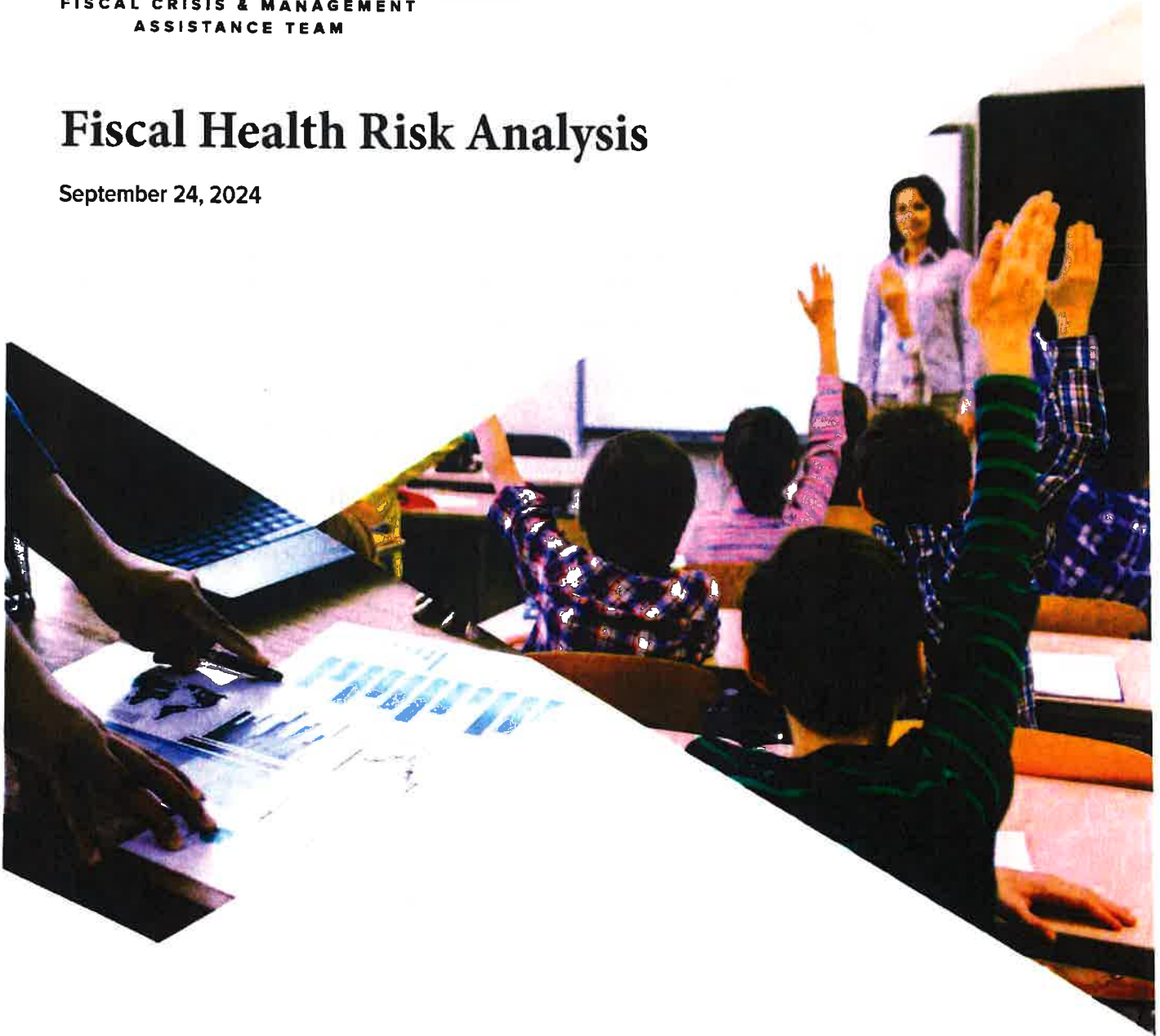


# FCMAT

FISCAL CRISIS & MANAGEMENT  
ASSISTANCE TEAM

## Fiscal Health Risk Analysis

September 24, 2024



## Cuyama Joint Unified School District

Michael H. Fine  
Chief Executive Officer

September 24, 2024

Alfonso Gamino, Superintendent/Principal  
Cuyama Joint Unified School District  
2300 Highway 166  
New Cuyama, CA 93254

Dear Superintendent/Principal Gamino:

In July 2024, the Cuyama Joint Unified School District and the Fiscal Crisis and Management Assistance Team (FCMAT) entered into an agreement for FCMAT to conduct a Fiscal Health Risk Analysis of the district.

The agreement stated that FCMAT would perform the following:

Prepare an analysis using the 20 factors in FCMAT's Fiscal Health Risk Analysis (FHRA) and identify the Client's specific risk rating for fiscal insolvency.

This fiscal health risk analysis is required by California's 2018-19 Budget Act because the district has been designated a lack of going concern by the county superintendent of schools.

This report contains the fiscal health risk analysis and the study team's findings and recommendations.

FCMAT appreciates the opportunity to assist the Cuyama Joint Unified School District and extends thanks to all the staff for their assistance during fieldwork.

Sincerely,



Michael H. Fine  
Chief Executive Officer

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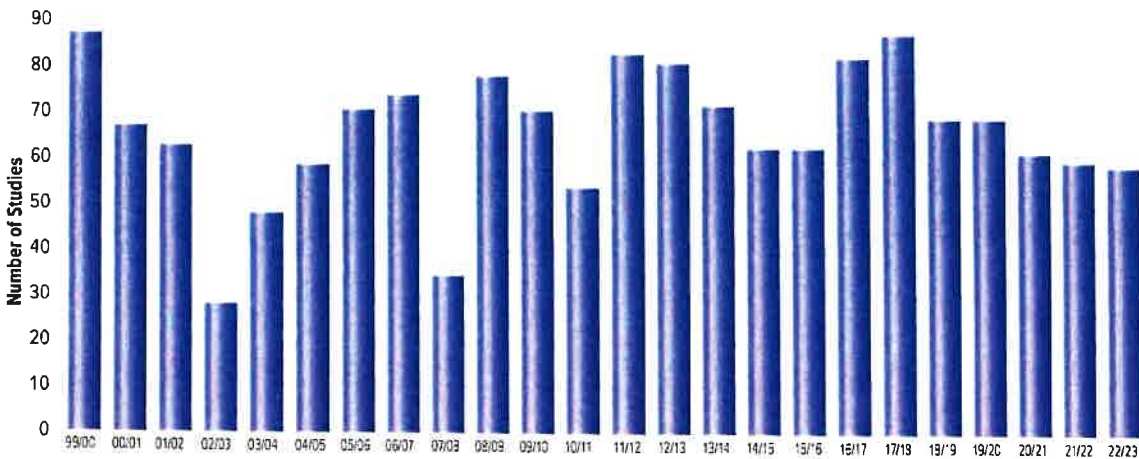
## About FCMAT

FCMAT's primary mission is to assist California's local TK-14 educational agencies to identify, prevent, and resolve financial, human resources and data management challenges. FCMAT provides fiscal and data management assistance, professional development training, product development and other related school business and data services. FCMAT's fiscal and management assistance services are used not just to help avert fiscal crisis, but to promote sound financial practices, support the training and development of chief business officials and help to create efficient organizational operations. FCMAT's data management services are used to help local educational agencies (LEAs) meet state reporting responsibilities, improve data quality, and inform instructional program decisions.

FCMAT may be requested to provide fiscal crisis or management assistance by a school district, charter school, community college, county office of education, the state superintendent of public instruction, or the Legislature.

When a request or assignment is received, FCMAT assembles a study team that works closely with the LEA to define the scope of work, conduct on-site fieldwork and provide a written report with findings and recommendations to help resolve issues, overcome challenges and plan for the future.

Studies by Fiscal Year



FCMAT has continued to make adjustments in the types of support provided based on the changing dynamics of TK-14 LEAs and the implementation of major educational reforms. FCMAT also develops and provides numerous publications, software tools, workshops and professional learning opportunities to help LEAs operate more effectively and fulfill their fiscal oversight and data management responsibilities. The California School Information Services (CSIS) division of FCMAT assists the California Department of Education with the implementation of the California Longitudinal Pupil Achievement Data System (CALPADS). CSIS also hosts and maintains the Ed-Data website ([www.ed-data.org](http://www.ed-data.org)) and provides technical expertise to the Ed-Data partnership: the California Department of Education, EdSource and FCMAT.

FCMAT was created by Assembly Bill (AB) 1200 in 1991 to assist LEAs to meet and sustain their financial obligations. AB 107 in 1997 charged FCMAT with responsibility for CSIS and its statewide data management work. AB 1115 in 1999 codified CSIS' mission.

AB 1200 is also a statewide plan for county offices of education and school districts to work together locally to improve fiscal procedures and accountability standards. AB 2756 (2004) provides specific responsibilities to FCMAT with regard to districts that have received emergency state loans.

In January 2006, Senate Bill 430 (charter schools) and AB 1366 (community colleges) became law and expanded FCMAT's services to those types of LEAs.

On September 17, 2018 AB 1840 was signed into law. This legislation changed how fiscally insolvent districts are administered once an emergency appropriation has been made, shifting the former state-centric system to be more consistent with the principles of local control, and providing new responsibilities to FCMAT associated with the process.

Since 1992, FCMAT has been engaged to perform more than 1,400 reviews for LEAs, including school districts, county offices of education, charter schools and community colleges. The Kern County Superintendent of Schools is the administrative agent for FCMAT. The team is led by Michael H. Fine, Chief Executive Officer, with funding derived through appropriations in the state budget and a modest fee schedule for charges to requesting agencies.

# Introduction

## Background

Historically, FCMAT has not engaged directly with school districts showing distress until it has been invited to do so by the district or the county superintendent. The state's 2018-19 Budget Act provides for FCMAT to offer more proactive and preventive services to fiscally distressed school districts by automatically engaging with a district under the following conditions:

- Disapproved budget.
- Negative interim report certification.
- Three consecutive qualified interim report certifications.
- Downgrade of an interim certification by the county superintendent.
- Lack of going concern designation.

Under these conditions, FCMAT will perform a fiscal health risk analysis to determine the level of risk for insolvency. FCMAT has updated its Fiscal Health Risk Analysis (FHRA) tool that weights each question based on high, moderate and low risk. The analysis will not be performed more than once in a 12-month period per district, and the engagement will be coordinated with the county superintendent and build on their oversight process and activities already in place per Assembly Bill (AB) 1200. There is no cost to the county superintendent or to the district for the analysis.

This fiscal health risk analysis is being conducted because the district had the following condition(s), under which an analysis is required by the 2018-19 State Budget Act.

- Lack of going concern designation.

As a result of the lack of going concern designation, FCMAT performed a fiscal health risk analysis to determine the district's level of risk of insolvency. This FHRA analysis and evaluation of the level of risk of insolvency is based on the district's 2023-24 second interim financial reporting period.

Located in Santa Barbara County, the Cuyama Joint Unified School District has a student enrollment of 171 for the 2023-24 fiscal year. The district serves students in transitional kindergarten through 12th grade at three schools, including a continuation school, and is the authorizer of one charter school. The district's unduplicated pupil percentage, which includes students identified as English learners, foster youth, or are eligible for free or reduced-price meal, is approximately 84.8%.

## Fiscal Health Risk Analysis Guidelines

FCMAT entered into a study agreement with the Cuyama Joint Unified School District on July 23, 2024, and a FCMAT study team visited the district on August 20-21, 2024 to conduct interviews, collect data and review documents. Following fieldwork, the study team continued to review and analyze documents. This report is the result of those activities.

FCMAT's reports focus on systems and processes that may need improvement; it does not generally comment on those that may be functioning well. In writing its reports, FCMAT uses the Associated Press Stylebook and its own short, internal style guide, which emphasize plain language, capitalize relatively few terms, and strive for conciseness, clarity and simplicity.

## Study Team

The team was composed of the following members:

Jennifer Noga, CFE  
FCMAT Intervention Specialist

Michael Ammermon, CPA, CFE, CRFAC, DABFA  
FCMAT Intervention Specialist

Leonel Martínez  
FCMAT Technical Writer

Each team member reviewed the draft report to confirm its accuracy and to achieve consensus on the analysis.

# Fiscal Health Risk Analysis

## For K-12 School Districts



FISCAL CRISIS & MANAGEMENT  
ASSISTANCE TEAM

Date(s) of fieldwork: August 20 and 21, 2024

District: Cuyama Joint Unified School District

## Summary

The Santa Barbara County superintendent of schools designated the Cuyama Joint Unified School District as a lack of going concern in June 2024. Education Code (EC) 42127.6 requires this designation any time the county superintendent determines that a school district may be unable to meet its financial obligations for the current or two subsequent fiscal years. The county office notified the district about its concerns of financial solvency in a letter dated June 26, 2024. The county office identified critical issues affecting the district's cash flow and fund balance resulting from the district's second interim financial report. Key concerns included:

- The district's inaccurate recording of revenues and expenditures, which has resulted in a projected decline in available reserves to 6.17% for the current fiscal year (2023-24) and to 0.73% in 2024-25.
- The district's historical trend of deficit spending in approximately 10 of the past 20 years.

In response to the county's designation, the district was required to:

- Submit a cash management plan for the 2024-25 fiscal year.
- Encumber all contracts and other obligations, prepare an appropriate cash flow analysis and monthly or quarterly budget revisions, and appropriately record all receivables and payables.
- Submit a formal board-adopted proposal to address the fiscal condition that resulted in the determination that the district may not be able to meet its financial obligations. This document is due to the county office by August 15, 2024.
- Contract with the Fiscal Crisis and Management Assistance Team to perform a Fiscal Health Risk Analysis.

The fiscal health risk analysis score of 38.3% indicates the district is at a moderate risk of insolvency. However, because the district has conditions noted in the Budget and Fiscal Status or Material Weakness sections below, the risk level is elevated to a high risk of insolvency. This is due to the presence of significant risk factors of fiscal weaknesses and areas of concern that contribute to fiscal distress. Significant risk factors include budget development and monitoring; cash management; enrollment and attendance; fund balance and reserve for economic uncertainty; and leadership and stability. The FHRA's risk factors of annual independent audit report and management of special education services do not rank in the top five risk factors. Lack of action and oversight in these areas has resulted in significant risks to the district's overall financial health and program success for the students in its special education program, and these are a concern.

The 2022-23 audit report identifies that the district has not corrected some prior year audit findings, while also highlighting new findings and the associated penalties for several significant issues:

- An uncorrected attendance finding that indicated unmet minimum instructional minutes with a potential financial impact of \$15,374. Fiscal year 2022-23 had a repeat finding for instructional minutes with an estimated penalty of \$7,344.
- Inaccurate accounting entries resulted in a general fund overstatement of \$77,628 in fiscal year 2022-23, which was a repeat finding from 2021-22. The prior year inaccurate accounting entries in the general fund resulted in an overstatement of \$40,691.
- Overreported ADA resulting in an estimated penalty of \$23,043.
- Overreported unduplicated pupil count issues decreased LCFF revenue by \$83,977.

Furthermore, all three of the most recent audit reports contain material weakness findings, demonstrating a persistent lack of compliance and corrective action over the years.

Despite the county office's repeated warnings and guidance, the district has not adequately addressed its deficiencies,



particularly regarding its persistent deficit spending and compliance with minimum reserve requirements. The lack of a projected cash flow in its 2023-24 second interim financial reporting period for the current and upcoming years hinders the district's ability to foresee and manage potential financial challenges effectively.

**District Fiscal Solvency Risk Level: High**

**About the Analysis**

The Fiscal Crisis and Management Assistance Team (FCMAT) has developed the Fiscal Health Risk Analysis (FHRA) as a tool to help evaluate a school district's fiscal health and risk of insolvency in the current and two subsequent fiscal years.

The FHRA includes 20 sections, each of which contains specific questions. Each section and specific question is included based on FCMAT's work since the inception of AB 1200; they are the common indicators of risk or potential insolvency for districts that have neared insolvency and needed assistance from outside agencies. Each section of this analysis is critical, and a lack of attention to these critical areas will eventually contribute to the deterioration of a district's fiscal health. The analysis focuses on essential functions and processes to determine the level of risk at the time of assessment.

The greater the number of "no" answers to the questions in the analysis, the greater the potential risk of insolvency or fiscal issues for the district. Not all sections in the analysis and not all questions within each section carry equal weight; some areas carry higher risk and thus count more heavily in calculating a district's fiscal stability score. To help the district, narratives are included for responses that are marked as a "no" so the district can better understand the reason for the response and actions that may be needed to obtain a "yes" answer.

Identifying issues early is the key to maintaining fiscal health. Diligent planning will enable a district to better understand its financial objectives and strategies to sustain a high level of fiscal efficiency and overall solvency. A district should consider completing the FHRA annually to assess its own fiscal health risk and progress over time.

**Areas of High Risk**

The following sections duplicate certain questions and answers given in the Fiscal Health Risk Analysis Questions later in this document and identify conditions that create significant risk of fiscal insolvency. The existence of an identified budget or fiscal status or a material weakness indicated by a "no" answer to any of these items supersedes all other scoring and will elevate the district's overall risk level.

**Budget and Fiscal Status**

<b>Is the district currently <i>without</i> the following?:</b>	<b>Yes</b>	<b>No</b>
Disapproved budget . . . . .	✓	<input type="checkbox"/>
Negative interim report certification . . . . .	✓	<input type="checkbox"/>
Three consecutive qualified interim report certifications . . . . .	✓	<input type="checkbox"/>
Downgrade of an interim certification by the county superintendent . . . . .	✓	<input type="checkbox"/>
"Lack of going concern" designation . . . . .	<input type="checkbox"/>	✓

**Material Weakness Questions**

	<b>Yes</b>	<b>No</b>	<b>N/A</b>
<b>2.5</b> Has the district's budget been approved unconditionally by its county office of education in the current and two prior fiscal years? . . . . .	✓	<input type="checkbox"/>	<input type="checkbox"/>

- |      |  |                          |                          |                          |
|------|--|--------------------------|--------------------------|--------------------------|
| 3.4  | Following board approval of collective bargaining agreements, does the district make necessary budget revisions in the financial system to reflect settlement costs in accordance with Education Code Section 42142? . . . . .   | ✓                        | <input type="checkbox"/> | <input type="checkbox"/> |
| 3.6  | Has the district addressed any deficiencies the county office of education has identified in its oversight letters in the most recent and two prior fiscal years? . . . . .  | <input type="checkbox"/> | ✓                        | <input type="checkbox"/> |
| 4.3  | Does the district forecast its general fund cash flow for the current and subsequent year and update it as needed to ensure cash flow needs are known? . . . . .   | <input type="checkbox"/> | ✓                        | <input type="checkbox"/> |
| 4.4  | If the district's cash flow forecast shows insufficient cash in its general fund to support its current and projected obligations, does the district have a reasonable plan to address its cash flow needs for the current and subsequent year? . . . . .  | <input type="checkbox"/> | ✓                        | <input type="checkbox"/> |
| 5.2  | Has the district fulfilled and does it have evidence showing fulfillment of its oversight responsibilities in accordance with Education Code Section 47604.32? . . . . .   | ✓                        | <input type="checkbox"/> | <input type="checkbox"/> |
| 5.3  | Are all charters authorized by the district going concerns and not in fiscal distress? . . . . .   | ✓                        | <input type="checkbox"/> | <input type="checkbox"/> |
| 6.3  | Does the district accurately quantify the effects of collective bargaining agreements and include them in its budget and multiyear projections? . . . . .  | ✓                        | <input type="checkbox"/> | <input type="checkbox"/> |
| 6.4  | Did the district conduct a presettlement analysis and identify related costs or savings, if any (e.g., statutory benefits, and step and column salary increase), for the current and subsequent years, and did it identify ongoing revenue sources or expenditure reductions to support the agreement? . . . . . | ✓                        | <input type="checkbox"/> | <input type="checkbox"/> |
| 7.2  | If the district has deficit spending in funds other than the general fund, has it included in its multiyear projection any transfers from the unrestricted general fund to cover any projected negative fund balance? . . . . .  | ✓                        | <input type="checkbox"/> | <input type="checkbox"/> |
| 8.3  | If the district has deficit spending in the current or two subsequent fiscal years, has the board approved and implemented a plan to reduce and/or eliminate deficit spending to ensure fiscal solvency? . . . . .   | <input type="checkbox"/> | ✓                        | <input type="checkbox"/> |
| 10.6 | Are the district's enrollment projections and assumptions based on historical data, industry-standard methods, and other reasonable considerations? . . . . .  | <input type="checkbox"/> | ✓                        | <input type="checkbox"/> |
| 11.2 | Does the district have sufficient and available capital outlay and/or bond funds to cover all contracted obligations for capital facilities projects? . . . . .  | ✓                        | <input type="checkbox"/> | <input type="checkbox"/> |
| 12.1 | Is the district able to maintain the minimum reserve for economic uncertainty in the current year (including Fund 01 and Fund 17) as defined by criteria and standards? . . . . .  | ✓                        | <input type="checkbox"/> | <input type="checkbox"/> |
| 12.2 | Is the district able to maintain the minimum reserve for economic uncertainty in the two subsequent years? . . . . .   | <input type="checkbox"/> | ✓                        | <input type="checkbox"/> |
| 12.3 | If the district is not able to maintain the minimum reserve for economic uncertainty, does the district's multiyear financial projection include a board-approved plan to restore the reserve? . . . . .   | <input type="checkbox"/> | ✓                        | <input type="checkbox"/> |
| 19.1 | Does the district account for all positions and costs? . . . . .   | ✓                        | <input type="checkbox"/> | <input type="checkbox"/> |

**Score Breakdown by Section**

Because the score is not calculated by category, category values provided are subject to minor rounding error and are provided for information only.

1.	Annual Independent Audit Report	0.5%
2.	Budget Development and Adoption	1.4%
3.	Budget Monitoring and Updates	2.9%
4.	Cash Management	7.0%
5.	Charter Schools	0.0%
6.	Collective Bargaining Agreements	1.2%
7.	Contributions and Transfers	1.0%
8.	Deficit Spending (Unrestricted General Fund)	2.9%
9.	Employee Benefits	2.3%
10.	Enrollment and Attendance	3.5%
11.	Facilities	0.0%
12.	Fund Balance and Reserve for Economic Uncertainty	3.5%
13.	General Fund - Current Year	1.0%
14.	Information Systems and Data Management	1.0%
15.	Internal Controls and Fraud Prevention	1.4%
16.	Leadership and Stability	3.1%
17.	Multiyear Projections	0.0%
18.	Non-Voter-Approved Debt and Risk Management	1.6%
19.	Position Control	1.0%
20.	Special Education	2.3%
<b>Score</b>		<b>38.3%</b>

## Fiscal Health Risk Analysis Questions

### Budget and Fiscal Status

Is the district currently <i>without</i> the following?:	Yes	No
Disapproved budget . . . . .	✓	<input type="checkbox"/>
Negative interim report certification . . . . .	✓	<input type="checkbox"/>
Three consecutive qualified interim report certifications. . . . .	✓	<input type="checkbox"/>
Downgrade of an interim certification by the county superintendent . . . . .	✓	<input type="checkbox"/>
"Lack of going concern" designation. . . . .	<input type="checkbox"/>	✓

### 1. Annual Independent Audit Report

	Yes	No	N/A
<p><b>1.1 Has the district corrected the most recent and prior two years' audit findings without affecting its fiscal health?</b> . . . . .</p> <p style="margin-left: 40px;">The district's 2022-23 audit report includes both 2021-22 prior year findings and current year findings that may affect the district's financial health. The 2022-23 audit report included uncorrected financial findings from the prior year, 2021-22, that affected the district's financial health as follows, " ... the District's General Fund was overstated by \$40,691; the District's Cafeteria Fund was overstated by \$24,050; the District's Building Fund was overstated by \$41,959, and the District's Non-Major Governmental Funds were overstated by \$18,965." An uncorrected prior year attendance finding of 1,160 unmet minimum instructional minutes has a potential financial impact of \$15,374.</p> <p style="margin-left: 40px;">Additionally, the 2022-23 audit report identifies numerous over- and understatements of general fund and nonmajor fund balances. The general fund was overstated by \$77,628, the building fund was understated by \$6,372, and nonmajor governmental funds were understated by \$24,163. The audit report notes an overreporting of 1.57 in unallowable ADA that includes a penalty totaling \$23,043 in potential costs to the district. An overreported unduplicated pupil count of 28 also decreases Local Control Funding Formula (LCFF) revenue by \$83,977.</p>	<input type="checkbox"/>	✓	<input type="checkbox"/>
<p><b>1.2 Has the audit report for the most recent fiscal year been completed and presented to the board within the statutory timeline? (Extensions of the timeline granted by the State Controller's Office should be explained.)</b> . . . . .</p> <p style="margin-left: 40px;">According to EC 41020(h)(1), local educational agencies (LEAs) are required to file their audit report for the previous fiscal year with the county superintendent of schools by December 15. Additionally, by January 31 of the following year, the governing body of each LEA must conduct a public review of the annual audit. This includes addressing any audit exceptions, recommendations or findings from the auditor's management letter, and outlining plans to resolve any identified issues. The review must be scheduled as a specific agenda item for a public meeting.</p>	<input type="checkbox"/>	✓	<input type="checkbox"/>

The district's 2022-23 audit report was not issued by the December 15, 2023 due date. An extension of the audit report deadline was granted on January 16, 2024, as shown below:

The State Controller's Office agrees to grant your December 07, 2023 request for an extension of the December 15, 2023, filing deadline for the Cuyama Joint Unified annual audit report. We expect to receive the fiscal year 2022-23 audit report by February 29, 2024. Please notify us promptly if additional delays are anticipated in filing the report.

No additional extensions were issued. However, the audit report was dated March 1, 2024, which was one day past the extended February 29, 2024 deadline.

- 1.3 Were the district's most recent and prior two audit reports free of findings of material weaknesses?** . . . . .

The most recent and prior two audit reports ending June 30, 2021, 2022, and 2023 all contain material weakness findings.

- 1.4 Has the district corrected all reported audit findings from the most recent and prior two audits?** . . . . .

FCMAT reviewed the 2021, 2022, and 2023 audit reports. The 2022 audit report section, "... Prior Audit Findings," which references findings for 2021, indicates that two of the three prior year findings were not implemented. The 2023 audit report findings from the prior year also indicate that two of the four findings in 2022 were not implemented. For the current year, 2023, there is no evidence indicating those findings have been corrected.

## 2. Budget Development and Adoption

	Yes	No	N/A
<b>2.1 Does the district develop and use written budget assumptions and multiyear projections that are reasonable, are aligned with the county office of education instructions, and have been clearly articulated?</b> . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>2.2 Does the district use a budget development method other than a prior-year rollover budget, and, if so, does that method include tasks such as review of prior year estimated actuals by major object code and removal of one-time revenues and expenses?</b> . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>2.3 Does the district use position control data for budget development?</b> . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>2.4 Does the district calculate the Local Control Funding Formula (LCFF) revenue correctly?</b> . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>2.5 Has the district's budget been approved unconditionally by its county office of education in the current and two prior fiscal years?</b> . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>2.6 Does the budget development process include input from staff, administrators, the governing board, the community, and the budget advisory committee (if there is one)?</b> . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>2.7 Does the district budget and expend restricted funds before unrestricted funds?</b> . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

The district staff should assess whether categorical funds are being used for maximum impact. Exploring ways to allocate these funds more strategically could help relieve pressure on the unrestricted general fund. For example, during

interviews, a question was raised regarding the use of CTEIG funds to pay for staff salaries. FCMAT confirmed that CTEIG dollars can indeed be used for staff, but only when the salaries are tied to activities directly supporting the CTE program, such as instruction or administration. However, it's important to note that these funds must supplement, not supplant, existing funding sources. This means that CTEIG funds cannot be used to replace district funds already allocated for staff.

Since the district has been funding these staff positions through existing resources, transitioning to CTEIG funding will require careful planning to ensure compliance. District leadership will need to clearly differentiate between the base program and the supplemental services that CTEIG is designed to enhance. This process should be managed thoughtfully to avoid any supplanting concerns and ensure alignment with CTEIG guidelines.

Additionally, this is just one grant mentioned during interviews. The district should conduct a similar review of all categorical programs to ensure funds are being maximized in compliance with their specific requirements.

- 2.8 Have the Local Control and Accountability Plan (LCAP) and the budget been adopted within statutory timelines established by Education Code Sections 42103 and 52062 and filed with the county superintendent of schools no later than five days after adoption or by July 1, whichever occurs first, for the current and one prior fiscal year? . . . . .
- 2.9 Has the district refrained from including carryover funds in its adopted budget? . . . . .
- 2.10 Other than objects in the 5700s and 7300s and appropriate abatements in accordance with the California School Accounting Manual, does the district avoid using negative or contra expenditure accounts? . . . . .
- 2.11 Does the district have a documented policy and/or procedure for evaluating the proposed acceptance of grants and other types of restricted funds and the potential multiyear impact on the district's unrestricted general fund? . . . . .     
 The district lacks a documented policy or procedure for evaluating the proposed and potential multiyear impact of grants and other types of restricted funds.
- 2.12 Does the district adhere to a budget calendar that includes statutory due dates, major budget development tasks and deadlines, and the staff members/departments responsible for completing them? . . . . .     
 The district lacks a detailed budget calendar that outlines tasks, deadlines and the staff member or department (including the county office or consultants) responsible for completing each task.

### 3. Budget Monitoring and Updates

- |  | Yes                                 | No                       | N/A                      |
|--|-------------------------------------|--------------------------|--------------------------|
| 3.1 Are actual revenues and expenses consistent with the most current budget? . . . . .  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3.2 Are budget revisions posted in the financial system at each interim report, at a minimum? . . . . .  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3.3 Are clearly written and articulated budget assumptions that support budget revisions communicated to the board at each interim report, at a minimum? . . . . . | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

- 3.4 Following board approval of collective bargaining agreements, does the district make necessary budget revisions in the financial system to reflect settlement costs in accordance with Education Code Section 42142? . . . . . ✓
- 3.5 Do the district's responses fully explain the variances identified in the criteria and standards? ✓
- 3.6 Has the district addressed any deficiencies the county office of education has identified in its oversight letters in the most recent and two prior fiscal years? . . . . .  ✓
- The county office has identified concerns about deficit spending and meeting the minimum reserve requirements. Additionally, the county office expressed concerns about inaccurate revenues and expenditures during the year-end closing process, as well as audit penalties for inaccurate reporting of the district's average daily attendance (ADA), noncompliance with instructional time requirements, and failure to maintain adequate documentation for the Free and Reduced-Price Meals (FRPM) students, which resulted in a \$77,628 audit adjustment.
- 3.7 Does the district prohibit processing of requisitions or purchase orders when the budget is insufficient to support the expenditure? . . . . .  ✓
- The district does not prohibit processing requisitions or purchase orders when the budget is insufficient to support the expenditure. Sites manually complete requisition forms and submit them to the business department. Since the sites do not have access to budget data, they may be unaware of whether sufficient funds are available at the time of the request. Once received by the Business Services Department, the requisition is entered into the district's financial system, Escape, where it is converted into an electronic requisition and then into a purchase order, allowing for proper budget verification before finalization.
- 3.8 Does the district encumber and adjust encumbrances for salaries and benefits? . . . . . ✓
- 3.9 Are all balance sheet accounts in the general ledger reconciled at least at each interim report and at year end close? . . . . .  ✓
- The district has a history of not reconciling its balance sheet accounts at interim reporting periods or year-end close. To help, the county office has taken it upon itself to remind the staff at the district to review the balances as various revenues or invoices are received.
- 3.10 For the most recent and two prior fiscal years, have the interim reports and the unaudited actuals been adopted and filed with the county superintendent of schools within the timelines established in Education Code? . . . . . ✓

## 4. Cash Management

- |  | Yes                      | No                       | N/A                      |
|--|--------------------------|--------------------------|--------------------------|
| 4.1 Are accounts held by the county treasurer reconciled with the district's and county office of education's reports monthly? . . . . .   | ✓                        | <input type="checkbox"/> | <input type="checkbox"/> |
| 4.2 Does the district reconcile all bank (cash and investment) accounts with bank statements monthly? . . . . .                            | <input type="checkbox"/> | ✓                        | <input type="checkbox"/> |
| Interviews with the district and county office staff indicated that the bank statements have not been reconciled for more than six months. |                          |                          |                          |

- 4.3 Does the district forecast its general fund cash flow for the current and subsequent year and update it as needed to ensure cash flow needs are known?** . . . . .
- On June 26, 2024, the county office issued a lack of going concern letter identifying numerous budgeting, accounting, and operational deficiencies and the need for a cash management plan. As of 2023-24 second interim report, the district only projects the current cash flow and has no cash flow projection for the subsequent year.
- 4.4 If the district's cash flow forecast shows insufficient cash in its general fund to support its current and projected obligations, does the district have a reasonable plan to address its cash flow needs for the current and subsequent year?** . . . . .
- Because the district does not complete its cash flow projections for the subsequent fiscal year, it cannot determine if it has sufficient cash to support its projected obligations. Interviews indicated that the district's plan would be to borrow from another fund, and it is unknown if the other funds have sufficient cash reserves. According to the district, a plan was not in place.
- 4.5 Does the district have sufficient cash resources in its other funds to support its current and projected obligations in those funds?** . . . . .
- Interviews indicated that the cafeteria fund (Fund 13) does not have sufficient funds to support its current and projected obligations. On June 26, 2024, the county office issued a lack of going concern letter identifying numerous budgeting, accounting, and operational deficiencies and the need for a cash management plan.
- 4.6 If interfund borrowing is occurring, does the district comply with Education Code Section 42603?** . . . . .
- 4.7 If the district is managing cash in any fund(s) through external borrowing, does the district's cash flow projection include repayment based on the terms of the loan agreement?** . . . . .

