effort Calculation (LMC-A)

42 75970 0000000  
Report SEMA  
E9A36TGGT(2023-24)

SELPA: (77)

Business Manager

Title

izay.asbazar@cuyamaunified.org

Email Address

SELPA:

(??)

Object Code	Description	Adjustments*	Total
<b>TOTAL EXPENDITURES - All Sources</b>			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
PCRA	Program Cost Report Allocations		0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00
	<b>TOTAL COSTS</b>	0.00	0.00
<b>EXPENDITURES - Paid from State and Local Sources</b>			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
PCRA	Program Cost Report Allocations		0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00
8980	CONTRIBUTIONS FROM UNRESTRICTED REVENUES TO FEDERAL RESOURCES		0.00
	<b>TOTAL COSTS</b>	0.00	0.00

SELPA:

(??)

Object Code	Description	Adjustments*	Total
<b>EXPENDITURES - Paid from Local Sources</b>			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
3980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00
3980	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>			
			0.00

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.



Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>									
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		145.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	200.60	0.00	0.00	0.00	0.00	0.00		200.60
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	200.60	0.00	0.00	0.00	0.00	0.00	0.00	200.60
	TOTAL COSTS	200.60	0.00	0.00	0.00	0.00	0.00	0.00	200.60
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								0.00
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									

Object Code	Description	Special Education, Unspecified (Goal 6001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5080)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6500, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								0.00
	TOTAL COSTS								0.00

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5056)	Regionalized Program Specialist (Goal 5066)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDULICATED PUPIL COUNT</b>										
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 0000-9999)</b>										
1000-1599	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2599	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3599	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4599	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5599	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6599	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									0.00
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1939	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2919	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3919	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4939	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5939	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00

Object Code	Description	Special Education, Unspecified (Goal 500f)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									0.00
	TOTAL COSTS									0.00

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.



SELPA: (??)

(??)

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [PL 108-446].

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)		
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)	

**If (b) is greater than (a).**  
 Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) (c)  
 Available for MOE reduction. (line (a) minus line (c), zero if negative) (d)  
 Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction)

**If (b) is less than (a).**  
 Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement) (e)  
 Available to set aside for EIS (line (b) minus line (e), zero if negative) (f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

SELPA: (??)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.

a. Total special education expenditures  
 b. Less: Expenditures paid from federal sources  
 c. Expenditures paid from state and local sources  
 Add/Less: Adjustments and/or PCRA required for MOE calculation  
 Comparison Year's expenditures, adjusted for MOE calculation  
 Less: Exempt reduction(s) from SECTION 1  
 Less: 50% reduction from SECTION 2  
 Net expenditures paid from state and local sources  
 If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.  
 a. Total special education expenditures  
 b. Less: Expenditures paid from federal sources  
 c. Expenditures paid from state and local sources  
 Add/Less: Adjustments and/or PCRA required for MOE calculation  
 Comparison Year's expenditures, adjusted for MOE calculation  
 Less: Exempt reduction(s) from SECTION 1  
 Less: 50% reduction from SECTION 2  
 Net expenditures paid from state and local sources  
 d. Special education unduplicated pupil count  
 e. Per capita state and local expenditures (A2c/A2d)  
 If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2024-25	Actual Expenditures Comparison Year 2024-25	Difference (A - B)
a. Total special education expenditures	200.60	0.00	0.00
b. Less: Expenditures paid from federal sources	200.60	0.00	0.00
c. Expenditures paid from state and local sources	0.00	0.00	0.00
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	0.00
Comparison Year's expenditures, adjusted for MOE calculation		0.00	0.00
Less: Exempt reduction(s) from SECTION 1		0.00	0.00
Less: 50% reduction from SECTION 2		0.00	0.00
Net expenditures paid from state and local sources	0.00	0.00	0.00
d. Special education unduplicated pupil count	145.00	0.00	0.00
e. Per capita state and local expenditures (A2c/A2d)	0.00	0.00	0.00



SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

<p>1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.</p> <p>a. Expenditures paid from local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources</p> <p>If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.</p>	<table border="1" style="margin-left: auto; margin-right: auto;"> <tr><th>Budget FY 2024-25</th></tr> <tr><td style="text-align: right;">0.00</td></tr> <tr><td style="text-align: right;">0.00</td></tr> <tr><td style="text-align: right;">0.00</td></tr> <tr><td style="text-align: right;">0.00</td></tr> <tr><td style="text-align: right;">0.00</td></tr> <tr><td style="text-align: right;">0.00</td></tr> <tr><td style="text-align: right;">0.00</td></tr> </table>	Budget FY 2024-25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	<table border="1" style="margin-left: auto; margin-right: auto;"> <tr><th>Comparison Year 2024-25</th></tr> <tr><td style="text-align: right;">0.00</td></tr> <tr><td style="text-align: right;">0.00</td></tr> <tr><td style="text-align: right;">0.00</td></tr> <tr><td style="text-align: right;">0.00</td></tr> <tr><td style="text-align: right;">0.00</td></tr> <tr><td style="text-align: right;">0.00</td></tr> <tr><td style="text-align: right;">0.00</td></tr> </table>	Comparison Year 2024-25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	<table border="1" style="margin-left: auto; margin-right: auto;"> <tr><th>Difference</th></tr> <tr><td style="text-align: right;">0.00</td></tr> </table>	Difference	0.00
Budget FY 2024-25																					
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<p>2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures</p> <p>a. Expenditures paid from local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources b. Special education unduplicated pupil count c. Per capita local expenditures (B2a/B2b)</p> <p>If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.</p>	<table border="1" style="margin-left: auto; margin-right: auto;"> <tr><th>Budget FY 2024-25</th></tr> <tr><td style="text-align: right;">0.00</td></tr> <tr><td style="text-align: right;">0.00</td></tr> <tr><td style="text-align: right;">0.00</td></tr> <tr><td style="text-align: right;">0.00</td></tr> <tr><td style="text-align: right;">0.00</td></tr> <tr><td style="text-align: right;">145.00</td></tr> <tr><td style="text-align: right;">0.00</td></tr> </table>	Budget FY 2024-25	0.00	0.00	0.00	0.00	0.00	145.00	0.00	<table border="1" style="margin-left: auto; margin-right: auto;"> <tr><th>Comparison Year 2024-25</th></tr> <tr><td style="text-align: right;">0.00</td></tr> <tr><td style="text-align: right;">0.00</td></tr> <tr><td style="text-align: right;">0.00</td></tr> <tr><td style="text-align: right;">0.00</td></tr> <tr><td style="text-align: right;">0.00</td></tr> <tr><td style="text-align: right;">0.00</td></tr> <tr><td style="text-align: right;">0.00</td></tr> </table>	Comparison Year 2024-25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	<table border="1" style="margin-left: auto; margin-right: auto;"> <tr><th>Difference</th></tr> <tr><td style="text-align: right;">0.00</td></tr> </table>	Difference	0.00
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LeAnn Zay abazan  
Contact Name  
Business Manager  
Title

(805) 768-4104  
Telephone Number  
lizzy.abazan@cuyamaunified.org  
Email Address

SELPA:

(77)

Object Code	Description	Adjustments*	Total
<b>TOTAL BUDGET - All Sources</b>			
1000-1999	Certificated Salaries	0.00	0.00
2000-2999	Classified Salaries	0.00	0.00
3000-3999	Employee Benefits	0.00	0.00
4000-4999	Books and Supplies	0.00	0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00
7130	State Special Schools	0.00	0.00
7430-7439	Debt Service	0.00	0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00
	Total Indirect Costs	0.00	0.00
	<b>TOTAL COSTS</b>	0.00	0.00
<b>BUDGET - State and Local Sources</b>			
1000-1999	Certificated Salaries	0.00	0.00
2000-2999	Classified Salaries	0.00	0.00
3000-3999	Employee Benefits	0.00	0.00
4000-4999	Books and Supplies	0.00	0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00
8000-8999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00
7130	State Special Schools	0.00	0.00
7430-7439	Debt Service	0.00	0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00
	Total Indirect Costs	0.00	0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources	0.00	0.00
	<b>TOTAL COSTS</b>	0.00	0.00
<b>BUDGET - Local Sources</b>			
1000-1999	Certificated Salaries	0.00	0.00

SELPA:

(??)

