

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,

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Michael H. Fine Chlef Executive Officer

Michael H. Fine - Chief Executive Officer 1300 17th Street – City Centre, Bakersfield, CA 93301-4533 - Tel, 661-636-4611 - Fax 661-636-4647 www.fcmat.org

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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) 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.

Fiscal Crisis and Management Assistance Team

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.

Cuyama Joint Unified School District

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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.

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Fiscal Health Risk Analysis For K-12 School Districts

FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

FCMAT

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,

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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

Is the district currently without the following?	?:											Yes	No
Disapproved budget			1	•	÷.		•	٠	٠		۲	1	
Negative interim report certification		i.						i.	•0	ļ,	s e 2	1	
Three consecutive qualified interim report certifications. \ldots .			•		÷	×	•		•7			/	
Downgrade of an interim certification by the county superintendent	•		÷	4	÷	a.	÷	•	•		.	1	
"Lack of going concern" designation.	•	•	ě		8	•	8	÷	•	Ĩ	٠		1
Material Weakness Questions													

Yes No N/A 2.5 Has the district's budget been approved unconditionally by its county office of education in the current and two prior fiscal years? □ □

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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?.	
 in its oversight letters in the most recent and two prior fiscal years?	
 and update it as needed to ensure cash flow needs are known?	
 current and projected obligations, does the district have a reasonable plan to address its cash flow needs for the current and subsequent year?	
 responsibilities in accordance with Education Code Section 47604.32?	
 fiscal distress?	
 and include them in its budget and multiyear projections?	
 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?. 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? 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 	
 its multiyear projection any transfers from the unrestricted general fund to cover any projected negative fund balance? 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 	
board approved and implemented a plan to reduce and/or eliminate deficit spending	
to ensure fiscal solvency?	
10.6 Are the district's enrollment projections and assumptions based on historical data, industry-standard methods, and other reasonable considerations?	
11.2 Does the district have sufficient and available capital outlay and/or bond funds to cover all contracted obligations for capital facilities projects?	
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? ✓ □	
12.2 Is the district able to maintain the minimum reserve for economic uncertainty in the two subsequent years?	
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?	
19.1 Does the district account for all positions and costs?	

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.

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

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Fiscal Health Risk Analysis Questions

Budget and Fiscal Status

Is the district currently <i>without</i> the following?:							
Disapproved budget	. ✓						
Negative interim report certification	an 🗸 👘						
Three consecutive qualified interim report certifications.	. /						
Downgrade of an interim certification by the county superintendent	,. I	Π					
"Lack of going concern" designation.	•e 🗖	1					

1. Annual Independent Audit Report

		Yes	No	N/A
1,1	Has the district corrected the most recent and prior two years' audit findings without affecting its fiscal health?	; 🗆	1	
	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.			
	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.			
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.)	. 🗆	1	
	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.			

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	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

2. Budget Development and Adoption

findings have been corrected.

		Yes	No	N/A
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?	1		
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?		П	
2.3	Does the district use position control data for budget development?			
2.4	Does the district calculate the Local Control Funding Formula (LCFF) revenue correctly?.			
2.5	Has the district's budget been approved unconditionally by its county office of education in the current and two prior fiscal years?			
2.6	Does the budget development process include input from staff, administrators, the governing board, the community, and the budget	_		
2.7	advisory committee (if there is one)?			
2./	Does the district budget and expend restricted funds before unrestricted funds?		1	
	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			

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interviews, a guestion 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 tled 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? \checkmark Has the district refrained from including carryover funds in its adopted budget? 29 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 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 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 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.

Budget Monitoring and Updates

		Yes	No	N/A
3.1	Are actual revenues and expenses consistent with the most current budget?	. ✓		
3.2	Are budget revisions posted in the financial system at each interim report, at a minimum?			
3.3	Are clearly written and articulated budget assumptions that support budget revisions communicated to the board at each interim report, at a minimum?	. ✓		

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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?	1		
3.5	Do the district's responses fully explain the variances identified in the criteria and standards?.	1		
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?		1	
	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?		1	
	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?	1		
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?	ſ		
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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?	. 1		
4.2	Does the district reconcile all bank (cash and investment) accounts with bank statements monthly?	. 🗆	1	
	Interviews with the district and county office staff indicated that the bank statements have not been reconciled for more than six months.			

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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?	ŧ		√	
	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?	×		1	
	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?.	·	1		
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?	×			1

5. Charter Schools

		Yes	No	N/A
5.1	Does the district have a board policy or other written document(s) regarding charter oversight?.			
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?	1		
5.3	Are all charters authorized by the district going concerns and not in fiscal distress?	. ✓		
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?			

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?	- 1		
6.2	Has the district settled with all its bargaining units for the current year?		1	
	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?	. 🗸		
6.4	Did the district conduct a presettlement analysis and identify related costs or savings, if ar (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?	-		
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)?	. 0	1	
	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)?	. 🗆		1
6.7	Did the district comply with public disclosure requirements under Government Code Sections 3540.2 and 3547.5, and Education Code Section 42142?	. /		
6.8	Did the superintendent and CBO certify the public disclosure of collective bargaining agreement prior to board approval?	. /		
6.9	Is the governing board's action consistent with the superintendent's and CBO's certification?	. 1		

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?		1	
	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?	1		

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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?	<u>э</u> П	1	
	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?		1	
	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?	× □	1	
	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?	. 1		

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)?	. 🗆	6	
	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?	. /		
9.3	Has the district followed a pollcy or collectively bargained agreement to limit accrued vacation balances?	. 🗆	1	
	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?	. 🗆	1	
	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?	1	
	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

		Ye	s	No	N/A
10.1	Has the district's enrollment been increasing or remained stable for the current and two prior years?	0	I	1	
	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.				
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)?	, . D		1	
	The district did not provide evidence of a process for monitoring and analyzing enrollment and ADA at least monthly through P-2.				
10.3	Does the district track historical enrollment and ADA data to establish future trends?]	1	
	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.				
10.4	Do school sites maintain an accurate record of daily enrollment and attendance that is reconciled monthly at the site and district levels?.	/	,		
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?	/			
10.6	Are the district's enrollment projections and assumptions based on historical data, industry-standard methods, and other reasonable considerations?]	1	
	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.				
10.7	Do all applicable sites and departments review and verify their respective CALPADS da and correct it as needed before the report submission deadlines?		,		
10.8	Has the district planned for enrollment losses to charter schools?	[]		1
10.9	Does the district follow established board policy to limit outgoing interdistrict transfers ensure that only students who meet the required qualifications are approved?		/		

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?	. 🗆		1
11.2	Does the district have sufficient and available capital outlay and/or bond funds to cover all contracted obligations for capital facilities projects?	. 1		
11.3	Does the district properly track and account for facility-related projects?	. 🗸		
11.4	Does the district use its facilities fully in accordance with the Office of Public School Construction's loading standards?	. 🗸		
11.5	Does the district include facility needs (maintenance, repair and operating requirements) when adopting a budget?	. 🗸		
11.6	Has the district met the facilities inspection requirements of the Williams Act and resolved any outstanding issues?	. 🗸		
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?	; . ✓		
11.8	Does the district have a long-range facilities master plan that reflects its current and projected facility needs?	. 🗆	1	
	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?	. 1		
12.2	Is the district able to maintain the minimum reserve for economic uncertainty in the two subsequent years?	. 🗆	1	
	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?	6	1	
	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

		ľ	ſes	No	N/A
13.1	Does the district ensure that one-time revenues do not pay for ongoing expenditures?			1	
	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.	5			
13.2	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?		1		
13.3	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?	12 7:49	1		
13.4	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)?				1
13.5	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?				
13.6	Is the district using its restricted dollars fully by expending allocations for restricted programs within the required time?				
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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? \ldots .			
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?	. 1		
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?	. 🗆	1	
	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.			
14.4	Is the district using the same financial system as its county office of education?	. 1		
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?	. D	٥	¥
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?	. 🗆		1

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?			
15.2	Are the district's financial system's access and authorization controls reviewed and update upon employment actions (e.g., resignations, terminations, promotions or demotions) and a least annually?	at		
15.3	Does the district ensure that duties in the following areas are segregated, and that they are supervised and monitored?:			
	Accounts payable (AP)	/		

	Accounts receivable (AR)	1	
	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.		
	 Purchasing and contracts. 		
	• Payroll		
	 Human resources (i.e., duties relative to position control and payroll 		
	processes)/		
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?		
15.5	Does the district review and work to clear prior year accruals throughout the year? \ldots	1	
	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.		
15.6	Has the district reconciled and closed the general ledger (books) within the time prescribed by the county office of education?		
15.7	Does the district have processes and procedures to discourage and detect fraud?		
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?	1	
	Interviews indicated that the district does not have a process for collecting reports of possible fraud and for following up on such reports.		
15.9	Does the district have an internal audit process?	1	
	The district does not have an internal audit process.		

16. Leadership and Stability

		Yes	No	N/A
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?		1	
	The business manager has been in the position since May 2024.			
16.2	Does the district have a superintendent who has been with the district as superintendent for more than two years?	1		
16.3	Does the superintendent meet on a scheduled and regular basis with all members of their administrative cabinet?	. 🗆		1
16.4	Is training on financial management and budget provided to site and department administrators who are responsible for budget management?	. 🗆	1	
	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.			

16.5	Does the governing board adopt and revise policies and administrative regulations annually?	/	n.	ũ
16.6	Are newly adopted or revised policies and administrative regulations implemented, communicated and available to staff?	. e	1	
	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?		1	
	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
17.1	Has the district developed multiyear projections that include detailed assumptions aligned with industry standards?	1		
17.2	To help calculate its multiyear projections, did the district prepare an accurate LCFF calculation with multiyear considerations?	1		
17.3	Does the district use its most current multiyear projection in making financial decisions?	1		
17.4	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?			1

18. Non-Voter-Approved Debt and Risk Management

		Yes	No	N/A	
18.1	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?	. 🗆	J		
	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.				
18.2	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?				
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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?		1
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?	1	
	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		

19. Position Control

interim unrestricted general fund revenues.

		Yes	No	N/A
1 9 .1	Does the district account for all positions and costs?	. 1		Π.
19.2	Does the district analyze and adjust staffing based on staffing ratios and enrollment?	. 1		
19.3	Does the district reconcile budget, payroll and position control regularly, at least at budget adoption and interim reporting periods?		1	
	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.			
19.4	Does the district identify a budget source for each new position before the position is authorized by the governing board?	- 1		
19.5	Does the governing board approve all new positions and extra assignments (e.g., stipends before positions are posted?			
19.6	Do managers and staff responsible for the district's human resources, payroll and budget functions meet regularly to discuss issues and improve processes?	. 🗆		1

20. Special Education

	*	Ye	? S	No	N/A
20.1	Does the district monitor, analyze and adjust staffing ratios, class sizes and caseload sizes to align with statutory requirements and industry standards?	. [2	1	
	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.				
	Does the district access available funding sources for costs related to special education				

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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)?	4	
	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.		
	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?	1	
	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		

Fiscal Crisis and Management Assistance Team

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

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

38.3%

(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

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Fiscal Crisis and Management Assistance Team

A: Study Agreement

Appendix A — Study Agreement

FCMAT

FISCAL CRIBIE & MANAGEMENT ASSISTANCE TEAM

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 <u>Fiscal Health Risk Analysis</u> (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. <u>RECORDS</u>

The Client understands and agrees that FCMAT is a state agency and all FCMAT reports are public records and are published on the <u>FCMAT website</u>. 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

Fiscal Crisis and Management Assistance Team

\$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

Fiscal Crisis and Management Assistance Team

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, SuperintendentTelephone:(661) 766-2293Email: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:

For FCMAT:

Michael H. Fine,

Alfonso Gamino, Superintendent Cuyama Joint Unified School District

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

Date

Chief Executive Officer Fiscal Crisis and Management Assistance Team

Fiscal Crisis and Management Assistance Team

Cuyama Joint Unified Santa Barbara County	Unaudited Actuals FINANCIAL REPORTS 2023 24 Unaudited Actuals School District Certification	42 75010 0000000 Form CA EBA36TGG11(2023-24)			
UNAUDITED ACTUAL FINANCIAL REPORT:					
To the County Superintendent of Schools:					
2023-24 UNAUDITED ACTUAL FINANCIAL REPOR approved and filed by the governing board of the se Signed: Ciph / Secretary of the G (Original signature r	-	d is hereby			
To the SuperIntendent of Public Instruction:					
2023-24 UNAUDITED ACTUAL FINANCIAL REPOR to Education Code Section 42100.	RT. This report has been verified for accuracy by the County Superintendent of S	chools pursuant			
Signed:	Date:				
County Superintenden	t/Designee				
(Original signature n	required)				
For additional information on the unaudited actual reports, please contact:					
For County Office of Education:	For School District:				
Danielle Spahn	LeAnn Zay asbazan				
Name	Name				
District Financial Advisory Services	Business Manager				
Tille	Title				
(805) 96 4-4711	(661) 765-4104				
Telephone	Telaphone				
dspahn@sbceo.org	Izay asbazan@cuy amaunified.org				
E-mail Address	E-mail Addrong				
Unaudited Actuals 42 75010 0000000 Cuyama Joint Unified FINANCIAL REPORTS Santa Barbara County 2023-24 Unaudited Actuals Summary of Unaudited Actual Data Submission

Form CA E8A36TGG1T(2023-24)

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	44.20%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school	
	districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	exemp
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom	
	compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2025-26 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Tolal Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.0
	Adjusted Appropriations Limit	\$3,035,871.8
	Appropriations Subject to Limit	\$3,035,871.8
	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.	

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42 75010 0000000 Form TC E8A36TGG1T(2023-24)

G = General Ledger Data; S = Supplemental Data

		Data Supplied For:	
Form	Description	2023-24 Unaudited Actuals	2024-25 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Dev elopment Fund		
13	Cafeleria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	a
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	Ģ	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	Copital 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		

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Cuyama Joint Unified Santa Barbara County 42 75010 0000000 Form TC E8A36TGG1T(2023-24)

	Bond Interest and	-	G
51	Redemption Fund	G	0
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debl 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		147
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	

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PCR	Program Cost Report	GS	E6A351 GG 11(2023-2
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

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Unified	County
Cuyama Joint	Santa Barbara

General Fund Unrestricted and Restricted Expenditures by Object Unaudited Actuals

Form 01 E8A36TGG1T(2023-24) 43,7% .59 8% -2,8% -11.9% 18.1% 117.0% -9,2% -2 3% 0.4% 1.6% 0.0% 791.5% 230.5% % Diff Column C & F 1.011.4% -7 BYL -100.00%-Sin ont-3,007,208 00 ,135,828,17 135 196 00 589, p98 24 ; 322,702.84 726, 126 44 789,854.50 414,956,10 901.556.76 563, 590, 80 (6,771,12) (380,064 08) 0.00 0,00 4,702,766.92 36,243 42 0 00 0.00 (416,307,50) 177,625,27 (36,243,42) 1,181,302.64 0.00 Total Fund coli D + E (F) 75,097.88 135, 196, 00 939,520,84 1,074,716.84 55,795,54 268,854,81 248,535.57 219,613,64 239,607,11 22,191,10 177,625.27 1,306,310.92 00 0 0,00 0,00 00.0 0.00 (231,594.08) 14, 171 04 14,171.04 (217,423.04) 1.024,557.60 2024-25 Budget Restricted (E) 00 0 3,007,208,00 50,178.00 190,600.00 3,247,986.00 080,042.63 457,271.63 541,318.93 196,342.46 661,949,65 00'0 (81,869.00) 541,399.70 3,396,456.00 148,470.00) 0,00 36,243.42 0.00 00-00 0.00 (14,171_04) 156,745.04 (50,414.46) (198,884,46) Unrestricted ê 202,715.18 3,079,569.71 688,905.59 474, 123.93 1,131,161.28 896,860.03 4,445,314,41 710,858.64 259,070.94 763,458,30 81,858.45 554,548,68 (7,458,40) 4,390,355,92 54,958.49 0.00 9,279.75 0.00 0.00 (.40) (9,280.15) 1,215,933,99 45,678.34 (80,309,69) Total Fund col..A + B (C) 2023-24 Unaudited Actuals 194,487.90 0,00 198,810.25 1,041,866.52 68,217,31 648,568.37 130,729.75 236,914.53 329, 897.30 200,444.64 39, 695.00 23,822.00 60,844,42 1,090,564.95 0.00 (48,698.43) 0.00 0,00 0,00 0.00 21.651.60 21,651.60 (27,046.83) 1.051,604.43 Restricted (B) 190,853.63 3,403,447.89 3,904.93 40, 337.22 279,636.03 3,079,569.71 ,000,431.53 566,962.73 42, 163, 45 473,942,11 563,013.86 530,726.68 (68, 302.82) 3,299,790.97 103,656.92 0.00 0.00 9,279.75 0.00 (21,652.00) 164,329.56 (30, 931.75) 72,725.17 (80, 309.69) Unrestricted (A) 8300-8599 Object Codes 3010-8099 8100-8299 8600-8799 000-1999 2000-2999 5000-5999 7400-7299 7400-7499 3000-3999 4000-4999 6000-6999 300-7399 8900-8929 7600-7629 8930-8979 7630-7699 8980-8999 9793 1679 Resource Codes C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) 7) Other Outgo (excluding Transfers of Indirect 5) Services and Other Operating Expenditures 8) Other Outgo - Transfers of Indirect Costs E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) D. OTHER FINANCING SOURCES/USES F. FUND BALANCE, RESERVES a) As of July 1 - Unaudited 9) TOTAL, EXPENDITURES Other State Rev enue 4) Other Local Revenue TOTAL, REVENUES Certificated Salarles 4) Books and Supplies 2) Other Sources/Uses b) Audit Adjustments 3) Employee Benefits 2) Classified Salaries 1) Interfund Transfers 2) Federal Revenue B. EXPENDITURES b) Transfers Out 1) LCFF Sources a) Transfers In 6) Capital Outlay 3) Contributions A. REVENUES B) Sources Description b) Uses Costa)