## 5. Charter Schools

- |  | Yes                                 | No                       | N/A                      |
|--|-------------------------------------|--------------------------|--------------------------|
| <b>5.1 Does the district have a board policy or other written document(s) regarding charter oversight?</b> . . . . .   | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>5.2 Has the district fulfilled and does it have evidence showing fulfillment of its oversight responsibilities in accordance with Education Code Section 47604.32?</b> . . . . .  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>5.3 Are all charters authorized by the district going concerns and not in fiscal distress?</b> . . . . .  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>5.4 Has the district identified specific employees in its various departments (e.g., human resources, business, instructional, and others) to be responsible for oversight of all approved charter schools?</b> . . . . . | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |



## 6. Collective Bargaining Agreements

	Yes	No	N/A
6.1 Has the district settled with all its bargaining units for the past two fiscal years? . . . . .	✓	<input type="checkbox"/>	<input type="checkbox"/>
6.2 Has the district settled with all its bargaining units for the current year? . . . . .	<input type="checkbox"/>	✓	<input type="checkbox"/>
Negotiations for fiscal year 2023-24 are not settled.			
6.3 Does the district accurately quantify the effects of collective bargaining agreements and include them in its budget and multiyear projections? . . . . .	✓	<input type="checkbox"/>	<input type="checkbox"/>
6.4 Did the district conduct a presettlement analysis and identify related costs or savings, if any (e.g., statutory benefits, and step and column salary increase), for the current and subsequent years, and did it identify ongoing revenue sources or expenditure reductions to support the agreement? . . . . .	✓	<input type="checkbox"/>	<input type="checkbox"/>
6.5 In the current and prior two fiscal years, has the district settled the total cost of the bargaining agreements including step and column increases at or under the funded cost of living adjustment (COLA)? . . . . .	<input type="checkbox"/>	✓	<input type="checkbox"/>
The district has not settled for fiscal year 2023-24. According to the AB 1200 disclosure documents, the district settled with both the classified and certificated bargaining units for 2022-23, giving a salary increase of 7%. The statutory COLA for fiscal year 2022-23 was 6.56%.			
6.6 If settlements have not been reached in the past two years, has the district identified resources to cover the costs of the district's proposal(s)? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	✓
6.7 Did the district comply with public disclosure requirements under Government Code Sections 3540.2 and 3547.5, and Education Code Section 42142? . . . . .	✓	<input type="checkbox"/>	<input type="checkbox"/>
6.8 Did the superintendent and CBO certify the public disclosure of collective bargaining agreement prior to board approval? . . . . .	✓	<input type="checkbox"/>	<input type="checkbox"/>
6.9 Is the governing board's action consistent with the superintendent's and CBO's certification? . . . . .	✓	<input type="checkbox"/>	<input type="checkbox"/>

## 7. Contributions and Transfers

	Yes	No	N/A
7.1 Does the district have a board-approved plan to eliminate, reduce or control any contributions/transfers from the unrestricted general fund to other restricted programs and funds? . . . . .	<input type="checkbox"/>	✓	<input type="checkbox"/>
The district lacks a plan to reduce contributions/transfers from unrestricted general funds to other restricted programs and/or funds.			
7.2 If the district has deficit spending in funds other than the general fund, has it included in its multiyear projection any transfers from the unrestricted general fund to cover any projected negative fund balance? . . . . .	✓	<input type="checkbox"/>	<input type="checkbox"/>

- 7.3 If any contributions/transfers were required for restricted programs and/or other funds in either of the two prior fiscal years, and there is a need in the current year, did the district budget for them at reasonable levels? . . . . .

## 8. Deficit Spending (Unrestricted General Fund)

- |  | Yes                                 | No                                  | N/A                      |
|--|-------------------------------------|-------------------------------------|--------------------------|
| 8.1 Is the district avoiding deficit spending in the current fiscal year? . . . . .  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| The 2023-24 second interim report projected deficit spending of \$44,232 in the unrestricted general fund in the budget year.  |                                     |                                     |                          |
| 8.2 Is the district projected to avoid deficit spending in both of the two subsequent fiscal years? . . . . .  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| The 2023-24 second interim report projected deficit spending of \$190,023 in the unrestricted general fund in 2024-25 and \$126,896 in 2025-26.  |                                     |                                     |                          |
| 8.3 If the district has deficit spending in the current or two subsequent fiscal years, has the board approved and implemented a plan to reduce and/or eliminate deficit spending to ensure fiscal solvency? . . . . . | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Interviews indicated that the district lacks a board-approved plan to reduce and/or eliminate deficit spending to ensure fiscal solvency in the current and two subsequent fiscal years.                               |                                     |                                     |                          |
| 8.4 Has the district decreased deficit spending over the past two fiscal years? . . . . .  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> |

## 9. Employee Benefits

- |   | Yes                                 | No                                  | N/A                      |
|---|-------------------------------------|-------------------------------------|--------------------------|
| 9.1 Has the district completed an actuarial valuation in accordance with Governmental Accounting Standards Board (GASB) requirements to determine its unfunded liability for other post-employment benefits (OPEB)? . . . . .           | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| The district did not provide documentation that an actuarial valuation for the district's unfunded liabilities had been completed within the last two years.  |                                     |                                     |                          |
| 9.2 Does the district have a plan to fund its liabilities for retiree health and welfare benefits with the total of annual required service payments no greater than 2% of the district's unrestricted general fund revenues? . . . . . | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> |
| 9.3 Has the district followed a policy or collectively bargained agreement to limit accrued vacation balances? . . . . .  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| The district has a collectively bargained cap on vacation balances, but it is not enforced.   |                                     |                                     |                          |
| 9.4 Within the last five years, has the district conducted a verification and determination of eligibility for benefits for all active and retired employees and dependents? . . . . .  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Interviews indicated that the district has not conducted a benefits eligibility review within the last five years.  |                                     |                                     |                          |

- 9.5 Does the district track, reconcile and report employees' compensated leave balances?** . . . . .
- Interviews indicated that the district recently incurred a significant payout to an employee upon separation. Additionally, the current staff accrues compensation time, and no one at the district tracks this or ensures that the employees are using the time.

## **10. Enrollment and Attendance**

	Yes	No	N/A
<b>10.1 Has the district's enrollment been increasing or remained stable for the current and two prior years?</b> . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
The district's enrollment has fluctuated over the current and two prior years, with an increase from 172 in 2021-22 to 182 in 2022-23, followed by a decrease to 171 in 2023-24.			
<b>10.2 Does the district monitor and analyze enrollment and average daily attendance (ADA) data at least monthly through the second attendance reporting period (P2)?</b> . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
The district did not provide evidence of a process for monitoring and analyzing enrollment and ADA at least monthly through P-2.			
<b>10.3 Does the district track historical enrollment and ADA data to establish future trends?</b> . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
No documentation was provided to show that the district tracks historical enrollment and ADA data to establish future trends. FCMAT's review of the second interim LCFF calculator shows that the district has projected flat enrollment and ADA trends when completing its LCFF calculator.			
<b>10.4 Do school sites maintain an accurate record of daily enrollment and attendance that is reconciled monthly at the site and district levels?</b> . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>10.5 Has the district certified its California Longitudinal Pupil Achievement Data System (CALPADS) data by the required deadlines (Fall 1, Fall 2, EOY) for the current and two prior years?</b> . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>10.6 Are the district's enrollment projections and assumptions based on historical data, industry-standard methods, and other reasonable considerations?</b> . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
The district used flat enrollment projections in the 2023-24 second interim report and LCFF calculator despite historical data showing fluctuations; 171 students in 2021-22, 182 in 2022-23, and 171 in 2023-24. The district did not use a cohort survival method or any other industry-standard method that accounts for these trends.			
<b>10.7 Do all applicable sites and departments review and verify their respective CALPADS data and correct it as needed before the report submission deadlines?</b> . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>10.8 Has the district planned for enrollment losses to charter schools?</b> . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>10.9 Does the district follow established board policy to limit outgoing interdistrict transfers and ensure that only students who meet the required qualifications are approved?</b> . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- 10.10 Does the district meet the student-to-teacher ratio requirement of no more than 24-to-1 for each school in grades TK-3 classes, or, if not, does it have and adhere to an alternative collectively bargained agreement? . . . . .

## 11. Facilities

- |   | Yes                                 | No                                  | N/A                                 |
|---|-------------------------------------|-------------------------------------|-------------------------------------|
| 11.1 If the district participates in the state's School Facilities Program, has it met the required contribution for the Routine Restricted Maintenance Account? . . . . .  | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 11.2 Does the district have sufficient and available capital outlay and/or bond funds to cover all contracted obligations for capital facilities projects? . . . . .        | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| 11.3 Does the district properly track and account for facility-related projects? . . . . .  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| 11.4 Does the district use its facilities fully in accordance with the Office of Public School Construction's loading standards? . . . . .                                  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| 11.5 Does the district include facility needs (maintenance, repair and operating requirements) when adopting a budget? . . . . .  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| 11.6 Has the district met the facilities inspection requirements of the Williams Act and resolved any outstanding issues? . . . . .   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| 11.7 If the district passed a Proposition 39 general obligation bond, has it met the requirements for audit, reporting, and a citizens' bond oversight committee? . . . . . | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| 11.8 Does the district have a long-range facilities master plan that reflects its current and projected facility needs? . . . . .   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |

Interviews indicated that the district does not have a long-range facilities master plan that reflects its current and projected facility needs.

## 12. Fund Balance and Reserve for Economic Uncertainty

- |  | Yes                                 | No                                  | N/A                      |
|--|-------------------------------------|-------------------------------------|--------------------------|
| 12.1 Is the district able to maintain the minimum reserve for economic uncertainty in the current year (including Fund 01 and Fund 17) as defined by criteria and standards? . . . . . | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> |
| 12.2 Is the district able to maintain the minimum reserve for economic uncertainty in the two subsequent years? . . . . .  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

The 2023-24 second interim report indicates that the district will not meet the required minimum reserve for fiscal year 2024-25. For fiscal year 2025-26, the district projects a negative 1.25% reserve, which is below the minimum required reserve of 5%.

- 12.3** If the district is not able to maintain the minimum reserve for economic uncertainty, does the district's multiyear financial projection include a board-approved plan to restore the reserve? . . . . .
- Interviews indicated that the district lacks a board-approved plan to restore the reserve.
- 12.4** Is the district's projected unrestricted fund balance stable or increasing in the two subsequent fiscal years? . . . . .
- The district second interim report demonstrates that the unrestricted general fund balance is not stable but is decreasing over the two subsequent fiscal years. Fund balances are declining as follows: current year, 2023-24, declining by -\$44,232; subsequent years 2024-25 and 2025-26 declining by -\$190,023 and -\$126,896 respectively. (Fund balance figures are rounded.)
- 12.5** If the district has unfunded or contingent liabilities or one-time costs other than post-employment benefits, does the unrestricted general fund balance include sufficient assigned or committed reserves above the recommended reserve level? . . . .
- Interviews indicated that the district has not set aside sufficient assigned or committed reserves above the recommended reserve level in its unrestricted general fund balance to cover unfunded or contingent liabilities or one-time costs other than post-employment benefits. As described in 12.4 above, the district fails to meet the minimum reserve requirements even for its basic program requirements.

## **13. General Fund – Current Year**

	Yes	No	N/A
<b>13.1</b> Does the district ensure that one-time revenues do not pay for ongoing expenditures? . . . . .	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
FCMAT's review of various documents indicates that the district uses restricted funds with different expiration dates. However, the team could not confirm whether the district has a plan to reduce staff once these funds are depleted or expire.			
<b>13.2</b> Is the percentage of the district's general fund unrestricted expenditure budget that is allocated to salaries and benefits at or below the statewide average for the current year? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>13.3</b> Is the percentage of the district's general fund unrestricted expenditure budget that is allocated to salaries and benefits at or below the statewide average for the two prior years? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>13.4</b> If the district has received any uniform complaints or legal challenges regarding local use of supplemental and concentration grant funding in the current or two prior years, is the district addressing the complaint(s)? . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>13.5</b> Does the district either ensure that restricted dollars are sufficient to pay for staff assigned to restricted programs or have a plan to fund these positions with unrestricted funds? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>13.6</b> Is the district using its restricted dollars fully by expending allocations for restricted programs within the required time? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- 13.7 Does the district account for program costs, including the maximum allowable indirect costs, for each restricted resource and other funds? . . . . .

## 14. Information Systems and Data Management

- |   | Yes                                 | No                                  | N/A                                 |
|---|-------------------------------------|-------------------------------------|-------------------------------------|
| 14.1 Does the district use an integrated financial and human resources system? . . . . .  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| 14.2 Does the district use the system(s) to provide key financial and related data, including personnel information, to help the district make informed decisions? . . . . .  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| 14.3 Has the district accurately identified students who are eligible for free or reduced-price meals, English learners, and foster youth, in accordance with the LCFF and its LCAP? . . . . .  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| <p>The 2022-23 audit report identifies an overreported unduplicated pupil count of 28 pupils, decreasing LCFF revenue by \$83,977. The audit identified that the district did not have an eligibility determination on file for some students categorized as eligible for free or reduced-price meals. According to the audit report, the district opted to extrapolate the error over the entire population of students who receive free or reduced-price lunches (56 per review of the CALPADS Form 1.18), which resulted in the overstatement of 28 FRPM students.</p> |                                     |                                     |                                     |
| 14.4 Is the district using the same financial system as its county office of education? . . . . .   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            |
| 14.5 If the district is using a separate financial system from its county office of education, is there an automated interface with the financial system used by the county office of education? . . . . .  | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 14.6 If the district is using a separate financial system from its county office of education, has the district provided the county office with direct access so the county office can provide oversight, review and assistance? . . . . .  | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |

## 15. Internal Controls and Fraud Prevention

- |  | Yes                                 | No                       | N/A                      |
|--|-------------------------------------|--------------------------|--------------------------|
| 15.1 Does the district have controls that limit access to its financial system and include multiple levels of authorization? . . . . .   | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 15.2 Are the district's financial system's access and authorization controls reviewed and updated upon employment actions (e.g., resignations, terminations, promotions or demotions) and at least annually? . . . . . | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 15.3 Does the district ensure that duties in the following areas are segregated, and that they are supervised and monitored?:  |                                     |                          |                          |
| • Accounts payable (AP) . . . . .  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

<ul style="list-style-type: none"> <li>• <b>Accounts receivable (AR)</b> . . . . . <input type="checkbox"/></li> <li style="padding-left: 20px;">Segregation of duties is insufficient. According to the district, the business manager creates the bills, enters the receivables in the accounting system, and is responsible for monitoring them.</li> <li>• <b>Purchasing and contracts</b> . . . . . <input checked="" type="checkbox"/></li> <li>• <b>Payroll</b> . . . . . <input checked="" type="checkbox"/></li> <li>• <b>Human resources (i.e., duties relative to position control and payroll processes)</b>. . . . . <input checked="" type="checkbox"/></li> </ul>	<ul style="list-style-type: none"> <li>✓</li> <li></li> <li></li> <li></li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/></li> <li><input type="checkbox"/></li> <li><input type="checkbox"/></li> <li><input type="checkbox"/></li> </ul>
<p><b>15.4 Are beginning balances for the new fiscal year posted and reconciled with the ending balances for each fund from the prior fiscal year?</b> . . . . .</p>	<p>✓</p>	<p><input type="checkbox"/></p>
<p><b>15.5 Does the district review and work to clear prior year accruals throughout the year?</b> . . . . .</p> <p style="padding-left: 20px;">Based on the findings noted above (as referenced in question 1.4), it appears that the district does not consistently review and clear prior year accruals throughout the year, as several prior year financial issues remain uncorrected.</p>	<p><input type="checkbox"/></p>	<p>✓</p>
<p><b>15.6 Has the district reconciled and closed the general ledger (books) within the time prescribed by the county office of education?</b> . . . . .</p>	<p>✓</p>	<p><input type="checkbox"/></p>
<p><b>15.7 Does the district have processes and procedures to discourage and detect fraud?</b> . . . . .</p>	<p>✓</p>	<p><input type="checkbox"/></p>
<p><b>15.8 Does the district have a process for collecting reports of possible fraud (such as an anonymous fraud reporting hotline) and for following up on such reports?</b> . . . . .</p> <p style="padding-left: 20px;">Interviews indicated that the district does not have a process for collecting reports of possible fraud and for following up on such reports.</p>	<p><input type="checkbox"/></p>	<p>✓</p>
<p><b>15.9 Does the district have an internal audit process?</b> . . . . .</p> <p style="padding-left: 20px;">The district does not have an internal audit process.</p>	<p><input type="checkbox"/></p>	<p>✓</p>

## 16. Leadership and Stability

	Yes	No	N/A
<p><b>16.1 Does the district have a chief business official who has been with the district as chief business official for more than two years?</b> . . . . .</p> <p style="padding-left: 20px;">The business manager has been in the position since May 2024.</p>	<p><input type="checkbox"/></p>	<p>✓</p>	<p><input type="checkbox"/></p>
<p><b>16.2 Does the district have a superintendent who has been with the district as superintendent for more than two years?</b> . . . . .</p>	<p>✓</p>	<p><input type="checkbox"/></p>	<p><input type="checkbox"/></p>
<p><b>16.3 Does the superintendent meet on a scheduled and regular basis with all members of their administrative cabinet?</b> . . . . .</p>	<p><input type="checkbox"/></p>	<p><input type="checkbox"/></p>	<p>✓</p>
<p><b>16.4 Is training on financial management and budget provided to site and department administrators who are responsible for budget management?</b> . . . . .</p> <p style="padding-left: 20px;">Interviews indicated that the staff at the district office manage the entire budget and therefore department-level staff and administrators have not received any budget management training.</p>	<p><input type="checkbox"/></p>	<p>✓</p>	<p><input type="checkbox"/></p>

- 16.5** Does the governing board adopt and revise policies and administrative regulations annually? . . . . .
- 16.6** Are newly adopted or revised policies and administrative regulations implemented, communicated and available to staff? . . . . .
- According to the district, adopted board policies and administrative regulations are updated on the district website, posted in the board agenda, and are available in binders for employees to review. However, the employees are not proactively provided with the policies as part of training or via other methods such as email notification.
- 16.7** Do all board members attend training on the budget and governance at least every two years? . . . . .
- According to the district, training is minimal unless it is provided by the business manager.
- 16.8** Is the superintendent's evaluation performed according to the terms of the contract?. . . . .

## 17. Multiyear Projections

- |   | Yes                                 | No                       | N/A                                 |
|---|-------------------------------------|--------------------------|-------------------------------------|
| <b>17.1</b> Has the district developed multiyear projections that include detailed assumptions aligned with industry standards? . . . . .   | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <b>17.2</b> To help calculate its multiyear projections, did the district prepare an accurate LCFF calculation with multiyear considerations? . . . . .   | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <b>17.3</b> Does the district use its most current multiyear projection in making financial decisions? . . . . .  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <b>17.4</b> If the district uses a broad adjustment category in its multiyear projection (such as line B10, B1d, B2d Other Adjustments, in the SACS Form MYP/MYPI), is there a detailed list of what is included in the adjustment amount and are the adjustments reasonable? . . . . . | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

## 18. Non-Voter-Approved Debt and Risk Management

- |  | Yes                                 | No                                  | N/A                      |
|--|-------------------------------------|-------------------------------------|--------------------------|
| <b>18.1</b> Are the sources of repayment for non-voter-approved debt (such as certificates of participation (COPs), bridge financing, bond anticipation notes (BANS), revenue anticipation notes (RANS) and others) stable, predictable, and other than unrestricted general fund? . . . . . | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| The district issued Qualified Zone Academy Bonds (QZAB) to fund a solar project in 2013, and the primary repayment source is the unrestricted general fund. The annual payment is approximately \$111,000.   |                                     |                                     |                          |
| <b>18.2</b> If the district has issued non-voter-approved debt, has its credit rating remained stable or improved during the current and two prior fiscal years? . . . . .   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> |



- 18.3** If the district is self-insured, has the district completed an actuarial valuation as required and have a plan to pay for any unfunded liabilities? . . . . .   ✓
- 18.4** If the district has non-voter-approved debt (such as COPs, bridge financing, BANS, RANS and others), is the total of annual debt service payments no greater than 2% of the district's unrestricted general fund revenues? . . . . .  ✓
- The district's total annual debt service payment (principal and interest) for non-voter-approved debt as mentioned in 18.1 is 3.3%, which exceeds 2% of the district second interim unrestricted general fund revenues.

## 19. Position Control

- |   | Yes                      | No                       | N/A                      |
|---|--------------------------|--------------------------|--------------------------|
| <b>19.1</b> Does the district account for all positions and costs? . . . . .  | ✓                        | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>19.2</b> Does the district analyze and adjust staffing based on staffing ratios and enrollment? . . . . .  | ✓                        | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>19.3</b> Does the district reconcile budget, payroll and position control regularly, at least at budget adoption and interim reporting periods? . . . . .                      | <input type="checkbox"/> | ✓                        | <input type="checkbox"/> |
| No evidence was provided to show that the district has a formal process for reconciling budget, payroll and position control regularly, and interviews confirmed this deficiency. |                          |                          |                          |
| <b>19.4</b> Does the district identify a budget source for each new position before the position is authorized by the governing board? . . . . .                                  | ✓                        | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>19.5</b> Does the governing board approve all new positions and extra assignments (e.g., stipends) before positions are posted? . . . . .                                      | ✓                        | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>19.6</b> Do managers and staff responsible for the district's human resources, payroll and budget functions meet regularly to discuss issues and improve processes? . . . . .  | <input type="checkbox"/> | <input type="checkbox"/> | ✓                        |

## 20. Special Education

- |  | Yes                      | No                       | N/A                      |
|--|--------------------------|--------------------------|--------------------------|
| <b>20.1</b> Does the district monitor, analyze and adjust staffing ratios, class sizes and caseload sizes to align with statutory requirements and industry standards? . . . . .   | <input type="checkbox"/> | ✓                        | <input type="checkbox"/> |
| Interviews indicated that the district's special education program is managed by the county office and is housed on the district's campus. According to data from CDE's DataQuest, the district's students are mainstreamed within regular education classes. However, district staff could not provide information about the number of students in the program, or the types of services needed. This suggests that the district does not effectively monitor, analyze, or adjust staffing ratios, class sizes or caseload sizes to align with statutory requirements and industry standards. |                          |                          |                          |
| <b>20.2</b> Does the district access available funding sources for costs related to special education (e.g., excess cost pool, legal fees, mental health)? . . . . .   | ✓                        | <input type="checkbox"/> | <input type="checkbox"/> |

**20.3 Does the district use appropriate tools to help it make informed decisions about whether to add services (e.g., special circumstance instructional assistance process and form, transportation decision tree)?** . . . . .  ✓

While tools may be available through the special education local plan area (SELPA), the district did not provide evidence that it uses these resources in cooperation with the county office to make informed decisions about whether to add services.

**20.4 Does the district budget and account correctly for all costs related to special education (e.g., transportation, due process hearings, indirect costs, nonpublic schools and/or nonpublic agencies)?** . . . . .  ✓

The district contracts with the county office to manage services provided to its special education students. The county office and district agreed that instead of the district receiving the special education revenues from the SELPA directly, these funds would be sent to the county office and deducted from the district's bill.

However, a review of the district's general ledger indicates that the district does not accurately budget and account for special education costs. Specifically, the district does not record any expenses under goal 5000, as required by the Standardized Account Code Structure (SACS). Instead, the county office charges its services to Object 7142, with a 0000 resource and goal code. This coding is incorrect because the services are specifically for special education students, which should be recorded under goal 5000, and the appropriate resource code should be 6500.

This misalignment suggests that the district does not accurately account for all special education-related costs, potentially leading to an inaccurate financial representation of the district's special education program.

**20.5 Is the district's contribution rate to special education at or below the statewide average contribution rate?** . . . . . ✓

**20.6 Is the district's rate of identification of students as eligible for special education at or below the countywide and statewide average rates?** . . . . .  ✓

According to data from CDE's DataQuest, the district's 2023-24 identification rate was 17.5%, which is higher than the countywide average of 13.4% and higher than the 13.7% statewide average for the same period.

**20.7 Does the district analyze whether it will meet the maintenance of effort requirement at each interim reporting period?** . . . . .  ✓

The district does not analyze whether it will meet the maintenance of effort (MOE) requirement at each interim reporting period. As previously stated, the district contracts with the county office to manage services for its special education students, with the special education revenues from the SELPA sent directly to the county office, thereby reducing the district's bill.

However, the district's general ledger shows no expenses recorded under goal 5000, as required by SACS. Instead, the county office charges its services to Object 7142, using the 0000 resource and goal code. This incorrect coding results in services specifically for special education students not being properly accounted for under the appropriate goal and resource code, leading to an inaccurate financial representation of the district's special education program.

According to the California School Accounting Manual, the proper accounting procedures for a district, county office, or Joint Powers Agreement/Agency (JPA) billing for and receiving payment for special education excess costs or deficits should record the revenue received as Object 8710, Tuition, with the appropriate special

education resource and goal. The LEA paying the excess costs or deficits should record the payment using an appropriate resource and special education goal, Function 9200 (Transfers Between Agencies), and Object 7142, Other Tuition, Excess Costs, and/or Deficit Payments to County Offices.

These accounting issues directly affect the district's ability to track its MOE requirement. According to the SELPA, the district completes the Special Education Maintenance-of-Effort, Actuals-to-Actuals (SEMA)/ Special Education Maintenance-of-Effort, Budget-to-Actuals (SEMB) forms in SACS but has minimal or no federal expenditures recorded. For this year, it is expected that the district's SEMA/SEMB forms will show all zeros since all goal 5XXX expenditures are accounted for at the county office level, and the district is only making a local contribution.

This lack of accurate tracking and reporting compromises the district's ability to ensure compliance with MOE requirements, highlighting the need for improved accounting practices and more thorough analysis during each interim reporting period.

**Risk Score, 20 numbered sections only**

**38.3%**

**Key to Risk Score from 20 numbered sections only:**

High Risk: 40% or more

Moderate Risk: 25-39.9%

Low Risk: 24.9% and lower

**District Fiscal Solvency Risk Level, all FHRA factors**

**High**

(The existence of any condition from the Budget and Fiscal Status section, and/or a material weakness, will supersede the score above because it elevates the district's risk level.)

# Appendix

## A: Study Agreement

# Appendix A – Study Agreement



## FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM STUDY AGREEMENT FOR TRIGGERED FISCAL HEALTH RISK ANALYSIS

This study agreement, hereinafter referred to as Agreement, is made and entered into by and between the Fiscal Crisis and Management Assistance Team, hereinafter referred to as the Team or FCMAT, and the Cuyama Joint Unified School District, hereinafter referred to as the Client; collectively, FCMAT and Client are hereinafter referred to as the Parties. This Agreement shall become effective from the date of execution hereof by FCMAT.

### 1. BASIS OF AGREEMENT

FCMAT provides a variety of services to local education agencies (LEAs) as authorized by Education Code (EC) 42127.8(d) and 84041. In accordance with state budget act provisions, FCMAT will study the Client's fiscal health, because the county superintendent of schools has designated the Client a lack of going concern in accordance with EC 42127.6.

FCMAT will assign professionals to conduct the study. The professionals will include FCMAT staff and may include professionals from county offices of education, school districts, charter schools, community colleges, other public agencies or private contractors. All professionals assigned shall work under the direction of FCMAT. All work shall be performed in accordance with the terms and conditions of this Agreement.

FCMAT will notify the Client's county superintendent of schools of this Agreement.

### 2. SCOPE OF THE WORK

#### A. Scope and Objectives of the Study

Prepare an analysis using the 20 factors in FCMAT's Fiscal Health Risk Analysis (FHRA) and identify the Client's specific risk rating for fiscal insolvency.

#### B. Services and Products to be Provided

##### 1. Orientation Meeting

The Team will conduct an orientation session at the Client's location to brief the Client's management and supervisory personnel on the Team's procedures and the purpose and schedule of the study. This orientation meeting is normally held at the beginning of fieldwork for the study.

##### 2. Fieldwork

The Team will conduct fieldwork at the Client's office and/or school site(s), or other locations as needed. Limited fieldwork may also be conducted remotely via telephone or videoconferencing services, in addition to the Public Safety Considerations outlined in Section 13 below.

##### 3. Exit Meeting

The Team will hold an exit meeting at the conclusion of the fieldwork to inform the

Client of the status of the study. The exit meeting will include a review of the scope of work; outstanding items, including documents, data and interviews not yet received or held; and the estimated timeline for a draft report. The meeting will not memorialize details regarding findings because the Team's conclusions may change after a complete analysis is finished. Exceptions to this will be findings of immediate health and safety concerns for students or staff, and other time-sensitive items that include the potential for risk or exposure to loss.

4. **Exit Letter**  
Approximately five business days after the exit meeting, the Team will issue an exit letter briefly memorializing the topics discussed in the exit meeting.
5. **Draft Report**  
An electronic copy of a preliminary draft report will be delivered to the Client's point of contact identified below for review and comment.
6. **Final Report**  
An electronic copy of the final report will be delivered to the Client's point of contact and to the Client's county superintendent of schools following completion of the study. FCMAT's work products are public and all final reports are published on the FCMAT website.
7. **Board Presentation**  
Presentations to the Client's board will be made depending on the Client's risk rating. If the risk rating is low, the board presentation is optional and will be considered at the request of the Client. If the risk rating is moderate or high, the Team will make a board presentation at the Client's first regularly scheduled board meeting following the issuance of the final report. If the Team is unable to present at the first regularly scheduled board meeting following the issuance of the final report, the Team will make a board presentation at a regularly scheduled board meeting that is mutually agreeable to the Parties.