Object Code	Description	Adjustments*	Total
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)		0.00
8980	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>			0.00

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals  
Unaudited Actuals 2023-24  
**Technical Review Checks**  
Phase - All  
Display - All Technical Checks

Cuyama Joint Unified

Santa Barbara County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- WWC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

**IMPORT CHECKS**

<b>BALANCE-FDxRS</b> - (Fatal) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource.	<b><u>Passed</u></b>
<b>CHECKFUNCTION</b> - (Fatal) - All FUNCTION codes must be valid.	<b><u>Passed</u></b>
<b>CHECKFUND</b> - (Fatal) - All FUND codes must be valid.	<b><u>Passed</u></b>
<b>CHECKGOAL</b> - (Fatal) - All GOAL codes must be valid.	<b><u>Passed</u></b>
<b>CHECKOBJECT</b> - (Fatal) - All OBJECT codes must be valid.	<b><u>Passed</u></b>
<b>CHECKRESOURCE</b> - (Warning) - All RESOURCE codes must be valid.	<b><u>Passed</u></b>
<b>CHK-FDXRS7690xOB8590</b> - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<b><u>Passed</u></b>
<b>CHK-FUNCTIONxOBJECT</b> - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxFUNCTION-A</b> - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxFUNCTION-B</b> - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxGOAL</b> - (Warning) - All FUND and GOAL account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxOBJECT</b> - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxRESOURCE</b> - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-GOALxFUNCTION-A</b> - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<b><u>Passed</u></b>

**CHK-GOALFUNCTION-B** - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).

**CHK-RES6500OBJR8091** - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).

**CHK-RESOURCEOBJECTA** - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.

**CHK-RESOURCEOBJECTB** - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.

**CHK-RS-LOCAL-DEFINED** - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.

**PY-FEB=CY-BFB** - (Fatal) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791).

**PY-FEB=CY-BFB-RES** - (Fatal) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource.

**SPECIAL-ED-GOAL** - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, object 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.

**GENERAL LEDGER CHECKS**

**AR-AP-POSITIVE** - (Fatal) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund.

**CEFB-POSITIVE** - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

**CEFB=FD-EQUITY** - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets) [objects 9100-9489] plus Deferred Outflows of Resources [objects 9430-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699].

**CONSOLIDATED-ADM-BAL** - (Fatal) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA), Consolidated Administrative Funds.

**CONTRIB-RESTR-REV** - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.

**CONTRIB-UNREST-REV** - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.

**DUE-FROM=DUE-TO** - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610).

**EFB-POSITIVE** - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund.

**EPA-CONTRIB - (Fatal)** - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

**EXCESS-ASSIGN-REU - (Fatal)** - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

**EXP-POSITIVE - (Warning)** - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) **Exception**

FUND	RESOURCE	FUNCTION	VALUE
01	3010	7200-7600	(\$13,180.90)

Explanation: Funds are transferred in from other federal resources under transferability.

**INTERFD-DIR-COST - (Fatal)** - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

**INTERFD-IN-OUT - (Fatal)** - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

**INTERFD-INDIRECT - (Fatal)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

**INTERFD-INDIRECT-FN - (Fatal)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

**INTRA-FD-DIR-COST - (Fatal)** - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

**INTRA-FD-INDIRECT - (Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

**INTRA-FD-INDIRECT-FN - (Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

**LCFF-TRANSFER - (Fatal)** - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

**LOTTERY-CONTRIB - (Fatal)** - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

**NET-INV-CAP-ASSETS - (Warning)** - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **Passed**

**OBJ-POSITIVE - (Warning)** - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	6331	8590	(\$20,000.00)

Explanation: ARs cleared for prior years where no funds were received

01	6762	8590	(\$51.00)
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Explanation: ARs cleared for prior years where no funds were received

**PASS-THRU-REV=EXP - (Warning)** - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

**REV-POSITIVE - (Warning)** - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund:

FUND	RESOURCE	VALUE
01	6331	
01	6762	
		(\$20,000.00)

Explanation: Correction for prior year receivable.

01 (\$51.00)

Explanation: Correction for prior year receivable.

**RS-NET-POSITION-ZERO - (Fatal)** - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.

Passed

**SE-PASS-THRU-REVENUE - (Warning)** - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.

Passed

**UNASSIGNED-NEGATIVE - (Fatal)** - Unassigned/unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.

Passed

**UNR-NET-POSITION-NEG - (Fatal)** - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.

Passed

**SUPPLEMENTAL CHECKS**

**ASSET-ACCUM-DEPR-NEG - (Fatal)** - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative.

Passed

**ASSET-IMPORT - (Fatal)** - If capital asset amounts are imported/ keyed (Function 8500, Facilities Acquisition and Construction, or objects 5XXX, Capital Outlay, or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided.