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4) TOTAL, OTHER FINANCING sources/uses

1) Beginning Fund Balance

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5) Due from Other Funds	56,233,40	0.00	56,233.40				
6) Stores 9320	0:00	0,00	00'C				
7) Prepaid Expenditures	1,397.55	0.00	1,397.65				
8) Other Current Assets 9340	00'0	0.00	00'0				

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Description Resource Codes Object 122334 Unresticted Actuact Description Resource Codes Object 1100 121736 121236 121236 121736 121736 121736 121736 121236 $12166666666666666666666666666666666666$	Total Fund col. A + B col. A + B col. A + B 0.00 1,928,304.07 1,928,304.07 5585,227.25 589,227.25 9.279,75 0.00 9.279,75 0.00 9.279,75 0.00 9.279,75 0.00 148,494.43 747,001.43 0.00 0.00 0.00 1.181,302.64	2024 Unrestricted Re (D)	2024-25 Budget Restricted (E)	Total Fund col. D + E (F)	S Diff C B LET MI C B
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Is BF10 B/24,75 B/14,45 B/14,47 B/14,45 B/14,4	9,279.75 0.00 148,494.43 747,001.43 0.00 0.00				
9640 0.00 148.4 5S 95.0 0.00 148.4 SS 554,172.74 192,85 NS OF RESOURCES 9890 0.00 148.4 NS OF RESOURCES 9890 0.00 148.4 June 30 0 INFLOWS 0.00 0.00 149.4 June 30 0 INFLOWS 0.00 1.024.55 1.024.55 Z (G10 + H2) - (16 + J2) 158,745.00 1.024.55 1.024.55 Z 0.10 + H2) - (16 + J2) 158,745.00 1.024.55 1.024.55 Z 0.10 + H2) - (16 + J2) 158,745.00 1.024.55 1.024.55 1.024.55 Z 0.10 + H2) - (16 + J2) 1.58,745.00 1.024.55 1.024.5	0.00 148,494.43 747,001.43 0.00 0.00				
950 950 0.00 SS, 172.74 554,172.74 NS OF RESOURCES 9690 0.00 Area 9690 0.00 O INFLOWS 0.00 0.00 June 30 0.10 1,0 June 30 158,745.04 1,0 F2) (G10 + H2) - (16 + J2) 158,745.04 1,0 F2) (G10 + H2) - (16 + J2) 158,745.04 1,0 F3 601 + H2) - (16 + J2) 158,745.04 1,0 F3 601 + H2) - (16 + J2) 1,477,575.00 1,0	148,494.43 747,001.43 0.00 0.00				
S 554,172,74 192,85 NS OF RESOURCES 0.00 0.00 N S OF RESOURCES 0.00 0.00 June 30 0.16 0.00 June 30 1156,745,04 1,024,55 Z (G10 + H2) - ((6 + J2) 156,745,00 1,024,55 ear 8011 1,477,575,00 1,024,55 ear 8012 366,401,00 1,024,55 ear 8012 156,745,00 1,024,55 ear 8013 1,677,575,00 1,024,55 ear 8013 1,6177,575,00 1,65677,000	747,001.43 0.00 0.00 1,181,302.64				
NS OF RESOURCES 9690 0.00	0.00 0.00 1.181.302.64				
Tresouces 9630 0.00 June 30 0.00 0.00 June 30 0.00 1,024,55 F2) (G10 + H2) - (16 + J2) 158,745,04 1,024,55 F2) (G10 + H2) - (16 + J2) 158,745,00 1,024,55 F2 001 1,477,575,00 1,024,55 Far 8011 1,477,575,00 1,024,55 Account State Aid - Current 8012 396,401,00 1,024,55	0.00 0.00 1,181,302.64				
D INFLOWS 0.00 June 30 June 30 June 30 156,745,04 F2) (G10 + H2) - (16 + J2) 156,745,04 F2) (G10 + H2) - (16 + J2) 156,745,04 F2) (G10 + H2) - (16 + J2) 156,745,00 F2 8011 1,477,575,00 Account State Aid - Current 8012 395,401,00 Account State Aid - Current 8019 (6,677,00)	0.00 1,181,302.64				
June 30 =2) (G10 + H2) - (16 + J2) 1,024,5; =2 (G10 + H2) - (16 + J2) 1,024,5; =1,1,77,575,00 1,00 1,00 1,00 1,00 1,00 1,00 1,00	1,181,302.64				
June 30 F2) (G10 + H2) - (16 + J2) 1,024,3; ar 8011 1,477,575,00 Account State Aid - Current 8012 396,401,00 8019 (6,677,00)	1,181,302.64				
72) (G10 + H2) - (16 + J2) 156, 745, 04 1, 024, 35 ar 8011 1,477, 575, 00 Account State Aid - Current 8012 396, 401, 00 No 8019 (6,677, 00)	1,181,302.64				
ar 8011 1.477,575,00 6011 1.477,575,00 6012 395,401.00 8012 395,401.00 8019 (8,677,00)					
ar 8011 1,477,575,00 8011 1,477,575,00 8012 395,401,00 8019 (8,677,00)		Constant and Constant and Constant	Post Contract		
ear 8011 1.477,575.00 Account State Aid - Current 8012 396,401.00 8019 (8,677,00) 5			- Constanting		
Account State Aid - Current 8012 396,401.00 8019 (8,677.00) 5 (8,677.00)	1,477,575.00	1,458,748.00	0:00	1,458,748.00	-1.5%
8019 (6,677.00) (6,677.00)	396 401 00	00 000 BZF			1
	(8.677.00)	19.67	VERSEA SELECTION OF ALL	00.022,025	%1 C-
Lak Relier Suby Enlions		2	and a little day	00-0	inni S
Homeowners' Exemplians 8021 6,878.36 0.00	6,878,36	6,878.36	0.00	6.878.36	10 D.%
Timber Yield Tax 0.00 0.00 0.00	0,00	0.00	0.00	0.00	10.024
Other Subventions/In-Lleu Taxes 8029 0.00 0.00 0.00	00.0	0,00	0,00	00.0	0.0%
County & District Taxes					
Secured Roll Taxes 8041 1,755,659.54 0000	1,755,659.54	1,755,659.54	0:00	1,755,659 54	%0-0
Unsecured Roll Taxes 8042 58,469.33 0100	58,469,33	58,469.33	0:00	58,469 33	0,0%
Prior Y eBrs' Taxes 8043 4,929.03 0100	4,929.03	4,929.03	24 CO 10 CO	4,929,03	0.0%
Supplemental Taxes 8044 74,404.56 0.00	74,404.56	74,404.58	0.00	74,404.56	0.0%
Education Revenue Augmentation Fund (ERAF) 8045 225,409,89 80400 000	225,409,89	225,410.18	0.00	225.410.18	0.0%
		CONTRACTOR CONTRACTOR	and the second second		

Unified	County
iyama Joint	nta Barbara
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Unaudited Actuals General Fund Unrestricted and Restricted Eventioned by Chieve

			202	2023-24 Unaudited Actuals			2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Reatrilctad (B)	Total Fund col. A + B (C)	Unrestricted (D)	Reetricted (E)	Total Fund cal. D + E (F)	% Diff Column C & F
Community Redevelopment Funds (SB 517/699/1992)		B047	0.00	0,00	00.0	00.0	00.0	0.00	0,0%
Penalties and interest from Delinquent Taxes		8048	00.00	0.00	0.00	0.00	0.00	0,00	0.0%
Macellaneous Funds (EC 41604)				·····································			「「「ないないない」		
Roy alties and Bonuses		18081	00'0	000	0.00	0.00	0.00	0.00	%0 0
Other In-Leu Taxes		8082	00'D	0.00	0.00	0.00	00.00	0.00	%0.0
Less: Non-LCFF (50%) Adjustment		8089	0.00	000	00.0	0.00	000	0.00	0 0%
Subtotal, LCFF Sources			3,391,049.71	0.00	3,991,049.71	3,960,719.00	00:0	3,960,719.00	-0 8 Vo
LCFF Transfors	0000	t ana	, 00 O		0.0	00'0		00.0	~0 0
All Other LCFF Transfers - Current Year	All Other	8091	00.0	0.00	0.00	00 0	0 00	CO 0	×0 0
Transfers to Charter Schools in Lieu of Property Taxes		9608	(911,480.00)	0:00	(00.C81,480.00)	(953,511.00)	0:00	(953,511.0C)	4.6%
Property Taxes Transfers		8087	0.00	0.00	0.00	0.00	0.00	CO.0	%0 0
LCFF/Revenue Limit Trensfers - Prior Years		6608	00.0	0,00	0.00	0.00	0.00	0.00	200
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		8110	000	0.00	0.00	0.00	00.0	00 0	20 D
Mannanzi e and Aprication Soverial Education Entitlement		6161	000	0.00	0.00	000	0,00	000	200
Special Education Discretionary Grants		8182	0:00	2,057.00	2,057.00	00:0	2,057.00	2,057.00	0.0.%
Child Nutrition Programs		8220	00'0	00.00	0,00	00:0	0.00	00'0	C 0%
Donated Food Commodities		8221	0.00	00.0	00.0	00'0	0.00	0.00	0'02'
Fqtest Reserve Funds		8260	3,904.93	00:0	3,904,93	0.00	000	0.00	-100,0%
Flood Control Funds		8270	0.00	00.0	0.00	0.00	0.00	0, CO	0,0%
Wildlife Reserve Funds		8280	0.00	00:0	00.00	0.00	0.00	0,CO	200
FEMA		6281	0.00	0,00	0.00	0.00	0.00	0.00	0,0%
interagency Contracts Between LEAs		8285	0.0	0.00	00.0	0.00	0,00	0.60	0.0%
Pasa-Through Revenues from Federal Sources		8287	00.0	0.00	00'00	0.00	0,00	0.00	%0 0
Title I. Part A. Beatc	3010	8290		68,268.34	68,268.34	「「「「「「「」」」	94,584.00	94,584.00	38.5%
Title I. Part D. Local Delinquent Programs	3025	8290	States in States	0.00	00'0	No. of Lot of Lo	0.00	0 0	0.0%
Title II. Part A. Supporting Effective Instruction	4035	8290		10,112.00	10, - 12.00		10,340.00	10,340,00	2 2%
Title III. Immigrant Student Program	4201	8290	No and No. of Street,	0.00	0.00	The second second	0.00	EO 0	0 6%
Title III English Learner Prooram	4203	8290		6,673.00	5,573.00		4,168.00	4.168.03	-25 2%
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California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: Fund-A, Version 7