### **3. PROJECT PERSONNEL**

The personnel assigned to the study will be led by a FCMAT staff person (job lead) and will include at least one other professional. FCMAT will notify the Client of the assigned personnel when the fully executed copy of this Agreement is returned to the Client.

FCMAT will communicate to the Client any changes in assigned project personnel.

### **4. PROJECT COSTS**

Pursuant to the state budget act, costs for the study will be covered by a specific state appropriation for this purpose. FCMAT will not charge the Client for any costs.

### **5. RESPONSIBILITIES OF THE CLIENT**

- A. Return current organizational chart(s) that show the Client's management and staffing

structure with the signed copy of this Agreement. Organizational charts should be relevant to the scope of this Agreement.

- B. Provide private office or conference room space for the Team's use during fieldwork.
- C. Provide for a Client employee to upload all requested documents and data to FCMAT's online SharePoint repository per FCMAT's instructions. Provide FCMAT with the name and email of the person who will be responsible for collecting and uploading documents requested by FCMAT with the signed copy of this Agreement.
- D. Provide documents and data requested on the Team's initial and supplementary document request list(s) by the date requested.

All documents and data provided shall be responsive to FCMAT's request, in quality condition, readable and in a usable form. With few exceptions, documents and data requested are public records and records maintained by LEAs in the routine course of doing business. Some data requested may require exporting LEA financial system reports to Microsoft Excel or another usable format agreed to by FCMAT.

All documents shall be provided to FCMAT in electronic format, labeled as instructed by FCMAT. Upon approval of this Agreement, access will be provided to FCMAT's online SharePoint repository, to which the Client will upload all requested documents and data.

- E. Ensure appropriate senior-level staff are available for the orientation and exit meetings.
- F. Facilitate access to requested board members, officers and staff for interviews.
- G. Facilitate access to requested information and facilities to include, but not be limited to, files, sites, classrooms and operational areas for observation.
- H. Review a draft of the report and return it to FCMAT by the date FCMAT requests with any comments regarding the accuracy of the report's data or the practicability of its recommendations. The Team will review this feedback in a timely manner and make any adjustments it deems necessary before issuing the final report.
- I. Return the requested evaluation survey to FCMAT as described below.

**6. PROJECT SCHEDULE**

Time is of the essence. The Parties acknowledge that the goal of the scope and objectives of the study under this Agreement is to produce a timely and thorough report that adds value for the Client. This goal is especially important given that the Client has experienced an event described under Basis of Agreement that may indicate fiscal distress. To accomplish this goal, the Parties agree to communicate and mutually agree to honor established time commitments. These commitments include the Client providing requested documents, setting and keeping interview appointments and returning comments on the draft report consistent with the established project schedule.

The following project schedule milestones will be established by FCMAT upon receipt of a signed Agreement from the Client:

ACTION	TIMELINE
FCMAT provides Client with a draft Agreement.	Draft Agreements are usually provided within 20 business days of the Client's triggered event.
Client returns partially executed Agreement to FCMAT along with the applicable organizational chart and the name and email of the of person who will be responsible for collecting and uploading documents requested by FCMAT.	Draft Agreements are valid for 30 business days.
FCMAT returns a fully executed Agreement to the Client and identifies the project schedule and the lead and other personnel assigned to the job.	Within five business days of the Client's return of the signed Agreement.
Client uploads initial requested documents and data to FCMAT's online SharePoint repository.	Within five business days of the Client's receipt of the FCMAT document and data request list.
Fieldwork	Mutually agreed upon; usually, to commence within five business days of FCMAT's receipt of requested documents and data.
Orientation meeting	First day of fieldwork
Exit meeting	Last day of fieldwork
Follow up fieldwork, if needed (e.g., rescheduled interview, additional interviews).	Mutually agreed upon; usually, within five business days of FCMAT's request.
Client uploads supplemental documents and data to FCMAT's online SharePoint repository.	Within two business days of the Client's receipt of FCMAT's supplemental document and data request(s).
Draft report submitted to the Client.	To be determined, usually, within four weeks of the conclusion of fieldwork and receipt of all documents and data requested.
Client comments on draft report	Within five business days of FCMAT providing a draft report to the Client.

The Client acknowledges that project schedule deadlines build upon and are contingent on each previous deadline. Missed deadline dates will affect future deadline dates and ultimately the timing of the final report. For example, if the Client does not provide requested documents and data by the specified date, the fieldwork may not be able to proceed as originally planned.

FCMAT acknowledges that the Client has an educational program to administer, is balancing many priorities, and in some cases may have records management difficulties, staffing



capacity issues, staff on various types of leave, or other circumstances, all of which will affect the project schedule.

The Parties commit to regular communication and updates about the study schedule and work progress. FCMAT may modify the usual timelines as needed.

**7. COMMENCEMENT, TERMINATION AND COMPLETION OF WORK**

FCMAT will commence work as soon as it has assembled an available and appropriate study team, taking into consideration other jobs FCMAT has previously undertaken, assignments from the state, and higher priority assignments due to fiscal distress. The Team will work expeditiously to complete its work and deliver its report, subject to the cooperation of the Client and any other related parties from which, in the Team's judgment, it must obtain information. Once the Team has completed its fieldwork, it will proceed to prepare a report. In the absence of extraordinary circumstances, FCMAT will not withhold preparation, publication and distribution of a final report once fieldwork has been completed.

FCMAT may terminate this Agreement at any time if the Client fails to cooperate with the requested project schedule, provide requested documents and data and/or make staff available for interviews as requested by FCMAT. If FCMAT terminates the Agreement, FCMAT will issue a management letter in lieu of the final report explaining the reasons why FCMAT terminated the Agreement and reporting on any FHRA elements for which data was collected and a conclusion could be reached.

**8. INDEPENDENT CONTRACTOR**

FCMAT is an independent contractor and is not an employee or engaged in any manner with the Client. The manner in which FCMAT's services are rendered shall be within its sole control and discretion. FCMAT representatives are not authorized to speak for, represent, or obligate the Client in any manner without prior express written authorization from an officer of the Client.

**9. RECORDS**

The Client understands and agrees that FCMAT is a state agency and all FCMAT reports are public records and are published on the [FCMAT website](#). Supporting documents and data in FCMAT's possession may also be public records and will be made available in accordance with the provisions of the California Public Records Act.

FCMAT has a records retention policy and practice, and every effort will be made to maintain records related to this Agreement in accordance with this policy.

**10. CONTACT WITH PUPILS**

Pursuant to EC 45125.1, representatives of FCMAT will have limited contact with pupils. The Client shall take appropriate steps to comply with EC 45125.1.

**11. INSURANCE**

\$1 million unless otherwise agreed upon in writing by the Client, automobile liability insurance in the amount required by California state law, and workers' compensation as required by California state law. Upon the request of the Client and receipt of the signed Agreement, FCMAT shall provide certificates of insurance, with the Client named as additional insured, indicating applicable insurance coverages.

#### **12. HOLD HARMLESS**

FCMAT shall hold the Client, its board, officers, agents, and employees harmless from all suits, claims and liabilities resulting from negligent acts or omissions of FCMAT's board, officers, agents and employees undertaken under this Agreement. Conversely, the Client shall hold FCMAT, its board, officers, agents, and employees harmless from all suits, claims and liabilities resulting from negligent acts or omissions of the Client's board, officers, agents and employees undertaken under this Agreement.

#### **13. PUBLIC SAFETY CONSIDERATIONS**

Whether due to public health considerations, extreme weather conditions, road closures, other travel restrictions or interruptions, shelter-at-home orders, LEA closures or other related considerations, at FCMAT's sole discretion, the Scope of Work, Project Costs, Responsibilities of the Client, and Project Schedule (Sections 2, 4, 5 and 6 herein) and other provisions herein may be revised. Examples of such revisions may include, but not be limited to, the following:

- A. Orientation and exit meetings, interviews and other information-gathering activities may be conducted remotely via telephone, videoconferencing, or other means. References to fieldwork shall be interpreted appropriately given the circumstances.
- B. Activities performed remotely that are normally performed in the field shall be billed hourly as if performed in the field (excluding out-of-pocket costs that can otherwise be avoided).
- C. The Client may be relieved of its duty to provide conference and other work area facilities for the Team.

#### **14. FORCE MAJEURE**

Neither party will be liable for any failure or delay in the performance of this Agreement due to causes beyond the reasonable control of the party, except for payment obligations by the Client.

#### **15. EVALUATION**

In the interest of continuous improvement, FCMAT will provide the Client with an evaluation survey at the conclusion of the services. FCMAT appreciates the Client's honest assessment of the Team's services and process. The Client shall return the evaluation survey within 10 business days of receipt.

#### **16. CLIENT CONTACT PERSON**

The Client's contact person designated below shall be the primary contact person for FCMAT to use in communicating with the Client on matters related to this Agreement. At any time when this Agreement or FCMAT's process requires that FCMAT send information, document request lists, draft report or final report, or when FCMAT makes other requests for the Client to act upon, this is the person whom FCMAT will contact. The Client may change the contact person upon written notice to FCMAT's job lead assigned to the study.

Name: Alfonso Gamino, Superintendent

Telephone: (661) 766-2293

Email: [agamino@cuyamaunified.org](mailto:agamino@cuyamaunified.org)

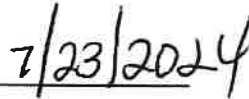
**17. SIGNATURES**

Each individual executing this Agreement on behalf of a party hereto represents and warrants that he or she is duly authorized by all necessary and appropriate action to execute this Agreement on behalf of such party and does so with full legal authority.

For Client:



Alfonso Gamino, Superintendent  
Cuyama Joint Unified School District



Date

For FCMAT:

**Michael H. Fine** Digitally signed by Michael H. Fine  
Date: 2024.07.23 18:19:53 -07'00'

Michael H. Fine,  
Chief Executive Officer  
Fiscal Crisis and Management Assistance Team

Date

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:

Alfonso Hamine  
Clerk / Secretary of the Governing Board  
(Original signature required)

Date of Meeting: Sep 12, 2024

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: \_\_\_\_\_

County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

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 Zay asbazan

Name

Business Manager

Title

(661) 766-4104

Telephone

lzay asbazan@cuyamaunified.org

E-mail Address

Unaudited Actuals  
FINANCIAL REPORTS  
2023-24 Unaudited Actuals  
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data 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.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	44.20%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	exempt
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2025-26 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	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
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	13.36%
	Fixed-with-carry-forward indirect cost rate for use in 2025-26 subject to CDE approval.	

G = General  
Ledger Data; S =  
Supplemental  
Data

Form	Description	Data Supplied For:	
		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	Cafeteria 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 Categoricals		
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	3,007,209.00	0.00	3,007,209.00	-2.3%
2) Federal Revenue		8100-8299	3,904.93	198,810.25	202,715.18	0.00	135,196.00	135,196.00	-33.5%
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	279,636.03	194,487.80	474,123.93	190,800.00	0.00	190,800.00	-59.8%
5) TOTAL, REVENUES			3,403,447.89	1,041,866.52	4,445,314.41	3,247,986.00	1,074,716.84	4,322,702.84	-3.8%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	1,000,431.53	130,729.75	1,131,161.28	1,080,042.63	55,785.54	1,135,828.17	0.4%
2) Classified Salaries		2000-2999	473,942.11	236,914.53	710,856.64	457,271.63	266,854.81	726,126.44	2.1%
3) Employee Benefits		3000-3999	566,982.73	329,897.30	896,880.03	541,318.93	248,535.57	789,854.50	-11.9%
4) Books and Supplies		4000-4999	190,853.63	68,217.31	259,070.94	195,342.46	218,613.64	414,956.10	60.2%
5) Services and Other Operating Expenditures		5000-5999	563,013.86	200,444.64	763,458.50	661,949.65	239,607.11	901,556.76	18.1%
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)		7100-7299 7400-7499	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		7300-7399	(66,302.82)	80,844.42	(7,458.40)	(81,869.00)	75,097.86	(6,771.12)	-9.2%
9) TOTAL, EXPENDITURES			3,299,790.97	1,090,584.95	4,390,355.92	3,396,456.00	1,306,310.92	4,702,766.92	7.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			103,656.92	(48,698.43)	54,958.49	(148,470.00)	(231,594.08)	(380,064.08)	-791.5%
<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	294.5%
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>									
			72,725.17	(27,046.83)	45,678.34	(198,884.46)	(217,423.04)	(410,307.50)	-1,011.4%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	164,329.56	1,051,604.43	1,215,933.99	156,745.04	1,024,557.60	1,181,302.64	-7.8%
b) Audit Adjustments		9793	(80,309.69)	0.00	(80,309.69)	0.00	0.00	0.00	-100.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Cuyama Joint Unified  
Santa Barbara County

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)			84,019.37	1,051,604.43	1,135,624.30	156,745.04	1,024,557.60	1,181,302.64	4.3%
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	156,745.04	1,024,557.60	1,181,302.64	4.3%
2) Ending Balance, June 30 (E + F1e)			156,745.04	1,024,557.60	1,181,302.64	(42,139.42)	807,134.56	764,995.14	-35.2%
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		9760	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		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9769	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9760	155,347.39	0.00	155,347.39	(42,139.42)	0.00	(42,139.42)	-127.1%
<b>G. ASSETS</b>									
1) Cash		910	651,657.30	1,034,833.22	1,686,490.52				
e) in County Treasury		9111	(21,328.00)	0.00	(21,328.00)				
1) Fair Value Adjustment to Cash in County Treasury		9120	5,927.89	0.00	5,927.89				
b) in Banks		9130	0.00	0.00	0.00				
c) in Revolving Cash Account		9135	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9140	6,341.00	48,407.00	54,748.00				
e) Collections Awaiting Deposit		9150	0.00	0.00	0.00				
2) Investments		9200	10,488.54	134,146.07	144,634.61				
3) Accounts Receivable		9290	0.00	0.00	0.00				
4) Due from Grantor Government		9310	56,233.40	0.00	56,233.40				
5) Due from Other Funds		9320	0.00	0.00	0.00				
6) Stores		9330	1,397.65	0.00	1,397.65				
7) Prepaid Expenditures		9340	0.00	0.00	0.00				
8) Other Current Assets									

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			710,917.78	1,217,386.29	1,928,304.07				
<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	44,334.28	589,227.25				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	9,278.75	0.00	9,278.75				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	148,494.43	148,494.43				
6) TOTAL, LIABILITIES			554,172.74	192,828.89	747,001.43				
<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) - (I6 + J2)			156,745.04	1,024,857.60	1,181,302.64				
<b>LOFF SOURCES</b>									
Principal Apportionment									
Slate Aid - Current Year		8011	1,477,575.00	0.00	1,477,575.00	1,458,748.00	0.00	1,458,748.00	-1.3%
Education Protection Account State Aid - Current Year		8012	396,401.00	0.00	396,401.00	376,220.00	0.00	376,220.00	-5.1%
Slate Aid - Prior Years		8019	(8,677.00)	0.00	(8,677.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	6,878.36	0.00	6,878.36	6,878.36	0.00	6,878.36	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8028	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	1,755,659.54	0.00	1,755,659.54	1,755,659.54	0.00	1,755,659.54	0.0%
Unsecured Roll Taxes		8042	58,469.33	0.00	58,469.33	58,469.33	0.00	58,469.33	0.0%
Prior Years' Taxes		8043	4,929.03	0.00	4,929.03	4,929.03	0.00	4,929.03	0.0%
Supplemental Taxes		8044	74,404.56	0.00	74,404.56	74,404.56	0.00	74,404.56	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	225,409.89	0.00	225,409.89	225,410.18	0.00	225,410.18	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Cuyama Joint Unified  
Santa Barbara County

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 517/699/1992)		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 41604)		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			3,391,049.71	0.00	3,991,049.71	3,990,719.00	0.00	3,990,719.00	-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		8098	(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 Limil 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	0.00	2,057.00	2,057.00	0.00	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%
Wildlife 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		66,288.34	66,288.34		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	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		10,112.00	10,112.00		10,340.00	10,340.00	2.2%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		5,573.00	5,573.00		4,168.00	4,168.00	-25.2%
Public Charter Schools Grant Program (PCSGP)	4610	8280		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)		
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		10,000.00	10,000.00		10,000.00	0.00	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	102,799.91	102,799.91	0.00	14,047.00	14,047.00	14,047.00	-86.7%
TOTAL, FEDERAL REVENUE			3,904.93	199,810.25	202,715.18	0.00	135,196.00	135,196.00	135,196.00	-33.3%
<b>OTHER STATE REVENUE</b>										
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	0.0%
All Other State Apportionments - Prior Years	All Other	8319		0.00	0.00			0.00	0.00	0.0%
Child Nutrition Programs										
Mandated Costs Reimbursements				1,026.00	1,026.00			0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials				0.00	7,990.00		7,990.00	0.00	7,990.00	0.0%
Tax Relief Subventions				14,707.20	46,265.42		42,188.00	16,675.00	58,863.00	27.2%
Restricted Levies - Other										
Homeowners' Exemptions				0.00	0.00			0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes				0.00	0.00			0.00	0.00	0.0%
Pass-Through Revenues from										
State Sources				0.00	0.00			0.00	0.00	0.0%
After School Education and Safety (ASES)	8010	8590		43,430.37	43,430.37			63,000.59	63,000.59	45.1%
Charter School Facility Grant	8030	8590		0.00	0.00			0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00			11,803.95	11,803.95	New
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		83,593.11	83,593.11			138,709.30	138,709.30	65.9%
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	789.00	505,811.86	506,590.69	0.00	709,332.00	709,332.00	709,332.00	-40.0%
TOTAL, OTHER STATE REVENUE			40,337.22	648,568.37	688,905.59	50,178.00	939,520.84	989,698.84	989,698.84	43.7%
<b>OTHER LOCAL REVENUE</b>										

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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)	
Other Local Revenue							
County and District Taxes							
Other Restricted Levies							
Secured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes							
Parcel Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non- LCFF Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales							
Sale of Equipment/Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	73,505.18	0.00	73,505.18	78,822.00	0.00	76,622.00	4.2%
Interest	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	42,822.00	0.00	42,822.00	0.00	0.00	0.00	-100.0%
Fees and Contracts							
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	27,887.20	0.00	27,887.20	7,800.00	0.00	7,800.00	-72.0%
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	58,041.48	175,987.50	234,028.98	50,000.00	0.00	50,000.00	-75.6%
Other Local Revenue							
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue	25,133.12	.40	25,133.52	11,178.00	0.00	11,178.00	-55.5%
Tuition	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)	
			0.00	18,500.00	18,500.00	0.00	0.00	0.00	
All Other Transfers In		8781-8783							
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	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			279,636.03	194,487.90	474,123.93	190,600.00	0.00	190,600.00	-59.8%
TOTAL, REVENUES			3,403,447.89	1,041,866.52	4,445,314.41	3,247,986.00	1,074,716.84	4,322,702.84	-2.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	656,510.41	130,728.75	987,240.16	952,742.63	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	130,728.75	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	190,342.52	189,574.61	379,917.13	1.9%
Classified Supervisors' and Administrators' Salaries		2300	86,247.10	0.00	86,247.10	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	600.00	0.00	600.00	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%
CASDI/Medicare/Alternative		3301-3302	52,281.37	20,406.16	72,687.53	49,678.65	21,955.59	71,634.24	-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	24,465.66	203,771.73	-4.9%
Unemployment Insurance		3501-3502	689.45	161.14	850.59	621.31	157.50	778.81	-8.4%
Workers' Compensation		3601-3602	14,652.67	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			588,982.73	329,897.30	896,860.03	541,318.93	248,535.57	769,854.50	-11.9%
BOOKS AND SUPPLIES									
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	153,536.69	132,144.31	285,681.00	50.2%
Noncapitalized Equipment		4400	33,207.79	9,472.35	47,680.14	32,290.77	24,492.23	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			193,853.63	68,217.31	259,070.94	196,342.46	218,613.64	414,956.10	60.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
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	20,017.66	24,252.66	10,300.00	65,808.50	76,108.50	213.6%
Dues and Memberships		5300	1,339.90	2,080.00	3,419.90	18,643.00	200.00	18,843.00	451.6%
Insurance		5400 - 5450	81,808.56	0.00	81,808.56	78,034.59	0.00	78,034.59	-4.6%
Operations and Housekeeping Services		5500	88,758.79	0.00	89,758.79	131,958.00	0.00	131,958.00	47.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	164,951.74	3,806.43	168,758.17	116,388.71	5,000.00	121,388.71	-23.5%
Transfers of Direct Costs		5710	(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		5900	214,411.64	165,165.35	379,576.99	297,805.25	153,598.55	451,403.80	18.2%
Communications		5900	22,843.03	0.00	22,843.03	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	239,607.11	901,556.76	16.1%
CAPITAL OUTLAY									
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	117.6%



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									
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	418,831.00	23,822.00	442,653.00	425,504.00	22,191.10	451,695.10	2.0%
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	6500	7221		0.00	0.00			0.00	0.0%
To County Offices	6500	7222		0.00	0.00			0.00	0.0%
To JPAs	6500	7223		0.00	0.00			0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00			0.00	0.0%
To County Offices	6360	7222		0.00	0.00			0.00	0.0%
To JPAs	6360	7223		0.00	0.00			0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	16,812.14	0.00	16,812.14	13,821.93	0.00	13,821.93	-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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(60,844.42)	60,844.42	0.00	(75,097.88)	75,097.88	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)	
Transfers of Indirect Costs - Interfund		7390	(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)	80,844.42	(7,458.40)	(81,869.00)	75,097.66	(6,771.12)	-9.2%
TOTAL, EXPENDITURES			3,299,790.97	1,090,564.95	4,390,355.92	3,398,456.00	1,306,310.92	4,702,766.92	7.1%
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	9,279.75	0.00	9,279.75	36,243.42	0.00	36,243.42	290.9%
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			9,279.75	0.00	9,279.75	36,243.42	0.00	36,243.42	290.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments		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 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		7699	0.00	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	0.00	0.0%	
<b>CONTRIBUTIONS</b>										
Contributions from Unrestricted Revenues		8980	(21,652.00)	21,651.80	(.40)	(10,748.05)	10,748.05	0.00	-100.0%	
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	(3,424.99)	3,424.99	0.00	0.0%	
(e) TOTAL, CONTRIBUTIONS			(21,652.00)	21,651.80	(.40)	(14,171.04)	14,171.04	0.00	-100.0%	
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>(30,931.75)</b>	<b>21,651.80</b>	<b>(9,280.15)</b>	<b>(50,414.46)</b>	<b>14,171.04</b>	<b>(36,243.42)</b>	<b>290.5%</b>	

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		8010-8039	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		8100-8239	5,904.93	198,810.25	202,715.18	0.00	135,196.00	135,196.00	-33.3%
3) Other State Revenue		8300-8539	40,337.22	618,568.37	688,905.59	50,178.00	939,520.84	989,698.84	43.7%
4) Other Local Revenue		8600-8739	279,836.03	194,487.90	474,123.93	190,600.00	0.00	190,600.00	-59.6%
5) TOTAL, REVENUES			3,403,447.89	1,011,866.52	4,445,314.41	3,247,986.00	1,074,716.04	4,322,702.04	-2.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		1,311,431.56	625,972.61	1,937,404.17	1,447,482.08	687,577.63	2,135,059.71	10.2%
2) Instruction - Related Services	2000-2999		200,421.32	25,046.12	226,267.44	235,692.39	36,185.46	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) Ancillary Services	4000-4999		25,061.69	325.79	25,387.48	25,866.38	0.00	25,866.38	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		553,372.46	110,006.79	663,379.27	531,903.03	75,097.88	607,000.91	-8.6%
8) Plant Services	8000-8999		444,617.50	6,610.82	451,228.32	438,192.92	7,461.42	445,654.34	-1.2%
9) Other Outgo	9000-9999	Except 7600-7699	538,728.66	23,822.00	554,548.66	541,399.70	22,191.10	563,590.80	1.6%
10) TOTAL, EXPENDITURES			3,298,790.97	1,090,584.95	4,390,355.92	3,398,456.00	1,306,310.92	4,702,766.92	7.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			103,658.92	(48,698.43)	54,958.49	(148,470.00)	(231,594.06)	(380,064.06)	-791.5%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8800-8929	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		8960-8999	(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)	290.6%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			72,725.17	(27,046.83)	45,678.34	(198,884.46)	(217,423.04)	(171,744.70)	-1,011.4%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	185,329.56	1,051,604.43	1,215,933.99	156,745.04	1,024,557.60	1,181,302.64	-2.8%

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) Audit Adjustments		9783	(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	156,745.04	1,024,557.60	1,181,302.64	4.0%
d) Other Restatements		9785	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	156,745.04	1,024,557.60	1,181,302.64	4.0%
2) Ending Balance, June 30 (E + F1e)			156,745.04	1,024,557.60	1,181,302.64	(42,139.42)	807,134.56	764,995.14	-35.2%
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 (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	155,347.39	0.00	155,347.39	(42,139.42)	0.00	(42,139.42)	-127.1%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
2800	Expanded Learning Opportunities Program	223,500.27	315,007.56
6288	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
8547	Special Education Early Intervention Preschool Grant	17,950.89	24,444.99
8762	Arts, Music, and Instructional Materials Discretionary Block Grant	45,346.24	0.00
8770	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	LCFF Equity Multiplier	50,000.00	70,125.03
7412	A-G Access/Success Grant	20,401.00	18,699.18
7413	A-G Learning Loss Mitigation Grant	56,043.10	4,156.00
7610	Other Restricted State	1,329.00	1,329.00
9010	Other Restricted Local	428,549.65	353,137.36
Total, Restricted Balance		1,024,557.60	807,134.56

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		3010-3093	0.00	0.00	0.0%
2) Federal Revenue		3100-3299	0.00	0.00	0.0%
3) Other State Revenue		3300-3599	0.00	0.00	0.0%
4) Other Local Revenue		3600-3799	34,741.02	20,725.65	62.0%
5) TOTAL, REVENUES			34,741.02	20,725.65	62.0%
<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	12,866.66	7,421.76	-42.3%
5) Services and Other Operating Expenditures		5000-5999	20,953.81	13,710.00	-34.6%
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			33,820.47	21,131.76	-76.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			920.55	(406.11)	-144.1%
<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>			920.55	(406.11)	-144.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,062.55	34,218.10	-2.4%
b) Audit Adjustments		9793	(1,765.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			33,297.55	34,218.10	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,297.55	34,218.10	2.8%
2) Ending Balance, June 30 (E + F1e)			34,218.10	33,811.99	-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	34,218.10	33,811.99	-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		9799	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 Unaudited Actuals	2024-25 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	40,520.37		
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	4,058.00		
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			44,578.37		
<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	7,285.27		
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			10,360.27		
<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)			34,218.10		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	31,606.41	9,130.00	-71.1%
Interest		8660	(346.39)	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		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	3,481.00	11,595.65	233.1%
TOTAL, REVENUES			34,741.02	20,725.65	62.0%
<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		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>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	12,866.66	7,421.76	-42.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			12,866.66	7,421.76	-42.3%
<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	20,953.81	13,710.00	-34.6%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			20,953.81	13,710.00	-34.6%
<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>			0.00	0.00	0.0%
<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>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			33,820.47	21,131.76	-76.9%
<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>					
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>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	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%

Unaudited Actuals  
 Student Activity Special Revenue Fund  
 Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
(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%

Unaudited Actuals  
Student Activity Special Revenue Fund  
Expenditures by Function

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	34,741.02	23,725.65	62.0%
5) TOTAL, REVENUES			34,741.02	23,725.65	62.0%
<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		33,820.47	21,131.76	-37.5%
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	Excerpt 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			33,820.47	21,131.76	-37.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			920.55	(406.11)	-144.1%
<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>			920.55	(406.11)	-144.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,062.55	34,218.10	-2.4%
b) Audit Adjustments		9793	(1,765.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			33,297.55	34,218.10	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,297.55	34,218.10	2.8%
2) Ending Balance, June 30 (E + F1e)			34,218.10	33,811.99	-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	34,218.10	33,811.99	-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 Unaudited Actuals	2024-25 Budget
3210	Student Activity Funds	34,218.10	33,811.99
Total, Restricted Balance		34,218.10	33,811.99

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	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	337.36	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	138,595.99	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					
		7630-7699	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%
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	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		9290	0.00		
5) Due from Other Funds		9310	9,140.12		
6) Stores		9320	1,784.57		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			52,227.47		
<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	952.11		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	48,818.77		
4) Current Loans		9640			
5) Unnamed Revenue		9650	0.00		
6) TOTAL, LIABILITIES			49,770.88		
<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)			2,456.59		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	144,583.22	140,000.00	-3.2%
Donated 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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
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%
<b>CERTIFICATED SALARIES</b>					
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 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%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	23,042.80	24,254.41	5.3%
OASDI/Medicare/Alternative		3301-3302	6,558.81	6,805.58	3.8%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3491-3492	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	42.92	44.47	3.6%
Workers' Compensation		3601-3602	309.62	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	109.00	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					
Other Authorized Interfund Transfers In		8916	9,279.75	36,242.42	290.6%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>		<b>8919</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>					
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		9374	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 Unaudited Actuals	2024-25 Budget	Percent Difference
All Other Financing Uses		7893	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8880	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>9,279.75</b>	<b>36,242.42</b>	<b>290.6%</b>



Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8093	0.00	0.00	0.0%
2) Federal Revenue		9100-8299	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	2,010.00	560.5%
5) TOTAL, REVENUES			232,916.76	232,571.09	-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	263,478.36	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		7,456.40	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		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>			(22,536.58)	(1,434.57)	-93.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		8791	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)					
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					
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
5310	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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCOFF 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	622.44	1,000.00	60.7%
5) TOTAL, REVENUES			622.44	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>			(12,670.57)	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>			(12,670.57)	1,000.00	-107.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,619.56	18.59	-99.9%
b) Audit Adjustments		9793	69.60	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%
<b>Components of Ending Fund Balance</b>					
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	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		9760	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					
1) Fair Value Adjustment to Cash in County Treasury		9110	23.69		
2) Other		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		3200	18.59		
4) Due from Grantor Government		3290	0.00		
5) Due from Other Funds		9310	4,176.31		
8) 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			4,218.59		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9430	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	4,200.00		
4) Current Loans		9640			
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)			18.59		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	188.44	500.00	165.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	434.00	500.00	15.2%
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			622.44	1,000.00	60.7%
<b>TOTAL, REVENUES</b>			622.44	1,000.00	60.7%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	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%
PERS		3201-3202	0.00	0.00	0.0%
QASDI/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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	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>					
<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>			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>					
<b>Other Sources</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>					
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 (a - b + c - d + e)</b>			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	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%
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		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) 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>			(12,670.57)	1,000.00	-107.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9701	12,819.56	18.59	-99.9%
b) Audit Adjustments					
		9793	89.60	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)					
			12,889.18	18.59	-99.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			12,889.18	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					
		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	1,000.00	New
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	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%

Cuyama Joint Unified  
Santa Barbara County

Unaudited Actuals  
Deferred Maintenance Fund  
Exhibit: Restricted Balance Detail

42 75010 0000000  
Form 14  
EBA3GTGG1T(2023-24)