Passed

**ASSET-PY-BAL - (Fatal)** - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided.

Passed

**CURRENT-CALC-EXP - (Informational)** - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374.

Passed

**DEBT-ACTIVITY - (Informational)** - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types:

Exception

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBTGOVGO.BONDS.9661	\$3,875,000.00	\$3,875,000.00
DEBTGOVCOMP.ABS.9665	\$8,263.00	\$8,263.00

Passed

**DEBT-IMPORT - (Fatal)** - If long-term debt amounts are imported/ keyed, the long-term debt supplemental data (Form DEBT) must be provided.

Passed

**DEBT-POSITIVE - (Fatal)** - In Form DEBT, long-term liability ending balances must be positive.

Passed

**DEBT-PY-BAL - (Fatal)** - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided.

Passed

**ESMOE-ADA - (Fatal)** - If Form ESMOE is completed, ADA must be reported in Section II, Line A.

Passed

<b>ESMOE-IMPORT - (Fatal)</b> - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided.	<b>Passed</b>
<b>IC-ADMIN-NOT-ZERO - (Fatal)</b> - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero.	<b>Passed</b>
<b>IC-ADMIN-PLANT-SVCS - (Warning)</b> - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%.	<b>Passed</b>
<b>IC-BD-SUPT-NOT-ZERO - (Warning)</b> - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero.	<b>Passed</b>
<b>IC-BD-SUPT-VS-ADMIN - (Warning)</b> - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%.	<b>Passed</b>
<b>IC-EXCEEDS-LEA-RATE - (Warning)</b> - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate.	<b>Passed</b>
<b>IC-PCT - (Warning)</b> - The straight indirect cost percentage (i.e., WITHOUT the carry-forward adjustment) is less than 2% or exceeds 9%. LEAs, regardless of their size or type, with rates outside of these guidelines have usually incorrectly coded general administrative costs (e.g., fiscal services, personnel/human services, central support, and centralized data processing). Please review the Indirect Cost Rate Worksheet (Form ICR) paying special attention that costs coded to the indirect cost functions are consistent with the definitions in the California School Accounting Manual. Also, to help with your review, the Indirect Cost Rate Worksheet section of the SACS Software User Guide contains a list of common problem areas. If general administration costs are incorrectly coded, make the necessary data corrections; if costs are correct, please provide an explanation identifying the major contributing factors to the rate.	<b>Exception</b>
<hr/>	
Straight indirect cost percentage before carry-forward adjustment (Form ICR, Part III, Line C is	\$12.14 %
Explanation: The indirect cost rate matches the allowable rate for each resource.	
<b>IC-POSITIVE - (Warning)</b> - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive.	<b>Passed</b>
<b>LOT-CONTRIB-IMPORT-A - (Fatal)</b> - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L.	<b>Passed</b>
<b>LOT-CONTRIB-IMPORT-B - (Warning)</b> - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L.	<b>Passed</b>
<b>LOT-IMPORT - (Fatal)</b> - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved.	<b>Passed</b>
<b>PCR-ALLOC-NO-DIRECT - (Warning)</b> - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs.	<b>Passed</b>
<b>PCR-GF-EXPENDITURES - (Fatal)</b> - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62.	<b>Passed</b>
<b>PCRAF-UNDISTRIBUTED - (Fatal)</b> - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000).	<b>Passed</b>

## **EXPORT VALIDATION CHECKS**



<b>ADA-PROVIDE</b> - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<b>Passed</b>
<b>CEA-PROVIDE</b> - (Fatal) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided.	<b>Passed</b>
<b>CHK-DEPENDENCY</b> - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<b>Passed</b>
<b>CHK-UNBALANCED-A</b> - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<b>Passed</b>
<b>CHK-UNBALANCED-B</b> - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<b>Passed</b>
<b>FORM01-PROVIDE</b> - (Fatal) - Form 01 (Form 01) must be opened and saved.	<b>Passed</b>
<b>GANN-PROVIDE</b> - (Fatal) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided.	<b>Passed</b>
<b>ICR-PROVIDE</b> - (Fatal) - Indirect Cost Rate Worksheet (Form ICR) must be provided.	<b>Passed</b>
<b>UNAUDIT-CERT-PROVIDE</b> - (Fatal) - Unaudited Actual Certification (Form CA) must be provided.	<b>Passed</b>
<b>VERSION-CHECK</b> - (Warning) - All versions are current.	<b>Passed</b>