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Page 4

Unified	County
Cuyama Joint	Santa Barbera

Unaudited Actuals General Fund Unrestricted and Restricted

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And the function of the funct				Ш	Expanditures by Object				E8A36	Form 01 E8A36TGG1T(2023-24)
Network of a set of a se				202	23-24 Uneudited Actua	9		2024-25 Budget		
RMI RMI <th>Description</th> <th>Resource Codes</th> <th>Objact Codes</th> <th>Unreatricted (A)</th> <th>Restricted (B)</th> <th>Total Fund col. A + B (C)</th> <th>Unrestricted (D)</th> <th>Restricted (E)</th> <th>Total Fund col. D + E (F)</th> <th>% Diff Column C&F</th>	Description	Resource Codes	Objact Codes	Unreatricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C&F
cellin 380-359 620 020	Other NCLB / Every Student Suoceeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4128, 4128, 4127, 4128, 5630	8230		10,000.00	10,000.00		10,000,00	10.000.00	* 0
All Other E29 0.00 102,796.16 0.00 14,00 Filt 3,964.91 1,964.91 1,02,796.16 0.00 1,035.16 Filt 590 3314 9,964.02 2,02,715.16 0.00 1,035.16 Filt 6900 3311 0.00 0.00 0.00 0.00 1,035.16 Filt 6900 3311 0.00 0.00 0.00 0.00 0.00 1,035.16 Filt 6900 3314 0.00 </td <td>Career and Tachnical Education</td> <td>3500-3599</td> <th>8290</th> <td>「天日の町の町の</td> <td>0.00</td> <td>0.00</td> <td></td> <td>0,00</td> <td>0.00</td> <td>0.0%</td>	Career and Tachnical Education	3500-3599	8290	「天日の町の町の	0.00	0.00		0,00	0.00	0.0%
E 3,94,19 19,64,10,36 3,94,10 0,00 0,00 1,13,13 Plan 6800 831 0,00 0,00 0,00 0,00 0,13,13 Plan 6800 831 0,00	All Other Federal Rev shue	All Other	8290	0.00	102,799.91	102,799.91	0.00	14,047.00	14,047.00	%£ 98-
Flax CS60 819 M 0.00 0.00 M M Flax 6600 811 0.00	TOTAL, FEDERAL REVENUE			3,904.93	198, 810.25	202,715.18	0.00	135,196.00	135, 196.00	-33,3%
Flux CS00 811 COL COL COL COL Plux 6600 811 0.00 <td>OTHER STATE REVENUE</td> <td></td> <th></th> <td></td> <td></td> <td></td> <td>6. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.</td> <td></td> <td></td> <td></td>	OTHER STATE REVENUE						6. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.			
Plan 530 311 mode 0.00 0	Other State Apportionments			この見たいにでいた						
Plan Constant Set of the source sour	Prior Y ears	6360	8319	ないのない	0.00	0.00		00 0	00 0	%0.0
660 311 0.00 0	Speciel Education Master Plan			AND DATE OF			and the second second			
Prior Vasa 600 610 610 610 600 600 Al Other stata Apportionmenta - Currant Var Al Other 813 000 0.00<	Current Year	6500	8311	the same the	0.00	0.00	The second second	0.00	0.00	%0 0
II Other State Apportionments - Currant Veer AI Other 311 Dutt Dutt <thd< td=""><td>Prior Y sars</td><td>6500</td><th>8319</th><td>見た。目前になる</td><td>0.00</td><td>0.00</td><td></td><td>0.00</td><td>0.00</td><td>0.0%</td></thd<>	Prior Y sars	6500	8319	見た。目前になる	0.00	0.00		0.00	0.00	0.0%
nulla - Plot Yana Al Olher 813 0.00 0.00 0.00 0.00 0.00 0.00 seam 520 7,960.00 1,075.00 7,950.00 7,990.00 7,910	All Other State Apportionments - Current Year	All Other	8311	00.0	0.00	0.00	00:0	0,00	0.00	%0 0
enertia esco	All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0:00	0'00	0 00	0 C%
enerate i 650 7,960.00 <th< td=""><td>Child Nutrition Programs</td><td></td><th>8520</th><td>00'0</td><td>1,028.00</td><td>1,026.00</td><td>00:00</td><td>00*0</td><td>0.00</td><td>-100 0%</td></th<>	Child Nutrition Programs		8520	00'0	1,028.00	1,026.00	00:00	00*0	0.00	-100 0%
Instructional Material 650 31,57.22 1,7.07.20 46,286.42 42,186.00 et 615 615 000 0.000 42,186.00 42,186.00 et 615 615 000 0.000 0.000 42,186.00 42,186.00 et 100 000 0.000 0.000 0.000 0.000 43,186.37 43,18	Mandated Costs Reimbursements		8550	7,990.00	0.00	7,990.00	7,990.00	三清 新生	00 066'2	%0 0
eff ef	Lottery - Unrestricted and Instructional Materials		8560	31,578.22	14,707.20	46,285.42	42,188.00	16,675.00	58,863.00	27.2%
et 0.00 0.00 0.00 0.00 0.00 0.00 eu Taxes 6576 0.00	Tex Relief Subventions									
Instruction	Restricted Levies - Other		0640	and the second	ŝ	ŝ	A STATE OF STATE	00 0	ç	
Tom E667 0.00 0.106 0.106 0.106 0.106 0.106 0.10 0.106	Domeowners Exemptions Other Suriv entirmet/In-1 jeur Taxes		8576	0.00	000		000	00.0	00.0	0.0%
B667 0.00 0.00 0.00 0.00 0.00 ant 630 650 43,430.37 43,430.37 0.00 0.00 ant 6030 6560 8560 8590 97 73,000 1,160 ant 6030 6560 8590 8590 97 1,160 1,160 ant 6650, 6950 8590 8590 8590 97 1,160 1,160 obs Act 6230 8590 8590 8590 9593.11 1,160 1,161 obs Act 6230 8590 8590 8590 9593.11 1,161 1,161 obs Act 7370 8590 8590 8593.11 83,563.11 83,563.11 1,31,70 1,33,70 All Ohder 7370 8590 8590 95,611.60 50,700 1,31,70 1,33,70 1,34,70 1,34,70 1,34,70 1,34,70 1,34,70 1,34,70 1,34,70 1,34,70 1,34,70 1,34,70 1,34,70	Pass-Through Rev enues from			Sugar the second se						
d Safay (ASES) B010 B580 41,430.37 41,430.37 41,430.37 55,00 ant 0030 6560 6560 6560 6560 70,00 70,00 70,00 71,60 ant 6650, 6690, 6695 8590 8590 8590 8590 70,00 70,00 71,60 ab Act 6230 8590 8590 8590 8590 70,00 71,60 71,60 ab Act 6230 8590 8590 8590 83,583.11 83,583.11 83,593.11 71,80 71,80 ab Act 630 630 850 83,583.11 83,583.11 83,593.11 71,80 71,80 ab Act 7370 8590 850 93,563.11 83,593.11 83,593.11 71,80 71,81 73,81 ab Act 7370 8590 850 90,00 90,00 90,00 70,03 70,03 70,03 70,03 70,03 70,03 70,03 70,03 70,03 70,03	State Sources	- 	8687	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ant 030 690 700 0.00 0.00 0.00 1.16 da 6650, 6690, 6695 6590 6590 6590 6590 6590 71,16 obs Act 6230 8590 8590 8590 8590 900 71,16 71,16 obs Act 6230 8590 8590 8590 83,583,11 83,583,11 83,593,11 71,36,72 71,36,72 infoold Education 7210 8590 83,583,11 83,583,11 83,593,11 83,593,11 71,36,72 71,36,72 idhood Education 7210 8590 83,583,11 83,583,11 83,583,11 83,593,11 71,36,72 71,36,72 idhood Education 7210 8590 90,00 0,00 0,00 70,03 idhood Education 7310 8590 90,00 0,00 0,00 0,00 70,03 All Chier 8590 840,56,59 90,059 90,126,00 90,126,00 90,126,00 90,126,00 90,126,00	After School Education and Safety (ASES)	6010	8590		43,430.37	43,430.37	and the second	63,000,59	63,000.59	45.1%
da 665, 669, 6665 590 0.00 0.00 0.00 1.1.6 obs Act 620 890 890 0.00 0.00 1.3.67 13.6.7 obs Act 620 890 890 0.00 0.00 1.3.6.7 nincenity Grant 630 850 850 850.3 83.63.11 83.53.11 83.53.11 13.8.7 idhood Education 7210 850 850.3 83.53.11 83.53.11 83.53.11 13.8.7 7370 850 850 739.00 850 90.00 90.00 90.00 90.00 90.00 90.00 90.3.5 138.7 138.7 All Chier 7370 850 733.22 805.61.48 90.00 90.00 90.00 90.3.5 138.7 138.7 All Chier 14.037.22 845.68.37 845.68.37 149.00 90.70 90.35 90.778.00 90.35.5 178.00 90.76.00 178.00 178.00 178.00 178.05.5 178.00	Charter School Facility Grant	6030	8580		0.00	0.00	の一部に一部	0.00	00'0	0 0%
obs Act 620 B590 0.00 0.00 138,75 n incentive Grant 6367 860 85,663.11 83,563.11 83,593.11 138,77 id nood Education 7210 8690 9 0.00 0.00 0.00 7370 6590 7789.00 505,611.68 506,800.69 0.00 0.00 All Chier 6590 733,722 645,68.37 645,68.37 684,05.59 50,178.00 709,03	Drug/Alcahol/Tobacco Funds	6850, 6890, 8695	8590		0.00	0.00		11,803.95	11,803.95	New
n Incentive Grant 6387 860 850 850 85.683.11 83,593.11 81,70 138,77 138,	California Clean Energy Jobs Act	6230	8590		0.00	0.00	「「「「「「「「」」」」	0.00	0.00	0.0%
Idhood Education 7210 8590 0.00 0.00 0.00 7370 6590 9590 0.00 0.00 0.00 0.00 All Other 6590 789.00 505,911.69 506,50.69 0.00 709.35 ENUE 1 40,337.22 646,568.37 688,905.59 50,716.00 939,55	Career Technical Education Incentive Grant Program	6387	8590	「「「「「「「「」」」」	83,583.11	83,593.11		138,709.30	138,709.30	65.9%
7370 6590 789.00 0.00 0.00 0.00 All Other 6590 789.00 505,911.69 508,580.69 0.00 709,32 ENUE 40,337.22 648,568.37 688,905.59 50,178.00 939,55	American Indian Early Childhood Education	7210	8580	「「「「「「」」」」」	00.00	0.00	A clone to the set	0.00	0.00	%0-0
All Other 6590 789.00 505,61.69 0.00 0.00 ENUE 40,337.22 648,568.37 688,905.59 50,178.00 9	Specialized Secondary	7370	8590	市社会の見たの	00.00	00'0		0,00	0 00	0.0%
ENUE 40,337.22 648,568.37 688,905.59 50,178.00	Ali Other State Revenue	All Other	6590	769.00	505,811.69	506,580.69	0.00	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	43.7%
	OTHER LOCAL REVENUE			のないのですのであると			The second section			

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Cuyama Joint Unified Santa Barbara Counly

Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Object

			202	2023-24 Unauclited Actuals			2024-25 Rudnet		
Description	Resource Cades	Object Codes	Unreetricted (A)	Restricted (B)	Tatal Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column CAF
Other Local Revenue						C. M. C. LEWIS CO. C. LANSING MICH.			
County and District Taxes						「「「「「「」」			
Other Restricted Lav les			いたのである						
Secured Roll		8615	0.00	00.00	00'0	00:0	00.0	0.00	%0 0
Unsecured Roll		8616	000	00.0	00.0	0.00	00.0	00.00	0.0%
Prior Years' Taxes		8617	00.0	0.00	0C.0	0,00	00 0	0 0	×0 0
Supplemental Taxes		8618	0,00	0.00	0C.0	00.0	00'0	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0C'0	0.00	0*00	00'00	0.0%
Olher		8622	0.00	0.00	0C'0	00'0	0,00	0.00	%0.0
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	00,00	0,00	0C.0	0.00	00 0	00 0	0.0%
Penalties and Interest from Delinquent Non- LCFF Taxes		8629	00.00	0.00	00.0	00:0	0.00	0,00	%0.0
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	00.0	0.00	0.00	00 0	0 0%
Sale of Publications		B632	0:00	0.00	00:0	0.00	0.00	0.00	%0.0
Food Service Sales		B034	00:00	0.00	007.0	0.00	0.00	0.00	0.0%
All Other Sales		8639	0:00	0.00	00:0	0.00	00.0	00 0	0.0%
Leases and Rentals		0650	73,505.18	0.00	73,505.16	78,622.00	0.00	76,622.00	4,2%
Interust		8680	52,247.08	0.00	52,247.06	45,000.00	00 0	45,000.00	-13 9%
Net Increase (Decrease) in the Fair Value of Investments		8662	42,822.00	0.00	42,822.00	00.0	0.00	0,00	-100 0%
Fees and Contrac:s									
Adult Education Fees		8671	0.00	0.00	00.0	0.00	0.00	0.00	%0 0
Non-Resident Students		8672	0.00	0.00	0.00	0,00	00'0	0.00	0,0%
Transportation Fees From Individuals		8675	0.00	000	00.00	0.00	00;0	0 00	%0.0
Interagency Services		8677	27,887.20	0.00	27,887 20	7,800.00	0.00	7,800 00	-72 0%
MitIgation/Dev aloper Faea		8681	00:00	0.00	00 0	00.00	0.00	0.00	0.0%
All Other Fees and Contracts		8889	58,041.49	175,987.50	234,028.99	50,000.00	00 0	50 000 00	-75 EV.
Other Local Revenue Plus: Miscellaneous Funds Non-LCFF (50 Percent) Addistment		8691	00.0	0.00	00.0	00 0	0.00	00 0	3,0.0
Pass-Through Rev anue from Local Sources		6697	00.00	0.00	00.0	00'0	00'0	0.0	20.0
All Other Local Revenue		8699	25,133.12	.40	25,133,52	11,178,00	00 0	11, 178.00	-55 5%
		8710		000	00.0			000	700

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			20	2023-24 Unaudited Actuals	6		2024-25 Budgat		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Tatel Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col, D + E (F)	% Diff Column C & F
All Other Transfers In		8781-8783	0.00	18,500,00	18,500.00	0.00	0.00	00.0	24110-010
Transfers of Apportionments Special Education SELPA Transfers			C. St. 63 STATES						
From Districts or Charter Schools	6500	8791	CONTRACT OF CONTRACT	0.00	0.00		0 00	0 00	0.570
From County Offices	6500	8792	「大学のため」のない	0.00	0.00	一下小田町の	0,00	0 0	%,0-0
From JPAs	6500	8793	A STATE OF A	0.00	0.00	のいいないのでいたの	0.00	00'0	0.0%
ROC/P Transfiers From Districts or Charter Schools	6360	8791		u					
From County Offices	6360	8792		0.00	0.00	いたいという	00.0	000	AND C
Fram JPAs	6360	8793	Part of the second s	0.00	0.00		00 0	0.0	0.052
Other Transfers of Apportionments									
From Districts or Charter Schools	All Olher	8791	0.00	0.00	0.00	00'0	0.00	0,00	0,0%
From County Offices	All Other	8792	0.00	0.00	0.00	D.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0 0	0.00	00'0	0.0%
All Other Transfers In from All Others		8799	0.00	0'00	0,00	0.00	0 0	0,00	9.0%
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	1,041,868.52	4,445,314.41	3,247,986.00	1,074,716.84	4,322.702.84	-2.9 %
CERTIFICATED SALARIES Certificated Teachers' Salaries		1100	856,510.41	130,729.75	987,240,16	952.742.63	55.785.54	1.008.528.17	That C
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	00.0	00.0	0.0%
Certificated Supervisors' and AdmInistrators' Salariea		1300	143,921.12	0.0	143,921.12	127,300.00	0.00	127,300,00	-11 5%
Other Certificated Salaries		1900	0.00	00.00	0.0	0.00	0.00	00 0	0.0%
TOTAL, CERTIFICATED SALARIES			1,000,431.53	130,729.75	1,131,161.28	1,080,042.63	55,785.54	1,135,828,17	0.4%
CLASSIFIED SALARIES Classified Instructional Salaries		2100	33.361.10	AF PAC 68	117 694 55	57 041 73	0C 0HC 69	E0 155 361	10 P - 2
Classified Support Salaries		2200	221,412.20	151,451.17	372,863,37	190.342.52	189.574.61	379.917 13	3,91
Classified Supervisors' and Administrators' Salaries		2300	88,247.10	0.00	88,247,10	72,966.36	0.00	72,966,36	-17.3%
Clerical, Technical and Office Salaries		2400	130,151.18	1,200.00	131,351.18	136,121.02	10,000.00	148, 121-02	11.2%
Other ClassIfied Salaries		2900	770.44	0.00	770.44	800.00	0,00	800.00	3.8%
TOTAL, CLASSIFIED SALARIES			473,942.11	236,914,53	710,856.64	457,271.63	268,854.81	726, 126, 44	2 1%
EMPLOYEE BENEFITS STRS		3101-3102	177,771.99	224,615.49	402,387.48	176,209.40	120,892.33	297,101.73	-26.2%
PERS		3201-3202	128,609.89	59,874.26	188,684,15	124,642.70	75,287.81	199,930.51	6.0%
OASDI/Medicada/Allennaliv e		LUE2 1025	10 10C 13	20.406.16	C3 103 C1	40 679 66	11 000 00	14 624 94	- Alternation

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Unified	County/
Cuyama Joint	Santa Barbara

Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Object

			202	2023-24 Unaudited Actuals			2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Reetricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C&F
Health and Welfare Senerits		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	-à 4 %
Workers' Compensation		3601-3602	14,652.97	3,367.61	18,020.58	10,860.80	5,776,68	16,637.48	7 7%
OPEB, Allocated		3701-3732	0.00	0.00	0.00	0.00	00 0	0.00	%0.0
OPEB, Active Emplayees		3751-3752	0.00	0.00	0.00	00.0	0.00	00.0	0.0%
Other Employ ee Benefils		3901-3902	0.00	0:0	0.00	00.0	00.0	0,00	%0.0
TOTAL, EMPLOY EE BENEFITS			561,962.73	329,897.30	896,860.03	541,318,93	248,535.57	789,854 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 Relerence Materials		4200	3,386,42	10,911.44	14,297.36	7,515.00	59,387.10	66 902 10	792 3-27
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	24,482,23	56,773.00	19.1%
Food		4700	0,00	6,249.70	6,249.70	0.00	0.00	0,00	-100.0%
TOTAL, BOOKS AND SUPPLIES			193,853.63	68,217.31	258,070.34	196,342,46	218,613.64	414,956,10	52.00
SERVICES AND OTHER OPERATING EXPENDITURES	S								
Subagreements for Services		5100	3,240.00	0.00	3,240.30	3,200.00	0 00	3, 200,00	1 2 %
Travel and Conferences		5200	4,235.00	20,017.86	24,252,96	10,300.00	65,808 56	76,108.56	215.3%
Duus and Memberships		5300	1,339.90	2,080.00	3,419.90	18,643,00	200.00	19,843.00	451.0%
Insurance		5400 - 5450	81,808,56	00 0	81,808.56	78,034 59	0 00	75,034,69	-4 6%
Operations and Housekeeping Services		5500	663,758,79	00 0	89,758.79	131,958.00	00 0	131,958,00	7.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	154,951.74	3,806.43	158,758,17	116,388.71	5,000,00	121,368 71	23.5%
Transfers of Direct Costs		5710	(9,375,00)	9,375.00	0.00	(15,000,00)	15,060.00	0.03	0.0%
Transfers of Direct Costs - Interfund		5750	00.00	00"0	00.00	0 0	0.00	0.00	0.010
Professional/Consulting Services and Operating Expenditures		5800	214,411.64	165,165.35	379,576,99	297,805.25	153,598,55	451,403,84	1987 AV
Communications		5900	22,643.03	0,00	22,643 03	20,620,00	0 00	20,620,00	"(A.B.
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		6100	00.0	0,00	0.00	00 0	0,00	00*0	0.0%
Land Improv ements		6170	00.0	0,00	0.00	00 0	0.00	0.00	340-0
Buildings and Improvements of Buildings		6200	00.0	0,00	0.00	0.00	0.00	0 0	0.00
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	00 0	0,00	0,00	0.00	00.0	0 0	0 6%
		6400	42,163 45	39,695.00	81,858.45	00 0	177,625.27	117,625 27	117.C%