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		3010-8099	0.00	0.00	0.0%
2) Federal Revenue		9100-8299	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		9791	474,934.96	499,900.73	5.3%
b) Audit Adjustments		9793	2,611.50	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			477,546.46	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)			499,900.73	505,400.73	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		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		9110	501,230.90		
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		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	3,571.55		
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			493,900.73		
<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 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	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			499,900.73		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		5631	0.00	0.00	0.0%
Interest		5660	12,396.27	5,500.00	-55.6%
Net Increase (Decrease) in the Fair Value of Investments		5662	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%
<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%
(a) TOTAL, INTERFUND TRANSFERS IN			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) 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%
(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%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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	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	474,934.96	499,900.73	5.3%
b) Audit Adjustments		9793	2,611.50	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			477,546.46	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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9700	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		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	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		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>			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	4.8%
b) Audit Adjustments		9793	6,371.62	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					
9740					
0.00					
0.00					
0.0%					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	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/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		
3) Accounts Receivable		9203	8,693.11		
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	0.30		
10) TOTAL, ASSETS			1,211,136.98		
<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 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	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)			1,211,136.98		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	3.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	30,155.53	14,200.00	-52.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	24,354.00	0.00	-100.0%
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			54,509.53	14,200.00	-73.9%
TOTAL, REVENUES			54,509.53	14,200.00	-73.9%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2203	0.00	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>			0.00	0.00	0.0%
<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>			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	5,000.00	5,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			5,000.00	5,000.00	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	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>			0.00	0.00	0.0%
<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		7436	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>			5,000.00	5,000.00	0.0%
<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>					
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>					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>PROCEEDS</b>					
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%
<b>Other Sources</b>					
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%
<b>Long-Term Debt Proceeds</b>					
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 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%
All Other Financing Uses		7699	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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8379	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	5000-6999		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>			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		9791	1,155,255.83	1,211,136.98	4.8%
b) Audit Adjustments		9793	6,371.62	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)					
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	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%



Cuyama Joint Unified  
Santa Barbara County

Unaudited Actuals  
Building Fund  
Exhibit: Restricted Balance Detail

42 75010 0000000  
Form 21  
ENACTGGIT(2023-24)

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
Total, Restricted Balance		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	2,561.00	-74.7%
5) TOTAL, REVENUES			10,530.47	2,561.00	-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		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)	(29,217.29)	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	-10.5%
b) Audit Adjustments		9793	1,288.30	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)					
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		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	11,180.36	13,841.36	23.8%
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	211,061.06		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,669.00)		
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		
3) Accounts Receivable		9200	1,503.93		
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			209,895.99		
<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 Governments		9590	0.00		
3) Due to Other Funds		9610	4,176.31		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,176.31		
<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)			205,719.68		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	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	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,286.47	2,661.00	-49.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	5,244.00	0.00	-100.0%
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			10,530.47	2,661.00	-74.7%
TOTAL, REVENUES			10,530.47	2,661.00	-74.7%
<b>CLASSIFIED SALARIES</b>					
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%
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%

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%
TOTAL, EMPLOYEE BENEFITS			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%
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%
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			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%
TOTAL, CAPITAL OUTLAY			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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			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%
(a) TOTAL, INTERFUND TRANSFERS IN			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) TOTAL, INTERFUND TRANSFERS OUT			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 SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8079	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		7599	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>

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		3100-8209	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	2,661.00	-74.7%
5) TOTAL, REVENUES			10,530.47	2,661.00	-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	31,878.29	-11.6%
9) Other Outgo	9000-9999	Except 7500-7699	0.00	0.00	0.0%
10) 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 -B10)</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		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)	(29,217.29)	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	-10.5%
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%
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	182,661.03	-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	11,180.36	13,841.36	23.8%
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
3010	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 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		9100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	151.94	354.00	8.0%
4) Other Local Revenue		9500-8799	196,691.03	185,360.21	-5.3%
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	16.3%
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		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	241,247.41	205,292.62	-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		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		
3) Accounts Receivable		9200	1,494.63		
4) Due from Grantor Government		9230	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			241,247.41		
<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 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		9890	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)			241,247.41		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	351.94	354.00	0.6%
Other Subventions/In-Lieu Taxes		8672	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			351.94	354.00	0.6%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	167,338.92	171,508.49	2.5%
Unsecured Roll		8612	12,440.54	8,966.82	-27.9%
Prior Years' Taxes		8613	3,904.55	384.90	-90.1%
Supplemental Taxes		8614	3,143.15	2,400.00	-23.6%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	4,877.87	2,100.00	-56.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	4,986.00	0.00	-100.0%
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			196,891.03	185,360.21	-5.8%
TOTAL, REVENUES			197,042.97	185,714.21	-5.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	30,000.00	New
Bond Interest and Other Service Charges		7434	191,069.00	191,569.00	0.3%
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)			191,069.00	221,569.00	16.0%
TOTAL, EXPENDITURES			191,069.00	221,569.00	16.0%
<b>INTERFUND TRANSFERS</b>					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	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%
INTERFUND TRANSFERS OUT					
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%
OTHER SOURCES/USES					
SOURCES					
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%
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) 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	351.94	354.00	0.6%
4) Other Local Revenue		8600-8799	196,691.03	185,390.21	-5.8%
5) TOTAL, REVENUES			197,042.97	185,744.21	-5.7%
<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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	191,069.00	221,669.00	16.0%
10) 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 - B10)</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)					
			241,247.41	205,292.62	-14.9%
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	241,247.41	205,292.62	-14.9%
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		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 Choical/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>						
<b>1. County Program Alternative Education Grant ADA</b>						
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/LCJ						
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
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						
8. 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	Finding Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	120,663.00		120,663.00			120,663.00
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)	(317,739.92)	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	49,814.00		49,814.00			49,814.00
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			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			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			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



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	2,320.85	313	708,535.79	315	103,309.16		317	708,535.79	319
3000 - Employee Benefits	896,869.00	321	262.03	323	896,992.00	325	45,440.17		327	895,992.00	329
4000 - Books, Supplies Equip Replace. (6500)	259,070.94	331	9,994.63	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	
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.....		
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 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)		exempt
2. Percentage spent by this district (Part II, Line 15)	44.20%	
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)	3,735,988.26	
5. Deficiency Amount (Part III, Line 3 times Line 4)		exempt

**PART IV: Explanation for adjustments entered in Part I, Column 4b (required)**


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	6,461,886.00	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	6000-6999 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

<p>9. Supplemental expenditures made as a result of a Presidentially declared disaster</p>	<p>Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.</p>		<p>0.00</p>
<p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>	<p style="background-color: #cccccc;"> </p>		<p>203,033.88</p>
<p>D. Plus additional MOE expenditures:</p>	<p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (if negative, then zero)</p> <p style="text-align: center;">All</p>	<p>1000-7143, 7300-7439</p> <p style="text-align: center;">All</p> <p>minus 8000-8699</p>	<p>31,818.33</p>
<p>2. Expenditures to cover deficits for student body activities</p>	<p>Manually entered. Must not include expenditures in lines A or D1.</p>		<p>0.00</p>
<p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>	<p style="background-color: #cccccc;"> </p>		<p>4,028,330.04</p>
<p><b>Section II - Expenditures Per ADA</b></p>			<p><b>2023-24 Annual ADA/Exps. Per ADA</b></p>
<p>A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)</p>	<p style="background-color: #cccccc;"> </p>		<p>159.58</p>
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>	<p style="background-color: #cccccc;"> </p>		<p>25,243.33</p>

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	20,597.76
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

<p>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.)</p> <p>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)</p>	<p>MOE Met</p>	
	<p>0.00%</p>	<p>0.00%</p>
<p><b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b></p>		
<p><b>Description of Adjustments</b></p>	<p><b>Total Expenditures</b></p>	<p><b>Expenditures Per ADA</b></p>
<p>Total adjustments to base expenditures</p>	<p>0.00</p>	<p>0.00</p>

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	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 93, PY column)	161.10		161.10			160.73
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>	<b>Adjustments to 2023-23</b>					
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>	<b>2023-24 P2 Report</b>					
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 31 plus B2)			160.73			154.16
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2023-24 Actual</b>					
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>	<b>2024-25 P2 Estimate</b>					
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)						



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

42 75010 0000000  
Form GANN  
E8A36TGG11(2023-24)

Cuyama Joint Unified  
Santa Barbara County

	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 8044)	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-LCFF 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 8096)	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)	0.00		0.00	0.00		0.00
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
<b>EXCLUDED APPROPRIATIONS</b>						
19a. Medicare (Enter federally mandated amounts only from obs. 3301 & 3302; do not include negotiated amounts)						78,439.93
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 890C-8999)						
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. LCFF - CY (objects 8011 and 8012)	1,873,976.00		1,873,976.00	1,834,968.00		1,834,968.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(8,677.00)		(8,677.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	1,865,299.00	0.00	1,865,299.00	1,834,968.00	0.00	1,834,968.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	4,445,314.41		4,445,314.41	4,322,702.84		4,322,702.84

	2023-24 Calculations		2024-25 Calculations	
	Extracted Data	Adjustments*	Entered Data/ Totals	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
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>	<b>2023-24 Actual</b>			
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>	<b>2024-25 Budget</b>			
1. Revised Prior Year Program Limit (Lines A1 plus A6)			2,913,510.56	3,035,871.83
2. Inflation Adjustment			1,0444	1,0362
3. Program Population Adjustment (Lines B3 divided by (A2 plus A7)) (Round to four decimal places)			0.9977	0.9591
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			3,035,871.83	3,017,105.38
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>			2,125,750.71	2,125,751.00
5. Local Revenues Excluding Interest (Line C18)				
6. Preliminary State Aid Calculation			19,287.60	18,495.20
a. Minimum State Aid In Local Limit (Greater of \$120 times Lfrc B3 or \$2,400; but not greater than Line C26 or less than zero)				
b. Maximum State Aid In Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			989,367.46	969,797.31
c. Preliminary State Aid In Local Limit (Greater of Lines D6a or D6b)			989,367.46	969,797.31
7. Local Revenues in Proceeds of Taxes				
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			68,076.93	32,564.13
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			2,193,827.64	2,158,315.13
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)				
9. Total Appropriations Subject to the Limit			921,290.53	937,233.19
a. Local Revenues (Line D7b)			2,193,827.64	
b. State Subventions (Line D8)			921,290.53	
c. Less: Excluded Appropriations (Line C23)			79,246.34	
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			3,035,871.83	
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00	
<b>SUMMARY</b>	<b>2023-24 Actual</b>		<b>2024-25 Budget</b>	
11. Adjusted Appropriations Limit				

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
(Lines D4 plus D10)			3,035,871.83			3,017,108.38
<b>12. Appropriations Subject to the Limit</b>			3,035,871.83			
*** Please provide below an explanation for each entry in the adjustments column. **						

LeAnn Zay asbazan  
 Gann Contact Person

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 Contact Email Address

(661) 766-4104  
 Contact Phone Number

**Part I - General Administrative Share of Plant Services Costs**

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.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

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) 192,901.40

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. Salaries and Benefits - All Other Activities**

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) 2,545,976.55

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 7.58%

**Part II - Adjustments for Employment Separation Costs**

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.

**A. Normal Separation Costs (optional)**

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. Abnormal or Mass Separation Costs (required)**

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

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

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

3. External Financial Audit - Single 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)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, lines Part I, Line C)	31,710.20
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, lines Part I, Line C)	1,402.30
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	423,050.02
9. Carry-Forward Adjustment (Part IV, Line F)	42,820.48
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	465,870.49
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,912,381.28
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	226,267.44
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	498,567.93
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	25,387.48
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	234,787.15
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)	16,498.30
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)	0.00
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)	33,820.47
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 B13b through B18, minus Line B13a)	3,488,250.24
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	12.13%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> ) (Line A10 divided by Line B19)	13.36%

**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

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	42,820.48
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>	42,820.48
<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>	42,820.48

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 (Objects 7310 and 7350)	Rate Used
01	2600	52,789.41	5,965.20	11.30%
01	3010	61,337.24	6,931.10	11.30%
01	3213	73,992.76	7,090.56	9.58%
01	4203	6,156.72	695.71	11.30%
01	5634	950.00	107.35	11.30%
01	5810	18,562.12	2,097.52	11.30%
01	6010	43,369.71	2,168.49	5.00%
01	6053	12,045.81	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	1,652.06	11.30%
01	7412	42,699.26	4,825.02	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.



Unaudited Actuals  
2023-24  
Form and Charter Schools Funds  
Program Cost Report  
Schedule of Allocation Factors (AF) for Support Costs

Cuyama Joint Unified  
Santa Barbara County

	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 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupils Transported (Function 3600)	
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT 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	198,202.22	245,194.39	432,728.32	0.00	247,499.24	
<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</b>								
6001 Pre-Kindergarten								
1110 Regular Education, K-12	11.10	11.10	11.10	11.10	11.10		152.00	
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								
4620 Adult Correctional Education								
4630 Adult Career Technical Education								
4760 Bilingual								
4850 Migrant Education								
5000-5999 Special Education (allocated to 5001)								
6000 ROC/P								
<b>Other Goals</b>								
7110 Nonagency - Educational								
7150 Nonagency - Other								
8100 Community Services								
8500 Child Care and Development Services								
<b>Other Funds</b>								
** Adult Education (Fund 11)								
** Child Development (Fund 12)								
** Cafeteria (Funds 13 & 61)								
<b>C. Total Allocation Factors</b>	11.60	11.60	11.60	11.60	11.60	0.00	152.00	

Unaudited Actuals  
2023-24  
General Fund and Charter Schools Funds  
Program Cost Report

Cuyama Joint Unified  
Santa Barbara County

Fund	Object	Program/Activity	Direct Costs				Central Admin Costs (col. 3 + Sch. 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	Subtotal (col. 1 + 2) Column 3				
Instructional Goals	6501	Pre-Kindergarten	35,271.52	0.00	35,271.52	0.00	0.00	35,271.52	
	1110	Regular Education, K-12	1,035,167.44	1,083,948.26	2,919,133.82	576,460.59	0.00	3,495,594.41	
	3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	
	3200	Continuation Schools	314.95	0.00	314.95	82.20	0.00	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	
	3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	
	3700	Specialist Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	
	3900	Career Technical Education	147,274.30	3,677.79	150,952.09	26,543.47	0.00	177,495.56	
	4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	
	4510	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	
	4820	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	
	4830	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	
	4850	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	
	5000	Regional Occupational Clipping (ROCP)	0.00	0.00	0.00	0.00	0.00	0.00	
Other Goals	7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	
	7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	
	9100	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	
	9500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	
		Food Services	0.00	0.00	0.00	0.00	0.00	0.00	
Other Costs		Enterprise							
		Facilities Acquisition & Construction							
		Other Outgo							
Other Funds		Adult Education, Child Development, Career, Foundation (Column 3 + CAC, line C5) limit CAC, line E)							
		Indirect Cost Transfers to Other Funds (No. of Funds 01, 05, 62, Function 7210, Object 7350)							
			1,12,854.17	3,139,772.44	653,075.28	358,493.50	4,294,295.39		
Total General Fund and Charter Schools Funds Expenditures			2,018,146.21						

Unaudited Actuals  
2022-23  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Direct Charge Costs (PCC)

Goal	Type of Program	Instruction	Instructional Supervision and Administration	Library, Media, Technology and Instructional Resources	School Administration	Pupil Support Services	Pupil Transportation	Ancillary Services	Community Services	General Administration	Plant Maintenance and Operations	Facilities, Rents, Leases	Total
Instructional Goals		(Functions 1000-1099)	(Functions 2100-2299)	(Functions 2420-2499)	(Function 2700)	(Functions 3110-3199 and 3200)	(Function 3600)	(Functions 4000-4999)	(Functions 5000-5999)	(Functions 7000-7299, except 7210)	(Functions 8100-8499)	(Function 8100)	Total
0001	Pre-Kindergarten	35,206.35	0.00	0.00	0.00	65.17	0.00	0.00	0.00	0.00	0.00	0.00	35,271.52
1110	Regular Education, K-12	1,754,508.51	30.00	25,141.22	4,694.00	8,182.88	533.55	25,307.48	0.00	0.00	0.00	16,500.00	1,835,187.44
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	0.00
3200	Continuation Schools	314.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	314.89
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	0.00
3400	Openlyness Schools	0.00	0.00	0.00	0.00	0.00	0.00	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	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	0.00	0.00	0.00	0.00	0.00	0.00
3800	Career Technical Education	147,374.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	147,374.36
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00
4920	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4930	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	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00
8000	FOC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	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 Daycare Services	0.00	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>30.00</b>	<b>25,141.22</b>	<b>4,694.00</b>	<b>8,257.85</b>	<b>533.55</b>	<b>25,307.48</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>16,500.00</b>	<b>2,015,148.27</b>

\* Functions 7100-7199 for goals 8100 and 8500

Instructional Goals	Goal	Type of Program	Allocated Support Costs (Based on factors Input on Form PCR/AF)			Total
			Full-Time Equivalents	Classroom Units	Pupils Transferred	
	0001	Pre-Registration	0.00	0.00	0.00	0.00
	1116	Regular Education, K-12	422,370.46	114,076.21	247,092.24	1,201,330.33
	3100	Alternative Schools	0.00	0.00	0.00	0.00
	3200	Charter 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
	3500	Career Technical Education	19,025.71	10,032.08	24,567.79	61,677.79
	4110	Regular Education, Adult	0.00	0.00	0.00	0.00
	4610	Adult Independent Study - Charter	0.00	0.00	0.00	0.00
	4620	Adult Correctional Education	0.00	0.00	0.00	0.00
	4630	Adult Career/Technical Education	0.00	0.00	0.00	0.00
	4700	Bilingual	0.00	0.00	0.00	0.00
	4850	Regent 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	ROCIF	0.00	0.00	0.00	0.00
Other Goals	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 Employment Serv.	0.00	0.00	0.00	0.00
Other Funds	**	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
	**	Child Care/employment (Fund 12)	0.00	0.00	0.00	0.00
	**	Charter Schools (Fund 13 and 61)	0.00	0.00	0.00	0.00
<b>Total Allocated Support Costs</b>			<b>441,396.61</b>	<b>432,108.32</b>	<b>247,092.24</b>	<b>1,121,541.17</b>

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

Cuyama Joint Unified  
Santa Barbara County

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Basis and Supplemental (Funds 01, 06, and 82, Functions 7100-7180, Goals 0000-9999 and 9000, Objects 1000-7999)	231,767.15
2	External Financial Audits (Funds 01, 06, and 82, Functions 7180-7191, Goals 0000-9999 and 9000, Objects 1000 - 7999)	0.00
3	Other General Administration (Funds 01, 06, and 82, Functions 7200-7900 except 7210, Goal 0000, Objects 1000-7999)	343,039.02
4	Centralized Data Processing (Funds 01, 06, and 82, Function 7700, Goal 0000, Objects 1000-7999)	8,112.26
5	Total Central Administration Costs in General Fund and Charter Schools Funds	642,918.43
<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, Total)	2,018,149.27
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,121,621.11
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	3,139,770.38
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Calaverie (Funds 13 & 81, Objects 1000-5999, except 5100)	357,278.69
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	357,278.69
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		3,497,049.07
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A3/D)</b>		19.15%

Type of Activity	Food Services (Function 5700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 6500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6100-6200)	32,655.53	0.00	0.00		32,655.53
Enterprise (Objects 1000-5999, 6100-6200)		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							58,233.40	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		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
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	4,176.31
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
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 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 RETIREE 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 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								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	0.00	0.00	7,458.40	(7,458.40)	9,279.75	9,279.75	69,549.83	69,549.83

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
	<b>Total Direct Costs</b>	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 Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs and PCR Allocations</b>	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>TOTAL COSTS</b>	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
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
	<b>Total Direct Costs</b>	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
	<b>Total Indirect Costs</b>	0.00	0.00	0.00	0.00	0.00	0.00		0.00
8960	<b>TOTAL BEFORE OBJECT 8960</b>	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 3385, all goals; resources 3000-3176 & 3410-5810, goals 5000-5999)								0.00
	<b>TOTAL COSTS</b>	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 5080)	Regionalized Program Specialist (Goal 5086)	Special Education, Infants (Goal 5710)	Special Education, Preschool 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, 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
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 Report 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 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	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>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
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
	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals  
Special Education Maintenance of Effort  
2023-24 Actual vs. Actual Comparison Year  
2023-24 Expenditures by LEA (LE-CY)

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
8960	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2898 & 8010-7810, except 6500, 6510, & 7240, goals 5000-5899) TOTAL COSTS								0.00 0.00

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

Unaudited Actuals  
Special Education Maintenance of Effort  
2023-24 Actual vs. Actual Comparison Year  
2022-23 Expenditures by LEA (LE-PY)

Cuyama Joint Unified  
Santa Barbara County

2022-23 Expenditures		A. State and Local	B. Local Only
1.	Enter Total Costs amounts from the 2022-23 Report SEIMA, 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 SACS224ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 8783)		
3.	Enter restatements of 2023-24 special education beginning fund balances from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 8785)	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 SEIMA, 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	

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

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/se/as/documents/subseqyrtrckwrksh.xls>.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (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/se/as/documents/ideamoeexemptwrksh.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 Only
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.**

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

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 (PL. 108-446).

	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) Available for MOE reduction. (line (a) minus line (c), zero if negative) Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	0.00 (c)	0.00
	0.00 (d)	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 (a), Portion used to reduce MOE requirement). Available to set aside for EIS (line (b) minus line (e), zero if negative).	0.00 (e)	0.00
	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 "read us 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

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

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

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

SELPA: (??)

0.00

0.00

0.00

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 compliance requirement is met based on the per capita state and local expenditures.

**B. LOCAL EXPENDITURES ONLY METHOD**

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

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

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

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.

- 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

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.

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

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

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

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.

LeAnn Zayabazzin

Contact Name

(661) 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 75010 0000000  
Report SEMA  
EBA36TGG1T(2023-24)

SELPA: (??)

Business Manager

Title

izay.asbaza@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	TOTAL BEFORE OBJECT 8980	0.00	0.00
	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 6980	0.00	0.00
6980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00
6980	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		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	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		200.60
	TOTAL COSTS	200.60	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; 8000-9999)</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
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 6980	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5510, 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 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
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	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
	TOTAL BEFORE OBJECT 6980	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)								
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 5000-6999)								
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL EXPENDITURES (Funds 01, 03, &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
	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 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 698C	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; 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
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	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	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	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
	<b>Total Indirect Costs</b>	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	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>TOTAL COSTS</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00		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
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	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	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Indirect Costs</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	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, Nons Severely Disabled (Goal 5770)	Adjustments*	Total
9980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
9980	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) Available for MOE reduction. (line (a) minus line (c), zero if negative) Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	(c) 0.00 (d)	
--	-----------------	--

If (b) is less than (a). Enter portion used to reduce MOE requirement (first column cannot exceed line (e), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). Available to set aside for EIS (line (b) minus line (e), zero if negative)	(e) 0.00 (f)	
--	-----------------	--

Note: If your LEA exercises the authority under 34 CFR 300.205(e) 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

Column A	Column B	Column C
Budgeted Amounts (LB-B Worksheet) FY 2024-25	Actual Expenditures Comparison Year 2024-25	Difference (A - B)
200.60		
200.60		
0.00	0.00	
	0.00	
	0.00	
	0.00	
	0.00	
0.00	0.00	0.00

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 FY 2024-25	Comparison Year 2024-25	Difference
200.60		
200.60		
0.00	0.00	
	0.00	
	0.00	
	0.00	
0.00	0.00	0.00

SELPA: (??)

**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.

Budget FY 2024-25	Comparison Year 2024-25	Difference
0.00	0.00	
	0.00	
	0.00	
	0.00	
	0.00	
0.00	0.00	0.00

Net expenditures paid from local sources

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

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

Budget FY 2024-25	Comparison Year 2024-25	Difference
0.00	0.00	
	0.00	
	0.00	
	0.00	
	0.00	
0.00	0.00	
145.00	0.00	
0.00	0.00	0.00

Net expenditures paid from local sources

Special education unduplicated pupil count

Per capita local expenditures (B2a/E2b)

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

LeAnn Zayasbajan  
Contact Name  
Business Manager  
Title

(661) 766-4104  
Telephone Number  
lazayasbajan@cuyameunified.org  
Email Address

SELPA:

(??)

Object Code	Description	Adjustments*	Total
<b>TOTAL BUDGET - 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
	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
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
	<b>TOTAL BEFORE OBJECT 6960</b>	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources		0.00
	<b>TOTAL COSTS</b>	0.00	0.00
<b>BUDGET - Local Sources</b>			
1000-1999	Certificated Salaries		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>			

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



Unaudited Actuals  
FINANCIAL REPORTS  
2023-24 Unaudited Actuals  
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data 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.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected, (EC 41372)	44.20%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	exempt
	ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2025-26 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$3,035,871.83
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$3,035,871.83
ICR	Preliminary Proposed Indirect Cost Rate	13.36%
	Fixed-with-carry-forward indirect cost rate for use in 2025-26 subject to CDE approval.	

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: \_\_\_\_\_  
Clerk / Secretary of the Governing Board  
(Original signature required)

Date of Meeting: Sep 12, 2024

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

Date: \_\_\_\_\_

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

For County Office of Education:

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E-mail Address

For School District:

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E-mail Address

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)
- 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 - (Fatal)</b> - 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 - (Fatal)</b> - All FUNCTION codes must be valid.	<b><u>Passed</u></b>
<b>CHECKFUND - (Fatal)</b> - All FUND codes must be valid.	<b><u>Passed</u></b>
<b>CHECKGOAL - (Fatal)</b> - All GOAL codes must be valid.	<b><u>Passed</u></b>
<b>CHECKOBJECT - (Fatal)</b> - All OBJECT codes must be valid.	<b><u>Passed</u></b>
<b>CHECKRESOURCE - (Warning)</b> - All RESOURCE codes must be valid.	<b><u>Passed</u></b>
<b>CHK-FDXRS7690xOB8590 - (Fatal)</b> - 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 - (Fatal)</b> - All FUNCTION and OBJECT account code combinations must be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxFUNCTION-A - (Warning)</b> - 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 - (Fatal)</b> - 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 - (Warning)</b> - All FUND and GOAL account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxOBJECT - (Fatal)</b> - All FUND and OBJECT account code combinations must be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxRESOURCE - (Warning)</b> - All FUND and RESOURCE account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-GOALxFUNCTION-A - (Fatal)</b> - 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-GOALxFUNCTION-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). **Passed**

**CHK-RES6500XOBJ8091 - (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)** - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

**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**

**PY-EFB=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). **Passed**

**PY-EFB=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. **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**

**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. **Passed**

**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**

**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 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). **Passed**

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

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

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

**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)
----	------	------	-----------

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

08	8210	8660	(\$346.39)
----	------	------	------------

Explanation: Correction of a prior incorrect deposit.

**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: Exception

FUND	RESOURCE	VALUE
01	6331	(\$20,000.00)
Explanation: Correction for prior year receivable.		
01	6762	(\$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 6XXX, 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
DEBT.GOVGO.BONDS.9661	\$3,875,000.00	\$3,875,000.00
DEBT.GOVCOMP.ABS.9665	\$8,263.00	\$8,263.00

**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>
Straight indirect cost percentage before carry-forward adjustment (Form ICR, Part III, Line C is \$12.13 % 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**

SACS Web System - SACS V10.1  
42-75010-0000000 - Cuyama Joint Unified - Unaudited Actuals - Unaudited Actuals 2023-24  
9/13/2024 9:51:31 AM

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

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<b><u>Passed</u></b>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<b><u>Passed</u></b>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<b><u>Passed</u></b>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<b><u>Passed</u></b>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<b><u>Passed</u></b>
CHK-FDXRS7690xOB8590 - (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>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<b><u>Passed</u></b>
CHK-FUNDxFUNCTION-A - (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>
CHK-FUNDxFUNCTION-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>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<b><u>Passed</u></b>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<b><u>Passed</u></b>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<b><u>Passed</u></b>
CHK-GOALxFUNCTION-A - (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-GOALxFUNCTION-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-RES6500XOBJ8091 - (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)** - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. Passed

**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	(\$79,407.06)
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		(\$79,407.06)

**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	(\$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

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

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

**INTRAFF-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	(\$79,407.06)

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

SACS Web System - SACS V10.1  
42-75010-0000000 - Cuyama Joint Unified - Unaudited Actuals - Budget 2024-25  
9/13/2024 9:51:14 AM

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

**Passed**

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

**Passed**

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: Alfonso Hamino  
Clerk / Secretary of the Governing Board  
(Original signature required)

Date of Meeting: Sep 12, 2024

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

Date: \_\_\_\_\_

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 Zay aabazan  
Name  
Business Manager  
Title  
(661) 766-4104  
Telephone  
lzay.aabazan@cuyamaunified.org  
E-mail Address

Following is a summary of the critical data 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.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	44.20%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	exempt
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2025-26 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
		0.00%
		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
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	13.36%
	Fixed-with-carry-forward indirect cost rate for use in 2025-26 subject to CDE approval.	

**EPA**

Expenditures through:

June 30, 2024

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	396,401.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
<b>TOTAL AVAILABLE</b>		<b>396,401.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
Certificated Salaries	1000-1999	396,401.00
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	0.00
Books and Supplies	4000-4999	0.00
	except 4700	
Food Costs	4700	0.00
Services and Other Operating Expenditures	5000-5999,	
	except 5100-5199	0.00
Subagreements for Services	5100-5199	0.00
Capital Outlay	6000-6999	0.00
Other Outgo (Excluding	7000-7299,	
Indirect Costs)	7400-7499	0.00
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	0.00
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>396,401.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>0.00</b>
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		396,401.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

June 30, 2024

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	396,401.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
<b>TOTAL AVAILABLE</b>		<b>396,401.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
Certificated Salaries	1000-1999	396,401.00
Classified Salaries	2000-2999	0.00
Employment Benefits	3000-3999	0.00
Books and Supplies	4000-4999 except 4700	0.00
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Food Costs	4700	0.00
Subagreements for Services	5100-5199	0.00
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Travel and Conferences	5200-5299	0.00
Services and Other Operating Expenditures (Excluding objects 5200-5299 and 5800-5999)	5300-5799	0.00
Professional/Consulting Services & Operating Expenditures	5800-5899	0.00
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Communications	5900-5999	0.00
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Capital Outlay	6000-6999	0.00
Other Outgo (Excluding Indirect Costs)	7000-7299, 7400-7499	0.00
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	0.00
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>396,401.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>0.00</b>
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		396,401.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%



Expenditures through:

June 30, 2024

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description		Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
	<b>Object Codes</b>	
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	396,401.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
<b>TOTAL AVAILABLE</b>		<b>396,401.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
	<b>Function Codes</b>	
<b>(Objects 1000-7999)</b>		
Instruction	1000-1999	396,401.00
Instruction-Related Services	2000-2999	0.00
Pupil Services	3000-3999	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>396,401.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>0.00</b>
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		396,401.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

June 30, 2024

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description		Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
	<b>Object Codes</b>	
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	396,401.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
<b>TOTAL AVAILABLE</b>		<b>396,401.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
	<b>Function Codes</b>	
(Objects 1000-7999)		
Instruction	1000-1999	396,401.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>396,401.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>0.00</b>
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		396,401.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

**CUYAMA JOINT UNIFIED SCHOOL DISTRICT  
BOARD MEETING  
Thursday, September 12, 2024, 6:00 P.M.  
BOARD ROOM, CUYAMA ELEMENTARY SCHOOL  
2300 Hwy 166, New Cuyama CA 93254**

**Join via Zoom at:**

<https://us06web.zoom.us/j/88095350509?pwd=NyVjMRK3Zy3bWnvq7wUhudbBdsYpRQ.1>

**Meeting ID: 880 9535 0509**

**Passcode: n2G52G**

- I. The regular board meeting will be called to order by Board President, **Elaine Johnson** at **6:09 P.M.**

Roll Call Vote:

Heather Lomax **Ab** Elaine Johnson **P** Whitney Goller **P** Jeff Mitchell **Ab**

Michael Funkhouser **P**

Alfonso Gamino **P** Superintendent

**FLAG SALUTE: Led by Elaine Johnson**

II. **PUBLIC FORUM:**

Following recognition by the President, members of the public shall have an opportunity to address the Board of Trustees either before or during the Board's consideration of each item of business to be discussed. In order to efficiently manage the business of the Board, the Board President may limit the amount of time allocated for each individual speaker to 3 minutes and limit the total time allocated on a particular issue to 15 minutes, pursuant to board policy. Items not appearing on the agenda cannot, by law, be the subject of Board action. Such items may be placed on future agendas for full discussion and/or action.