Unaudited Actuals  
Budget 2024-25  
**Technical Review Checks**  
Phase - All  
Display - All Technical Checks

Cuyama Joint Unified

Santa Barbara County

Following is a chart of the various types of technical review checks and related requirements:

- F** - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

**IMPORT CHECKS**

<b>CHECKFUNCTION</b> - (Fatal) - All FUNCTION codes must be valid.	<b><u>Passed</u></b>
<b>CHECKFUND</b> - (Fatal) - All FUND codes must be valid.	<b><u>Passed</u></b>
<b>CHECKGOAL</b> - (Fatal) - All GOAL codes must be valid.	<b><u>Passed</u></b>
<b>CHECKOBJECT</b> - (Fatal) - All OBJECT codes must be valid.	<b><u>Passed</u></b>
<b>CHECKRESOURCE</b> - (Warning) - All RESOURCE codes must be valid.	<b><u>Passed</u></b>
<b>CHK-FDXRS7690xOB8590</b> - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<b><u>Passed</u></b>
<b>CHK-FUNCTIONxOBJECT</b> - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxFUNCTION-A</b> - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxFUNCTION-B</b> - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxGOAL</b> - (Warning) - All FUND and GOAL account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxOBJECT</b> - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxRESOURCE</b> - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-GOALxFUNCTION-A</b> - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<b><u>Passed</u></b>
<b>CHK-GOALxFUNCTION-B</b> - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	<b><u>Passed</u></b>

**CHK-RES6500XOBJR8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).**  
**Passed**

**CHK-RESOURCEXOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.**  
**Exception**

ACCOUNT	RESOURCE	OBJECT	VALUE
01-6010-0-0000-0000-9790	6010	9790	(\$16,646.91)

Explanation: In the budget, I do not show a negative ending fund balance. I do not know why there is an error in SACS. If this error continues at first interim, I will look into it further, but based on data entered into the districts financial system, this resource does not have a negative balance.

**CHK-RESOURCEXOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.**  
**Passed**

**CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.**  
**Passed**

**SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.**  
**Passed**

**GENERAL LEDGER CHECKS**

**CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.**  
**Passed**

**CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.**  
**Passed**

**CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.**  
**Passed**

**EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.**  
**Exception**

FUND	RESOURCE	NEG. EFB
01	0000	(\$80,051.59)
01	6010	(\$16,646.91)

Explanation: Unrestricted resources are expected to have a negative ending fund balance at the end of the year.  
 Total of negative resource balances for Fund 01  
 (\$96,698.50)  
 Explanation: See note above.

**EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).**  
**Passed**

**EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).**  
**Passed**

**EXP-POSITIVE - (Warning)** - The following expenditure functions have a negative balance by resource, by fund. **Exception**  
 (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)

FUND	RESOURCE	FUNCTION	VALUE
01	3010	7200-7600	(\$11,758.30)

Explanation: Revenues transferred in for federal transferability.

**INTERFD-DIR-COST - (Fatal)** - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

**INTERFD-IN-OUT - (Fatal)** - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

**INTERFD-INDIRECT - (Fatal)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

**INTERFD-INDIRECT-FN - (Fatal)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

**INTRA-FD-DIR-COST - (Fatal)** - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

**INTRA-FD-INDIRECT - (Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

**INTRA-FD-INDIRECT-FN - (Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

**LCFF-TRANSFER - (Fatal)** - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

**LOTTERY-CONTRIB - (Fatal)** - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

**OBJ-POSITIVE - (Warning)** - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	0000	9790	(\$80,051.59)
Explanation: See notes above.			
01	6010	9790	(\$16,646.91)
Explanation: See notes above.			

**PASS-THRU-REV=EXP - (Warning)** - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

**REV-POSITIVE - (Warning)** - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

**RS-NET-POSITION-ZERO - (Fatal)** - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

**SE-PASS-THRU-REVENUE - (Warning)** - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

**UNASSIGNED-NEGATIVE - (Fatal)** - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.

Passed

**EXPORT VALIDATION CHECKS**

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.