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			20:	2023-24 Unaudited Actuals			2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C&F
Equipment Replacement		6500	0.00	0.00	0,00	0.00	0.00	0.00	20.0
Lease Assels		6600	0.00	0,00	0.00	0,00	00.0	0.00	0.0.0
Subscription Assets		6700	0.00	0.00	0,00	00'0	0.00	0.00	30 A
TOTAL, CAPITAL OUTLAY			42,163.45	39,695.00	81,858.45	00.0	177,625.27	177,625,27	117 0%
OTHER OUTGO (excluding Transfers of Indirect Costs)	()								
Tuition Tultion for Instruction Under Interdistrict									
Allendance Agreemenis		7110	00.00	0.00	0.00	0,00	00'0	0,00	0.0%
State Special Schools		7130	0.00	00.00	0.00	0.00	0.00	0 00	0.0%
Tuition, Excess Costs, end/or Deficit Peyments Payments in Districts or Charler Schools		7141	00 0	00.0	00.0		e e	00.0	700
Payments to County Offices		7142	418,831.00	23,822.00	442,653.00	429,504.00	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%
Transfera of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0,00	0.00	00.00	00 0	0,00	%0.0
To County Offices		2127	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	00.00	0.00	00 0	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221	たいたい	0.00	0.00		0 00	0.6.0	0.0%
To County Offices	6500	7222	「「「「「「「「」」」」	0.00	0 0	「日本市市市市」「日本市	0.00	0.00	40.11
То ЈРАз	6500	7223	Sale of the second s	00.00	0.00		00.0	00.0	0.01/2
ROC/P Translers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.6%
To County Offices	6360	7222	市田市のでのの	0-00	0,00	「「「「「「「」」」	0.00	0.00	0.0%
To JPAs	6360	7223	の語を行うの見てい	00.00	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	00.0	0.00	0.00	0.00	00.0	0 00	%0.0
All Other Transfers Out to All Others		7299	00.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service Debt Service - Interect		7438	16,812.14	0.00	18,812 14	13,921.93	00.0	13,921.93	-17.2%
Other Debt Service - Principal		7439	95,083.54	0.00	95,083.54	97,973.77	0.00	77 579,79	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	00.0	(75,097.88)	75,097.88	0 00	0.0%

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cuyama Joint Unified Santa Barbara County		л С Ш	General Fund Unrestricted and Restricted Expenditures by Object				42 E8A36T	42 75310 0000000 Form 01 E8A36TGG1T(2023-24)
		20	2023-24 Unaudited Actuels			2024-25 Budget		
Resource Codes	Object Codes	Unrestricaed (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C&F
Transfers of Indirect Costs - Interfund	7350	(7 458,40)	0.00	(CP.458.42)	(6,771,12)	0.00	(6.771.12)	%2.6-
TOTAL, OTHER OUTGO - IRANSFERS OF INUIRECT COSTS		(68 302.82)	Ĝ0,844.42	(7,458.42)	(91,869,00)	75,097.88	(6.771.12)	962 fr
TOTAL, EXPENDITURES		3,299,790.97	1,090,564.95	4,390,355,92	3,396,456,00	1.306.310.92	4.702.766.92	7 1%.
INTERFUND TRANSFERS					-			
From: Special Reserve Fund	8912	0.00	0.00	0,00	0,00	0.010	00.0	%0 D
From: Bond Interest and Redemption Fund	8914	0.00	000	00'0	0,00	0.00	00.0	0.0
Other Authorized Interfund Transfers In	8919	0.00	0.00	0,00	0'00	0.00	0.0	0.04
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT	115							
To: Special Reserve Fund	7612	0.00			00.0	00.0	0.00	*.0 C
To Slate School Building Fund/County School Facilities Fund	7613	0,00	0.00	0.0	0,00	000	000	0.0%
To: Cafeterla Fund	7616	9,279.75	Q.00	9,279.75	36,243,42	C0"0	36 245 42	290.6%
Other Authorized Interfund Transfers Out	7619	00'0	0'00	0.00	0.00	0.00	0.00	200
(b) TOTAL, INTERFUND TRANSFERS OUT		9,279.75	00,00	9,279.75	36,243.42	0.0.0	35,243,42	201.6%
OTHER SOURCES/USES								
SOURCES			The second second					
State Apportionments			A CALLER OF CALL					
Emergency Apportionments	8931	00.00	0:0	0.00	0.00	0.00	0,00	%0.0
Proceeds Proceeds from Disposul of Capitel Assets	8953	0.0	0.00	00.0	0.00	00.0	00 0	%C 0
Other Sources								
Transfers from Funds of Lapsad/Reorganized LEAs	8965	0.00	0.00	00'0	0.00	0.00	0.00	20.0%
Lang-Term Debt Proceeds								
Proceeds from Certificates of Participation	8971	0.00	0,00	00.0	0,00	0.00	0.00	%0 0
Proceeds from Leases	8972	0.00	0'00	0C.0	0.00	00.0	00'0	20.0
Proceeds from Lease Revenue Bonds	8973	0.00	0'00	0C.0	0.00	0 0	0,00	0.0%
Proceeds from \$BITAs	8974	0.00	0 0	oc'0	00'0	0.00	0,00	20.0
All Other Financing Sources	6168	0.00	0,00	0.70	00.0	0.00	0 00	0.0%
(c) TOTAL, SOURCES		0.00	0,00	00.0	0° 00	0.00	0 00	6.0%
USES Transiers of Funds from Lapsed/Reorganized LEAs	7651	00.0	00.0	001.0	0.00	00 0	00 0	20.0
California Dept of Education SACS Financial Reporting Software - SACS V10.1								

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Unaudited Actuals

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File: Fund-A, Version 7

Unified	County
Cuyama Joint	Santa Barbara

Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Object

42 75010 0000000

Form 01 E8A36TGG1T(2023-24) 0.0% %0.0 0*0*0 -100.0% -100.0% 290;5% & Diff Colu⊞n C&F 0.00 0.00 00'0 00'0 (36,243,42) Total Fund col. D + E (F) 0.00 0.00 10,746,05 14,171.04 3,424,99 14.171.04 2024-25 Budget Restricted (E) 0.00 0.00 (3,424.99) (10,746,05) (14,171.04) (50,414.46) Unrestricted (D) 0.00 0.00 (.40) 0.0 (9,280.15) Total Fund col. A + B (C) 2023-24 Unaudited Actuals 0.00 0.00 0.00 21,051.60 21,851.80 21,651.60 Restricted (B) 0.00 0.00 0.00 (21,652.00). (30, 931.75) (21,852.00) Unrestricted (A) Object Codes 0869 0969 7699 Resource Codes TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e) Contributions from Unrestricted Revenues Contributions from Restricted Revenues (e) TOTAL, CONTRIBUTIONS All Other Financing Uses CONTRIBUTIONS (d) TOTAL, USES Description

California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: Fund-A, Version 7

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Unified	County
Cuyama Joint	Sanla Barbara

Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Function

			202	2023-24 Unsudited Actuals			2024-25 Budget		
Description	Function Codes	Object Codes	Unreatricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col, D + E (F)	%Diff Column C&F
A. REVENUES									
1) LCFF Sources		8010-8039	3,079,569,7*	0.00	3,079,569.71	3,007,208,00	0.0.0	3,007,208.00	2012
2) Federal Revenue		8100-8239	3,904.93	198,810,25	202,715.18	00.0	135,196.00	135,196.00	-33 0%
 Other State Revenue 		8300-8539	40,337,22	618,568.37	688,905,59	50,178.00	939,520 84	649 649	247.64
4) Other Local Revenue		8€00-87∋9	279,836,03	194,487,90	474,123.93	190,600.00	00-00	193.600-00	748 69 1
5) TOTAL, REVENUES			3,403,447.89	1,041,866.52	4,445,314.41	3,247,986.00	1,074,716.84	4,322,702,04	2.04
B. EXPENDITURES (Objects 1000-7999)	0000								
	1000-1999		1,31-,431.56	625,972,61	1,937,404.7	1,447,482 08	687,577 63	2 155,059,71	10.2.5
2) Instruction - Related Sign ices	2000-2999		200,421.32	25,846,12	226,267.44	235,692.39	36,185.46	271,877 87	20.2%
3) Pupil Services	3000-3999		234,159,74	297,980,62	532,140,56	175,939,50	477.797.41	653,736.91	22.9%
4) Ancillary Servicus	4000-4999		25,061.69	325,79	25,387,48	25,886.38	0.00	25,806.38	2.0%
5) Community Services	5000-5999		0.00	0,00	00.0	0.00	0.0	0.00	0.0%
6) Enterprise	6000-6999		0.06	0.00	00.00	0.0	0,00	00.0	70 U
7) General Administration	7000-7999		553,372.46	110,006.79	663,379,27	531,903.03	75,097,88	607,000 91	-8.5%
B) Plant Services	8000-8339		44≤,617.50	6,610,82	451,228.32	438,152.92	7,461.42	415,614.34	°,77 ℃
9) Olher Oulgu	6666-0006	Except 7600- 7699	538,728.66	23,822,00	554,548.68	541,399,70	22,191_10	563,590.80	1-6%
10) TOTAL, EXPENDITURES			3,299,790.97	1,090,564,95	4,390,355.92	3,396,456.00	1,306,310.92	4,702,766,92	317
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - 810)	Ť		101,658.92	(48,698,43)	54,958,49	(148,470.00)	(231,594.08)	(380,064.08)	-791.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8500-8528	0'00	0.00	0.00	0.00	0.00	0 00	20.0
b) Transfers Out		7600-7629	9,279.75	0.00	9,279,75	36,243.42	0,00	36,243.42	%9 C67
2) Other Sources/Uses									
a) Sources		620-6979	0.06	0.00	0.00	0.00	0,00	0.00	0.01%
b) Uses		7630-7699	0.00	0.00	0'00	0.00	0.00	0 0 0	20.0
3) Contributions		6668-0868	(21,652.00)	21,651.60	(04.)	(14,171.04)	14,171.04	0.03	-100 0 ⁴ °
4) TOTAL, OTHER FINANCING SOURCES/USES			(3C,931.75	21,651.60	(9,280.15)	(50,414.46)	14,171,04	(36,243,42)	290.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			72,725.17	(27,046.83)	45,678.34	(198,884.46)	(217,423,04)	(416,307.50)	%r110,1∞
F. FUND BALANCE, RESERVES 1) Beginning Fund Balanca a) As of July 1 - Unaucited		9791	164,329,56	1,051,604.43	1,215,933,39	156,745,04	1,024,557 60	1, 18°, 302 64	-2 8.5
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Unlfied	County
Cuyama Joint	Santa Barbara

Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Function

							E8A361	E8A36TGG1T(2023-24)
		~	2023-24 Unsudited Actuals			2024-25 Budget		
Description Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C&F
b) Audil Adjustments	9793	(80,309.69)	0,00	(80,309.69)	0.00	0.00	100	ACC DOM:
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	2,000
d) Olher Restatements	5625	0,00	0.00	0.00	0,00	0.00	00.0	ALL 10
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	4.65
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	-36 2W.
Components of Ending Fund Balance a) Nonspendable						のなどの		2
Revolving Cash	9711	00'00	00:00	0,00	0°'0	0,00	0.00	0.0%
Stores	9712	0.00	0.00	0.00	0.00	00 0	0 00	0.05
Prepaid Items	9713	1,397.65	00'0	1,397.65	00.0	00'0	0.00	-100,0%
All Others	9719	00'0	00:0	00"0	00"0	0.00	0 00	0.0%
b) Restricted	9740	00.00	1,024,557.60	1,024,557,60	00:0	607,134.56	807,134,56	-21.2%
c) Committed								
Stabilization Arrangements	9750	0.00	0.00	0.00	0.00	0.00	00"0	%0 0
Other Commitments (by Resource/Object)	9760	0.00	00:0	0.00	00 0	5. A	0,00	0 0%
d) Assigned			State of the other			いたいというないであると		
Other Assignments (by Resource/Object)	9780	0.00	0.00	00.00	0.00	0.00	0.00	0 0%
e) Unassigned/Unappropriated						いたので、「ないのない」の		
Reserve tor Economic Uncertainties	9789	00'0	0:00	0.00	00.00	0.00	0,00	0.0%
Unassigned/Unappropriated Amount	0626	155,347.39	0.00	155,347.39	(42,139.42)	0'00	(42, 139, 42)	-127 1%

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California Dept of Educetion SACS Financial Reporting Software - SACS V10.1 File: Fund-A, Version 7

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Cuyama Joint Unified Santa Barbara County	Unaudited Actuals General Fund Exhibit: Restricted Balance Detail		42 75610 0000000 Form 01 E9A36TGG1T(2023-24)
Resource	Description	2023-24 Unsuditzd Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	223,500.27	315,007.56
6268	Educator Effectivenese, FY 2021-22	10,658.86	0.60
6300	Lottery : Instructional Materiala	14,580,04	19,635.04
6331	CA Community Schoola Partnership Act - Planning Grant	14,834.50	D.00
5546	Mental Health-Related Services	0.00	600.00
6547	Special Education Early intervention Preschool Grant	17,950.89	24,444,99
6762	Arts, Music, and Instructional Materiale Discretionary Block Grant	45,346.24	0.00
6770	Arts and Music in Schools (AMS).Funding Guarantee and Accountability Act (Prop 28)	31,484,00	0,00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	109,900.05	0.00
7389	LCFF Equity Multiplier	50,000.00	70,125,03
7412	A-G Accesses Grant	20,401.00	18,699.18
7413	A-G Learning Loss Miligation Grant	56,043.10	4,156.00
7810	Other Restricted State	1,329,00	1,329.00
9010	Other Restricted Local	428,548.85	353,137 36
Total, Restricted Balance		1,024,557.60	807,134.56

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Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
REVENUES					10.00.019
1) LCFF Sources		8010-8093	0.00	0.00	0.
2) Federal Revience		3100-8299	0.00	0.00	0.
3) Other State Revenue		8300-8590	0.00	0.00	0.
4) Other Local Revenue		8600 3790	34,741.02	20, 725, 65	62.
5) TOTAL, REVENUES			34,741 02	20,725.65	62
. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0
2) Classified Salaries		2000-2999	0.00	0.00	0
3) Employee Benefils		3000-3999	0,00	0_00	0
4) Books and Supplies		4000-4999	12,866,66	7,421,76	-42
5) Services and Other Operating Expenditures		5000-5999	20,953,81	13,710.00	-34
6) Capital Out(ay		6000-6999	0,00	0.00	0
7) Other Oulgo (excluding Transfers of Indirect Costs)		7100-7299,	同时中部的时候	P DESIGN STREET	
		7400-7499	0.00	0.00	
8) Other Outgo - Transfers of Indirect Costs		7300-7399	D,00	0,00	
9) TOTAL, EXPENDITURES			33,820,47	21,131.76	-76
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			920.55	(406.11)	-144
OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	
b) Transfers Out		7600-7629	0.00	0_00	
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	D.00	
b) Uses		7630-7699	0.00	0.00	
3) Contributions		8980-8999	0.00	0.00	
4) TOTAL, OTHER FINANCING SOURCES/USES			0,00	0.00	(
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) FUND BALANCE, RESERVES	and the second second		920.55	(406.11)	-14
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		0704	35,000,55		
b) Audit Adjustments		9791 9793	35,062.55	34,218.10	
c) As of July 1 - Audited (F1a + F1b)		5/33	(1,765.00)	0.00	-10
d) Other Restatements		9795	33,297.55	34,218.10	
e) Adjusted Beginning Balance (F1c + F1d)		3/33	00.0	0.00	
2) Ending Balance, June 30 (E + F1e)			33,297.55	34,218.10	
Components of Ending Fund Balance		-	34,218.10	33,811.99	
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	
Stores		9712		0.00	
Prepaid Items		9713	0.00	0.00	
All Others		9713		0.00	
b) Restricted		9740	0.00	0.00	
c) Committed		5/40	34,218.10	33,811.99	
Stabilization Arrangements		9750	0.00	0.00	A LANDER AND
Other Commitments		9760	0.00	0.00	
d) Assigned			0.00	0.00	
Other Assignments		9780	0.00	0.00	Frid To Bo
e) Unassigned/Unappropriated			9.00	0.00	
Reserve for Economic Uncertainties		9789	D.00	0.00	
				COLUMN TO A LONG TO A LONG	11 - 1 - 1 - 1 - 1 - 1

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California Dept of Education

SACS Financial Reporting Software - SACS V10.1 File: Fund-F, Version 5 Cuyama Joint Unified Santa Barbara County

Unaudited Actuals Student Activity Special Revenue Fund Expenditures by Object

2010

42 75010 0000000 Form 08 E8A36TGG1T(2023-24)

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		
		9320	0.00		
6) Stores		9330	0,00		
7) Prepaid Expenditures			0.00		
8) Other Current Assels		9340	0.00		
9) Lease Receivable		9380	Contraction (Assessments)		
10) TOTAL, ASSETS			44,578.37		
H. DEFERRED OUTFLOWS OF RESOURCES					
I) Defenred Oulficws of Rasources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		_	D.00		
LIABILITIES					
1) Accounts Payable		9500	7,285.27		
2) Due to Granior 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		
I. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflaws of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, june 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			34,218.10		
			i	1	
REVENUES Sale of Equipment and Supplies		8631	0.00	0.00	0.09
All Other Sales		8639	31,606.41	9,130.00	-71.19
Interest		8660	(346.39)	0.00	-100.05
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.01
		8689	0.00	0.00	0.05
All Other Fees and Contracts		8699	3,481.00	11,595.65	233.15
All Other Local Revenue		6035	34,741.02	20,725.65	62.01
TOTAL, REVENUES			34,741.02	20,723.03	01.01
CERTIFICATED SALARIES					0.05
Certificated Teachers' Salaries		1100	0,00	0.00	
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	0.04
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0
CLASSIFIED SALARIES					
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
Herical, Technical and Office Salaries		2400	0.00	0.00	0.0
ther Classified Salaries		2900	0.00	0,00	0.0
			0.00	0.00	0.0
OTAL, CLASSIFIED SALARIES					