**None**

III. **FFA/ASB report CVHS**

**FFA Officers (Joesph Fonseca and Arturo Cruz)**

1. **FFA Officer Retreat: 3 days, 2 nights in Paso Robles at an Air B&B without our phones! (talk about what you did, planned, learned, cooked, etc)**
2. **Fair: 15 still exhibit entries at Santa Barbara County Fair, 6 ag mech projects that all sold in the auction (5 meat presses sold for \$25-50 and a BBQ that sold for a little over \$200), and 9 entries in Home Arts- 3rd place cookies 2nd in Art & Photography, two 1sts in jewelry, two firsts in rope halters AND A BEST OF SHOW (the only youth home arts one given out) for Arturo's drawing!**

3. Had our first FFA meeting on August 28th with a big crowd. Next meeting is September 26th @ 6pm in the Gym. We will be having a school competition in the Opening Closing Ceremonies.
4. The Sectional Opening Closing Ceremonies Contest is Saturday October 5th at Pioneer Valley HS in Santa Maria. We have four teams going (last year we only had one): officer team, novice team of only freshmen and two open teams.
5. Our fundraisers are off to a great start with our floral subscriptions that all went out today. So far, the reactions have been positive. We are also selling drive through BBQ Tickets. The BBQ is Wednesday October 9th.
6. Ag mechanics classes just finished their safety units, and everyone passed the safety certification.
7. Intro to Ag has been working hard on the FFA Opening & Closing ceremonies.
8. Plant & Soil Sciences have been busy getting starter plants & flowers going. More will be started in the next few weeks with the plan for floral to use them in their class.
9. Floral design has been busy learning flower identification, how to properly prepare and handle fresh flowers, and now have two fresh flower arrangements they've completed. Next week they are making all the flowers for homecoming!
10. Ag communications is a class with lots of different topics. There is a guest speaker series where we have industry experts come in and talk. The first speaker was Pam Dorian from the Spanish ranch who talked about being a woman owned cattle rancher. Next week is Sadie Vino who is an ag education student, and nationally ranked in both her SAE (supervised ag experience) and as a swine showman. She's going to talk to us about involvement in FFA, scholarships, showing livestock and college.
11. Also in ag communications, tomorrow will be our first Ag Literacy lesson where we go to the middle school and teach them about agriculture. Mrs. Cannon is just the driver, and we are the teachers for these lessons. We must plan, find standards, and create engaging lessons for the students.
12. We'd love to see you at our next meeting on Wednesday September 25th in the gym... maybe you can even be a judge for the school contest!

#### IV. Superintendent's Report

1. Elementary Back to School Night  
**Elementary Back to School Night was a successful night. Work on not planning sporting events on same night as back-to-school nights.**
2. High School Back to School Night  
**High School Back to School Night was a successful night. Will work on holding Back to School Night on a non-sports night.**
3. FCMAT visit August 20 & 21, 2024 to district  
**FCMAT will be coming to the district to speak to a variety of individuals and on August 20 and 21. FCMAT will give a report at the October meeting to the board.**

4. Other  
**William's visit will be coming on September 17<sup>th</sup>, 2024, conducted by SBCEO. The district will receive a report regarding any findings.**

V. Board Reports

**Elaine Johnson would like the school to set up a Beautification Day for both campuses this school year.**

**Whitney Goller mentioned how great it was for the district to purchase the new van because it was so needed for our students to get to their games.**

VI. Public Hearing

1. Public Hearing regarding the sufficiency of instructional materials 2024-2025: The Cuyama Joint Unified School District Board of Trustees opens this public hearing regarding the sufficiency of instructional materials for 2024-2025. **Pg.1 Hearing was opened and closed with no comment.**

VII. For Discussion and board direction:

1. Equity Multiplier and CTE funding. Business Manager will provide information on the best use of Equity Multiplier and CTE funding to better meet the district program. This funding is important as without this funding, program would need to be eliminated. The district will make and seed board direction on the matter. **Board held a discussion/conversation on the matter. It was decided that the district would bring this item to the October 10, 2024, board meeting for board action.**

VIII. Consent Agenda

The Board will consider the following consent calendar items. All items listed are considered to be routine and noncontroversial. Consent items will be considered first and may be approved by one motion if no member of the CJUSD Board wishes to comment or discuss. If comment or discussion is desired, the item will be removed from the consent agenda and considered in the list sequence with an opportunity for any member of the public to address the CJUSD Board concerning the item before action is taken.

1. Minutes of July 11, 2024, Regular Board Meeting. **Pg. 2-8**
2. Minutes of July 30, 2024, Special Board Meeting. **Pg. 9-12**
3. Checks and Board Reports and Warrants for July 1-31, 2024. **Pg. 13-45**

4. Checks and Board Reports and Warrants for August 1-31, 2024. **Pg. 46-81**
5. Fundraiser Request from CVHS FFA /Angel Cannon- Cupids Candy Crush Hold on high school campus during the month of February **Pg. 82**
6. Fundraiser Request CVHS FFA/Angel Cannon- Monthly Farmers Market during the 2024-2025 school year **Pg. 83**
7. Fundraiser Request CVHS FFA/Angel Cannon- FFA Apparel Sales on-going during the school year of 2024-2025 **Pg. 84**
8. Fundraiser Request CVHS FFA/Angel Cannon- Honey Sales **Pg. 85**
9. Fundraiser Request CVHS FFA/Angel Cannon- Selling Floral Arrangements during April and May of the 2024-2025 school year **Pg. 86**
10. Fundraiser Request CVHS FFA/Angel Cannon- Feed Sack Totes on-going during the 2024-2025 school year. **Pg. 87**
11. Fundraiser Request CVHS FFA/Angel Cannon- BOOquest Selling during the month of October of the 2024-2025 school year **Pg. 88**
12. Fundraiser Request CVHS FFA/Angel Cannon- Drive Thru BBQ (2x) out of the 2024-2025 School Year. **Pg. 89**
13. Fundraiser request: FFA would like to sell Takis chips after lunch and after school to raise money for FFA field trips. **Pg. 90**
14. Field Trip to Maricopa Middle School for 6<sup>th</sup> -8<sup>th</sup> grade girl to play volleyball game on September 18, 2024. December 12, 2024, Co-Ed soccer game at Maricopa on December 12, 2024, and a boys soccer game on December 21, 2024. District vans for transportation. **Pg. 91**
15. Field Trip to the Performance Arts Center in San Luis Obispo for science and art education scheduled for October 11, 2024. Bus departure time of 7:30 a.m. and returning by 2:45 p.m. The Performance Arts will pay for the trip up to \$1000 and the district will be able to seek reimbursement for our transportation expense. Requested by Leah Bourgeois for 6<sup>th</sup> -8<sup>th</sup> grade students. Sack lunches and a bus are requested. **Pg. 92-96**
16. Field Trip Request from Angel Cannon/ Carlos Diaz for 12 students to attend the FFA Greenhand Leadership Conference at the Paso Robles Fairgrounds on October 15, 2024, which will be paid out of the Ag Grant. Vehicle request of Ag van and Ford van included and to be paid for from Ag Grant funds. Conference Attendance and Reimbursement Request for the FFA Greenhand Leadership Conference included. **Pg. 97-100**
17. Field trip requested by Mrs. Angel Cannon for an Ag career trip around Sept./October to Cal Poly (1) day trip. 12 Seniors and the Ag van will be used. Paid for from Ag grant. **Pg. 101**
18. Field Trip requested from Tosha Romandia to take 55 high school students to the Allan Hancock College Exploration Day in Santa Maria on October 4, 2024. Vehicle request included. **Pg. 102-104**
19. LCAP informational update letter by SBCEO for 2024-2025 dated August 15, 2024, and the "Lack of Going Concern" letter dated June 26, 2024, sent to CJUSD from SBCEO. **Pg. 105-109**
20. Facilities Request from Cuyama Basin Groundwater Sustainability Agency (CBGSA) for October 10, 2024, for use of CVHS cafeteria to include services of district person to assist in setting up, clean up, etc. CBGSA will pay for the

services rendered from district employee with oversight fee. Meeting from 4 p.m. to 9:30 p.m. Also meeting schedule facility approval. **Pg. 110-113**

21. Cuyama Basin Water district held its August 28, 2024, regular meeting on August 28, 2024, in the district board room. **Pg. 114-115**

Moved By: **Whitney Goller**                      2nd By: **Michael Funkhouser**

Roll Call Vote:

Heather Lomax **Ab** Elaine Johnson **Y** Whitney Goller **Y**

Jeffrey Mitchell **Ab**                      Michael Funkhouser **Y**

**Pulled Items- Numbers 3 and 4**

**Approved- 3-0**

IX. Action Items:

1. It is recommended that the board discuss and approve the updated facility use agreement with American Red Cross. The latest signed agreement, that continues today, is from 2009. The fires this summer in our area reminds us that we need to keep our agreement updated. **Pg. 116-127**

Moved By: \_\_\_\_\_                      2nd By: \_\_\_\_\_

Roll Call Vote:

Heather Lomax \_\_\_\_ Elaine Johnson \_\_\_\_ Whitney Goller \_\_\_\_

Jeffrey Mitchell \_\_\_\_\_                      Michael Funkhouser \_\_\_\_\_

**Item Tabled**

2. It is recommended that the board approve resolution 2024/2025:11 regarding sufficiency of instructional materials for the fiscal year 2024-2025. **Pg. 128-130**

Moved By: **Michael Funkhouser**                      2nd By: **Whitney Goller**

Roll Call Vote:

Heather Lomax **Ab** Elaine Johnson **Y** Whitney Goller **Y**

Jeffrey Mitchell **Ab**                      Michael Funkhouser **Y**

**The board discussed and approved the resolution 2024/2025:11 regarding sufficiency of instructional materials for the fiscal year of 2024/2025.**

**Approved 3-0**

3. It is recommended that the board discuss and approve the December Board meeting date change as follows: from Tuesday, December 17, 2024, to Friday, December 13, 2024 @ 7:30am. **Pg. 131**

Moved By: **Whitney Goller**

2nd By: **Michael Funkhouser**

Roll Call Vote:

Heather Lomax **Ab** Elaine Johnson **Y** Whitney Goller **Y**

Jeffrey Mitchell **Ab** Michael Funkhouser **Y**

**The board discussed and approved the December Board meeting date of December 13, 2024 @ 7:30am.**

**Approved 3-0**

4. It is recommended that that the board discuss and approve the Independent Agreement Contract between Ann McDaniel and the Cuyama Unified School District that shall began August 2024. **Pg. 132**

Moved By: **Michael Funkhouser**

2nd By: **Elaine Johnson**

Roll Call Vote:

Heather Lomax **Ab** Elaine Johnson **Y** Whitney Goller **Y**

Jeffrey Mitchell **Ab** Michael Funkhouser **Y**

**The board discussed and approved the Independent Agreement Contract between Ann McDaniel and the Cuyama Unified School District that shall began August 2024.**

**Approved 3-0**

5. It is recommended that the board discuss and approve the MOU with SBCEO to provide year II induction program to one of our staff members to clear the teaching credential. The district will use Educator Effectiveness Grant to pay for the candidate and mentor fee. **Pg. 133-138**

Moved By: **Whitney Goller**

2nd By: **Michael Funkhouser**

Roll Call Vote:

Heather Lomax **Ab** Elaine Johnson **Y** Whitney Goller **Y**

Jeffrey Mitchell **Ab** Michael Funkhouser **Y**

**The board discussed and approved the MOU with SBCEO that will provide the induction program to one of our staff members to clear the teaching credential.**

**Approved 3-0**



6. It is recommended that the board discuss and approve the Memorandum of Understanding between CJUSD and Council on Alcoholism and Drug Abuse (CADA) for the 24-25 school year. SBHIP funding will cover the expenses for this MOU. **Pg. 139-140**

Moved By: \_\_\_\_\_ 2nd By: \_\_\_\_\_

Roll Call Vote:

Heather Lomax \_\_\_\_ Elaine Johnson \_\_\_\_ Whitney Goller \_\_\_\_

Jeffrey Mitchell \_\_\_\_\_ Michael Funkhouser \_\_\_\_\_

**Item Tabled**

7. It is recommended that the board discuss and adopt the revised 2024-2025 LCAP. **Pg. 141-225**

Moved By: **Whitney Goller** 2nd By: **Michael Funkhouser**

Roll Call Vote:

Heather Lomax **Ab** Elaine Johnson **Y** Whitney Goller **Y**

Jeffrey Mitchell **Ab** Michael Funkhouser **Y**

**The board discussed and adopted the revised 2024-2025 LCAP.**

**Approved 3-0**

8. It is recommended that the board discuss and adopt the 2024-2025 budget with the revisions made to the budget per the LCAP adoption in item #7 above. **Pg. 226-347**

Moved By: **Whitney Goller** 2nd By: **Michael Funkhouser**

Roll Call Vote:

Heather Lomax **Ab** Elaine Johnson **Y** Whitney Goller **Y**

Jeffrey Mitchell **Ab** Michael Funkhouser **Y**

**The board discussed and adopted the 2024-2025 budget with the revisions made to the budget per the LCAP adoption in item #7 above.**

**Approved 3-0**

9. It is recommended that the board discuss and adopt the 23-24 unaudited actuals.  
**Pg. 348-479 & 481-484**

Moved By: **Whitney Goller**                      2nd By: **Michael Funkhouser**

Roll Call Vote:

Heather Lomax **Ab** Elaine Johnson **Y** Whitney Goller **Y**

Jeffrey Mitchell **Ab**                      Michael Funkhouser **Y**

**The board discussed and adopted the 23-24 unaudited actuals.**

**Approved 3-0**

10. It is recommended that the board discuss and adopt the Resolution for adopting the "GANN" LIMIT resolution #2024-2025:12. The district must adopt a revised Gann Limit for the 2023-2024 fiscal year and a projected Gann Limit for the 2024-2025 fiscal year. **Pg. 480**

Moved By: **Whitney Goller**                      2nd By: **Elaine Johnson**

Roll Call Vote:

Heather Lomax **Ab** Elaine Johnson **Y** Whitney Goller **Y**

Jeffrey Mitchell **Ab**                      Michael Funkhouser **Y**

**The board discussed and adopted the GANN LIMIT resolution for 2024-2025:12.**

**Approved 3-0**

11. It is recommended that the board discuss and approve the resolution #2024-2025:14 to authorize temporary borrowing between funds of the Cuyama Joint Unified School District or restricted fund moneys for cash flow purposes. **Pg. 485-486**

Moved By: **Whitney Goller**                      2nd By: **Michael Funkhouser**

Roll Call Vote:

Heather Lomax **Ab** Elaine Johnson **Y** Whitney Goller **Y**

Jeffrey Mitchell **Ab**                      Michael Funkhouser **Y**

**The board discussed and approved the resolution 2024-2025:14 to authorize borrowing from funds of the Cuyama Joint Unified School District.**

**Approved 3-0**

12. It is recommended that the board discuss and approve resolution #2024-2025:13 to change authorized signers on the bank accounts held at the United Security Bank due to staffing changes. The accounts accounted changed are in this resolution. **Pg. 487**

Moved By: **Whitney Goller** 2nd By: **Michael Funkhouser**

Roll Call Vote:

Heather Lomax **Ab** Elaine Johnson **Y** Whitney Goller **Y**

Jeffrey Mitchell **Ab** Michael Funkhouser **Y**

**The board discussed and approved the resolution 2024-2025:13 to change authorized signers on the bank account held at the United Security Bank due to staffing changes.**

**Approved 3-0**

**X. ITEM(S) PULLED FROM CONSENT AGENDA:**

1. **Item #3.** Checks and Board Reports and Warrants for July 1-31, 2024. **Pg. 13-45**

Moved By: **Whitney Goller** 2nd By: **Elaine Johnson**

Roll Call Vote:

Heather Lomax **Ab** Elaine Johnson **Y** Whitney Goller **Y**

Jeffrey Mitchell **Ab** Michael Funkhouser **Y**

**The board discussed and approved the Checks and Board Reports and warrants for July 1-31, 2024.**

**Approved 3-0**

2. **Item #4.** Checks and Board Reports and Warrants for August 1-31, 2024. **Pg. 46-81**

Moved By: **Whitney Goller** 2nd By: **Elaine Johnson**

Roll Call Vote:

Heather Lomax **Ab** Elaine Johnson **Y** Whitney Goller **Y**

Jeffrey Mitchell **Ab** Michael Funkhouser **Y**

**The board discuss and approved the Checks and Board Reports and Warrants for August 1-31, 2024.**

**Approved 3-0**

XI. CLOSED SESSION:

NOTE: The Brown Act permits the Board to consider certain matters in closed session, in limited circumstances. The Board will consider and may act upon any of the items described below in closed session. The Brown Act requires that the Board report out certain actions taken in closed session, which will be announced following the closed session. WITH LIMITED EXCEPTIONS, THE LAW REQUIRES THAT INFORMATION DISCLOSED IN CLOSED SESSION REMAIN CONFIDENTIAL.

- A. Under California Government Code 54957 Certificated and Classified Personnel changes. The Board will be asked to review and approve a number of transfers, reassignments, promotions, evaluations, terminations, resignations and hirings reported by the Superintendent.

The Board will adjourn into closed session at **8:22 p.m.**

The Board returned to open session at: **9:34 p.m.**

Report out from closed session

**The board approved the September 12, 2024, Personnel Activity Report as submitted.**

XII. ADJOURNMENT:

Moved By: **Whitney Goller** 2nd By: **Michael Funkhouser**

Roll Call Vote:

Heather Lomax **Ab** Elaine Johnson **Y** Whitney Goller **Y**

Jeffrey Mitchell **Ab** Michael Funkhouser **Y**

**Meeting adjourned at 9:34 p.m.**

Materials prepared in connection with an item on the regular session agenda may be reviewed in the Superintendent's office 72 hours in advance of the meeting and will be available for public inspection at the meeting. An individual who requires disability-related accommodations or modifications, including auxiliary aids and services, in order to participate in the Board meeting should contact the Superintendent or designee. (Government Code 54954.2)

**The next regularly scheduled School Board Meeting will be on Thursday, October 10, 2024; 6:00 p.m., Elementary School Board Room**

Materials related to an item on this Order of Business distributed to the Board of Education are available for public inspection at the district office and at: <https://cuyamaunified.org/board-materials-2024-2025/> using the "Click Here" links next to the date: 10/10/2024.

# Cuyama Joint Unified School District

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

September 12, 2024

## Personnel Activity Report

### Certificated Mentor Hires:

	Name	Schedule
1. Mentor teacher	Nicole Furstenfeld	Induction
2. Mentor teacher	Leah Bourgeois	stipend rate

### Classified Resignations:

1. TK/K Aide 6.5 hours a day Effective end of workday September 4. Official resignation date is September 5, 2024.	Jessica Barboza	Classified
2. ASES Aide 18.5 hours a week effective 16, 2024 Promotional recommendation TK/K aide 6.5 hours a day	Teresa Arrieta	Classified

### Classified Hires:

	Name	Schedule
1. TK/K Aide 6.5 hours a day Effective September 16, 2024	Teresa Arrieta	Classified

### Extra Duty Stipend resignations

1. Senior Class Advisor	Tosha Romandia	A1
2. Sophomore Class Advisor	Alica Muniz	A2

### Extra Duty Stipends

	Name	Schedule
1. Senior Class Advisor	Alicia Muniz	A2
2. Sophomore Class Advisor	Teresa Arrieta	A1

### Classified Management

1. Consider name change from Business Manager to Chief Business Official (CBO) in the same salary schedule as the Business Manager.
2. Appropriate placement for Chief Business Official on the current salary schedule.



## Santa Barbara County Education Office

4400 Cathedral Oaks Rd, PO Box 6307, Santa Barbara, CA 93160-6307  
Telephone: (805) 964-4711 • FAX: (805) 964-4712 • sbceo.org

Susan C. Salcido, Superintendent of Schools

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September 13, 2024

Elaine Johnson, School Board President  
Alfonso Gamino, Superintendent  
Cuyama Joint Unified School District  
2300 Highway 166  
New Cuyama, CA 93254

Dear Board President Johnson and Superintendent Gamino,

Thank you for re-submitting the 2024-2025 Local Control and Accountability Plan (LCAP) for the Cuyama Joint Unified School District (CJUSD). We appreciate your district's commitment to working collaboratively with your community and with the Santa Barbara County Education Office throughout the LCAP process.

The items requiring clarification outlined in our August 15<sup>th</sup> letter have been addressed and **all** required areas of the review have been met:

- The LCAP **adheres to the template** adopted by the State Board of Education.
- The **budget includes expenditures sufficient** to implement the specific actions and services in the LCAP.
- The plan **adheres to the expenditure requirements** for funds apportioned on the basis of the number and concentration of **unduplicated students** pursuant to California Education Code sections 42238.02 and 42238.03.
- The LCAP includes the **required calculations** to determine whether there is a **carryover obligation** and, if applicable, includes a **description of the actions** planned to satisfy that full obligation for increasing and improving services.

Based on these criteria, **your LCAP is approved** for the 2024-2025 fiscal year. Please prominently post the revised and re-adopted 2024-2025 LCAP on the home page of the district website, and send it to us for our required posting. The LCAP should be posted as a single document, including the Budget Overview, Annual Update, plan, tables and instructions.

On behalf of the state, the county, and your local community, we would like to extend our appreciation for CJUSD's hard work and commitment to educational partner engagement, transparency, data monitoring, and strategic planning, while continuing to provide excellent instruction and services for students. These efforts will certainly benefit the students of Cuyama. We look forward to meeting with your team in the coming months to support the implementation of your plans.

Sincerely,

Dr. Susan Salcido  
Santa Barbara County  
Superintendent of Schools



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Susan C. Salcido, Superintendent of Schools

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September 16, 2024

SBAS-9707

TO: School Board President  
Superintendent  
Cuyama Joint Unified School District

FROM: Steve Torres, Associate Superintendent, Administrative Services 

SUBJECT: **Approval of Fiscal Year 2024-25 Adopted Budget**

Our office has transmitted the district's approved Adopted Budget to the State Department of Education. Technical comments, if any, will be communicated to the district's business office.

If you have any questions, please feel free to contact me at ext. 5700.

ad

c LeAnn Zayasbazan, Chief Business Official  
Joshua Becerra, Administrator  
Danielle Spahn, District Financial Advisor  
Dr. Susan Salcido, County Superintendent of Schools

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School Business Advisory Services

FAX: (805) 964-3041



## Santa Barbara County Education Office

4400 Cathedral Oaks Rd, PO Box 6307, Santa Barbara, CA 93160-6307  
Telephonc: (805) 964-4711 • FAX: (805) 964-4712 • sbceo.org



Susan C. Salcido, Superintendent of Schools

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September 16, 2024

SBAS-9708

TO: Alfonso Gamino, Superintendent  
Cuyama Joint Unified School District

FROM: Joshua Becerra, Administrator   
Danielle Spahn, District Financial Advisor 

SUBJECT: **Adopted Budget Analysis and Recommendations**

Our office has completed its review of the district's 2024-25 Adopted Budget in compliance with the provisions of Education Code Section 42127. The County Superintendent of Schools is required to review the budget and determine if it complies with the standards and criteria for fiscal stability and if the budget allows the district to meet its financial obligations during the current fiscal year and satisfy its multiyear financial commitments.

Based on our analysis, we have concluded that the district will be able to maintain sufficient cash flow to meet its financial obligations in 2024-25. The positive cash flow projection is based on the cash flow developed by the district in Projection Pro and included in its Adopted Budget board packet, showing positive cash through all 12 months. We are therefore approving the Adopted Budget as submitted. However, the budget submitted projects the district will have negative unrestricted fund balances as early as 2024-25 and may be unable to meet its financial commitments in subsequent fiscal years without additional budget solutions. The district must submit a detailed list of budget reductions, itemizing proposed expenditures reductions by object code and expected savings associated with each, by the First Interim Report. It is imperative that the district identify and implement budget reductions early on in the year to maintain solvency. Once reductions have been identified, the district must use the budget as a tool for fiscal control. All expenditures should be pre-authorized by the district's Chief Business Official to ensure that individual budget line-items are not exceeded.

The district's budget and spending will be reevaluated at the time of the First Interim Report to determine if the budget should be certified as positive, qualified, or negative. The County Superintendent also has the authority to determine that a school district is not a going concern at any time during the fiscal year if the district may not meet its financial obligations (Education Code Section 42127.6(a)(1)).

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School Business Advisory Services

FAX: (805) 964-3041



A summary of the three-year budget submitted by the district follows.

General Fund Unrestricted (Fund 01)	Year 1	Year 2	Year 3
<b>Beginning Balance</b>	<b>\$ (170,841)</b>	<b>\$ (519,816)</b>	<b>\$ (672,445)</b>
Revenue	3,217,452	3,328,838	3,397,389
Expense	3,496,315	3,411,281	3,432,424
<b>Operating Surplus / (Deficit)</b>	<b>\$ (278,863)</b>	<b>\$ (82,443)</b>	<b>\$ (35,035)</b>
Transfers In/Other Sources	-	-	-
Transfers Out/Other Uses	69,804	69,804	69,804
Contributions to Restricted Programs <sup>1</sup>	(309)	(381)	-
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ (348,975)</b>	<b>\$ (152,628)</b>	<b>\$ (104,838)</b>
<b>Ending Balance</b>	<b>\$ (519,816)</b>	<b>\$ (672,445)</b>	<b>\$ (777,283)</b>
Reserves			
Fund 01			
> Nonspendable			
> Committed	-	-	-
> Assigned	-	-	-
> Reserved for Economic Uncertainties*	-	-	-
> Unassigned/Unappropriated*	(519,816)	(672,445)	(777,283)
Fund 17			
> Committed	-	-	-
> Reserved for Economic Uncertainties	488,546	-	-
<b>* Total Available Reserves (\$)</b>	<b>\$ (31,270)</b>	<b>\$ (672,445)</b>	<b>\$ (777,283)</b>
<b>* Total Available Reserves (%)</b>	<b>-0.66%</b>	<b>-15.31%</b>	<b>-17.62%</b>

<sup>1</sup> The district is projecting an operating deficit in its restricted general fund which can reflect one or both of two possibilities - 1) the district is spending down prior years' balances, or 2) it is spending in one or more restricted programs beyond funds provided by the state or federal government. Therefore, the district is making a contribution from its unrestricted general fund as noted above.

### Deficit Spending

District reserves are a one-time source and should be used strategically to support one-time costs. The district should plan for expenditure reductions and/or revenue enhancements to reduce the projected deficits and preserve unrestricted reserves. Expenditure reductions made now will have a compounding beneficial effect over the multiyear period, thereby reducing the need for even deeper cuts in future years. The district must proactively manage staffing levels, escalating costs, and facilities needs to ensure that adequate ongoing funding remains available to support its core programs and fund activities in the Local Control and Accountability Plan.

### Cashflow

The district should monitor and analyze cash flow, revising projections as necessary during the year to ensure cash solvency. If available cash in other funds will not be sufficient to cover a projected cash shortage, it will be necessary for the district to secure another means of short-term borrowing, such as a Tax Revenue Anticipation Note (TRAN). *Please notify our office*

*immediately if a cash shortfall is projected that cannot be covered through local means (i.e., interfund borrowing).*

### **Negotiations**

According to the information provided, labor contract negotiations with the certificated and classified bargaining units remain unsettled for the current year. We advise the district that any increase in costs must be supported by additional ongoing revenue or expenditure reductions, or both, for sustainability.

### **Conclusion**

We are aware that the information provided reflects the district's financial position and assumptions as of a point in time and that further adjustments will be made during the year as additional data becomes available.

We wish to express our appreciation to the district staff for their cooperation during this review. If our office can be of further assistance, please call us.

ad

c LeAnn Zayasbazan, Chief Business Official  
Dr. Susan Salcido, County Superintendent of Schools  
Steve Torres, Associate Superintendent, Administrative Services

Request for Approval: Fundraising Event

Name of School: Cuyama Elementary School

Name of Club: School Garden

**Request for Fundraiser Approval**

Fiscal Year: 2024/25

Date this form is completed: 9-17-24

Proposed event: Recycling Drive

Description of fundraiser: We will collect recycling such as aluminum cans, plastic water bottles and glass to recycle and use funds to purchase seeds, plants, trees, soil for our school garden.

Requesting Club/Organization(s): School Garden

Proposed Date(s) of Event: Now until End of School Year.

Club Contact Person: Nicole Furstenfeld

ASB or Club Advisor: Nicole Furstenfeld

Location of Proposed Activity: Cuyama Elementary School

Status of Event (circle one):  New Event  Held Previously (Years):       

Budget Plan for Activity (Attach Description)

Revenue Potential form completed?  Yes  No (attached form if completed)

Other Background Information (such as other schools or clubs that have held similar events):  
Yes several years ago the garden fund/club held a recycling drive.

**Approval**

Submitted and Approved by:

Student Club Representative: Grace Furstenfeld  
Signature, Title and Date

Club Advisor: Nicole C Furstenfeld  
Signature, Title and Date

Student Council Recommendation  Yes  No

Student Council Representative: Abby White Treasurer 09-25-24  
Signature, Title and Date

Principal/School Administrator or Designee Recommendation:  Yes  No

Approved by:

Principal/School Administrator: \_\_\_\_\_  
Signature, Title and Date

ASB Student Council President: Katy Alarcon President 9-25-24  
Signature, Title and Date

Recorded in ASB Student Council Minutes on: 9-25-24  
Date

Presented to District Office, if applicable, on: \_\_\_\_\_  
Date

Reason for disapproval, if applicable: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Request for Approval: Fundraising Event

Name of School: Cuyama Elementary

Name of Club: ASB Middle School / Elementary School

**Request for Fundraiser Approval**

Fiscal Year: 2024/2025

Date this form is completed: 9-24-24

Proposed event: Sale of School Spirit Merch.

Description of fundraiser: ASB would like to sell school Apparel, hats, water bottles, foam fingers, school pencils and sweatshirt (hoodies)

Requesting Club/Organization(s): ASB

Proposed Date(s) of Event: Oct<sup>2024</sup> - June 2025

Club Contact Person: Nicole Furstenfeld

ASB or Club Advisor: Nicole Furstenfeld

Location of Proposed Activity: Cuyama Elementary School

Status of Event (circle one):  New Event  Held Previously (Years): 2022/2023

Budget Plan for Activity (Attach Description)

Revenue Potential form completed?  Yes  No (attached form if completed)

Other Background Information (such as other schools or clubs that have held similar events):

Yes. 2 years ago ASB sold school Merch.

*Approval*

Submitted and Approved by:

Student Club Representative: Lucas Bosma ASB Secretary  
Signature, Title and Date

Club Advisor: Nicole Furstenfeld ASB Advisor 9-25-24  
Signature, Title and Date

Student Council Recommendation  Yes  No

Student Council Representative: Finn Price Vice President 9-25-24  
Signature, Title and Date

Principal/School Administrator or Designee Recommendation:  Yes  No

Approved by:

Principal/School Administrator: \_\_\_\_\_  
Signature, Title and Date

ASB Student Council President: Katy Alarcon President 9-25-24  
Signature, Title and Date

Recorded in ASB Student Council Minutes on: 9-25-24  
Date

Presented to District Office, if applicable, on: \_\_\_\_\_  
Date

Reason for disapproval, if applicable: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Request for Approval: Fundraising Event

Name of School: Cuyama Middle School

Name of Club: 8<sup>th</sup> Grade

### Request for Fundraiser Approval

Fiscal Year: 2024

Date this form is completed: 9/24

Proposed event: Halloween Carnival Fundraiser

Description of fundraiser: Halloween Carnival at Elementary + Junior High ; pay a small donation for games ; refreshments offered for extra money.