Passed

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.

Passed

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.

Passed

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.

Passed

FORM01-PROVIDE - (Fatal) - Form 01 (Form 011) must be opened and saved.

Passed

VERSION-CHECK - (Warning) - All versions are current.

Passed

# Cuyama Joint Unified School District

2300 Highway 166, New Cuyama, California 93254  
(661) 766-2482 • FAX: (661) 766-2255

## RESOLUTION FOR ADOPTING THE "GANN" LIMIT Resolution #2024-2025:12

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits," for public agencies, including school districts; and,

WHEREAS, the District must establish a revised Gann limit for the 2023-24 fiscal year and a projected Gann Limit for the 2024-25 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that the Board does provide public notice that the attached calculation of Gann limits for the 2023-24 and 2024-25 fiscal years are in accordance with constitutional and statutory law;

AND BE IT FURTHER RESOLVED that the Board hereby declares that the appropriations in the Budget for the 2023-24 and 2024-25 years do not exceed the limitations imposed by Proposition 13.

AND BE IT FURTHER RESOLVED that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

Signature: \_\_\_\_\_  
Board Secretary

Approved on September 12, 2024

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b>	2022-23 Actual					
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	2,913,510.56		2,913,510.56			3,034,046.10
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	161.10		161.10			160.63
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>	Adjustments to 2022-23					
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b>	2023-24 P2 Report					
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	160.63		160.63	154.16		154.16
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			160.63			154.16
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	2023-24 Actual					
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	6,878.36		6,878.36	6,878.36		6,878.36
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	1,755,659.54		1,755,659.54	1,755,659.54		1,755,659.54
5. Unsecured Roll Taxes (Object 8042)	58,469.33		58,469.33	58,469.33		58,469.33
6. Prior Years' Taxes (Object 8043)	4,929.03		4,929.03	4,929.03		4,929.03
7. Supplemental Taxes (Object 8044)	74,404.56		74,404.56	74,404.56		74,404.56
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	2024-25 Budget					
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)						
2. Timber Yield Tax (Object 8022)						
3. Other Subventions/In-Lieu Taxes (Object 8029)						
4. Secured Roll Taxes (Object 8041)						
5. Unsecured Roll Taxes (Object 8042)						
6. Prior Years' Taxes (Object 8043)						
7. Supplemental Taxes (Object 8044)						

	2023-24 Calculations		2024-25 Calculations			
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	225,409.89		225,409.89	225,410.18		225,410.18
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFE Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8093)	0.00		0.00	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	2,125,750.71	0.00	2,125,750.71	2,125,751.00	0.00	2,125,751.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	2,125,750.71	0.00	2,125,750.71	2,125,751.00	0.00	2,125,751.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from obj. 3301 & 3302; do not include negotiated amounts)			79,246.34			78,439.93
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Object 8900-4999)	0.00		0.00	0.00		0.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	0.00	0.00	79,246.34	0.00	0.00	78,439.93
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFE - CV (objects 8011 and 8012)	1,872,240.00		1,872,240.00	1,834,968.00		1,834,968.00
25. LCFE/Revenue Limit State Aid - Prior Years (Object 8019)	(9,677.00)		(3,677.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	1,863,563.00	0.00	1,863,563.00	1,834,968.00	0.00	1,834,968.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	4,441,421.77		4,441,421.77	4,322,702.84		4,322,702.84



	2023-24 Calculations			2024-25 Calculations		
	Entered Data/ Totals	Adjusted*	Entered Data/ Totals	Entered Data/ Totals	Adjusted*	Entered Data/ Totals
	2023-24 Actual			2024-25 Budget		
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	95,068.58		95,068.58	45,000.00		45,000.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			2,913,510.56			3,034,046.10
2. Inflation Adjustment			1,0444			1,0362
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9971			0.9997
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			3,034,046.10			3,017,180.26
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			2,125,750.71			2,125,751.00
6. Preliminary State Aid Calculation						
Minimum State Aid In Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C28 or less than zero)			19,275.60			18,495.20
Maximum State Aid In Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			987,541.73			969,869.19
Preliminary State Aid In Local Limit (Greater of Lines D6a or D6b)			987,541.73			969,869.19
7. Local Revenues in Proceeds of Taxes						
Interest Counting In Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			68,097.62			32,564.89
Total Local Proceeds of Taxes (Lines D5 plus D7a)			2,193,848.33			2,158,315.89
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			919,444.11			937,304.30
9. Total Appropriations Subject to the Limit			2,193,848.33			
a. Local Revenues (Line D7b)			919,444.11			
b. State Subventions (Line D8)			79,246.34			
c. Less: Excluded Appropriations (Line C23)						
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			3,034,046.10			
<b>10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D8d minus D4)</b>						
SUMMARY			0.00			
<b>11. Adjusted Appropriations Limit</b>						
SUMMARY						