California Dept of Education

SACS Financial Reporting Software - SACS V10.1 File: Fund-F, Version 5

Cuyama Joint Unified Santa Barbara County

Unaudited Actuals Student Activity Special Revenue Fund Expenditures by Object

42 75010 0000000 Form 08 E8A36TGG1T(2023-24)

	esource Codes Object C	2023-24 odes Unaudited Actuals	2024-25 Budget	Percent Difference
PERS	3201-3	202 0,00	0.00	0.0
OASDI/Medicare/Atternative	3301-3	302 0.00	0.00	0.0
Health and Welfere Benefits	3401-3	402 0.00	0.00	0,0
Unemployment Insurance	3501-3	502 0.00	0.00	0.0
Workers' Compensation	3601-3	602 0.00	0.00	0,0
OPEB, Allocated	3701-3		0.00	0.0
OPEB, Active Employees	3751-3		0.00	0.0
Other Employ ee Benefits	3901-3		0.00	0.0
TOTAL, EMPLOYEE BENEFITS		0.00	0,00	
BOOKS AND SUPPLIES		0.00	0,00	0,
Materials and Supplies	4300	12,866,66	7,421.76	
Noncapitalized Equipment	4400			-42.3
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0,0
SERVICES AND OTHER OPERATING EXPENDITURES		12,866.66	7,421.76	-42.3
Subagreements for Services	5100	0.00		
Dues and Memberships	5300		0.00	0.0
Insurance	5400-5-	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements		0.00	0_00	0.0
Transfers of Direct Costs - Interfund	5600	0.00	0.00	0.0
Professional/Consulting Services and	5750	00.0	0.00	0.0
Operating Expenditures				
Communications	5800		13,710.00	-34.6
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES	5900	0.00	00.0	0.0
CAPITAL OUTLAY		20,953.81	13,710.00	-34.6
Equipment				
Equipment Replacement	6400		0.00	0.0
Base Assets	6500	0.00	0.00	0.0
Subscription Assets	6600	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY	6700	0.00	0.00	0.0
DTHER OUTGO - TRANSFERS OF INDIRECT COSTS		0.00	0.00	0.0
ransfers of Indirect Costs - Interfund				
OTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS	7350	0.00	0.00	0.0
OTAL, EXPENDITURES		0.00	0.00	0.0
NTERFUND TRANSFERS		33,820.47	21,131.76	-76.9
NTERFUND TRANSFERS IN				
Other Authorized Interfund Transfers In				
a) TOTAL, INTERFUND TRANSFERS IN	6919	0.00	0.00	0.0
ITERFUND TRANSFERS OUT		0.00	0.00	0.0
Other Authorized Interfund Transfers Out				
D TOTAL, INTERFUND TRANSFERS OUT	7619	0.00	0.00	0_0
THER SOURCES/USES		0.00	0.00	0.0
OURCES				
Proceeds from Disposal of Capital Assets				
Transfers from Funds of	8953	0.00	0.00	0.0
Lapsed/Reorganized LEAs				
Proceeds from Leases	8965		0.00	0.0
Proceeds from SBITAs	8972		0.00	0.0
) TOTAL, SOURCES	8974	0.00	0.00	0.0
SES		0.00	0.00	0.1
Transfers of Funds from				
Lapsed/Reorganized LEAs	7651	0,00	0.00	0-
		0.00	0.00	0.
DNTRIBUTIONS				
Contributions from Unrestricted Revenues Contributions from Restricted Revenues	8980	0.00	0.00	0.

California Dept of Education

SACS Financial Reporting Software - SACS V10.1

File: Fund-F, Version 5

Cuyama Joint Unified Seille Derbarn County	Unaudited Actuals Student Activity Special Revenue Fund Froenditures by Object			42 75010 0000 Form E8A36TGG1T(2023		
Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference	
(e) IDTAL CONTRIBUTIONS			0.00	0.00	D.0%	
TOTAL, OTHER FINANCING SOURCES/USES (a-b+c-d+r)			0.00	D,00	0.0%	

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Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A, REVENUES			24 H (1997) (1977) (1977)	and the second s	
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		6600-8799	34,741,02	23,725,65	62.0%
5) TOTAL, REVENUES			34,741,02	20,725.65	62.0%
B. EXPENDITURES (Objects 1000-7999)			The could be and the	Contra College 1	
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		
6) Enterprise	6000-6999		CHI WARD CONTRACTOR OF MILE AND	0.00	0.0%
7) General Administration			0.00	0.00	0.0%
	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999	_	0.00	0.00	0.0%
9) Olher Oulgo	9000-3999	Except 7600- 7699	0.00	0.00	0.04
10) TOTAL, EXPENDITURES			33,820.47	21,131.76	-37.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			920.55	(406.11)	-144,19
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0,07
b) Transfers Out		7600-7629	0.00	0.00	0.05
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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			920.55	(406.11)	-144.15
F. FUND BALANCE, RESERVES					
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	2.6
2) Ending Balance, June 30 (E + F1e)			34,218.10	33,811.99	-1.2
Components of Ending Fund Balance			04,210.10	33,011.39	~1.6
a) Nonscendable					
Revolving Cash		9711	0.00	0.00	0.0
Stores		9712	0.00	0.00	0.0
Prepaid Items		9713	0.00		
All Others		9719		0.00	0.0
b) Restricted			0.00	0.00	0.0
		9740	34,218.10	33,811.99	-1.2
c) Committed		A	VERICE AUTO CET	Shur de Stelet	
Stabilization Arrangements		9750	0.00	0.00 .	0.0
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0
d) Assigned				A A A A A A A A A A A A A A A A A A A	A loss of the set
Other Assignments (by Resource/Object)		9780	0,00	0.00	0.0
e) Unassigned/Unappropriated					The Party of the Party of the
Reserve for Economic Uncertainlies		9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount		9790	0.00	0.00	D.

California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: Fund-F, Version 5

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42 75010 0000000 Form 08 E8A36TGG1T(2023-24)

Unaudited Actuals Student Activity Special Revenue Fund Expenditures by Function

Cuyama Joint Unifled Santa Barbara County

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Cuyama Joint Unified Santa Barbara County				Unaudited Actuals Student Activity Special Revenue Fund Exhibit: Restricted Balance Detail		42 75010 0000000 Form 08 36TGG1T(2023-24)
Resource	Description		2023-24 Unaudiled Actuals	2024-25 Budget		
3210	Student Activity Funds		34,218 10	33,811,99		
Total, Restricted B	Balance		34 218 10	33,811.99		

•

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A, REVENUES					VOLE T.
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Review		8100-8299	144 553 22	140,000,00	-3.2%
3) Other State Revenue		8300-8599	88.026.18	90,543.09	2,9%
4) Offier Local Revenue		8600-8799	307.36	2,030,00	560.5%
5) TOTAL, REVENUES			232,916,76	232,573.09	-0,1%
B, EXPENDITURES					
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) Employ se Benefits		3000-3999	30,553,95	31,738.67	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	0.05
7) Other Oulgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Oulgo - 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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(31,818,33)	(37,676,99)	18.45
D. OTHER FINANCING SOURCES/USES				(
1) Interfund Transfers					
a) Transfers In		6900-8929	9,279,75	36,242.42	290:67
b) Transfers Out		7600-7629	0.00	0.00	0.05
2) Other Sources/Uses					0.07
a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.07
3) Contributions		8980-8999	0.00	0,00	0.01
4) TOTAL, OTHER FINANCING SOURCES/USES			9,279,75	36,242.42	290.69
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(22,538.58)	(1,434.57)	-83.69
F. FUND BALANCE, RESERVES			(=,===,==)	(it worked)	-63.07
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,465.63	2,456.59	67.65
			.,		01.01

Unaudited Actuals Cafeteria Special Revenue Fund Expenditures by Object

3,000,000	2930-291.9	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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(22,538.58)	(1,434.57)	-93.6%
F. FUND BALANCE, RESERVES				
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	1,465.63	2,456.59	67.6%
b) Audil 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 Restataments	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		THE REAL PROPERTY AND INCOME.	MARINARS DORSHIELD	THE REPORT OF THE REPORT OF
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%
G. ASSETS				
1) Cash				
a) in County Treasury	9110	91.40	10	
1) Fair Value Adjustment to Cash in County Treasury	9111	(1.00)		
b) in Banks	9120	200.00		
c) in Revolving Cash Account	9130	D.00		
d) with Fiscal Agent/Trustee	9135	0.00		
e) Collections Awaiting Deposit	9140	15,738.44		
			1	1

California Dept of Education

2) Investments

Cuyama Joint Unified Santa Barbara County

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42 75010 0000000 Farm 13 EBA36TGG1T(2023-24)

uyama Joint Unifled Inta Barbara County	Unaudited Actuals Cafeteria Special Revenue Expenditures by Obje	Fund			42 75010 000 Fort E8A36TGG1T(202
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	1	
6) Stores		9320	1,784,57		
7) Prepaid Expenditures		9330	0.00	1	
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			52,227.47		
A DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0,00		
LIABILITIES					
1) Accounts Payable		9500	952.11		
2) Due to Grantor Governments		9590	0.00	1	
3) Due to Other Funds		9610	48,818.77		
4) Current Loans		9640	The Long Bridge	1	
5) Unsamed Revenue		9650	0.00	1	
6) TOTAL, LIABILITIES			49,770.88		
DEFERRED INFLOWS OF RESOURCES					
1) Defarred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
. FUND EQUITY					
(must agree with lins F2) (G10 + H2) - ((6 + J2)			2,456.59		
EDERAL REVENUE					
Child Nutrillon Programs		8220	144,583.22	140,000,00	-
Donated Food Commodities		8221	0.00	0.00	
All Other Federal Revenue		8290	0.00	0.00	
TOTAL, FEDERAL REVENUE			144,583.22	140,000.00	
THER STATE REVENUE					
Child Nutrition Programs		8520	88,025.18	90,543.09	:
All Other State Revenue		8590	00.0	0,00	
TOTAL, OTHER STATE REVENUE			88,026.18	90,543.09	
THER LOCAL REVENUE					
Other Local Revenue				i	
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	1
Food Service Sales		8634	116.25	1,680.00	1,34
Leases and Rentals		8650	0.00	0.00	
Interest		8660	185.11	350.00	6
Net Increase (Decrease) in the Fair Value of Investments		8662	6.00	0.00	-10
Fees and Contracts					
Interagency Services		8577	0.00	0.00	1
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	
TOTAL, OTHER LOCAL REVENUE			307.36	2,030.00	56
DTAL, REVENUES			232,916.76	232,573.09	-
CRTIFICATED SALARIES				1	
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	
Other Certificated Salaries		1900	0.00	0.00	
TOTAL, CERTIFICATED SALARIES			0.00	0.00	
ASSIFIED SALARIES					
Classified Support Salaries		2200	55,904,42	57,961,40	
Clessified Supervisors' and Administrators' Salaries		2300	30,533.34	31,703.70	
Clerical, Technical and Office Salaries		2400	0.00	0.00	
Other Classified Salaries		2900	0,00	0.00	
TOTAL, CLASSIFIED SALARIES			B6,437.76	89,555.10	
MPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	
			ti en e en e E	P1 051 44	
PERS		3201-3202	23,042.60	24,254.41	

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File: Fund-8, Version 8

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Cuyar	na Joint	Unified
Santa	Barbara	County

Unaudited Actuals Cafetoria Special Revenue Fund Expenditures by Object

42 75010 0000000 Form 13 E8AJ6TGG1T(2023-24)

Description Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits	3401-3402	0.00		
Unemployment Insurance	3501-3502		0.00	0,0
Workers' Compensation	3601-3602	42.92	44,47	3,6
OPEB, Allocated ,	3701-3702	909.62	634.31	-30.3
OPE8, Active Employees		0,00	0.00	0.0
Other Employee Benefits	3751-3752	0.00	0,00	0,0
TOTAL, EMPLOYEE BENEFITS	3901-3902	0,00	0_00	0,0
BOOKS AND SUPPLIES		30,553.95	31,738.87	3.9
Books and Other Reference Materials				
Materials and Supplies	4200	0.00	0.00	0.D
Noncapitalized Equipment	4300	5,037_69	3,525.DO	-30.0
Food	4400	0_00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES	4700	131,714_39	135,070,99	2.5
		136,752_08	138,595,99	1.3
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0,00	0.00	0,1
Travel and Conferences	5200	0_00	109,00	N
Dues and Memberships	5300	0.00	0.00	0,
Insurance	5400-5450	0.00	0.00	0
Operations and Housekeeping Services	5500	0.00	0,00	0
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	973,00	2,000.00	105.
Transfers of Direct Costs	5710	0.00	0.00	water how the state of the
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.
Professional/Consulting Services and Operating Expenditures	5600	2,559,90		0,
Communications	5900		1,370.00	-46.
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES	1300	0.00	0.00	0,
APITAL OUTLAY		3,532.90	3,479.00	-1
Buildings and Improvements of Buildings	6200			
Equipment		0.00	0.00	0.
Equipment Replacement	5400	0.00	0.00	0.
Lease Assels	6500	0.00	0.00	0.
Subscription Assets	6600	0.00	0.00	0.
TOTAL, CAPITAL OUTLAY	6700	0.00	0.00	0,
THER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.
Debt Service				
Debt Service - Interest				
Other DebL Service - Principal	7436	0.00	0.00	0.
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)	7439	0.00	0.00	0,
THER OUTGO - TRANSFERS OF INDIRECT COSTS		0.00	0.00	0.
Transfers of Indirect Costs - Interfund				
TOTAL, OTHER DUTGO - TRANSFERS OF INDIRECT COSTS	7350	7,458.40	6,771.12	-9.
TOTAL, EXPENDITURES		7,458.40	6,771,12	-9
		264,735.09	270,250.08	2.
ITERFUND TRANSFERS				
INTERFUND TRANSFERS IN				
From: General Fund	8916	9,279.75	36,242.42	290.
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.
(a) TOTAL, INTERFUND TRANSFERS IN		9,279,75	36,242.42	290.
INTERFUND TRANSFERS OUT				
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	U. U.
THER SOURCES/USES			0.00	·
SOURCES	1			
Other Sources				
Transfors from Funds of Lapsed/Reorganized LEAs	8965	0.00		-
long-Term Debt Proceeds	4409	0,00	0.00	0
Proceeds from Leases	2072			
Proceeds from SBITAs	8972	0,00	0.00	0
VI Other Financing Sources	8974	0.00	0,00	0
c) TOTAL, SOURCES	8979	0.00	0.00	0.
ES		0.00	0,00	0.
ransfers of Funds from Lapsed/Reorganized LEAs	7651			

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uyama Joint Unified anta Barbara County	Unauditad Actuals Cafeteria Special Revenue Fund Expenditures by Object			42 /5910 0000000 Form 13 E8A36TGG1T(2023-24)		
Description	Resource Codes	Object Codes	2023 24 Unaudited Actuals	2024-25 Budget	Percent Difference	
		7699	0.00	Q.,00	0,0%	
All Other Financing Uses			0.00	0.00	0.0%	
(d) TOTAL, USES		1. Transford	15000 176 9400 13	NY PORT OF STREET, ST	Call of the state	
CONTRIBUTIONS			0.00	0.00	0.0%	
Contributions from Unrestricted Revenues		8860	THE PERSON OF A CONSTRAINT OF	and the second	0.0%	
Contributions from Restricted Revenues		0668	0.00	0.00		
			0.00	0.00	0.0%	
(a) TOTAL, CONTRIBUTIONS			9,279.75	36,242.42	290,6%	
TOTAL, OTHER FINANCING SOURCES/USES (a - h + c + d + e)						

E.