Requesting Club/Organization(s): 8<sup>th</sup> Grade

Proposed Date(s) of Event: Halloween

Teacher Club Contact Person: MRS. ROSE WILCOX

ASB or Club Advisor: \_\_\_\_\_

Location of Proposed Activity: Elementary / Junior High

Status of Event (circle one):  New Event  Held Previously (Years): unknown, many years

Budget Plan for Activity (Attach Description) TBD

Revenue Potential form completed?  Yes  No (attached form if completed)

Other Background Information (such as other schools or clubs that have held similar events): TBD

#### Approval

Submitted and Approved by:

Student Club Representative: Abby Uribe  
Signature, Title and Date

ASB Club Advisor: Nicole C Furstenfeld  
Signature, Title and Date

Student Council Recommendation  Yes  No

Request for Approval: Fundraising Event

Name of School: Cuyama Elementary

Name of Club: ASB

**Request for Fundraiser Approval**

Fiscal Year: 2024/2025

Date this form is completed: 9-30-24

Proposed event: Spooky Treat Sales

Description of fundraiser: ASB will have sales the week before Halloween. ASB will deliver the friendship grams on the 29<sup>th</sup> during Red Ribbon Week

Requesting Club/Organization(s): ASB

Proposed Date(s) of Event: Sales Oct 21-25 Delivery Oct 29<sup>th</sup>

Club Contact Person: Katy Alarcon ASB President

ASB or Club Advisor: Nicole Furstenfeld

Location of Proposed Activity: Cuyama Elementary

Status of Event (circle one):  New Event  Held Previously (Years): 2023/2024

Budget Plan for Activity (Attach Description)

Revenue Potential form completed?  Yes  No (attached form if completed)

Other Background Information (such as other schools or clubs that have hold similar ovents):  
ASB held this event last year.

*Approval*

Submitted and Approved by: Juan Price Vice President 10-1-24  
Signature, Title and Date

Club Advisor: Nicole C Furstenfeld Advisor 9-30-24  
Signature, Title and Date

Student Council Recommendation  Yes  No



Student Council Representative:

10/1/24  
Kaylee Ortega Event Coordinator  
Signature, Title and Date

Principal/School Administrator or Designee Recommendation:

Yes

No

Approved by:

Principal/School Administrator: \_\_\_\_\_

Signature, Title and Date

ASB Student Council President:

Katy Alarcon  
Signature, Title and Date

Recorded in ASB Student Council Minutes on:

9-25-24  
Date

Presented to District Office, if applicable, on: \_\_\_\_\_

Date

Reason for disapproval, if applicable: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

CUYAMA JOINT UNIFIED SCHOOL DISTRICT  
Student Field Trip Request

All applications for student field trips must be submitted to the District Office for Superintendent and Board approval at least three (3) weeks in advance of the field trip requested. Please include any supporting documentation with this request.

TODAY'S DATE: 9-17-24

REQUESTED BY: Nicole Furstenfeld

PURPOSE: Avila Barn Field Trip

FIELD TRIP LOCATION/DESTINATION: 560 Avila Beach Drive

DEPARTURE DATE: October 30, 2024 DEPARTURE TIME: 8:15 AM

RETURN DATE: October 30, 2024 RETURN TIME: 2:00 PM

Head Start  
 GRADE LEVEL: TK/K-4/5 SITE LOCATION: Avila Barn Farm

NUMBER OF STUDENTS: 89 NUMBER OF ADULTS/CHAPERONES: 15

WILL SACK LUNCHES BE NEEDED? Yes  No  If yes, please notify cafeteria staff once request has been approved.

METHOD OF TRANSPORTATION: 2-Buses or 1 bus and 2-vans  
(Bus, District Car/Van, Own Car, Parent/Guardian, etc.)

**ESTIMATE OF EXPENDITURES:**

SUBSTITUTE NEEDED? Yes  No  NUMBER OF DAYS SUB NEEDED: 0

LODGING NEEDED? Yes  No  WHERE? \_\_\_\_\_

MEALS NEEDED? Yes  No  TOTAL ESTIMATE OF EXPENSES: \$965<sup>00</sup> for entrance

SOURCE OF FUNDING FOR THIS FIELD TRIP: Field Trip Fund and curriculum Head Start fee

*to pay back*

DO NOT WRITE BELOW THIS LINE- FOR DISTRICT OFFICE USE ONLY

ADMINISTRATION APPROVAL

SITE ADMINISTRATOR SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

SUPERINTENDENT SIGNATURE: \_\_\_\_\_

DATE: \_\_\_\_\_ REQUEST APPROVED? Yes  No

BOARD APPROVAL

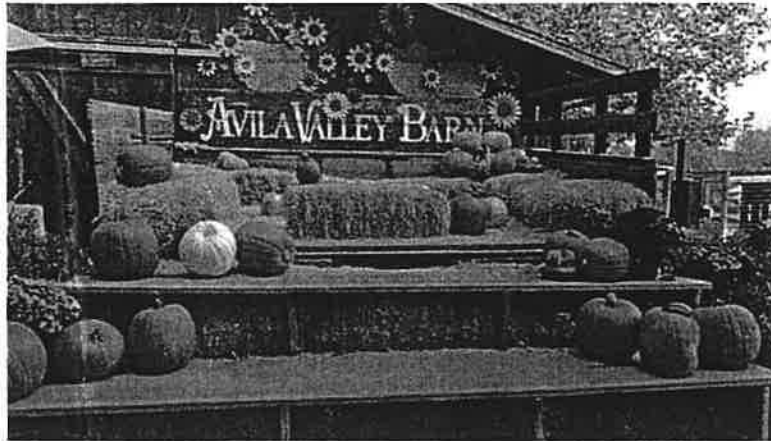
APPROVED BY BOARD? Yes  No  DATE OF APPROVAL: \_\_\_\_\_

APPLICANT NOTIFIED? Yes  No

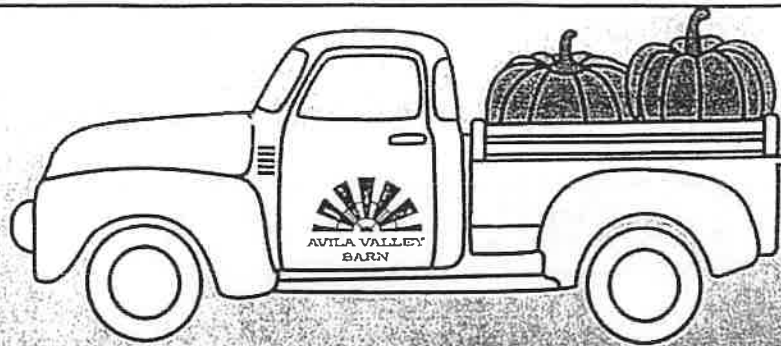
FINANCE NOTIFIED? Yes  No

**Avila Barn Pumpkin Patch October 30<sup>th</sup>, 2024**

**Head Start, TK/Kindergarten and 5<sup>th</sup>/4<sup>th</sup> Grade**



**We are excited to take the students again this year to the Avila Barn Pumpkin Patch. Students will take an educational hayride around the farm, pick a pumpkin, eat a fresh apple from their apple orchard, feed the farm animals and go through the Hay Maze. The students last year had an amazing time, and we are excited to share this experience with the Head Start, TK/K and 5<sup>th</sup>/4<sup>th</sup> grade students this year. The TK/Kindergarten class and the 4<sup>th</sup> and 5<sup>th</sup> grade class are buddy classes. The 4<sup>th</sup> and 5<sup>th</sup> grade come to our class every other Friday to read to students, help TK/K students with activities and projects. This has been a wonderful way to have mentors, and role models for my TK/K class and help the 5<sup>th</sup> and 4<sup>th</sup> grade develop leadership skills, gain confidence in reading and much more. Currently, our buddy classes are working together doing a pumpkin science lab, reading books about farms and the life cycle of pumpkins and other farm animals. This field Trip is a way to bring their learning to life.**



# FALL FIELD TRIPS

**OCTOBER**  
**1 - 30**

**tuesdays - fridays**  
**9:15 AM - 12:15 PM TIME SLOTS**

**\$10 / PARTICIPANT - \$5 / CHAPERONE**

## FIELD TRIP INCLUDES:

**45 MINUTE EDUCATIONAL HAYRIDE  
& PUMPKIN PICKING EXPERIENCE  
1 FRESH APPLE TO ENJOY DURING RIDE  
1 PUMPKIN FROM PUMPKIN PATCH  
HAY MAZE ENTRY FOR DAY  
PRINTABLE FUN FALL DOWNLOAD**

**\*CHAPERONE TICKET INCLUDES HAYRIDE ONLY**

**CALL TO BOOK TODAY: 805 - 595 - 2816**  
**RETURN SIGNED AGREEMENT WITHIN 3 DAYS TO HOLD DATE**



**Invoice**

Avila Valley Barn  
560 Avila Beach Drive  
San Luis Obispo, CA 93405  
Phone: 805-595-2816  
Fax: 805-595-2810  
Field Trip Bookings: Monica Wahl, monicalavb@gmail.com

Today's Date: 09/06/24

Bill to: Cuyama Elementary

School Name: \_\_\_\_\_

Address: \_\_\_\_\_

*With Head Start*

School Representative Name: Nicole Furstenfeld

Fax: \_\_\_\_\_

Email: nfurstenfeld@cuyamaunified.org

Phone: 650-477-6573

<p>Field Trip Date: <u>10/30/24</u></p> <p>Field Trip Time: <u>10:00 flatbed</u></p> <p>okayed _____</p> <p>Class Coordinator: \$0 X 2 _____</p> <p># of Participants: \$10 X <u>57</u> \$ <u>570</u></p> <p># of Chaperones: \$5 X <u>12</u> \$ <u>60</u></p> <p>Total Seats #: <u>71</u></p> <p>Invoice Total: <u>\$630</u></p> <p><i>One class coordinator per class</i></p>	<p><b>FINAL HEADCOUNT &amp; PAYMENT DUE</b></p> <p>DATE: <u>10/16/24</u></p> <p>Field Trip Time: <u>10:00 flatbed</u></p> <p>okayed _____</p> <p>Class Coordinator: \$0 X _____</p> <p># of Participants: \$10 X _____</p> <p># of Chaperones: \$5 X _____</p> <p>Total Seats #: _____</p> <p>Invoice Total: _____</p> <p>Payment Type: _____ Received on: _____</p>
---	--

Payments may include check, charge or cash only (please do not include coins as a payment form). Checks must be received 14 days prior to tour date, made out to Avila Valley Barn and sent to 560 Avila Beach Drive, San Luis Obispo, CA 93405 with a copy of your invoice. For cards you may pay over the phone. Cash will need to be delivered 4 days prior to the tour date. **DO NOT MAIL CASH.** We will not account for missing cash sent utilizing the post office. For schools with multiple classes touring on the same day, one payment per school, not per class.

# Cuyama Joint Unified School District

Accounting Department  
 2300 Highway 166  
 New Cuyama, CA 93254  
 (661)766-2482      FAX (661)766-2255

Direct any questions to the Accounting Department at (661)766-2482

## CUSTOMER INVOICE

COMMUNITY ACTION COMMISSION-HE  
 ADSTART  
 5638 HOLLISTER AVE#230  
 GOLETA, CA 93117  
*Avila Bam Fieldtrip 10/30/24*

Invoice # **INV25-00004**  
 Invoice Date **09/25/2024**  
 Due Date **11/30/2024**  
 Customer # **000014**  
 Contract/Reference #

Description	Qty	Unit	Unit Price	Amount
Student Admission Tickets	17.00	ea	10.00	170.00
Adult Chaperone Tickets	5.00	ea	5.00	25.00
Mileage 1/3 share	1.00	ea	155.00	155.00
<b>Non-Taxable Total</b>			<b>350.00</b>	
<b>BALANCE DUE</b>			<b>\$350.00</b>	

-----Detach this portion or make a copy of the invoice and mail it with the payment-----

District Account Number		Account Amount
01- 0000- 0- 0000- 0000- 8699- 000- 0000- 0000	2025	195.00
01- 0000- 0- 0000- 0000- 8699- 000- 0000- 7230	2025	155.00

Please make checks payable to: **Cuyama Joint Unified School District/Accounting Department**

Mail to:  
**Cuyama Joint Unified School District**  
**Accounting Department**  
**2300 Highway 166**  
**New Cuyama, CA 93254**

Invoice # **INV25-00004**  
 Amount Due **\$350.00**  
 Customer # **000014**

CUYAMA JOINT UNIFIED SCHOOL DISTRICT  
Student Field Trip Request

All applications for student field trips must be submitted to the District Office for Superintendent and Board approval at least three (3) weeks in advance of the field trip requested. Please include any supporting documentation with this request.

TODAY'S DATE: 10-2-24

REQUESTED BY: Theresa King

PURPOSE: Student will explore marine life habitat, themed with classroom instruction/assignment.

FIELD TRIP LOCATION/DESTINATION: Central Coast Aquarium, Spyglass and/or Ebb Tide Park tidepools, Pismo Pier/dinner (casual)

DEPARTURE DATE: Mon. 10/21/24 DEPARTURE TIME: \_\_\_\_\_  
 ALTERNATE: 10/25/24

RETURN DATE: 10/21/24 RETURN TIME: 6:30-7:00 PM  
 ALTERNATE: 10/25/24

GRADE LEVEL: ELD CLASS 7-8TH SITE LOCATION: Cuyama Elementary

NUMBER OF STUDENTS: 4 NUMBER OF ADULTS/CHAPERONES: 1+1 (optional) Instructional Aide

WILL SACK LUNCHES BE NEEDED? Yes \_\_\_\_\_ No X If yes, please notify cafeteria staff once request has been approved.

METHOD OF TRANSPORTATION: DISTRICT VAN - Newer  
 (Bus, District Car/Van, Own Car, Parent/Guardian, etc.)

ESTIMATE OF EXPENDITURES:  
 SUBSTITUTE NEEDED? Yes \_\_\_\_\_ No X NUMBER OF DAYS SUB NEEDED: 0  
 LODGING NEEDED? Yes \_\_\_\_\_ No X WHERE? N/A  
 MEALS NEEDED? Yes X No \_\_\_\_\_ TOTAL ESTIMATE OF EXPENSES: \$430.00  
 SOURCE OF FUNDING FOR THIS FIELD TRIP: AMIM Res. 6762 or Title I

DO NOT WRITE BELOW THIS LINE- FOR DISTRICT OFFICE USE ONLY			
<u>ADMINISTRATION APPROVAL</u>			
SITE ADMINISTRATOR SIGNATURE: _____	DATE: _____		
SUPERINTENDENT SIGNATURE: _____			
DATE: _____	REQUEST APPROVED?	Yes _____	No _____
<u>BOARD APPROVAL</u>			
APPROVED BY BOARD?	Yes _____	No _____	DATE OF APPROVAL: _____
APPLICANT NOTIFIED?	Yes _____	No _____	
FINANCE NOTIFIED?	Yes _____	No _____	

VEHICLE REQUEST FORM

Read this first:

- Buses need to be reserved two weeks in advance; cars and vans need to be reserved one week in advance
- This document must be fully completed and returned before any reservation is confirmed
- All drivers must have a copy of their driver's license and insurance on file in the district office

Date submitted: 10-2-24 Person submitting: Theresa King

Type of vehicle requested: Bus (please indicate number) \_\_\_\_\_

Ford or GMC, 2020  
2020 ~~Chevy van (9 passenger)~~ 1

Dodge van (7 passenger) \_\_\_\_\_

Ford Taurus \_\_\_\_\_

Toyota Camry (stick shift only) \_\_\_\_\_

Vehicle pick-up Date: 10/21/24 Time: 12:00pm (noon)

Vehicle return Date: 10/21/24 Time: 7:00pm  
ALTERNATE: 10/25/24

Destination: Central Coast Aquarium, Spyglass Park tidepools, Pismo Pier

Purpose of trip: Explore marine life + habitat

Name(s) and cell number(s) of drivers: 1. Terci King 619-445-8968

2. \_\_\_\_\_

3. \_\_\_\_\_

.....  
Office Use Only

Expenses charged to: Admin Res 6767 or Title I

Approval: \_\_\_\_\_



10/11

Dates: Mon 10/21 or Fri 10/25

Time: Depart after students finish lunch, approximately 12 noon.

Vehicle: School Van, new one GMC? If Ag van, charge mileage reimbursement to program. Mileage \$110.55 (165x.67)

Attendees: 4 ELD students, 1 aide (Jovani?) or volunteer coach? 7hrs approx. \$120

1. Central Coast Aquarium 1:30-2:30 80 miles, 1 hr. 25 min. \$70
2. Spyglass Park or alternate Ebb Tide Park 2:30-4 tidepool exploration 75miles, 1 hr. 20 min. \$0
3. Option Pismo Pier – walk pier \$0
4. Eat dinner \$120
5. Depart 5:30pm return to Cuyama Elementary by 7pm. Refuel \$80

Total estimated cost: \$430.55

Need permission slip

What to wear

What to bring

Tidepool rules

A scavenger hunt, research and class assignment will follow.

# Cuyama Joint Unified School District

2300 Highway 166, New Cuyama California 93254  
(661) 766-2482 • FAX: (661) 736-2255

## FIELD TRIP PERMISSION SLIP

SCHOOL: Cuyama Elementary  
TRIP DATE: 10/19/2024

PLEASE NOTE THE FOLLOWING REGARDING THE FIELD TRIP:

Where: Santa Barbara County Education Office  
Activity: Breakfast with the Authors 2024

Departure From School (Time): 7:30 am

Return To School (Time): 3:00 pm

Person(s) in Charge: Leah Bourgeois

1. I have been informed of the details of this educational field experience.
2. My child has my permission to participate in this supervised field experience.
3. I agree to instruct my child to obey all rules, regulations and instructions given by teachers and/or authorized school personnel. I further agree that no teacher or authorized personnel shall be held responsible or liable for injuries or other mishaps caused by my child's deliberate disobedience of rules, regulations, or instructions.
4. This field trip is considered as school work and will be conducted as a regular class.

I GIVE PERMISSION FOR \_\_\_\_\_ TO TAKE THE FIELD TRIP  
(Student's Name)

TO \_\_\_\_\_.

YOUR SIGNATURE INDICATES THAT YOU HAVE READ AND AGREED TO THE ABOVE AND THAT WE HAVE YOUR PERMISSION TO TAKE YOUR CHILD ON THIS FIELD EXPERIENCE.

\_\_\_\_\_  
(Parent or Guardian Signature)

\_\_\_\_\_  
(Date)

Person to contact in an Emergency: \_\_\_\_\_

Emergency Phone# \_\_\_\_\_

# Cuyama Joint Unified School District

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

## BOLETO DE PERMISO DE EXCURSIÓN/PASEO

ESCUELA: \_\_\_\_\_  
FECHA DEL VIAJE: \_\_\_\_\_

TENGA EN CUENTA LO SIGUIENTE CON RESPECTO A LA EXCURSIÓN:

Donde: \_\_\_\_\_

Actividad: \_\_\_\_\_

Salida de la escuela (hora): \_\_\_\_\_

Regreso a la escuela (hora): \_\_\_\_\_

Persona(s) a cargo: \_\_\_\_\_

1. He sido informado de los detalles de esta experiencia de campo educativo.
2. Mi hijo/A tiene mi permiso para participar en esta experiencia de campo supervisada.
3. Estoy de acuerdo en instruir a mi hijo/A para que obedezca todas las reglas, regulaciones e instrucciones dadas por los maestros y / o personal autorizado de la escuela. Además, acepto que ningún maestro o personal autorizado será responsable de las lesiones u otros percances causados por la desobediencia deliberada de las reglas, regulaciones o instrucciones de mi hijo/A.
4. Esta excursión se considera como trabajo escolar y se llevará a cabo como una clase regular.

DOY PERMISO PARA QUE \_\_\_\_\_ ASISTA A LA  
Nombre de estudiante  
EXCURSIÓN /PASEO PARA \_\_\_\_\_.

SU FIRMA INDICA QUE HA LEÍDO Y ACEPTADO LO ANTERIOR Y QUE TENEMOS SU PERMISO PARA LLEVAR A SU HIJO/A A ESTA EXPERIENCIA DE CAMPO.

\_\_\_\_\_  
(Firma del padre o tutor)

\_\_\_\_\_  
(Fecha)

Persona a contactar en caso de emergencia: \_\_\_\_\_

Teléfono de emergencia# \_\_\_\_\_

VEHICLE REQUEST FORM

Read this first:

- Buses need to be reserved two weeks in advance; cars and vans need to be reserved one week in advance
- This document must be fully completed and returned before any reservation is confirmed
- All drivers must have a copy of their driver's license and insurance on file in the district office

Date submitted: 10/2/2024 Person submitting: Leah Bourgeois

Type of vehicle requested: Bus (please indicate number) \_\_\_\_\_  
 Chevy van (8 passenger)  \_\_\_\_\_  
 Dodge van (7 passenger) \_\_\_\_\_  
 Ford Taurus \_\_\_\_\_  
 Toyota Camry (stick shift only) \_\_\_\_\_

Vehicle pick-up Date: 10/19/24 Time: 7:00am

Vehicle return Date: 10/19/24 Time: 3:30am

Destination: Santa Barbara County Education Office 4400 Cathedral Oaks Rd

Purpose of trip: Battle of the Books Club field trip - Breakfast with the Authors

Name(s) and cell number(s) of drivers: 1. Leah Bourgeois (714) 642-1581  
 2. \_\_\_\_\_  
 3. \_\_\_\_\_

.....  
Office Use Only

Expenses charged to: \_\_\_\_\_

Approval: \_\_\_\_\_

Request for Approval: Fundraising Event

Name of School: Cuyama Elementary

Name of Club: Field Trip Fund

### Request for Fundraiser Approval

Fiscal Year: 2024/2025

Date this form is completed: 9-17-24

Proposed event: All School Walk-a-thon TK - 8<sup>th</sup> Grade

Description of fundraiser: Students will raise money for their classes to go on field trips (educational) and pay for class shirts.

Requesting Club/Organization(s): Field Trip Fund

Proposed Date(s) of Event: ~~March~~ February 28, 2024

Club Contact Person: Nicole Furstenfeld

ASB or Club Advisor: Nicole Furstenfeld

Location of Proposed Activity: TBA

Status of Event (circle one):  New Event  Held Previously (Years): 2018-2019

Budget Plan for Activity (Attach Description)

Revenue Potential form completed?  Yes  No (attached form if completed)

Other Background Information (such as other schools or clubs that have held similar events):

Yes, many years ago. 3, 4, 5<sup>th</sup> held walk-a-thon.

#### Approval

Submitted and Approved by:

Student Club Representative: Grace Furstenfeld  
Signature, Title and Date

Club Advisor: Nicole Furstenfeld  
Signature, Title and Date

Student Council Recommendation  Yes  No

9-25-24

Student Council Representative: Kaylee Ortega Event Coordinator  
Signature, Title and Date

Principal/School Administrator or Designee Recommendation:  Yes  No

Approved by:

Principal/School Administrator: \_\_\_\_\_  
Signature, Title and Date

ASB Student Council President: Katy Alarcon President 9-25-24  
Signature, Title and Date

Recorded in ASB Student Council Minutes on: 9-25-24  
Date

Presented to District Office, if applicable, on: \_\_\_\_\_  
Date

Reason for disapproval, if applicable: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

# Cuyama Joint Unified School District

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

## Student Field Trip Request

Requestor(s): Angel Cannon Today's Date: 9/24/24  
Purpose: FFA Speaking Competition

Field Trip Location/Destination: Arroyo Grande H.S.  
Departure Date: 12/4/24 Departure Time: 1pm Return Date: 12/4/24 Return Time: 10pm  
Grade Level(s): 9-12 Site Location: CVHS Number of Students: \_\_\_\_\_  
Will Sack Lunches be Needed? YES  NO  If yes, please fill out Sack Lunch Request form  
Method of transportation: Ag Van + 2 district vans  
*Ensure you have filled out a Vehicle Request form if needed.*

### ESTIMATE OF EXPENDITURES:

Substitute Needed: YES  NO  Number of Days: 7<sup>th</sup> per. Cannon  
Lodging Needed: YES  NO  Where? 5-7 per. Diaz  
Meals Needed: YES  NO  Total Estimate of Expenses: \_\_\_\_\_  
Source of Funding for This Field Trip: \_\_\_\_\_

-----DO NOT WRITE BELOW THIS LINE - FOR DISTRICT OFFICE USE ONLY-----

### ADMINISTRATION APPROVAL

SITE ADMINISTRATOR SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_  
SUPERINTENDENT SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

REQUEST APPROVED: YES \_\_\_ NO \_\_\_

### BOARD APPROVAL

APPROVED BY THE BOARD: YES: \_\_\_ NO: \_\_\_  
APPLICANT NOTIFIED: YES: \_\_\_ NO: \_\_\_  
FINANCE NOTIFIED: YES: \_\_\_ NO: \_\_\_

Student Field Trip Request  
Form 3B  
Rev. 06.24.2019

Cuyama Joint Unified School District  
**CONFERENCE ATTENDANCE AND REIMBURSEMENT REQUEST**

Part I - To be completed 10 days prior to conference attendance, three (3) weeks if requesting an advance.

Part II - To be completed and returned to the District Office, along with required receipts, within THIRTY (30) DAYS after the conference. If no reimbursement is claimed, enter 0 as the amount due.

**PART I - CONFERENCE ATTENDANCE REQUEST**

Angel Cannon + Carlos Diaz CVHS FFA \_\_\_\_\_  
NAME SCHOOL/DEPARTMENT BUDGET CODE

SB Section Speaking Comp 12/4/24 Arroyo Grande HS  
CONFERENCE TITLE DATE(S) LOCATION OF CONFERENCE

The following documents, when applicable, must accompany the conference attendance request:			Estimated Expenses
Registration	<input type="checkbox"/>	Purchase Order for Conference Registration	PO # <span style="background-color: black; color: black;">[REDACTED]</span> \$ _____
	<input type="checkbox"/>	Registration Application Form	\$ _____
Lodging	<input type="checkbox"/>	Purchase Order for Hotel / Lodging	PO # <span style="background-color: black; color: black;">[REDACTED]</span> \$ <u>0</u>
	<input type="checkbox"/>	Hotel / Lodging Application Form	\$ _____
Transportation	<input checked="" type="checkbox"/>	Application for use of District Vehicle	Ag Van + Dist Van (2) 3 total vans
	<input type="checkbox"/>	Check here for use of own vehicle	Approved: _____
	<input type="checkbox"/>	Purchase Order for Public Transportation	PO # <span style="background-color: black; color: black;">[REDACTED]</span> \$ _____
Meals	<input type="checkbox"/>	Meals Allotment is \$30 per day (Breakfast \$5, Lunch \$10, Dinner \$15) _____ days	\$ _____
Substitute	<input checked="" type="checkbox"/>	Check here if a substitute is needed	1 - Cannon 5 - Diaz \$ _____
<b>TOTAL ESTIMATED EXPENSES</b>			\$ _____

Advance Requested      Amount: \$ \_\_\_\_\_      Amount Encumbered [REDACTED]

Applicant Signature \_\_\_\_\_ Date \_\_\_\_\_ Superintendent/Principal Signature \_\_\_\_\_ Date \_\_\_\_\_ Program Coordinator \_\_\_\_\_ Date \_\_\_\_\_

**PART II - REQUEST FOR REIMBURSEMENT**

Date	Breakfast	Lunch	Dinner	Mileage	Lodging	Registration	Other	Descrip.	Total

TC# \_\_\_\_\_ Vendor # \_\_\_\_\_  
 Applicant should retain a copy



# Cuyama Joint Unified School District

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

## VEHICLE REQUEST FORM

PLEASE READ:

- Busses must be reserved (2) weeks in advance.
- Cars and vans must be reserved (1) week in advance.
- All drivers must provide a copy of their insurance and driver's license to the district office.
- Failure to complete this document in full may result in denial of your request.

Requestor's Name and Title: Angel Cannon Date: 9/24/24

Type of Vehicle(s) requesting:

Bus: \_\_\_\_\_ Ford Taurus: \_\_\_\_\_ Toyota Camry (Manual) \_\_\_\_\_

Chevy Van (8 Passenger): \_\_\_\_\_ Dodge Van (7 Passenger) \_\_\_\_\_

Vehicle Pick Up Date Requesting: 12/4/24 Time: 8 am

Vehicle Return Date Requesting: 12/4/24 Time: 10 pm

Ag Van  
Dist. Van x 2

3 total

Destination: Arroyo Grande Accompanying Field Trip request? YES NO  
H.S.

Drivers Attending:

Name: \_\_\_\_\_ CA DL#: \_\_\_\_\_ Cell Phone #: \_\_\_\_\_

Angel Cannon  
Carlos Diaz  
Maria De Los Santos } all on file

-----Office Use Only-----

Expense Acct Charged: \_\_\_\_\_

Approval: \_\_\_\_\_

Vehicle Request Form  
Form 2B  
Rev. 06 24 2019

# Santa Barbara Sectional Speaking Contest

## 12/4/2024 at AGHS

1. Extemp will Start at 3:30 PM in the MPR. Please be on time with students, the MPR will open at 3 PM
  - a. Extemp will draw at 3:30 PM
2. All other contests will start at 4 PM, the gates to the MPR will open before 3:30 PM. Please arrive before 4 PM for Check-in so we can start on time.
  - a. Please no name changes at check-in, this makes it difficult for judges and contest chairs.
3. Impromptu is a maximum of 10 participants per chapter as voted on by section
4. Job Interview (JI) is a maximum of 3 participants per chapter as voted on by section
  - a. Please upload a signed copy of the cover letter and resume by 11/6/2024 into the folder associated with your chapter.
5. Please upload prepared public speeches to your chapters folder by 11/6/2024
  - a. Please make sure they are in PDF format.
  - b. Please make sure these are formatted per contest code.
6. AGHS will provide students, teachers, and judges with food and snacks. We will have water and coffee available as well.
7. Please access the link shared with you to update the numbers and Judges/Numbers Spreadsheet.
8. Please let me know in advance if students will not be attending so we can rebalance rooms.
9. We have added an email or text reminder to all judges the day before the contest. Please make sure the correct information is on the sheet.
10. If you fail to bring judges you will not be able to participate, please remember the section voted on this. 8 schools X 6 contests have a min of 55 + possible judges. This is if everyone participates in all contests 2024 Santa Barbara Section Speaking Numbers/Judges Needed and provides the correct amount of judges per the guidelines. We need a min of 55 judges, this is an example of the minimum needed.

Contest	Total Needed	Judges Per Room	Rooms
<b>Creed</b>	<b>18</b>	<b>3</b>	<b>6</b>
<b>Spanish Speaking Creed</b>	<b>9</b>	<b>3</b>	<b>3</b>
<b>Impromptu</b>	<b>8</b>	<b>2</b>	<b>4</b>
<b>Prepared</b>	<b>6</b>	<b>2</b>	<b>3</b>
<b>Extemp</b>	<b>6</b>	<b>2</b>	<b>3</b>
<b>Job Interview</b>	<b>8</b>	<b>2</b>	<b>4</b>
<b>Total</b>	<b>55</b>		

11. On the Google sheet provided to you through an email link we have added a student sign-up section. If you have students that can help with creed script checkers, and doors or would like to time we welcome the help. No more than 1 to 2 per chapter, please.