# *Cuyama Joint Unified School District*

2300 Highway 166, New Cuyama, California 93254  
(661) 766-2482 • FAX: (661) 766-2255

## **Resolution No 2024-2025:14**

### **RESOLUTION TO AUTHORIZE TEMPORARY BORROWING BETWEEN FUNDS OF THE CUYAMA JOINT UNIFIED SCHOOL DISTRICT OR RESTRICTED FUND MONEYS FOR CASH FLOW PURPOSES**

**WHEREAS**, the governing board of any school district may direct that moneys held in any fund or account may be temporarily transferred to another fund or account of the district for payment of obligations as authorized by Education Code (EC) 42603; and

**WHEREAS**, the 2024-25 State Enacted Budget provides additional flexibility for borrowing in EC 42603.1 if the state defers any payments to school districts. The amount allowable for borrowing has increased to 85 percent of the maximum of moneys held in any fund or account during the 2024-25 and 2025-26 fiscal years; and

**WHEREAS**, the transfer shall be accounted for as temporary borrowing between funds or accounts and shall not be available for appropriation or be considered income to the borrowing fund or account; and

**WHEREAS**, amounts transferred shall be repaid either in the same fiscal year, or in the following fiscal year if the transfer takes place with the final 120 calendar days of a fiscal year;

**NOW THEREFORE, BE IT RESOLVED** that the Governing Board of the Cuyama Joint Unified School District, in accordance with the provisions of EC 42603.1 adopts this authorization for fiscal year 2024-25 to temporarily transfer moneys between any and all of the district's funds up to 75% of the lending fund's balance, as needed for temporary cashflow borrowing purposes, provided that all transfers are approved by the Superintendent or the Superintendent's designee and reported to the board at the next possible public board meeting.

**PASSED and ADOPTED** at a regular meeting of the Board of Trustees of the Cuyama Joint Unified School District on September 12, 2024, in Santa Barbara County, California, by the following vote:

AYES: \_\_\_\_\_  
NOES: \_\_\_\_\_  
ABSENT: \_\_\_\_\_

# *Cuyama Joint Unified School District*

2300 Highway 166, New Cuyama, California 93254  
(661) 766-2482 • FAX: (661) 766-2255

I, \_\_\_\_\_, Clerk/Secretary of the Board of Trustees, do hereby certify that the foregoing is a full, true, and correct copy of a resolution passed and adopted by the Board at a regularly called and conducted meeting held on said date.

WITNESSED my hand this \_\_\_ day of \_\_\_\_\_ 20\_\_.

\_\_\_\_\_  
Clerk/Secretary of the Governing Board

# *Cuyama Joint Unified School District*

2300 Highway 166, New Cuyama, California 93254  
(661) 766-2482 • FAX: (661) 766-2255

## Resolution #2024-2025:13 Authorized Bank Signers for the United Security Bank

Due to staffing changes, it is necessary to change the authorized signers on the bank accounts held at the United Security Bank. The authorized signers shall be changed to Alfonso Gamino, Superintendent, and LeAnn Zayasbazan, Business Manager. The bank accounts that will be changed are:

1. The FFA Account ending in -7065
2. The Cash Clearing Account ending in – 1891
3. CVHS ASB Account ending in – 8422
4. CES ASB Account ending in – 0481
5. Athletic Fund Account ending in – 7081
6. Scholarship Account ending in – 0054

Be it resolved that the Cuyama Joint Unified School District Board of Trustees approved this resolution to change the authorized signers on the above mentioned accounts as reflected above on September 12, 2024.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
Alfonso Gamino

Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
LeAnn Zayasbazan

Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
Board Secretary