Unaudited Actuals Cafeteria Special Revenue Fund Expenditures by Function

42 75010 0000000 Form 13 E8A36TGG1T{2023-24}

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					The second se
1) LCFF Sources		8010-8090	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	88,025,18	90,543.09	2,9%
4) Other Local Revenue		8600-8799	307,36	2,0,0 00	560.5%
5) TOTAL, REVENUES			232,916.75	232,573,09	-0, 1%
B. EXPENDITURES (Objects 1000-7999)			ALCONTRACTOR	193201	10.01.48.82
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		257,270.69	263,478,96	2,4%
4) Ancillary Services	4000-4999		0.00	0.00	0,0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		7,458,40	6,771.12	-9.2%
8) Plant Services	3000-6999		0.00	0,00	0.0%
		Except 7600-	-		
9) Other Outgo	9000-9999	7699	0.00	0,00	0.0%
10) TOTAL, EXPENDITURES			264,735.09	270,250,08	2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(31,616,33)	(37,676.99)	18.4%
D. OTHER FINANCING SOURCES/USES				9	
1) Interfund Transfors					
a) Transfors In		8900-8929	9,279.75	35,242.42	290.65
b) Transfere Out		7600-7629	0.00	0.00	0,0
2) Other Sources/Uses					
s) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	D. D0	0.00	0.09
3) Contributions		8930-3999	0.00	0.00	0.01
4) TOTAL, OTHER FINANCING SOURCES/USES			9,279.75	36,242.42	290,61
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(22,538.58)	(1,434.57)	-93.6
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balanca					
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	2,458.59	-90.2
d) Other Restalements		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
Slores		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	
Olher Commitments (by Resource/Object)		9760	0.00	350.00	Contraction of the local division of the loc
d) Assigned		5,05	0.00		
		9760	0.00	0.00	0.
Other Assignments (by Resource/Object)		3100		1007 1000 1000	CHARLEN CONTRACTOR
e) Unassigned/Unappropriated		atra		0.00	0.
Reserve for Economic Uncertainties		9789	0.00	THE VERT STORE TO THE TWO IS	A REAL PROPERTY AND A REAL PROPERTY.
Unassigned/Unappropriated Amount		9790	0.00	0.00	0

Cuyama Joint Unlfied Santa Barbara County

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Guyania Joint Unified Santa Barbara County	Unaudited Actuals Cofeteria Byxolal Rovenue Fund Exhibit: Restricted Balance Detail		42 75010 0000000 Form 13 36TGG1T(2023-24)
Rasource	Description	2023-24 Unaudited Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Nik, Pregnan; & Lastatung Students)	672 02	672.02
Total Restricted Palanco		672.02	672.02

Suyama Joint Unified Def Santa Barbara County E	Unaudited Actuals erred Maintenance F xpenditures by Obje	und ct			42 75010 00000 Form E8A36TGG1T(2023-
Description	Resource Codes	Object Codes	2023-24 Unaudiled Actuals	2024-25 Budget	Porcent
A. REVENUES		,	Changelico Actualis	Budget	Difference
1) LGFF Saurces		8010-8099	0.00	0.20	
2) Federal Revience		8100-5299		0.00	0.0
3) Other State Revenue		8303-8599	0.00	0.00	0,0
4) Other Local Revenue			0.00	0.00	0,0
5) TOTAL, REVENUES		8600-8799	622 44	1,000,00	60.7
B. EXPENDITURES			622-14	1,000.00	60.7
1) Cortificated Salaries			Sub thinks	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	Enclosed Mark
2) Classified Salaries		1000-1999	0.00	0.00	0.
3) Employ se Benefits		2000-2999	0.00	0.00	0.0
		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	D.00	0.0
B) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	· · · · · · · · · · · · · · · · · · ·
9) TOTAL, EXPENDITURES			13,293.01	0.00	-100.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - 89)					
D. OTHER FINANCING SOURCES/USES			(12,670.57)	1,000.00	-107.9
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	D.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
. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,670.57)	1,000.00	
FUND BALANCE, RESERVES			(12,010:01)	1,000,00	-107.5
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		0701	10.010.00		
b) Audit Adjustments		9791	12,619.56	18.59	-99.9
c) As of July 1 - Audiled (F1a + F1b)		9793	69.60	0.00	-100.0
d) Other Restatements			12,689,16	18.59	-99.5
e) Adjusted Beginning Balance (F1c + F1d)		9795	0.00	0.00	0.1
2) Ending Balance, June 30 (E + F1a)			12,689.16	18.59	-99.9
			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	COMPANY OF THE OWNER OWNER OF THE OWNER	0
Prepaid Items		9713	0.00	0.00	0.1
All Others		9719	0.00	0.00	the second s
b) Restricted		9740	0.00	and the second se	0.
c) Committed			0.00	1,000.00	N
Stabilization Arrangements		0750	行业的建立的利用	1440 Store 10 Store	THE SHALL
Olber Commitments		9750	6.00	0.00	0.
d) Assigned		9760	0.00	0.00	Q
Other Assignments					
-		9780	18.59	18.59	0.0
e) Unassigned/Unappropriated Reserve for Economic Uncertainlies		9789	0.00	0.00	0
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.
ASSETS					
1) Cash					
a) in County Treasury		9110	23.69		
		9111	0.00		
1) Fair Value Adjustment to Cash in County Treasury			0.00		
1) Fair Value Adjustment to Cash in County Treasury b) in Banks			0.00		
		9120	0,00		
b) in Banks c) In Revolving Cash Account		9120 9130	0,00		
b) in Banks c) In Revolving Cash Account d) with Fiscal Agon/Trustee		9120 9130 9135	0,00 0.00		
b) in Banks c) In Revolving Cash Account		9120 9130	0,00		

California Dept of Education

SACS Financial Reporting Software - SACS V10.1

File: Fund-B, Version 8

Unaudited Actuals

Unaudited Acti	داده
Deferred Maintenan	ce Fund
Expenditures by	Object

42 75010 0000000 Form 14 E8A36TGG1T(2023-24)

Description Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Difference
3) Accounts Receivable	9200	(8,59		
 Accounts Receivable Due from Grantor Government 	0290	0.00		
	9J10	4,176.31	1	
5) Due from Other Funds	9320	0.00		
6) Stores	9330	0.00	[
7) Prepa d Expenditures	9340	0.00		
8) Other Current Assels	9380			
9) Lease Receivable	9.390	4,218.59		
10) TOTAL, ASSETS		4,210.05		
H. DEFERRED OUTFLOWS OF RESOURCES		0.00		
1) Deferred Oulflows of Resources	9490	D.00		
2) TOTAL, DEFERRED OUTFLOWS		0,00		
1. LIABILITIES				
1) Accounts Payable	9500	0.00		
2) Due lo Granlor Governments	9590	0.00		
3) Due to Other Funds	9610	4,200.00		
	9640			
4) Current Loans	9650	0.00		
5) Uneamed Revenue		4,200.00		
6) TOTAL, LIABILITIES				
J. DEFERRED INFLOWS OF RESOURCES	569J	0.00		
1) Deferred Inflows of Resources	90505	0:00		
2) TOTAL, DEFERRED INFLOWS		0.00		
K. FUND EQUITY		10.50		
(must agree with line F2) (G10 + H2) - (16 + J2)		18.59		
LCFF SOURCES				
LCFF Transfers				
LCFF Transfors - Current Year	8091	0.00	0.00	0.0
LCFF/Revenue Limil Transfers - Prior Years	8099	0,00	0,00	0.0
TOTAL, LOFF SOURCES		0.00	0.00	0.0
OTHER STATE REVENUE				
All Other State Revenue	8590	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE		0.00	0.00	0.0
OTHER LOGAL REVENUE				
Other Local Revenue	4625	0.00	0,00	0.
Community Redevelopment Funds Not Subject to LCFF Deduction				
Sales	8601	0.00	0.00	0.
Sale of Equipment/Supplies	8550	188.44	500.00	165.
Interest	8662	434.00	500.00	15.
Net Increase (Decrease) in the Fair Value of Investments	8662	404.00		
Other Local Revenue		0.00	0.00	0.
All Other Local Revenue	8699	0.00		0
All Other Transfers In from All Others	8799	0.00	0.00	60
TOTAL, OTHER LOCAL REVENUE		622.44	1,000.00	
TOTAL, REVENUES		622.44	1,000.00	60
CLASSIFIED SALARIES				
Classified Support Salaries	2200	0.00	0.00	0
Other Classified Salaries	2900	0,00	0.00	0
TOTAL CLASSIFIED SALARIES		0,00	0,00	0
EMPLOYEE BENEFITS	3101-3102	0.00	0.00	0
STRS	3201-3202	0.00	0.00	0
PERS	3301-3302	0.00	0.00	. a
QASDI/Medicare/Alternative		0.00	0.00	0
Health and Welfare Benefils	3401-3402	4	0.00	
Unemploy ment Insurance	3501-3502	0.00		
Workers' Compensation	3601-3602	0.00	0,00	
OPEB, Allocated	3701-3702	0.00	0,00	
OPEB, Active Employees	3751-3752	0.00	0.00	
Other Employee Bonef4s	3901-3902	0,00	0.00	
		D.00	D.00	1
TOTAL, EMPLOYEE BENEFITS				
BOOKS AND SUPPLIES				

California Dept of Education

SACS Financial Reporting Software - SACS V10.1 File: Fund-8, Version 8

Cuyama Joint Unified Senta Barbara County

Cuyama Joint Unified Santa Barbara County	Unaudited Actuals Deferred Maintenance Expenditures by Obj	und			42 75010 0000000 Form 14 E8A36TGG1T(2023-24)
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
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	J.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,000.00	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	D.00	0.0%
Buildings and Improvements of Buildings		6200	0_00	0.00	0.0%
Equipment		5400	0.00	0,00	0.0%
Equipment Replacement		5500	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%
TOTAL, CAPITAL OUTLAY		0100	8,293.01	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)				0.00	100.074
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)		7433	0.00	0.00	0.0%
TOTAL, EXPENDITURES			13,293.01	0.00	-100.0%
INTERFUND TRANSFERS			10,233,01	0.00	-100.0%
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0,00	0.00	0.0%
INTERFUND TRANSFERS OUT					0.07
Other Authonized 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%
Long-Term Debt Proceeds					
Proceeds from Leases		6972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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			Service of the	No COLORE WARDEN	
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.07
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS		74 62 6 ()	- 0.00	A REAL PROPERTY AND A REAL PROPERTY.	B. S. S. S. S. M.
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	A DESCRIPTION OF THE OWNER OWNER OF THE OWNER OWNER OF THE OWNER OF THE OWNER OWNE	0.0%

Cuyar	na Joint	Unified
Santa	Barbara	County

Unaudited Actuals Deferred Maintenance Fund Expenditures by Function

42 75010 0000000 Form 14 E8A36TGG1T{2023-24}

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		3010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		a300-a599	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. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.04
2) Instruction - Related Services	2000-2999		0.00	0.00	0.01
3) Pupil Services	3000-3999		0.00	0.00	0.0
4) Ancillary Services	4000-4999		0.03	0.00	0.0
S) 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
of Limit parateon	0000 0000	Except 7600-			
9) Other Oulgo	9000-9999	7699	0.00	0.00	0, 0
10) TOTAL, EXPENDITURES			13 293.01	0_00	-100, 0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(12,670.57)	1,000_00	-107.9
D. OTHER FINANCING SOURCES/USES					
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		6930-6979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		6980-8999	0.00	0.00	0.0
4) TOTAL, DTHER FINANCING SOURCES/USES			0.00	0.00	0.0
L NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,670.57)	1,000.00	-107.9
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unsudited		9791	12,619.56	18.59	-99.9
b) Audit Adjustments		9793	69.60	0.00	-100-0
c) As of July 1 - Audiled (F1a + F1b)			12,689.19	18.59	-99.9
d) Other Restatements		9795	0.00	0.00	0.0
 a) Adjusted Beginning Balance (F1c + F1d) 			12,689.16	18.59	-99.9
2) Ending Balance, June 30 (E + F1e)			18.59	1,018.59	5,379.2
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0
Stores		9712	0.00	0.00	0.0
		9713	0.00	0.00	0.0
Prepaid items		9719	0.00	0.00	0.0
All Others		9740	0.00	1,000.00	Ne
b) Restricted		5740		1,000.00	
c) Committed				Atta to Market Market	是自己的行行。
Stabilization Arrangements		9750	0.00	0.00	0.0
Other Commitments (by Resource/Object)		9760	0.00	D 00	0,0
d) Assigned					
Other Assignments (by Resource/Object)		9780	18.59	18.59	0.0
e) Unaesigned/Unappropriated					3.5
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0

California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: Fund-8, Version 8 Cuyama Joint Unified Santa Barbara County 227=0

Unaudiled Actuals Deferred Maintenance Fund Exhibit: Restricted Balance Defail

42 75010 0000000 Form 14 E8A36TGG1T(2023-24)

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budgel
9010	Other Restlicted Local	10.0	1.000.00
Total, Restricted Balance		0.01	1,000_00
territie to balance		0.00	1,000,00

Unaudited Actuals
Special Reserve Fund for Other Than Capital Outlay Projects
Exponditures by Object

-e. ---

42 75010 0000000 Form 17 E8A36TGG1T(2023-24)