## Facility Use Agreement

The American National Red Cross ("Red Cross"), a non-profit corporation chartered by the United States Congress, provides services to individuals, families, and communities when disasters strike. The disaster relief activities of the Red Cross are made possible by the American public, who support the Red Cross with generous donations. The Red Cross's disaster services are also supported by facility owners who permit the Red Cross to use their buildings as shelters and other service delivery sites for disaster victims. This agreement is between the Red Cross and a facility owner ("Owner") so the Red Cross can use the facility to provide services during a disaster. This agreement only applies when Red Cross requests use of the facility and is managing the activity at the facility.

### Parties and Facility

**Owner:**

Full Name of Owner	Cuyama Joint Unified School District
Address	4500 Highway 166, New Cuyama, CA 93254
24-Hour Point of Contact Name and Title Work Phone Cell	Alfonso Gamino Superintendent/Principal 559-827-7414
Address for Official Notices (only if different from above)	2300 Highway 166, New Cuyama, CA 93254

**Red Cross:**

Chapter Name	Pacific Coast Chapter
Chapter Address	225 Prado Road Suite A, San Luis Obispo
24-Hour Point of Contact Name and Title Work Phone Cell	Jessica Hodge, Disaster Program Manager 805 245 6349
Address for Official Notices	American Red Cross, Disaster Cycle Services Logistics, 8550 Arlington Blvd., Fairfax, VA 22031

**Facility:**

Insert name and complete street address of building or, if multiple buildings, write "See attached facility list," and attach facility list, including complete street address of each building that is part of this agreement. If the Red Cross will use only a portion of a building, then describe the portion of the building that the Red Cross will use.

## Terms and Conditions

1. **Use of Facility:** Upon request and if feasible, Owner will permit the Red Cross to use and occupy the Facility on a temporary basis to conduct emergency, disaster-related activities. The Facility may be used for the following purposes (both parties must initial all that apply):

Facility Purpose	Owner initials	Red Cross Initials
Service Center (Operations, Client Services, or Volunteer Intake)	AG	jh
Storage of supplies	AG	jh
Parking of vehicles	AG	jh
Disaster Shelter	AG	jh

2. **Facility Management:** The Red Cross will designate a Red Cross official to manage the activities at the Facility ("Red Cross Manager"). The Owner will designate a Facility Coordinator to coordinate with the Red Cross Manager regarding the use of the Facility by the Red Cross.
3. **Condition of Facility:** The Facility Coordinator and Red Cross Manager (or designee) will jointly conduct a survey of the Facility before it is turned over to the Red Cross. They will use the first page of the Red Cross's **Facility/Shelter Opening/Closing Form** to record any existing damage or conditions. The Facility Coordinator will identify and secure all equipment in the Facility that the Red Cross should not use. The Red Cross will exercise reasonable care while using the Facility and will not modify the Facility without the Owner's express written approval.
4. **Food Services** (*This paragraph applies only when the Facility is used as a shelter or service center.*): Upon request by the Red Cross, and if such resources are available, the Owner will make the food service resources of the Facility, including food, supplies, equipment and food service workers, available to feed the shelter occupants. The Facility Coordinator will designate a Food Service Manager to coordinate meals at the direction of and in cooperation with the Red Cross Manager. The Food Service Manager will establish a feeding schedule and supervise meal planning and preparation. The Food Service Manager and Red Cross Manager will jointly conduct a pre-occupancy inventory of the food and food service supplies before the Facility is turned over to the Red Cross. When the Red Cross vacates the Facility, the Red Cross Manager and Facility Coordinator or Food Service Manager will conduct a post-occupancy inventory of the food and supplies used during the Red Cross's activities at the Facility.
5. **Custodial Services** (*This paragraph applies only when the Facility is used as a shelter or service center.*): Upon request of the Red Cross and if such resources are available, the Owner will make its custodial resources, including supplies and workers, available to provide cleaning and sanitation services at the Facility. The Facility Coordinator will designate a Facility Custodian to coordinate these services at the direction of and in cooperation with the Red Cross Manager.
6. **Security/Safety:** In coordination with the Facility Coordinator, the Red Cross Manager, as he or she deems necessary and appropriate, will coordinate with law enforcement regarding any security and safety issues at the Facility.
7. **Signage and Publicity:** The Red Cross may post signs identifying the Facility as a site of Red Cross operations in locations approved by the Facility Coordinator. The Red Cross will remove such signs when the Red Cross concludes its activities at the Facility. The Owner will not issue press releases or other publicity concerning the Red Cross's activities at the Facility without the

written consent of the Red Cross Manager. The Owner will refer all media questions about the Red Cross activities to the Red Cross Manager.

8. **Closing the Facility:** The Red Cross will notify the Owner or Facility Coordinator of the date when the Red Cross will vacate the Facility. Before the Red Cross vacates the Facility, the Red Cross Manager and Facility Coordinator will jointly conduct a post-occupancy inspection, using the second page of the *Shelter/Facility Opening/Closing Form*, to record any damage or conditions.
9. **Fee** (*This paragraph does not apply when the Facility is used as a shelter. The Red Cross does not pay fees to use facilities as shelters.*): Both parties must initial one of the two statements below:

- a. Owner will not charge a fee for the use of the Facility.  
 Owner Initials \_\_\_\_\_ Red Cross Initials jh
- b. The Red Cross will pay \$\_\_\_ per: \_\_\_ for the right to use and occupy the Facility  
 Owner Initials \_\_\_\_\_ Red Cross Initials \_\_\_\_\_

10. **Reimbursement:** Subject to the conditions in paragraph 10(e) below, the Red Cross will reimburse the Owner for the following:

- a. *Damage to the Facility or other property of Owner, reasonable wear and tear excepted, resulting from the operations of the Red Cross. Reimbursement for facility damage will be based on replacement at actual cash value. The Red Cross, in consultation with the Owner, will select from bids from at least three reputable contractors. The Red Cross is not responsible for storm damage or other damage caused by the disaster.*
- b. *Reasonable costs associated with custodial and food service personnel and supplies which would not have been incurred but for the Red Cross's use of the Facility. The Red Cross will reimburse at per-hour, straight-time rate for wages actually incurred but will not reimburse for (i) overtime or (ii) costs of salaried staff.*
- c. *Reasonable, actual, out-of-pocket costs for the utilities indicated below, to the extent that such costs would not have been incurred but for the Red Cross's use of the Facility. (Both parties must initial all utilities that may be reimbursed by the Red Cross):*

	Owner Initials	Red Cross Initials
Water	AG	jh
Gas	AG	jh
Electricity	AG	jh
Waste Disposal	AG	jh

- d. The Owner will submit any request for reimbursement to the Red Cross within 60 days after the occupancy of the Red Cross ends. Any request for reimbursement must be accompanied by supporting invoices. Any request for reimbursement for personnel costs must be accompanied by a list of the personnel with the dates and hours worked.
- e. If the disaster is a Federally declared disaster and Owner is a municipal, county, parish, or state government entity, then the Owner will work with appropriate emergency management agencies to seek cost reimbursement through the Federal Emergency Management Agency's program for administering Public Assistance Category B under the Robert T. Stafford Act. The Red Cross is not obligated to

reimburse the Owner for costs covered by Public Assistance Category B.

11. **Insurance:** The Red Cross shall carry insurance coverage in the amounts of at least \$1,000,000 per occurrence for Commercial General Liability and Automobile Liability. The Red Cross shall also carry Workers' Compensation coverage with statutory limits for the jurisdiction within which the facility is located and \$1,000,000 in Employers' Liability.
12. **Indemnification:** The Red Cross shall defend, hold harmless, and indemnify Owner against any legal liability, including reasonable attorney fees, in respect to claims for bodily injury, death, and property damage arising from the negligence of the Red Cross during the use of the Facility.
13. **Term:** The term of this agreement begins on the date of the last signature below and ends 30 days after written notice by either party.

**Digital Signature:** Each party agrees that either party's execution of this agreement by DIGITAL signature (whether ELECTRONIC or encrypted) is expressly intended to authenticate this AGREEMENT and to have the same force and effect as manual signatures. The term DIGITAL signature means any electronic sound, symbol, or process attached to or logically associated with a record and executed and adopted by a party with the intent to sign such record, including facsimile or email electronic signatures. The use of digital signatures is intended to facilitate more efficient execution and delivery of signed documents.

Alfonso Gamino on behalf of (CJUSD)

Owner (Legal Name)

By (Signature)

Alfonso Gamino

Name (Printed)

Superintendent/Principal

Title

Date

The American National Red Cross

(Legal Name)

Jessica Hodge

By (Signature)

Jessica Hodge

Name (Printed)

Disaster Program Manager

Title

7/9/2024

Date



# Shelter Facility Owner Pre-Survey Form

This form must be completed by the facility owner/operator. It records basic details about the site and contact information. Once completed, send it to the Red Cross representative.

Red Cross Representative: June Cochran	Red Cross Contact Info: gradofcal@yahoo.com
Date Completed:	Contact Info: Person Completing Form: Alfonso Gamino
Site Name: Cuyama Valeey High School	
Address: 4500 Highway 166	County: Santa Barbara
City: New Cuyama	State: CA
	Zip: 93254
<b>Site Information</b>	
Year Built: 1956	Site Meets Current Occupancy Codes: <input checked="" type="checkbox"/> Y <input type="checkbox"/> N
Functional Fire Suppression System (fire alarms, sprinkler system, fire department direct alert): <input type="checkbox"/> Y <input checked="" type="checkbox"/> N	
Smoke Alarms: <input type="checkbox"/> Y <input checked="" type="checkbox"/> N	Fire Extinguishers: <input checked="" type="checkbox"/> Y <input type="checkbox"/> N
Functioning Emergency Exits: <input checked="" type="checkbox"/> Y <input type="checkbox"/> N	AEDs: <input checked="" type="checkbox"/> Y <input type="checkbox"/> N
Water Source: <input checked="" type="checkbox"/> Municipal <input checked="" type="checkbox"/> Well <input type="checkbox"/> Trapped Water Other:	
Plumbing Source: <input type="checkbox"/> Municipal <input type="checkbox"/> Septic Tank <input type="checkbox"/> Water-less Other:	
Emergency Generator: <input type="checkbox"/> Y <input checked="" type="checkbox"/> N	What is powered by generator?
Cooling System: <input checked="" type="checkbox"/> Electric <input type="checkbox"/> Natural Gas <input type="checkbox"/> Propane <input type="checkbox"/> No AC	Other: Swamp Coolers
Heating System: <input checked="" type="checkbox"/> Electric <input checked="" type="checkbox"/> Natural Gas <input type="checkbox"/> Propane <input type="checkbox"/> No Heat	Other:
Wireless Internet: <input checked="" type="checkbox"/> Y <input type="checkbox"/> N	Pets Allowed: <input type="checkbox"/> Y <input checked="" type="checkbox"/> N
Are there outside areas for pet relief?	
Facility Accessibility: <input type="checkbox"/> 1984 UFAS <input type="checkbox"/> 1991 ADA Standards <input type="checkbox"/> 2004 ADAAG <input type="checkbox"/> 2010 ADA Standards choose all that apply <input type="checkbox"/> Unknown <input type="checkbox"/> Other	
<b>Contact Information</b>	
<i>The Red Cross needs to know who to contact for additional information during disaster readiness and all potential points of contact during disaster. The "Primary" contact is the individual who serves as the main point of contact to the Red Cross during disaster readiness. It is helpful to provide alternate points of contact who may be actively involved when opening the shelter and who can be reached after-hours. Contacts can be updated with the Red Cross as necessary.</i>	
<b>SITE CONTACT INFORMATION:</b>	<b>CONTACT TYPE:</b> Primary
First Name: Alfonso	Last Name: Gamino
Agency: Cuyama Joint Unified School District	Title: Superintendent/Principal
Phone #: 661-766-2642	Alternative Phone #: 559-827-7414
Email Address: agamino@cuyamaunified.org	

To Be Used by Facility Owner/Operator

MC Shelter Facility Owner Pre-Survey Form V.1.0 2024-04-11

<b>SITE CONTACT INFORMATION:</b>	<b>CONTACT TYPE:</b> Alternative
First Name: Alfonso	Last Name: Gamino
Agency: Cuyama Joint USD	Title: Superintendent/Principal
Phone #: 661-766-2642	Alternative Phone #: 559-827-7414
Email Address: agamino@cuyamaunified.org	

<b>SITE CONTACT INFORMATION:</b>	<b>CONTACT TYPE:</b> Alternative
First Name: Eric	Last Name: Callaway
Agency: Cuyama Joint USD	Title: Maintenance III/Bus Driver lead
Phone #: 661-433-5496	Alternative Phone #:
Email Address: ecallaway@cuyamaunified.org	

<b>SITE CONTACT INFORMATION:</b>	<b>CONTACT TYPE:</b> Alternative
First Name: LeAnn	Last Name: Zayasbazan
Agency: Cuyama Joint Unified	Title: Business Manager
Phone #: 661-766-4104	Alternative Phone #: 714-390-7796
Email Address: lzayasbazan@cuyamaunified.org	

<b>SITE CONTACT INFORMATION:</b>	<b>CONTACT TYPE:</b> Alternative
First Name: Alleigh	Last Name: Cortes
Agency: Cuyama Joint USD	Title: Secretary to Superintendent
Phone #: 661-766-2293	Alternative Phone #: 805-602-2217
Email Address: ACortes@cuyamaunified.org	

<b>SITE CONTACT INFORMATION:</b>	<b>CONTACT TYPE:</b> Alternative
First Name:	Last Name:
Agency:	Title:
Phone #:	Alternative Phone #:
Email Address:	

<b>SITE CONTACT INFORMATION:</b>	<b>CONTACT TYPE:</b> Alternative
First Name:	Last Name:
Agency:	Title:
Phone #:	Alternative Phone #:
Email Address:	

*Print additional pages to share additional contact information if needed.*

**To Be Used by Facility Owner/Operator**



#### PET ADDENDUM TO FACILITY USE AGREEMENT

This Pet Addendum to Facility Use Agreement ("Addendum") is hereby annexed to and made a part of the Facility Use Agreement ("Agreement") having an effective date of [REDACTED], 20[REDACTED], and entered into between [REDACTED] ("Owner") and The American National Red Cross, a nonprofit corporation, a Federally chartered instrumentality of the United States, and a body corporate under the laws of the United State (36 U.S.C. §§ 300101-300111 (2007)) ("Red Cross"). Owner and Red Cross are each sometimes referred to herein as a "Party" and collectively, as "Parties", as the context requires. Capitalized terms used, but not defined herein have the meanings set forth in the "Agreement".

Owner hereby grants permission to the Red Cross to permit its clients while occupying a portion of the Premises ("Client") to keep only those pet(s) described below upon the terms and conditions in this Addendum. All pets are subject to the following general policies:

1. Clients' household pets, including assistance/therapy animals (each as defined by applicable law) are permitted to be kept on and in the area of the Facility designated on Exhibit A of this Addendum ("Pet Area"), or other areas (designated by Owner) in the building.
2. Clients' service and/or guide animals (as defined by applicable law) are permitted to be kept in the same area of the Facility as the Client.
3. At all times when a client's pet is outside the Pet Area, the pet must be secured by either a leash, or in a carrier or other container and restrained in such a way so as not to cause any damage to people or the Facility. Except for service and/or guide animals, no pet is permitted in any part of the Facility, other than the Pet Area, or other areas designated and approved by Owner.
4. Owner's personnel shall avoid physical contact with any pet and shall enter the Pet Area only accompanied by the Red Cross Representative (identified in the Agreement) or Animal Welfare Organization (AWO) providing care and/or support of the pet.
5. Red Cross agrees that it, acting through the AWO, shall be responsible for sheltering, feeding, maintaining, and overseeing the welfare of the pets in compliance with all applicable laws and regulations, including but not limited to all state law and local ordinances regarding pet ownership and liability.
6. The Parties may execute and deliver this Addendum in counterparts.
7. Except as otherwise set forth in this Addendum, the terms of the Agreement remain in effect.
8. The term of this Addendum shall be coterminous with the term of the Agreement.

The Parties have executed and delivered this Addendum as of the Effective Date.

[Signatures follow on next page]

IN WITNESS WHEREOF, the Parties, acting through their duly authorized officers, have executed this Contract, which shall come into force as of the latest date of the signatures below.

<b>OWNER</b> Cuyama Joint Unified School District	<b>RED CROSS</b>
Name: <u>Alfonso Gamino</u>	The American National Red Cross
By: _____ Signature	By: <u>Jessica Hodge</u> Signature
Print Name: <u>Alfonso Gamino</u>	Print Name: <u>Jessica Hodge</u>
Title: <u>Superintendent/Principal</u>	Title: <u>Disaster Program Manager</u>

Exhibit A

Diagram of Pet Area (include location of pet waste disposal bins/areas)

## PET ADDENDUM TO FACILITY USE AGREEMENT

This Pet Addendum to Facility Use Agreement ("Addendum") is hereby annexed to and made a part of the Facility Use Agreement ("Agreement") having an effective date of 16<sup>th</sup>, 2024, and entered into between (TJUSI) ("Owner") and The American National Red Cross, a nonprofit corporation, a Federally chartered instrumentality of the United States, and a body corporate under the laws of the United State (36 U.S.C. §§ 300101-300111 (2007) ("Red Cross"). Owner and Red Cross are each sometimes referred to herein as a "Party" and collectively, as "Parties", as the context requires. Capitalized terms used, but not defined herein have the meanings set forth in the "Agreement".

Owner hereby grants permission to the Red Cross to permit its clients while occupying a portion of the Premises ("Client") to keep only those pet(s) described below upon the terms and conditions in this Addendum. All pets are subject to the following general policies:

1. Clients' household pets, including assistance/therapy animals (each as defined by applicable law) are permitted to be kept on and in the area of the Facility designated on Exhibit A of this Addendum ("Pet Area"), or other areas (designated by Owner) in the building.
2. Clients' service and/or guide animals (as defined by applicable law) are permitted to be kept in the same area of the Facility as the Client.
3. At all times when a client's pet is outside the Pet Area, the pet must be secured by either a leash, or in a carrier or other container and restrained in such a way so as not to cause any damage to people or the Facility. Except for service and/or guide animals, no pet is permitted in any part of the Facility, other than the Pet Area, or other areas designated and approved by Owner.
4. Owner's personnel shall avoid physical contact with any pet and shall enter the Pet Area only accompanied by the Red Cross Representative (identified in the Agreement) or Animal Welfare Organization (AWO) providing care and/or support of the pet.
5. Red Cross agrees that it, acting through the AWO, shall be responsible for sheltering, feeding, maintaining, and overseeing the welfare of the pets in compliance with all applicable laws and regulations, including but not limited to all state law and local ordinances regarding pet ownership and liability.
6. The Parties may execute and deliver this Addendum in counterparts.
7. Except as otherwise set forth in this Addendum, the terms of the Agreement remain in effect.
8. The term of this Addendum shall be coterminous with the term of the Agreement.

The Parties have executed and delivered this Addendum as of the Effective Date.

[Signatures follow on next page]

IN WITNESS WHEREOF, the Parties, acting through their duly authorized officers, have executed this Contract, which shall come into force as of the latest date of the signatures below.

<b>OWNER</b> Cuyama Joint Unified School District	<b>RED CROSS</b>
Name: <u>Alfonso Gamino</u>	The American National Red Cross
By: _____ Signature	By: _____ Signature
Print Name: <b>Alfonso Gamino</b>	Print Name: _____
Title: <b>Superintendent/Principal</b>	Title: _____

Exhibit A

Diagram of Pet Area (include location of pet waste disposal bins/areas)



*Building healthier lives, stronger families, and a safer, more vibrant community through education, prevention, and treatment of substance abuse and co-occurring mental health disorders throughout Santa Barbara County*

**Memorandum of Understanding**  
**Council on Alcoholism and Drug Abuse**  
**and**  
**Cuyama Joint Unified School District**  
**Youth Diversion Program**  
**2024-2025 School Year**

1. This Agreement is entered into between Cuyama Joint Unified School District, hereinafter referred to as **CJUSD** in this Agreement, and the Council on Alcoholism and Drug Abuse, hereinafter referred to as **CADA** in this Agreement.

**2. TERM OF AGREEMENT**

The service term of this Agreement is September 1, 2024- June 30, 2025

**3. COUNCIL ON ALCOHOLISM AND DRUG ABUSE (CADA) WILL**

Provide Youth Diversion Program (YDP) for secondary students referred by CJUSD.

Agreement is for up to 10 referrals for the 2024-2025 school year.

All interventions on Restorative Action Plan (RAP) are considered a part of YDP and will be provided at no cost to students/families.

**SERVICES TO INCLUDE:**

Intake with Screening/Assessment to determine student/family needs

Teen Court/Peer Review services (when indicated)

Creation of *Restorative Action Plan* in collaboration with student/family

Interventions based on needs identified including:

- Mental Health Counseling
- Substance Abuse Treatment (Early Intervention, Outpatient, or Intensive Outpatient, MDFT)
- Parenting Together classes
- Groups Services (Moral Reconciliation Treatment, Aggression Replacement Training, Seeking Safety, One Circle)
- Educational Classes (Crime Awareness, Substance Use Education, Health Connection/Social Relationships, Stress Management/Healthy Coping)
- Restorative Practices, Personal Support Services, & Referrals to other levels of care
- On-going case management with students/families for course of participation in YDP Program.

YDP program participation will be 3-6 months in length and will be considered successfully completed when student has finished all interventions assigned on RAP or as determined by Case Manager.

CADA will provide YDP services at school sites when able with school administration cooperation and approval. Some services may be provided via tele-health.

Case Managers will keep referring party informed of the status of the referral and of students' participation and engagement on a regular basis.

Case Managers will work with referring party and designated school contacts to engage referred students in services as quickly as possible and will make efforts to respond to student/family schedule and location in order to eliminate barriers to engagement.

CADA will report on monthly on number of referrals received and served to designated CJUSD representative in order to track total referrals for school year.

CADA will provide additional statistical and evaluation data as requested.

**4. CUYAMAJOINT UNIFIED SCHOOL DISTRICT (CJUSD) will**

Provide referrals for YDP via referral form provided by CADA or as designated by CJUSD.

Provide ongoing communication with YDP regarding the progress and status of clients.

Collaborate with CADA on engagement of students in YDP program.

Provide adequate, confidential space for the administration of services on school site.

Support CADA staff while on school site(s).

**CJUSD**, in partnership with CADA, will provide the administration of the Agreement.

**CJUSD** will include CADA as an additional insured on the CJUSD general liability, professional liability, auto, and property insurance policies for the term of this Agreement.

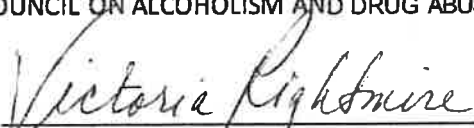
**CJUSD** will provide access to relevant student and school data for purposes of providing student support services, and CADA administration conducting evaluation and data collection for grant/funding purposes (not for dissemination).

**CJUSD will provide up to \$15,000 reimbursement to CADA for up to 10 referrals to YDP for the 2024-2025 school year for the period of September 1, 2024- June 30, 2025.**

The funds are to be invoiced to the District in two separate invoices: November 1st, 2024 **based on number of referrals** and January June 30, 2025 **based on number of referrals** for services rendered between September 1, 2024 through June 30, 2025 respectively.

**5. TERMINATION OF AGREEMENT**

This Agreement may be terminated by the Board of Education of the CJUSD and/or the Board of Directors of CADA, by giving thirty (30) days advance written notice of intention to terminate. Unless so terminated, this Agreement shall remain in full force and effect for the full term of this Agreement.

COUNCIL ON ALCOHOLISM AND DRUG ABUSE	
	<u>9/3/24</u>
Victoria Rightmire, Executive Director	Date

CUYAMA JOINT UNIFIED SCHOOL DISTRICT	
_____	_____
Alfonso Gamino, Superintendent or Designee	Date





## Santa Barbara County Education Office

4400 Cathedral Oaks Rd, PO Box 6307, Santa Barbara, CA 93160-6307

Telephone: (805) 964-4711 • FAX: (805) 964-4712 • sbceo.org

Susan C. Salcido, Superintendent of Schools

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### MEMORANDUM OF UNDERSTANDING

Santa Barbara County Education Office

and

Cuyama Joint Unified School District

CYBHI School-Linked Partnerships and Capacity Grant

*This Memorandum of Understanding (MOU), hereinafter referred to as the "Agreement", sets forth the terms and conditions under which Santa Barbara County Education Office (SBCEO) and Cuyama Joint Unified School District (the "LEA") will work together to meet the deliverables of the Children and Youth Behavioral Health Initiative (CYBHI) School-Linked Partnership and Capacity Grant, overseen by Grant Administrators Sacramento County Office of Education (SCOE) and Santa Clara County Office of Education (SCCOE). SBCEO and the LEA can each be referred to as the "Party" or collectively as the "Parties" for the purpose of this Agreement.*

#### Overview

This Agreement outlines the responsibilities and commitments of each Party regarding participation in the CYBHI School-Linked Partnerships and Capacity Grant (Grant). The purpose of this agreement is to disseminate Grant Program funds to the Local Educational Agency (LEA) and detail the roles and responsibilities of SBCEO and the LEA in the Grant Program. Work funded by the Grant Program will be informed by other work the LEA has done to build school-based mental health and wellness services, and the Grant Programs may supplement such prior work and services. The intent of the Capacity Grant funds is to support Local Educational Agencies (LEAs) that are implementing or will implement the CYBHI Statewide Multi-Payer School-Linked Fee Schedule (Fee Schedule) at a future date. The majority of the funding is intended to be used to achieve fee schedule operational readiness, with additional funding available for improving access, equity, and range in behavioral health services.

#### Goals

1. **Fee Schedule Readiness:** Increase the number of LEAs who meet the operational readiness requirements needed to join the behavioral health provider network and utilize the fee schedule. LEAs include county offices of education (COEs), school districts, charter schools, the California Schools for the Deaf, and the California School for the Blind. The fee schedule is a new model that establishes a specific set of behavioral health services and rates at which Medi-Cal and commercial plans are required to reimburse local educational agencies, public institutions of higher education, and other school-affiliated providers. Attaining fee schedule readiness will ensure that one-time funds are used in a way that promotes long-term sustainability.

2. **Expanded Access:** Increase availability, equity, and range of behavioral health services in schools or school-linked settings by augmenting LEAs' capabilities and capacity. This provides an opportunity for educational entities to increase capacity and expand service delivery in the nearer term. Similarly, investments in the systems around school-linked services can help expand access to behavioral health care in schools.
3. **Collaborative Infrastructure:** Develop or enhance collaborative infrastructure across LEAs, Medi-Cal and commercial managed care plans, county behavioral health departments, and community-based organization providers that focus on child and youth behavioral wellbeing. Grant funds can be spent on developing plans to achieve common goals, policies to enable and measure success, and tools to improve collaboration to help these systems better support children and families.

California Department of Healthcare Services (DHCS) is awarding \$400 million in one-time School-Linked Partnership and Capacity Grants ("Grant Program" or "Program") collectively to 58 COEs across the state to strengthen school-linked behavioral health services and build operational readiness for California public K-12 schools to implement the fee schedule.

#### **Responsibilities**

1. **The LEA Responsibilities:**

The LEA shall utilize its Grant to advance fee schedule readiness within the LEA's jurisdiction. To implement the Grant Program, the LEA shall:

- A. Maintain effective communication with SBCEO and provide timely notification of any issues impacting the development of the Grant Program outcomes, budget, and timelines.
- B. Assess LEA needs and submit a Grant Program LEA Implementation Plan (see Exhibit A), through an online form.
  - a. The Implementation Plan should reflect the LEA's current understanding of LEA needs and capacity.
  - b. The LEA Implementation Plan should outline how the LEA plans to use its Grant and must include a detailed budget aligned with permissible use of funds and should outline project descriptions and timelines.
    - i. The budget shall include the amount allocated for each operational readiness area: Medi-Cal enrollment, service delivery infrastructure and capacity building, data collection and documentation, and billing infrastructure and shall be aligned with the following Permissible Uses of Funding percentages described in the Funding Guidance Overview (see Exhibit B, DHCS School-Linked Partnerships and Capacity Grants Funding Guidance Overview): 70% Operational Readiness, 10% Administrative Costs, 10% Collective Impact, and 10% Other Costs.

- c. The LEA Implementation Plan shall be submitted to SBCEO within 60 days of SBCEO's submission of its COE-level Implementation Plan to SCOE.
    - d. Any updates or changes to the LEA Implementation Plan require prior written approval by SBCEO to avoid disallowance or dispute.
  - C. Complete the LEA Baseline and End of Program Survey provided by Grant Administrators by the due date to assist DHCS in assessing Program capacity and readiness.
  - D. Identify at least one Point of Contact to participate in Learning Network sessions and related activities coordinated by the SBCEO.
    - a. Submit all reports in a timely manner and in accordance with the timeline detailed below and in Section 3.
    - b. LEA will utilize reporting tools provided by SBCEO and ensure timely submission of their reports as appropriate. Reporting tools will include reporting progress on all tasks outlined herein and major milestones, including:
      - i. LEA Progress Report #1 on work completed between January 1, 2025, and June 30, 2025; due by July 24, 2025. This report shall include updates on key activities such as: LEA spending of the grant funds (in alignment with DHCS Funding Guidance Memo); budget/expenditures; and completion of deliverables identified in the LEA Implementation Plan.
      - ii. LEA Progress Report #2 on work completed between July 1, 2025, and December 31, 2025; due by January 24, 2026. This report shall include updates on key activities such as: LEA spending of the grant funds (in alignment with DHCS Funding Guidance Memo); budget/expenditures; and completion of deliverables identified in the LEA Implementation Plan.
      - iii. LEA Progress Report #3 on work completed between January 1, 2026, and May 31, 2026; due by June 15, 2026. This report shall include updates on key activities such as: LEA spending of the grant funds (in alignment with DHCS Funding Guidance Memo); budget/expenditures; and completion of deliverables identified in the LEA Implementation Plan.
  - E. Attend and actively participate in technical assistance and Learning Network sessions to support the successful implementation of Grant Program activities in alignment with the LEA Implementation Plan. Distribute information to LEA internal teams and school sites as necessary for successful utilization of the grant funds.

- F. Attend and actively participate in office hours to support the successful implementation of Grant Program activities in alignment with the LEA Implementation Plan.
- G. Comply with relevant state and federal law, including California Welfare and Institutions Code, Sections 5961 and 5961.4, as well as applicable DHCS policies.
- H. Collect and submit program data and metrics for DHCS reporting.
- I. Comply with applicable sections of the DHCS Flow Down Terms, attached hereto as Exhibit C and incorporated into this MOU. LEAs will comply with sections 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 17, 21 of Exhibit C (“Applicable Terms”) and other provisions that are deemed applicable.
  - c. LEAs are responsible for compliance with Exhibit C, sections 2-3, regarding equipment purchased, including prior approval, tagging, inventory, and reporting. LEAs must ensure that subcontractors hired to provide services related to this Grant are in compliance with Exhibit C’s Applicable Terms.

2. **The SBCEO Responsibilities:**

SBCEO shall coordinate with Grant Administrators, serve as the primary point of contact for Grant Recipients and:

- A. Lead an outreach and onboarding process for LEAs.
- B. Disseminate the grant funds to LEAs and support LEAs in developing Implementation Plans that prioritize activities based on local contexts, needs, and goals in alignment with the allowable use of funds (as set forth in Exhibit B).
- C. Convene, organize online meetings, and conference calls with DHCS, subcontractors, and other stakeholders to support Program development and implementation.
  - a. Provide technical assistance, coaching, and resources for LEAs that will contribute to the successful development and implementation of each LEAs Implementation Plan. This technical assistance is inclusive of:
    - i. Program onboarding support: Support LEAs with the development of the Implementation Plan and administration process, including alignment the DHCS Funding Guidance Memo.
    - ii. Review, provide feedback, and coordinate accountability for LEA Implementation Plans.