11 LOF Spaces910 8000.000.0011 Corr Spaces100 8000.000.0012 Ober State Reverad100 8000.000.0014 Ober Load Ruchad100 80012.334 875.350.0015 Ober State Reverad100 80022.354 275.450.0015 Ober State Reverad100 8000.000.0015 Ober State Reverad States100 8000.000.0016 Ober State Reverad States100 8000.000.0016 Ober States Reverad States100 8000.000.0017 Ober Grade States States100 8000.000.0018 Ober States Reverad States100 8000.000.0019 Ober States States100 8000.000.000.0019 Ober States States States100 8000.000.0019 Ober States States States100 8000.000.0019 Ober States States States States100 8000.000.0019 Ober States States States States100 8000.000.0019 Ober States States States States100 8000.000.	Description	Resource Codes	Object Codes	2023-24 Unaudiled Actuals	2024-25 Budget	Percent Difference
U) CP SurveyUIC 4000.000.000.000.0010 Ore Load Formu400 19300.00	A. REVENUES					- 1
and and a second seco	1) LCFF Sources		3010-8099	0.00	0.00	0.0%
june server and server	2) Federal Revenue		9100-8299	0.00	0.00	0.0%
0 monor of the sector2.3.4.325.90009.9.4.341 monor balance100 mmp100 mmp100 mmp100 mmp100 mmp100 mmp2 log-kit distance200 mmp100 mmp100 mmp100 mmp100 mmp100 mmp2 log-kit distance200 mmp100 mmp100 mmp100 mmp100 mmp100 mmp3 log-max distance200 mmp100 mmp100 mmp100 mmp100 mmp100 mmp4 log-max distance200 mmp100 mmp100 mmp100 mmp100 mmp100 mmp100 mmp1 log-max distance200 mmp100 mmp<			8300-8599	0.00	0.00	0.0%
10 Lot Appendix2.334.26.4004.40011 Cardinal Status300.19996.006.006.0012 Cardinal Status300.39996.006.006.0013 Cardinal Status300.39996.006.006.0014 Data Status300.39996.006.006.0015 Cardinal Status300.39996.006.006.0016 Cardinal Status300.39996.006.006.0010 Data Cogne Tardina P Interest Cards100.076.006.006.0010 Data Cogne Tardina P Interest Cards708.7006.006.006.0010 Data Tardina P Interest Cards708.70070.0070.0010 D			8600-8709	22,354 27	5,500_00	-75.4%
la contronomes in control of sources in cont				22, 354, 27	5_500,00	-75.4%
10 metal status1000 million0000.00<				SCHOOL STREET	14 JA 5.572	
2) Constraints2000 1999000000001) Sony or Bonding10001000100010001) Son can all bonding Expenditures2008-0001000100010001) Son can all bonding Expenditures1000-0001000100010001) Son can all bonding Expenditures1000-0001000100010001) Son can all bonding Cansis1000-00010001000100010001) Son can all bonding Cancel bonding Cance			1000-1999	0.00	0.00	0.0%
19 index part bankers0000 00090000000000019 back and Sodies000000000000000000019 back and back per bankers0000000000000000000010 back back per bankers0000000000000000000010 back back per bankers7200 72900000000000010 back back per bankers10000 7220.0000.0000.00010 back back per bankers10000 7230.0000.0000.00010 back back per bankers1000000000.0000.0000.00010 back back per bankers1000000000.0000.0000.00010 back per bankers10100000000.0000.0000.00010 back per bankers1010			2000-2999	0.00	0.00	0.0%
999			3000-3999	0.00	0.00	0.0%
Description Service and Concepting Expenditures Service and Concepting Expenditur			4000-4999	AV21.486.458.4241	0.00	0.0%
All of Quality down and service (Quality down and lenses) State of Quality down and lenses (Quality down and lenses) State of Quality down and lenses (Quality down and lenses) State of Quality down and lenses (Quality down and lenses) State of Quality down and lenses (Quality down and lenses) State of Quality down and lenses (Quality down and lenses) State of Quality down and lenses (Quality down and lenses) State of Quality down and lenses (Quality down and lenses) State of Quality down and lenses (Quality down and lenses) State of Quality down and lenses (Quality down and lenses) State of Quality down and lenses (Quality down and lenses) State of Quality down and lenses (Quality down and lenses) State of Quality down and lenses (Quality down and lenses) State of Quality down and lenses (Quality down and lenses) State of Quality down and lenses (Quality down and lenses) State of Quality down and lenses (Quality down and lenses) State of Quality down and lenses (Quality down and lenses) State of Quality down and lenses (Quality down and lenses) State of Quality down and lenses (Quality down and lenses) State of Quality down and lenses (Quality down and lenses) State of Quality down and lenses (Quality down and lenses) State of Quality down and lenses (Quality down and lenses) State of Quality down and lenses (Quality down and lenses) State of Quality down and lenses (Quality down and lenses) State of Quality down and lenses (Quality down and lenses) State of Quality down and lenses (Quality down and lenses) State of Quality down and lenses (Quality down a				21 E-126 - CHI S 26 CH	to the to be a state show the	0.0%
0.0 with charge 1700-759 (760-769) 0.0 0.00 <				and the second second	THE DE ASSERDED	0.09
17 Date Coug enclang leader of index Costs)740.749 740.7490.000.000.0010 Date Coug - maximum solutions1000.000.000.0010 Date Coug - maximum solutions of index control2.2.34.75.5007.4410 Date Coug - maximum solutions of index control2.2.34.75.5007.4410 Date Coug - maximum solutions of index control1000.000.000.0010 Date Date Solutions of index control10000.000.000.000.0010 Date Date Solutions of index control10000.000.000.000.000.0010 Date Date Solutions10000.0	b) Capital Outlay			0.00		HE THE STAL
0 Jon 2002, LEVEL NUMBER OVER SAFEMUTURES REFORE OTHER 0.00 0.00 0.754, LEVELOR TURES 0.00 7.54 ECCESS (DEFICIENCY OF REAFEMUTURES REFORE OTHER 22.34,27 5.800.00 7.54 0.0101, LEVELOR TURES 900,4223 0.00 0.00 0.60 1) Istantes In 800,4223 0.00 0.00 0.60 0.00 2) Otts Sources/Utes 700,7329 0.00 0.00 0.00 0.00 2) Otts Sources/Utes 700,7329 0.00 0.00 0.00 0.00 2) Otts Sources/Utes 700,732 0.00 0.00 0.00 0.00 2) Otts Sources/Utes 700,732 0.00 0.00 0.00 0.00 3) Contractor (INFRACE (DECRACE (INFRACE (INF SOURCES)) 710,734,734,73 74,34,93 74,34,94	7) Other Outgo (excluding Transfors of Indirect Costs)			0.00	0.00	0.0%
10 ToTAL_DEPENDITURES 0.00 0.00 0.00 EXCESS (DEFICIENCY OF REVENDS OVER EXPENDITURES REFORE OTHER MIXANAR SOLUCES AND USES (ALS USE) 72,34,27 5,300,00 72,44 0. TUTLET (TWANCHIC SOURCEQUESS a) Trainers in a) Trainers in b) Endown Trainers a) Trainers in b) Endown Trainers a) Trainers in b) Endown Trainers b) Trainers of a) Total Sources b) Trainers of b) Trainers	8) Other Dulno - Tracsfars of Indirect Costs		7300-7399	0.00	0.00	0.0%
Control Part Number OVER SMANDULARES BEFORE OTHER 2,34,27 5,30,00 7,54 NOTICE TRANSCRICE SOURCES/USES 0 0,00 <td< td=""><td></td><td></td><td></td><td>100 - 5 OH 10 - 5 TO</td><td>0.00</td><td>0.0%</td></td<>				100 - 5 OH 10 - 5 TO	0.00	0.0%
HANCENCISC AND USES (A.S. B) 2,1,90.2 3,30.00 2,14 OUTLER HANCENCE CONREGENTIES 1 0.00 0.00 0.00 1) National Tankin 900.0429 0.00 0.00 0.00 2) Ditter Source Uses 0.00 0.00 0.00 0.00 0.00 2) Ditter Source Uses 8335-8979 0.00 0.00 0.00 0.00 3) Control Finance Uses 7535-7699 0.00 0.00 0.00 0.00 3) Control Finance Uses 935-8979 0.00 0.00 0.00 0.00 3) Control Finance Uses 23.427 5.900.10 75.4 1.00 1.000 0.00				COLUMN CRIMENT IN COLUMN	Carl of the Constant of States	Charles and the second
1) Indiation In a) Transfers In b) User1000 b) Differ b) User0.000 b) Differ b) User b) User b) User c) USEALCER FUNACION SOURCESUSES c) USEALCER FUNACION SOURCESUS c) US	FINANCING SOURCES AND USES (A5 - B9)			22,354,27	5,500.00	-75,4%
n Transfers 0.900-49290.000.000.00b) Instans 0.0700-75290.000.000.00c) Dint SourceNUess7300-7690.000.000.00b) User7306-7690.000.000.00b) User7306-7690.000.000.00c) Controlotors8806-6990.000.000.00c) Controlotors8806-6990.000.000.00c) Controlotors8806-6990.000.000.00c) Controlotors8806-6990.000.000.00c) Controlotors8806-6990.000.000.00c) Controlotors8806-6990.000.000.00c) Controlotors22.354.275.500.000.000.00c) A coll Labore9731474.934.654495.00.734.75c) A coll Labore9731474.934.65499.00.734.75c) A coll Labore97350.000.000.00c) A coll Labore97350.000.000.00c) A coll Labore97350.000.000.00c) A coll Labore97120.000.000.00c) Controlotors97130.000.000.00c) Controlotors97190.000.000.00c) Controlotors97190.000.000.00c) Controlotors97190.000.000.00c) Controlotors97190.000.000.00c) Cont	D. OTHER FINANCING SOURCES/USES					
a) Isolation in sources/Uses a a a a 2) Ohr Sources/Uses	1) Interfund Transfers					
b) Transfers Oul 70057629 0.00 0.00 0.00 2) Dirts Sorcer/Use 6300 69779 0.00 0.00 0.00 b) Uses 6300 6979 0.00 0.00 0.00 2) Outrations 6300 6979 0.00 0.00 0.00 0.00 2) Contradions 6300 6970 0.00 0.00 0.00 0.00 0.00 2) Contradions 6300 6970 0.00	a) Transfers In		8900-6929	0,00	00.0	0_09
2) Dher Sources Uses 9830 ergs 0.00 0.00 3) Source 9830 ergs 0.00 0.00 3) Controlloris 6880 669 0.00 0.00 4) IDEA 6880 669 0.00 0.00 4) IDEA 22,354.27 5,00.00 0.00 5, ET INCREASE (DECREASE) IN FUND BALANCE (0 F.94) 22,354.27 5,00.00 0.00 1, Bayning Fund Bannes 9731 1474,334.66 496,00.73 6.00 1, Bayning Fund Bannes 9733 2,611.50 0.00 0.00 1, A. Auk J, Ladins (F1 = F19) 477,544 499,00.73 50.43 1, One Fetalements 9735 0.00 0.00 0.00 1, A. Auk J, Ladins (F1 = F19) 477,544 499,00.73 50.43 2) Comp Balance (F1 + F16) 499,00.73 50.50.00 0.00 0.00 2) Comp Balance (F1 + F16) 499,00.73 50.50.00 0.00 0.00 2) Sons August Balance 9712 0.00 0.00 0.00 0.00 4) Nonspendias 9713 0.00 0.00 0.00 0.00 0.00 0.00<			7600-7629	0.00	0.00	0.07
Number TR3D-FR99 0.00 0.00 0.00 3) Contronations 8990-699 0.00 0.00 0.00 3) Contronations 8990-699 0.00 0.00 0.00 2) Intra. Offer Flavaching SQURCESUSES 22.354.27 5.500.00 -75.45 FLIND BALANCE (C + D4) 22.354.27 5.500.00 -75.45 1) Begining Flavaching Bahnes (F + F10) 27.354.81 469.900.73 -64.00 3) A off Adjustments 9793 2.611.50 0.00 -00.00 3) A off Adjustments 9793 2.611.50 0.00 -00.00 -00.00 3) A off Adjustments 9795 0.00 0.000 -00.00 -00	2) Other Sources/Uses					
b) Uses 783.769 0.00 0.00 0.00 3) Contrubutors 890.890 0.00 0.00 0.00 4) IDAL. ORER FINANCING SOURCESUSES 0.00 0.00 0.00 0.00 FIND BALANCE (C + D4) 22.354.27 5.500.00 7.55 FIND BALANCE, RESERVES 22.354.27 5.500.00 7.55 1) Bogning Find Bance 100 0.00 0.00 0.00 1) Add Algistemits 5731 474,934.65 499.900.73 0.60.0 0.00.0 0.00.0 1) Add Algistemits 5735 0.00 <td>a) Sources</td> <td></td> <td>8930-8979</td> <td>0.00</td> <td>0,00</td> <td>0,09</td>	a) Sources		8930-8979	0.00	0,00	0,09
a) Continuitors B800 4090 0.00 0.00 0.00 4) Iotat. OTHER FINANCING SOURCESUISES 0.00 0.00 0.00 0.00 Left INCERSER (INCERSERS) INFUND BALANCE (C + D4) 22.34.27 5.500.00 7.54 I Beginning Find Baines 2.34.27 5.500.00 7.53 J As af July 1- Lonatized 9731 474,934.66 449,900,73 5.35 J As af July 1- Lonatized 9793 2.611.50 0.00 0.00 (J Other Retainments 9793 2.611.50 0.00 0.00 0.00 (J Other Retainments 9795 0.00 0.00.00 0.00 0.00 (J Other Retainments 9795 0.00 0.00 0.00 0.00 (J Other Retainments 9711 0.00 0.00 0.00 0.00 (J Other Retain Baince 9712 0.00 0.00 0.00 0.00 (J Other Retain Baince 9713 0.00 0.00 0.00 0.00 (J Other Retain Baince 9711 0.00 0.00			7630-7699	0.00	0.00	0_09
4) 10TAL_OTHER FINANCING SOURCES/USES 0.00 0.00 ENET INCREASE (IDE FLASE) IN FUND BALANCE (C + D4) 22.34.27 5.900.00 -75.4 F_INDD BALANCE (C + D4) 27.91 47.434.46 49.000.73 5.3 1) Beginning Fund Balance 97.91 47.434.46 49.900.73 5.3 1) Add Adjatements 97.93 2.61.05 0.00 0.00 1) Add Adjatements 97.95 0.00 0.00 0.00 1) Add Adjatements 97.95 0.00 0.00 0.00 1) Add Adjatements 97.95 0.00 0.00 0.00 1) Adjated Beginning Baance (Ft + F10) 477.544.4 49.99.00.7 3.55.40.7 1.55 2) Contra Retainments 97.11 0.000 0.000 0.0			8980-6999	0.00	0.00	0.01
E. MET INCREASE (DECREASE) IN FUND BALANCE (c + D4) 22,34,27 5,500.00 -75.4 F. FUND BALANCE, RESERVIS 1) Begining Fund Baince 973 474,934.96 495,900,73 5.5 1) Begining Fund Baince 973 2,611.50 0.00 -100.00 c) Add Adjustments 973 2,611.50 0.00 -100.00 c) Add Adjustments 973 2,611.50 0.00 0.00 0.00 c) Add Adjustments 9795 0.00 0.00 0.00 0.00 c) Add Adjustments 9795 0.00 0.00 0.00 0.00 c) Add Adjustments 9795 0.00 0.00 0.00 0.00 0.00 c) Add Adjustments 9795 0.00 <				0.00	0.00	0.01
Instructure Instructure <thinstructure< th=""> <thinstructure< th=""></thinstructure<></thinstructure<>				22,354,27	5,500.00	-75,49
1) Beginning Fund Balance 97 474,934,86 4499,900,73 5.03 a) As of July 1 - Unsuited 9793 2,241.50 0.00 0.000 i) Andri Adjustments 9793 2,241.50 0.000 0.000 i) Andri Adjustments 9793 4,71,546.46 499,900,73 64.77 i) Other Restatements 9795 0.000 0.00 0.00 0.00 a) Adjustined Begining Balance (FL + F10) 499,900,73 655,00,73 1.11 Components of Excing Fund Balance 499,900,73 655,00,73 1.11 Components of Excing Fund Balance 9711 500 60,00 60,00 g) Nonspendable 9712 0.000 60,00 60,00 60,00 Revolving Cash 9713 60,000 60,00 60,00 60,00 60,00 All Others 9740 60,000 0.000 60,000 60,00 60,00 60,00 60,00 60,00 60,00 60,00 60,00 60,00 60,00 60,00 60,00 60,00 60,00 60,00 60,00 60,00 60,00 60,00 <						
a) As of July 1 - Unsudited 9791 474,934.96 449,900,73 3.53 b) Add Adjustments 9793 2,211.50 0.00 -00.00 r) A And July 1 - Unsudited (F1 + F10) 477,54.64 499,900,73 -0.00 a) Other Restaments 9795 0.00 0.00 0.00 a) Aginised Begining Balance (F1 + F10) 477,54.64 499,900,73 -4.7 2) Ending Balance Juna 30 (E + F1a) 477,54.64 499,900,73 -4.7 Components of Ending Fund Balance 499,900,73 -0.00 -0.00 Revolving Cash 9711 0.00 0.000 -0.00 Revolving Cash 9712 0.00 0.000 -0.00 All Others 9713 0.00 0.000 -0.00 Balance Juna 30 (C e - F10) 9713 0.00 0.00 -0.00 All Others 9713 0.00 0.00 0.00 -0.00 Balance Juna 30 9713 0.00 0.00 0.00 -0.00 Colore Maintents 9769 0.00 0.00 0.00 -0.00 Colore Commitments 9780 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
b) Audi Adjustments 973 2.617.50 0.00 -100.0 r, A x r/ July 1 - Audinal (F1s + F1b) 477.564.6 499.900.73 4.7 d) Oher Rastalements 9735 0.00 0.00 0.00 a) Adjust Beginning Balance (F1c + F1d) 477.564.6 499.900.73 4.7 2) Ending Balance, June 30 (E + F1e) 499.900.73 505.400.73 1.1 Components of Ending Fund Balance 9711 0.00 0.00 0.00 a) Nonspendable 9712 0.00 0.00 0.00 0.00 Frequal Items 9713 0.00 0.00 0.00 0.00 0.00 All Others 9719 0.00 0.00 0.00 0.00 0.00 b) Reslicted 9740 0.00 0.00 0.00 0.00 0.00 c) Chard Assignments 9759 0.00 0.00 0.00 0.00 0.00 c) Unassigned/Unappropriated Reserve for Economic Uncertainlies 9760 0.00 0.00 0.00 0.00 c) In County Tr			9791	474,934,96	499,900,73	5,39
i) As display 1 - Judind (F1a + F1b) 447,546.45 499,900.73 447,546.45 d) Other Restatements 9795 0.00 0.00 0.00 a) Adjusted Bagining Baance (F1c + F1d) 447,546.45 499,900.73 447,546.45 2) Ending Balance, June 30 (E + F1d) 499,900.73 905,500.73 141,500,500,73 2) Ending Balance, June 30 (E + F1d) 9711 0.00 0.000 0.00 Components of Ending Fund Balance 9712 0.00 0.000 0.00 Revolving Cash 9711 0.00 0.000 0.00 0.00 Storas 9712 0.00 0.000 0.00 0.00 Ali Others 9719 0.00 0.00 0.00 0.00 b) Restricted 9769 0.00 0.00 0.00 0.00 c) Committed 9769 0.00 0.00 0.00 0.00 c) Cher Assignent/Lappropriated Reserve for Economic Uncertainties 9789 499,900.73 595400.73 1.1 Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 499,900.73 595400.73 1.1 Unassigned/Unapp						-100,04
i) Other Restalements 9795 0.00 0.00 0.00 a) Adjusted Beginning Balance (F1c + F1d) 4477,564.46 4499,900,73 3554,40,73 1.11 Components of Enving Fund Balance 499,900,73 505,400,73 1.11 Components of Enving Fund Balance 9711 500 0.000 0.000 a) Nonspendable 9712 0.00 0.000 0.000 Revolving Cosh 9713 0.000 0.000 0.000 0.000 All Others 9719 0.000 0.000 0.000 0.000 0.000 b) Restricted 9760 0.00 0.000 0.00 0.000 <td></td> <td></td> <td>2120</td> <td></td> <td></td> <td>4.7</td>			2120			4.7
u) Current Restandmints 477,54.5 499,300.73 555,400.73 a) Adjusted Beginning Balance (Fic + Fid) 499,300.73 555,400.73 1.1 Components of Ending Fund Balance 9711 0.00 0.00 0.00 Revolving Cash 9712 0.00 0.00 0.00 0.00 Prepaid Items 9713 0.00 0.00 0.00 0.00 Ald Others 9719 0.00 0.00 0.00 0.00 b) Restricted 9759 0.00 0.00 0.00 0.00 c) Committed 9769 0.00 0.00 0.00 0.00 c) Adapted Enders 9759 0.00 0.00 0.00 0.00 c) Adapted Enders 9759 0.00 0.00 0.00 0.00 c) Assigned/Unappropriated Reserve for Economic Uncertainlies 9769 0.00 0.00 0.00 c) Assigned/Unappropriated Amount 9780 0.00 0.00 0.00 0.00 c) Committed 9780 0.00 0.00 0.00 0.00 0.00 c) Assigned/Unappropriated Amount<			6795			0.04
a) Nonspendable 49,907.73 505,407.73 1.1 Components of Ensing Fund Balance 9711 0.00 0.000 0.000 a) Nonspendable 9712 0.000 0.000 0.000 0.000 Stones 9712 0.000 0.000 0.000 0.000 0.000 All Others 9713 0.000			5155			
A) Charge Gualine Section (Carlon Gue) 9711 0.00 0.000 0.000 Revolving Cash 9712 0.00 0.000 0.000 Prepaid Items 9713 0.000 0.000 0.000 Al Others 9719 0.000 0.000 0.000 b) Restricted 9740 0.00 0.000 0.00 c) Committed 9750 0.000 0.000 0.00 c) Committed 9750 0.000 0.000 0.00 c) Al Others 9750 0.000 0.000 0.00 c) Committed 9750 0.000 0.000 0.00 c) Committed 9750 0.000 0.000 0.00 c) Absigned/Unappropriated Reserve for Economic Uncertainties 9780 9.000 0.00 0.00 c) Unassigned/Unappropriated Amount 9780 0.00 0.00 0.00 0.00 c) Cash 9110 501,20.90						
a) Nonspendable 97.11 0.00 0.00 0.00 Revolving Cash 97.12 0.00 0.00 0.00 Prepaid Items 97.13 0.00 0.00 0.00 All Others 97.19 0.00 0.00 0.00 0.00 b) Restricted 97.40 0.00 0.00 0.00 0.00 0.00 c) Committed 97.60 0.00 0				435,500.15	500,100.10	NAME AND ADDRESS OF
Revolving Cash 9711 0.00					「小小」「「	A STREET WITE
Stores 9712 0.00 0.00 0.00 Prevail tiens 9713 0.00 0.00 0.00 0.00 All Others 9719 0.00 e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9780 0.00 0.00 0.00 0.00 0.00			07/4	Lange and the set	0.00	Constant Aller
Broke 9713 0.00 0.00 0.00 Ail Others 9713 0.00				and the second second second	and the second have been all	and the set of the weat
Ail Others 9719 0.00 0.00 0.00 0.00 b) Restricted 9740 0.00 0.00 0.00 0.00 c) Committed 9750 0.00 0.00 0.00 0.00 Other Commitments 9760 0.00 0.00 0.00 0.00 d) Assigned 9760 0.00 0.00 0.00 0.00 d) Assigned 9780 0.00 0.00 0.00 0.00 e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9780 0.00 0.00 0.00 e) Unassigned/Unappropriated Amount 9780 0.00 0.00 0.00 0.00 g) in County Treasury 9790 0.00 0.00 0.00 0.00 i) Cash				A STATE OF A		the second s
b) Restricted 9740 0.00 0.00 0.00 0.00 c) Committed				1 Section States Section	A CONTRACTOR OF THE PARTY OF	A CONTRACTOR OF THE OWNER OF
c) Committed 9750 0.00 0.00 0.00 Stabilization Arrangements 9750 0.00 0.00 0.00 Other Commitments 9760 0.00 0.00 0.00 d) Assigned 9780 0.00 0.00 0.00 e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9780 0.00 0.00 0.00 e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9780 0.00 0.00 0.00 g. ASSETS 1) Cash 9780 0.00 0.00 0.00 0.00 a) in Countly Treasury 9110 501,230.90 0.00 0.00 0.00 b) in Barks 9120 1,435.28 1 1 1 1 c) in Revolving Cash Account 9130 0.000 0.00 0.00 0.00 0.00 d) with Fiscal Agent/Trustee 9135 0.00 0.00 0.00 0.00 0.00 o) Other Cash Agent/Trustee 9130 0.000 0.00 0.00 0.00 0.00 o) with Fiscal Agent/Trustee 9136 0.00 0.00	Ail Others			and the second second second	the second s	the second s
Stabilization Arrangements 9750 0.00 0.00 0.00 Other Commitments 9760 0.00 0.00 0.00 d) Assigned 9780 0.00 0.00 0.00 Other Assignments 9780 0.00 0.00 0.00 e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 499.900.73 505,400.73 11 Unussigned/Unappropriated Amount 9790 0.00 0.00 0.00 0.00 G. ASSETS 1) Cash 501,230.30 501,230.30 0.00 <td< td=""><td>b) Restricted</td><td></td><td>9740</td><td>0.00</td><td>0.00</td><td>0.0</td></td<>	b) Restricted		9740	0.00	0.00	0.0
Other Commitments	c) Committed					
c) Nas Signed 9780 0.00 0.00 0.00 Other Assigned/Unappropriated Reserve for Economic Uncertainties 9789 499,900,73 505,400,73 1. Unassigned/Unappropriated Reserve for Economic Uncertainties 9780 0.00 0.00 0.00 0.00 Unassigned/Unappropriated Reserve for Economic Uncertainties 9780 0.00 0.00 0.00 0.00 S. ASSETS 1) Cash 9110 501,230.90 0.00 0.00 0.00 1) Fair Value Adjustment to Cash in County Treasury 9111 (6,338.00) 1. 1. b) In Banks 9120 1.435.28	Stabilization Arrangements		9750			
Other Assignments 9780 0.00 0.00 0.00 e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 499,900.73 505,400.73 11. Unassigned/Unappropriated Amount 9790 0.00 0.00 0.00 0.00 S. ASSETS 1) Cash 501,230.90 11. 501,230.80 11. 11. a) In Countly Treasury 9110 501,230.80 11. </td <td>Other Commitments</td> <td></td> <td>9760</td> <td>0.00</td> <td>0.00</td> <td>0.0</td>	Other Commitments		9760	0.00	0.00	0.0
Order Assignments Order Order <td>d) Assigned</td> <td></td> <td></td> <td></td> <td></td> <td></td>	d) Assigned					
Spinor County Treasury 9790 0.00 0.00 0.00 1) Cash 3) in County Treasury 9110 501,230,90 4 1) Fair Value Adjustment to Cash in County Treasury 9111 (6,338,00) 4 b) in Banks 9120 1.436,28 c) in Rev olving Cash Account 9135 0.00 d) with Fiscal Agent/Trustee 9135 0.00 e) Collections Awailing Deposit 9140 0.00	Other Assignments		9780	0.00		0.0
Consisting and comparative constant Constant CS. ASSETS 1) Cash a) in County Treasury 9110 1) Fair Value Adjustment to Cash in County Treasury 9111 (6,338.00) 1,436.28 c) in Rev olving Cash Account 9130 (d) with Fiscal Agent/Trustee 9135 (e) Collections Awailing Deposit 9140	e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	499,900.73	505,400.73	1.1
1) Cash 9110 501,230.90 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 0.000 d) with Fiscal Agent/Trustee 9135 0.00 e) Collections Awailing Deposit 8140 0.00	Unassigned/Unappmpriated Amount		9790	0.00	0.00	0.0
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 0.000 d) with Fiscal Agent/Trustee 9135 0.000 e) Collections Awailing Deposit 9140 0.000	G. ASSETS					
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 Awailing Deposit 9140 0.00	1) Cash					
1) Fair Value Adjustment to Cash in County Treasury 9111 (6,338.00) b) in Banks 9120 1,435.28 c) in Rev olving Cash Account 9130 0.000 d) with Fiscal Agent/Trustee 9135 0.000 e) Collections Awailing Deposit 9140 0.000	a) in County Treasury		9110	501,230.90	1	
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 Awailing Deposit 9140 0.00			9111	(6,338.00)		
c) in Revolving Cash Account 9130 0.00 d) with Fiscal Agent/Trustee 9135 0.00 e) Collections Awaiting Deposit 0.00			912D	1,435.28	1	
d) with Fiscal Agent/Trustee 9135 0.00 e) Collections Awaiting Deposit 9140 0.00			9130	0.00	1	
e) Collections Awaiting Deposit 9140 0.00				Contraction of the second		
c) high structures						
	2) investments		3100	5.00	Ð	45