- b. Administrative support: Provide regular and ongoing training and technical assistance about subcontracting requirements, invoicing procedures, monitoring and oversight, data collection, reporting, and meeting expected performance measures.
  - c. Learning Network: Provide networking and collaborative opportunities for LEAs to help all Grant Recipients meet program objectives, advance equity in behavioral health services in schools, and improve outcomes for schools and educators.
  - d. Develop templates to assist LEAs in fulfilling their obligations set forth in this agreement.
  - e. Facilitate the gathering of feedback from LEAs on the support offered related to this Program.
- D. Monitor and Report on Implementation.
- a. Provide monitoring, oversight, and support to LEAs in the execution of LEA Implementation Plan.
  - b. Act as the Program lead, gather data from LEAs regarding Grant Program progress, provide required reports, and engage in regular communications with DHCS to further support LEAs and the implementation of Grant activities.
  - c. As part of the countywide support for LEAs in Santa Barbara County, SBCEO will utilize twenty percent (20%) of the county allocation for activities that will benefit all participating LEAs in relation to the priority grant funding activities found in the Funding Guidance to support fee schedule operational readiness. These activities include funding the purchase of an Electronic Health Record (EHR) system for use by all participating LEAs in the County and executing contracts with Subject-Matter Experts to develop and initiate a comprehensive technical assistance plan. This plan encompasses tailored support for completing deliverables, open office hours and resources, and fostering a professional learning network. The LEA can utilize the EHR system, and a per-provider cost may be associated with accessing the EHR, which will be the LEA's fiscal responsibility. Before accessing the EHR system, the LEA will complete a separate MOU and data-sharing agreement with SBCEO.

**Duration of Agreement**

This MOU is effective from the date of execution to June 30, 2026. This MOU is contingent upon SBCEO's execution of a contract with SCOE and DHCS, and that contract's continued existence. This MOU will be terminated if the contract with SCOE or DHCS is not executed or is

subsequently terminated. The terms of this MOU may be modified to reflect terms in the DHCS contract.

This Agreement is contingent upon the appropriation of sufficient funding by SBCEO for the services covered by this Agreement. If funding is reduced or deleted by DHCS for the services covered by this Agreement, SBCEO has the option to either terminate this Agreement with no liability occurring to SBCEO or to offer an amendment to this Agreement indicating the reduced amount and/or services.

### **Articulation of Monies/Compensation**

#### **3. Fiscal and Other Reporting**

- A. SBCEO shall distribute up to **\$80,000** (total allocation) to LEA in grant funds based on milestones outlined in Table 1 below for successful performance of the deliverables set forth in this agreement. Indirect, calculated on the first \$25,000 of the allocation, was already deducted from the allocation amount above.
- B. A budget will be included as a part of the LEA Implementation Plan and must be aligned with allowable use of funds. All expenditures must be directly, demonstrably, and credibly related to achieving operational readiness, developing collective infrastructure, or improving equity, access, and range in school-linked behavioral health services. The budget shall identify the Priority Funding Activities the LEA intends to fund using the Grant, shall include the amount allocated for each operational readiness area, and shall be aligned with the Permissible Uses of Funding percentages described in the Funding Guidance Overview (70% operational readiness, 10% administrative costs, 10% collective impact, and 10% other costs; may be revised as necessary within the Implementation Plan development and submission process). Expenditures outside of the DHCS Funding Guidance Memo will not be permitted without explicit permission from DHCS.
- C. LEA shall submit progress reports to SBCEO (via an online form) on the schedule in Table 1 below reflecting deliverables performed during that period. These reports will include:
  - a. Detailed budget reporting that shall include supporting documentation.
  - b. Project descriptions and timelines, including progress towards deliverables in LEA's Implementation Plan as set forth in section 1.D.B, which shall include:

- i. Progress toward meeting operational readiness requirements, including supporting documents.
  - ii. Updated milestones and timelines for Grant activities.
- D. Updates and revisions to LEA Implementation Plan deliverables and budgets must be submitted in writing to and reviewed and approved by the Grant Administrator.
- E. Grant funds must be spent by June 30, 2026. Carry over of grant funds and/or no cost extensions will not be permitted without explicit permission from DHCS, SCOE, and SCCOE.
- F. Invoices must be submitted with and aligned with Table 1 below.

**Table 1**

The total budget and invoice amount may not exceed allocations as follows:

<b>Milestone #1: Completion of MOU</b> <b>Signed MOU due to SBCEO by November 1, 2024</b>	N/A
<b>Milestone #2: LEA Implementation Plan</b> <b>Funds: 50% of funds released upon approval of LEA's completed Implementation Plan and invoice</b> <b>LEA Implementation Plan due to SBCEO by November 8, 2024</b> <b>Milestone #2 Invoice due to SBCEO by November 15, 2024</b>	\$40,000
<b>Milestone #3: Progress Report #1</b> <b>Date range: covering work from January 1, 2025, through June 30, 2025</b> <b>Funds: 40% of funds released upon approval of LEA's completed Progress Report #1 and invoice</b> <b>Progress Report 1 due to SBCEO by July 24, 2025</b> <b>Milestone #3 Invoice due to SBCEO by July 31, 2025</b>	\$32,000
<b>Milestone #4: Progress Report #2</b> <b>Date range: covering work from July 1, 2025 through December 31, 2025</b> <b>Progress Report 2 due to SBCEO by January 24, 2026</b>	N/A

<b>Milestone #5: Invoice</b> <b>Funds: 10% of funds released after submission of invoice</b> Milestone #5 Invoice due to SBCEO by March 20, 2026	<b>\$8,000</b>
<b>Milestone #6: LEA Progress Report #3</b> <b>Date range: covering work from January 1, 2026 through May 31, 2026</b> <b>Progress Report 3 due to SBCEO by June 15, 2026</b>	N/A
GRAND TOTAL	<b>\$80,000</b>

4. Recoupment of Funds

- A. At the conclusion of the Grant period, the LEA agrees to return any unexpended or unaccounted for funds to SBCEO. The LEA agrees to return all dispersed funds if (1) grant funds were not used for the purposes of this grant, or (2) were used inconsistent with the activities outlined in the Funding Guidance Memo, or (3) if the activities of the Grant are materially incomplete at the conclusion of the Grant period. The grant funds must be returned to SBCEO no later than July 15, 2026. The LEA is jointly and severally liable for returning unexpended or unaccounted funds.
  
- B. Funds shall be returned, within 15 business days, upon determining in collaboration with SCOE that an LEA is not meeting its contractual obligations, including timely completion of deliverables within the required timeframe.

**Termination**

Any party may terminate this MOU at any time by giving 60 days prior written notice to the other parties.

In the event the LEA fails to comply with the terms of this contract, DHCS policy, or state and federal law, SBCEO will provide notice of the failure to the LEA. SBCEO may provide the LEA with time to remedy the deficiency and/or provide a written explanation of the failed compliance. If the LEA does not provide a sufficient remedy or response within the time frame established by SBCEO, SBCEO may terminate the contract in writing immediately.

**Other Terms**

- 1. **Entire Agreement:** This Agreement and its appendices and exhibits (if any) constitute the final, complete, and exclusive statement of the terms of the agreement between the Parties. It incorporates and supersedes all the agreements, covenants and



understandings between the Parties concerning the subject matter hereof, and all such agreements, covenants and understandings have been merged into this Agreement. No prior or contemporaneous agreement or understanding, verbal or otherwise, of the Parties or their agents shall be valid or enforceable unless embodied in this Agreement.

2. **Amendments:** This Agreement may only be amended by a written instrument signed by the Parties.
3. **Severability:** Should any part of this Agreement between SBCEO and the LEA be held invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect the validity of the remainder of the Agreement, which shall continue in full force and effect, provided that such remainder can, absent the excised portion, be reasonably interpreted to give the effect to the intentions of the parties.
4. **Third-Party Beneficiaries:** This Agreement does not, and is not intended to, confer any rights or remedies upon any person or entity other than the Parties.
5. **Assignment:** No assignment of this Agreement or of the rights and obligations hereunder shall be valid without the prior written consent of the other Party.
6. **Use of SBCEO Name and Logo for Commercial Purposes:** LEA shall not use the name or logo of SBCEO or reference any endorsement from SBCEO in any manner for any purpose, without the prior express written consent of SBCEO as provided by SBCEO's authorized representative, or designee.
7. **Governing Law, Venue:** This Agreement has been executed and delivered in, and shall be construed and enforced in accordance with, the laws of the State of California. Proper venue for legal action regarding this Agreement shall be in Santa Barbara County.
8. **Avoidance of Conflicts of Interest by LEA**
  - A. LEA agrees to avoid any real or apparent conflict of interest on the part of the LEA, subcontractors, or employees, officers and directors of the LEA or subcontractors.
  - B. Conflicts of interest include, but are not limited to:
    - a. An instance where the LEA or any of its subcontractors, or any employee, officer, or director of the LEA or any subcontractor has an interest, financial or otherwise, whereby the use or disclosure of information obtained while performing services under the LEA would

allow for private or personal benefit or for any purpose that is contrary to the goals and objectives of the MOU.

- b. An instance where the LEA's or any subcontractor's employees, officers, or directors use their positions for purposes that are, or give the appearance of being, motivated by a desire for private gain for themselves or others, such as those with whom they have family, business, or other ties.
        - c. If SBCEO becomes aware of a known or suspected conflict of interest, the LEA will be given an opportunity to submit additional information or to resolve the conflict. If a conflict of interest is determined to exist and cannot be resolved to the satisfaction of the LEA, the conflict will be grounds for terminating the MOU.
9. Executive Order N-6-22 – Russia Sanctions. On March 4, 2022, Governor Gavin Newsom issued Executive Order N-6-22 (the EO) regarding Economic Sanctions against Russia and Russian entities and individuals. "Economic Sanctions" refers to sanctions imposed by the U.S. government in response to Russia's actions in Ukraine, as well as any sanctions imposed under state law. The EO directs state agencies to terminate contracts with, and to refrain from entering any new contracts with, individuals or entities that are determined to be a target of Economic Sanctions. Accordingly, should the SCCOE, SCOE or DHCS determine LEA is a target of Economic Sanctions or is conducting prohibited transactions with sanctioned individuals or entities, that shall be grounds for termination of this agreement. SCCOE or SBCEO shall provide LEA advance written notice of such termination, allowing Grantee at least 30 calendar days to provide a written response. Termination shall be at the sole discretion of DHCS.
10. **Debarment and Suspension.** By executing this contract, LEA certifies that it is not a party listed on the government-wide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), "Debarment and Suspension." SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549. In addition, LEA covenants that it is not on the following lists:
- A. Department of Health & Human Services, Office of Inspector General's list of Excluded Individuals and Entities (Medicare/Medicaid sanctions), which can be found at: [https://oig.hhs.gov/exclusions/exclusions\\_list.asp](https://oig.hhs.gov/exclusions/exclusions_list.asp)
  - B. Medi-Cal Suspended & Ineligible List: <https://mcweb.apps.prd.cammis.medi-cal.ca.gov/references/sandi>

11. **Nondiscrimination.** During the performance of this MOU, LEA and its subcontractors shall not deny the contract's benefits to any person on the basis of race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, genetic information, marital status, sex, gender, gender identity, gender expression, age, sexual orientation, or military and veteran status, nor shall they discriminate unlawfully against any employee or applicant for employment because of race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, genetic information, marital status, sex, gender, gender identity, gender expression, age, sexual orientation, or military and veteran status. LEA shall ensure that the evaluation and treatment of employees and applicants for employment are free of such discrimination. LEA and subcontractors shall comply with the provisions of the Fair Employment and Housing Act (Gov. Code §12900 et seq.), the regulations promulgated thereunder (Cal. Code Regs., tit. 2, §11000 et seq.), the provisions of Article 9.5, Chapter 1, Part 1, Division 3, Title 2 of the Government Code (Gov. Code §§11135-11139.5), and the regulations or standards adopted by the awarding state agency to implement such articles. LEA shall permit access by representatives of the Department of Fair Employment and Housing and the awarding state agency upon reasonable notice at any time during the normal business hours, but in no case less than 24 hours' notice, to such of its books, records, accounts, and all other sources of information and its facilities as said Department or Agency shall require to ascertain compliance with this clause. LEA and its subcontractors shall give written notice of their obligations under this clause to labor organizations with which they have a collective bargaining or other agreement. (See Cal. Code Regs., tit. 2, §11105.)

12. **Americans with Disabilities Act.** LEA agrees to ensure that deliverables developed and produced, pursuant to this MOU, shall comply with the accessibility requirements of Sections 7405 and 11135 of the California Government Code, Section 508 of the Rehabilitation Act of 1973 as amended (29 U.S.C. § 794d), regulations implementing the Rehabilitation Act of 1973 as set forth in Part 1194 of Title 36 of the Code of Federal Regulations, and the Americans with Disabilities Act of 1990 (42 U.S.C. § 12101 et seq.). In 1998, Congress amended the Rehabilitation Act of 1973 to require Federal agencies to make their electronic and information technology (EIT) accessible to people with disabilities. California Government Code Sections 7405 and 11135 codifies Section 508 of the Rehabilitation Act of 1973 requiring accessibility of EIT.

#### **Insurance/Hold Harmless**

13. **Insurance:** LEA shall maintain sufficient insurance to protect the LEA and SBCEO, to include, but not limited to, commercial general liability insurance in an amount of \$2,000,000 per occurrence for bodily injury and property damage liability combined. The commercial general liability insurance policy shall include coverage for liabilities arising out of premises, operations, independent contractors, products, completed

operations, personal and advertising injury, and liability assumed under an insured agreement. The commercial general liability insurance shall apply separately to each insured against whom claim is made or suit is brought subject to each Party's limit of liability. LEA shall name as Additional Insured for General Liability Insurance the Santa Barbara County Office of Education, its Board, officers, employees, interns, volunteers, agents, representatives, and invitees. LEA shall maintain a Certificate of Insurance with Additional Insured Endorsement in their Business Office and provide a copy to SBCEO upon request.

**Motor Vehicle:** If any motor vehicle is purchased/reimbursed with agreement funds or furnished by DHCS under the terms of this Agreement, the LEA shall provide a Certificate of Automobile Liability Insurance per Exhibit C: DHCS Flow Down Terms.

14. **Indemnification:** LEA shall hold harmless, indemnify, and defend SBCEO, its Board, officials, agents, and employees from any and all claims, losses and causes of actions which may arise out of the performance of this Agreement, to include, but not limited to, intellectual property infringement, accident, injury, illness, or death. LEA shall pay all claims and losses of any nature whatsoever in connection therewith and shall defend all suits related to work performed under this Agreement, in the name of SBCEO when applicable, and shall pay all costs, including without limitation reasonable attorneys' fees and appellate attorneys' fees, and judgments which may issue thereon. LEA's obligation under this paragraph shall not be limited in any way to the LEA's limit of, or lack of, sufficient insurance protection.

#### **Execution Authority**

Each individual executing this Agreement on behalf of a Party represents that they are duly authorized to execute and deliver this Agreement on the entity's behalf, including, as applicable, the Governing Board, Superintendent, Board of Directors, or Executive Director. This Agreement shall not be effective or binding unless it is in writing and approved by SBCEO's authorized representative, or authorized designee, as evidenced by their signature as set forth in this Agreement.

#### **Electronic Signatures/ Signatures**

Unless otherwise prohibited by law or SBCEO policy, the Parties agree that an electronic copy of a signed contract, or an electronically signed contract, has the same force and legal effect as a contract executed with an original ink signature. The term "electronic copy of a signed contract" refers to a transmission by facsimile, electronic mail, or other electronic means of a copy of an original signed contract in a portable document or other format. The term "electronically signed contract" means a contract that is executed by applying an electronic signature using technology approved by SBCEO.

**SBCEO:**

By: \_\_\_\_\_  
Signature of Authorized SBCEO Official

Name: Bridget Baublits

Title: Associate Superintendent

Date: September 10, 2024

Address: 4400 Cathedral Oaks Road  
Santa Barbara, CA 93110

Phone: (805) 964-4711 x5265

Email: [bbaublits@sbceo.org](mailto:bbaublits@sbceo.org)

**Cuyama Joint Unified School District:**

By: \_\_\_\_\_  
Signature of Authorized LEA Official

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Address: \_\_\_\_\_  
\_\_\_\_\_

Phone: \_\_\_\_\_

Email: \_\_\_\_\_

**Exhibit A:  
LEA Implementation Plan  
Template**

Please reference this link for the LEA Implementation Plan Template:

<https://www.sccoe.org/yhw/cybhi/Documents/COE-Level-Implementation-Plan-Planning-Tool.xlsx>

**Exhibit B:  
Funding Guidance Memo**

Please reference this link for the DHCS Funding Guidance Memo:

[https://www.sccoe.org/yhw/cybhi/Documents/DHCS\\_Funding\\_Guidance\\_Memo.pdf](https://www.sccoe.org/yhw/cybhi/Documents/DHCS_Funding_Guidance_Memo.pdf)

**Exhibit C:  
DHCS Flow Down Terms**

LEA will comply with sections 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 17, 21 of this Exhibit C (“Applicable Terms”) and other provisions that are deemed applicable and ensure that subcontractors comply with Applicable Terms.

**Index of Special Terms and Conditions**

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**1. Travel and Per Diem Reimbursement**

(Applicable if travel and/or per diem expenses are reimbursed with contract funds.)

Reimbursement for travel and per diem expenses from the Department of Health Care Services (DHCS) under this Agreement shall, unless otherwise specified in this Agreement, be at the rates currently in effect, as established by the California Department of Human Resources (CalHR), for non-represented state employees as stipulated in DHCS’ [Travel Reimbursement Information](#) Exhibit. If the CalHR rates change during the term of the Agreement, the new rates shall apply upon their effective date and no amendment to this Agreement shall be necessary. Exceptions to CalHR rates may be approved by DHCS upon the submission of a statement by the Grantee indicating that



such rates are not available to the Grantee. No travel outside the State of California shall be reimbursed without prior authorization from DHCS. Verbal authorization should be confirmed in writing. Written authorization may be in a form including fax or email confirmation.

## **2. Procurement Rules**

(Applicable to agreements in which equipment/property, commodities and/or supplies are furnished by DHCS or expenses for said items are reimbursed by DHCS with state or federal funds provided under the Agreement.)

### **a. Equipment/Property definitions**

Wherever the term equipment and/or property is used, the following definitions shall apply:

i. Major equipment/property: A tangible or intangible item having a base unit cost of \$10,000 or more with a life expectancy of one (1) year or more and is either furnished by DHCS or the cost is reimbursed through this Agreement. Software and videos are examples of intangible items that meet this definition.

ii. Minor equipment/property: A tangible item having a base unit cost of less than \$10,000 with a life expectancy of one (1) year or more that is listed on the DHCS Asset Management Unit's Minor Equipment List and is either furnished by DHCS or the cost is reimbursed through this Agreement. Grantees may obtain a copy of the Minor Equipment List by making a request through the DHCS Program Contract Manager.

b. Government and public entities (including state colleges/universities and auxiliary organizations), whether acting as a Grantee and/or subGrantee, may secure all commodities, supplies, equipment and services related to such purchases that are required in performance of this Agreement. Said procurements are subject to Paragraphs d through h of Provision 2. Paragraph c of Provision 2 shall also apply, if equipment/property purchases are delegated to subgrantee that are nonprofit organizations or commercial businesses.

c. Nonprofit organizations and commercial businesses, whether acting as a Grantee and/or subgrantee, may secure commodities, supplies, equipment/property and services related to such purchases for performance under this Agreement.

i. Equipment/property purchases shall not exceed \$50,000 annually. To secure equipment/property above the annual maximum limit of \$50,000, the Grantee shall make arrangements through the appropriate DHCS Program Contract Manager, to have all remaining equipment/property purchased through DHCS' Purchasing Unit. The cost of equipment/property purchased by or through DHCS shall be deducted

from the funds available in this Agreement. Grantee shall submit to the DHCS Program Contract Manager a list of equipment/property specifications for those items that the State must procure. DHCS may pay the vendor directly for such arranged equipment/property purchases and title to the equipment/property will remain with DHCS. The equipment/property will be delivered to the Grantee's address, as stated on the face of the agreement, unless the Grantee notifies the DHCS Program Contract Manager, in writing, of an alternate delivery address.

ii. All equipment/property purchases are subject to Paragraphs d through h of Provision 2. Paragraph b of Provision 2 shall also apply, if equipment/property purchases are delegated to subgrantee that are either a government or public entity.

iii. Nonprofit organizations and commercial businesses shall use a procurement system that meets the following standards:

1. Maintain a code or standard of conduct that shall govern the performance of its officers, employees, or agents engaged in awarding procurement contracts. No employee, officer, or agent shall participate in the selection, award, or administration of a procurement contract in which, to his or her knowledge, he or she has a financial interest.
2. Procurements shall be conducted in a manner that provides, to the maximum extent practical, open, and free competition.
3. Procurements shall be conducted in a manner that provides for all of the following:
  - a. Avoid purchasing unnecessary or duplicate items.
  - b. Equipment/property solicitations shall be based upon a clear and accurate description of the technical requirements of the goods to be procured.
  - c. Take positive steps to utilize small and veteran owned businesses.
- d. Unless waived or otherwise stipulated in writing by DHCS, prior written authorization from the appropriate DHCS Program Contract Manager will be required before the Grantee will be reimbursed for any purchase of \$10,000 or more for commodities, supplies, equipment/property, and services related to such purchases. The Grantee must provide in its request for authorization all particulars necessary, as specified by DHCS, for evaluating the necessity or

desirability of incurring such costs. The term "purchase" excludes the purchase of services from a subGrantee and public utility services at rates established for uniform applicability to the general public.

- e. In special circumstances, determined by DHCS (e.g., when DHCS has a need to monitor certain purchases, etc.), DHCS may require prior written authorization and/or the submission of paid vendor receipts for any purchase, regardless of dollar amount. DHCS reserves the right to either deny claims for reimbursement or to request repayment for any Grantee and/or subGrantee purchase that DHCS determines to be unnecessary in carrying out performance under this Agreement.
- f. The Grantee and/or subGrantee must maintain a copy or narrative description of the procurement system, guidelines, rules, or regulations that will be used to make purchases under this Agreement. The State reserves the right to request a copy of these documents and to inspect the purchasing practices of the Grantee and/or subGrantee at any time.
- g. For all purchases, the Grantee and/or subGrantee must maintain copies of all paid vendor invoices, documents, bids and other information used in vendor selection, for inspection or audit. Justifications supporting the absence of bidding (i.e., sole source purchases) shall also be maintained on file by the Grantee and/or subGrantee for inspection or audit.
- h. DHCS may, with cause (e.g., with reasonable suspicion of unnecessary purchases or use of inappropriate purchase practices, etc.), withhold, cancel, modify, or retract the delegated purchase authority granted under Paragraphs b and/or c of Provision 2 by giving the Grantee no less than 30 calendar days written notice.

**3. Equipment/Property Ownership / Inventory / Disposition**

(Applicable to agreements in which equipment/property is furnished by DHCS and/or when said items are purchased or reimbursed by DHCS with state or federal funds provided under the Agreement.)

- a. The term equipment and/or property is used in Provision 3, the definitions in Paragraph a of Provision 2 shall apply. Unless otherwise stipulated in this Agreement, all equipment and/or property that is purchased/reimbursed with agreement funds or furnished by DHCS under the terms of this Agreement shall be considered state equipment and the property of DHCS.
  - i. **Reporting of Equipment/Property Receipt**  
DHCS requires the reporting, tagging and annual inventorying of all equipment and/or property that is furnished by DHCS or purchased/reimbursed with funds provided through this Agreement. Upon receipt of equipment and/or property, the Grantee shall report the

receipt to the DHCS Program Contract Manager. To report the receipt of said items and to receive property tags, the Grantee shall use a form or format designated by DHCS' Asset Management Unit. If the appropriate form (i.e Grantee Equipment Purchased with DHCS Funds) does not accompany this Agreement, Grantee shall request a copy from the DHCS Program Contract Manager.

ii. **Annual Equipment/Property Inventory**

If the Grantee enters into an agreement with a term of more than twelve months, the Grantee shall submit an annual inventory of state equipment and/or property to the DHCS Program Contract Manager using a form or format designated by DHCS' Asset Management Unit. If an inventory report form (i.e., Inventory/Disposition of DHCS-Funded Equipment) does not accompany this Agreement, Grantee shall request a copy from the DHCS Program Contract Manager. Grantee shall:

1. Include in the inventory report, equipment and/or miscellaneous property in the Grantee's possession and/or in the possession of a subGrantee (including independent consultants).
2. Submit the inventory report to DHCS according to the instructions appearing on the form or issued by the DHCS Program Contract Manager.
3. Contact the DHCS Program Contract Manager to learn how to remove, trade-in, sell, transfer or survey off, from the inventory report, expired equipment and/or property that is no longer wanted, usable or has passed its life expectancy. Instructions will be supplied by either the DHCS Program Contract Manager or DHCS' Asset Management Unit.

- iii. Title to state equipment and/or property shall not be affected by its incorporation or attachment to any property not owned by the State.
- iv. Unless otherwise stipulated, DHCS shall be under no obligation to pay the cost of restoration, or rehabilitation of the Grantee's and/or SubGrantee's facility which may be affected by the removal of any state equipment and/or property.
- v. The Grantee and/or SubGrantee shall maintain and administer a sound business program for ensuring the proper use, maintenance, repair, protection, insurance and preservation of state equipment and/or property.

1. In administering this provision, DHCS may require the Grantee and/or SubGrantee to repair or replace, to DHCS' satisfaction, any damaged, lost or stolen state equipment and/or property. In the event of state equipment and/or miscellaneous property theft, Grantee and/or SubGrantee shall immediately file a theft report with the appropriate police agency or the California Highway Patrol and Grantee shall promptly submit one copy of the theft report to the DHCS Program Contract Manager.
- vi. Unless otherwise stipulated by the Program funding this Agreement, equipment and/or property purchased/reimbursed with agreement funds or furnished by DHCS under the terms of this Agreement, shall only be used for performance of this Agreement or another DHCS agreement.
  - vii. Within sixty (60) calendar days prior to the termination or end of this Agreement, the Grantee shall provide a final inventory report of equipment and/or property to the DHCS Program Contract Manager and shall, at that time, query DHCS as to the requirements, including the manner and method, of returning state equipment and/or property to DHCS. Final disposition of equipment and/or property shall be at DHCS expense and according to DHCS instructions. Equipment and/or property disposition instructions shall be issued by DHCS immediately after receipt of the final inventory report. At the termination or conclusion of this Agreement, DHCS may at its discretion, not require the return of equipment and/or property.
  - viii. **Motor Vehicles**  
(Applicable only if motor vehicles are purchased/reimbursed with agreement funds or furnished by DHCS under this Agreement.)
    1. If motor vehicles are purchased/reimbursed with agreement funds or furnished by DHCS under the terms of this Agreement, within thirty (30) calendar days prior to the termination or end of this Agreement, the Grantee and/or SubGrantee shall return such vehicles to DHCS and shall deliver all necessary documents of title or registration to enable the proper transfer of a marketable title to DHCS.
    2. If motor vehicles are purchased/reimbursed with agreement funds or furnished by DHCS under the terms of this Agreement, the State of California shall be the legal owner of said motor vehicles and the Grantee shall be the registered owner. The Grantee and/or a subGrantee may only use said vehicles for performance and under the terms of this Agreement.

3. The Grantee and/or SubGrantee agree that all operators of motor vehicles, purchased/reimbursed with agreement funds or furnished by DHCS under the terms of this Agreement, shall hold a valid State of California driver's license. In the event that ten or more passengers are to be transported in any one vehicle, the operator shall also hold a State of California Class B driver's license.
4. If any motor vehicle is purchased/reimbursed with agreement funds or furnished by DHCS under the terms of this Agreement, the Grantee and/or SubGrantee, as applicable, shall provide, maintain, and certify that, at a minimum, the following type and amount of automobile liability insurance is in effect during the term of this Agreement or any period of contract extension during which any vehicle remains in the Grantee's and/or Sub Grantees possession:

- a. **Automobile Liability Insurance**

- i. The Grantee, by signing this Agreement, hereby certifies that it possesses or will obtain automobile liability insurance in the amount of \$1,000,000 per occurrence for bodily injury and property damage combined. Said insurance must be obtained and made effective upon the delivery date of any motor vehicle, purchased/reimbursed with agreement funds or furnished by DHCS under the terms of this Agreement, to the Grantee and/or SubGrantee.
- ii. The Grantee and/or SubGrantee shall, as soon as practical, furnish a copy of the certificate of insurance to the DHCS Program Contract Manager. The certificate of insurance shall identify the DHCS contract or agreement number for which the insurance applies.
- iii. The Grantee and/or SubGrantee agree that bodily injury and property damage liability insurance, as required herein, shall remain in effect at all times during the term of this Agreement or until such time as the motor vehicle is returned to DHCS.
- iv. The Grantee and/or SubGrantee agree to provide, at least thirty (30) days prior to the expiration date of said insurance coverage, a copy of a new certificate of insurance evidencing continued

coverage, as indicated herein, for not less than the remainder of the term of this Agreement, the term of any extension or continuation thereof, or for a period of not less than one (1) year.

- v. The Grantee and/or SubGrantee, if not a self-insured government and/or public entity, must provide evidence, that any required certificates of insurance contain the following provisions:
  - 1. The insurer will not cancel the insured's coverage without giving thirty (30) calendar days prior written notice to the State (California Department of Health Care Services).
  - 2. The State of California, its officers, agents, employees, and servants are included as additional insureds, but only with respect to work performed for the State under this Agreement and any extension or continuation of this Agreement.
  - 3. The insurance carrier shall notify the Department of Health Care Services (DHCS), in writing, of the Grantee's failure to pay premiums; its cancellation of such policies; or any other substantial change, including, but not limited to, the status, coverage, or scope of the required insurance. Such notices shall contain a reference to each agreement number for which the insurance was obtained.
  - 4. The Grantee and/or SubGrantee is hereby advised that copies of certificates of insurance may be subject to review and approval by the Department of General Services (DGS), Office of Risk and Insurance Management. The Grantee shall be notified by DHCS, in writing, if this provision is applicable to this Agreement. If DGS approval of the certificate of insurance is required, the Grantee agrees that no work

or services shall be performed prior to obtaining said approval.

5. In the event the Grantee and/or SubGrantee fails to keep insurance coverage, as required herein, in effect at all times during vehicle possession, DHCS may, in addition to any other remedies it may have, terminate this Agreement upon the occurrence of such event.

#### **4. Subcontract Requirements**

(Applicable to agreements under which services are to be performed by subgrantee including independent consultants.)

- a. Prior written authorization will be required before the Grantee enters into or is reimbursed for any subcontract for services costing \$5,000 or more. Except as indicated in Paragraph a (3) herein, when securing subcontracts for services exceeding \$5,000, the Grantee shall obtain at least three bids or justify a sole source award.
  - i. The Grantee must provide in its request for authorization, all information necessary for evaluating the necessity or of incurring such cost.
  - ii. DHCS may identify the information needed to fulfill this requirement.
  - iii. Subcontracts performed by the following entities or for the service types listed below are exempt from the bidding and sole source justification requirements:
    1. A local governmental entity or the federal government,
    2. A State college or State university from any State,
    3. A Joint Powers Authority,
    4. An auxiliary organization of a California State University or a California community college,
    5. A foundation organized to support the Board of Governors of the California Community Colleges,
    6. An auxiliary organization of the Student Aid Commission established under Education Code § 69522,
    7. Firms or individuals proposed for use and approved by DHCS' funding Program via acceptance of an application or proposal for funding or pre/post contract award negotiations,
    8. Entities and/or service types identified as exempt from advertising and competitive bidding in State Contracting Manual Chapter 5 Section 5.80 Subsection B.2.