Cuyama Joint Unified Dania Barbara County

California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: Fund-B, Version 8
Cuyama Joint Unifind Ianta Barbara County	Unaudited Actuals Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Object			42 75010 00000 Form E8A36TGG1T(2023-2		
Description	Resource Codes	Object Codes	2023-24 Unaudited Actua's	2024-25 Budget	Percent Difference	
3) Accounts Receivable		9200	3,571,55			
4) Due from Granter Government		9290	0.00			
5) Due from Other Funds		9310	0.00			
6) Stores		9320	0,00	1		
7) Prepaid Expenditures		9330	0.00			
8) Other Current Assets		9340	0.00			
9) Lease Receivable		9360	0.00			
10) TOTAL, ASSETS		0100	499,900,73			
H. DEFERRED OUTFLOWS OF RESOURCES			+23,300,73			
1) Deferred Outflows of Resources		0.150	0.00			
2) TOTAL, DEFERRED OUTFLOWS		3450	0,00			
			0.00			
I. LIABILITIES						
1) Accounts Payable		9500	0,00			
2) Due to Grantor Governments		9590	0.00			
3) Due to Other Funds		9510	0.00			
4) Current Loans		9640	13.000 (1993) (1993) (1993)			
5) Unsamed Revenue		9550	0.00			
6) TOTAL, LIABILITIES			0.00			
J. DEFERRED INFLOWS OF RESOURCES						
1) Deferred Inflows of Resources		9690	0.00			
2) TOTAL, DEFERRED INFLOWS			0.00			
K. FUND EQUITY						
(must agree with line F2) (G10 + H2) - (I6 + J2)			499,900.73			
OTHER LOCAL REVENUE						
Other Local Revenue				1		
Sales						
Sale of Equipment/Supplies		9631	0.00	0.00	0.	
Interest		80 6 0	12,396.27	5,506.00	-55.	
Net Increase (Decrease) in the Fair Value of Investments	19	5662	9,956.00	0.00	-100	
TOTAL, OTHER LOCAL REVENUE			22,354.27	5,500.00	-75	
TOTAL, REVENUES			22,354,27	5,500.00	-75	
NTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
From: General Fund/CSSF		8912	0.00	0.00	0	
Other Authorized Interfund Transfers in		6919	0.00	0.00	0	
(a) TOTAL, INTERFUND TRANSFERS IN		0515	0.00	0.00		
INTERFUND TRANSFERS OUT			0.00	0.00		
To: General Fund/CSSF		7612	0.00	0,00	0	
To: State School Building Fund/County School Facilities Fund						
Other Authorized Interfund Transfers Out		7613	0.00	0.00	0	
		7619	0.00	0.00	0	
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0	
THER SOURCES/USES						
SOURCES						
Other Sources						
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0	
(c) TOTAL, SOURCES			0.00	0.00	0	
SES						
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0	
(d) TOTAL, USES		_	0.00	0.00	0	
ONTRIBUTIONS			Sharp Strate Decard		ALL AND AL	
Contributions from Restricted Revenues		6990	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	TTHE STORE	
			the second	THE R. P. LEWIS CO., LANSING MICH.	the second se	

Unaudited A	ctuals
Special Reserve Fund for Other T Expenditures by	
e specialitica w	(GIIWIDI)

42 75010 0000000 Form 17 E8A361 GG1 [(2023-24)

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Parcent Difference
A. REVENUES			unite States and		0.0%
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	P1 P1 P1 P1 P1
3) Other State Revenue		5300-8599	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. EXPENDITURES (Objects 1000-7999)				Real of Result	
1) Instruction	1000-1999		0.00	0.00	0.07
2) Instruction - Related Services	2000-2999		0.00	0.00	0.01
3) Pupil Services	1000-1999		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
•	9000-9999	Except 7600-		0.00	0.0
9) Other Outgo	3000 1111	7699	0.00	0.00	0.1
10) TOTAL, EPPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			22,354.27	5,500.00	-75.4
FINANCING DOURGER AND LIKER (AS 110)					
1) Interfund Transfers					
		8900-8929	0.00	0.00	0.
a) Transfers In b) Transfers Out		7600-7829	0.00	0,00	0.
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.
		7630-7699	0.00	0.00	0.
b) Uses		8980-8999	0.00	0.00	0.
3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			22,354.27	5,500.00	-75.
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	474,934.96	499,900.73	5
b) Audit Arijustments		9793	2,611.50	0.00	-100.
c) As of July 1 - Audiled (F1a + F1b)			477,546.46	499,900.73	4
d) Other Restatements		9795	0.00	0.00	a
e) Adjusted Beginning Balance (F1c + F1d)			477,546.46	499,900.73	4
2) Ending Balance, June 30 (E + F1e)			499,900.73	505,400.73	1
Components of Ending Fund Balance			State State		
a) Nonspendable					
		9711	0.00	0.00	a de la compañía de la
Revolving Cash		9712	0.00	0.00	and a second second
Stores		9713	0.00	0.00	1
Prepaid Items All Others		9719	0.00	2.00	0
		9740	0.00	0.00	
b) Restricted					
c) Committed		9750	0.00	0.00	
Stabilization Arrangements		9700	0.00	0.00	.} .
Other Cammitments (by Resource/Object)					
d) Assigned		9780	D.06	0.00	
Other Assignments (by Resource/Object)		2100			1
e) Unassigned/Unappropriated		9789	499,900.7	3 505,400.73	
Reserve for Economic Uncertainties		2103		0.00	

Cuyama Joint Unified Santa Barbara County

Unaudited Actuals Special Reserve Fund for Other Than Capital Octory Projects Exhibit: Restricted Salance Derail

42 75010 0000000 Form 17 E8AJ6TGG1T(2023-24)

-

Resource Description

Total, Restricted Balance

2023-Z4 Unaudited 2024-ZS Actuals Budget

0.00 0.00

California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: Fund-B, Version 8

Unaudited	Actuals
Building	Fund
Expenditores	by Object

ag= ar

Cuyama Joint Unified Sante Barbare County 42 75010 0000000 Form 21 E8A36TGG1T(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES			AN EVENT V		
1) LOFF Sources		8010-3099	0.00	0.00	0.1
2) Federal Revisinge		8100-8299	0.00	0.00	Q
3) Other State Rovenue		8300-8599	0,00	0.00	D
4) Other Local Revience		8600-8799	54,509.53	14,200.00	-73
5) TOTAL, REVENUES		0000 0100	54,509.53	14,200.00	-73
B. EXPENDITURES			54,565,555	14,200,00	
		1000 1000		0.00	Cherry Source 12
1) Certificated Salaries		1000-1999	0.00	0.00	0.
2) Classified Salaries		2000-2999	0.00	0.00	0
3) Employ ee Benefits		3200-3999	0.00	0.00	0.
4) Books and Supplies		4000-4999	0.00	0.00	υ
5) Services and Other Operating Expenditures		5000-5999	5,000,00	5,000,00	0.
6) Capital Outlay		6000-6999	0.00	0.00	0.
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,			
		7400-7499	0.00	0.00	0.
8) Other Oulgo - Transfers of Indirect Costs		7300-7399	0,00	0.00	Carly Street C
9) TOTAL, EXPENDITURES			5,000,00	5,000.00	0.
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			49,509.53	9,200.00	-81
D. OTHER FINANCING SOURCES/USES			-		
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	D.00	0.
b) Transfers Oul		7600-7829	0.00	0.00	0.
2) Other Sources/Uses		7000-7629	0.00	0.00	0.
,					
a) Sources		8930-8979	0.00	0.00	0
d) Uses		7630-7699	0.00	0.00	0
3) Contributions		8980-8999	0.00	0.00	D
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0,
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			49,509.53	9,200.00	-81
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,155,255.83	1,211,136.98	4.
b) Audit Adjustments		9793	6,371.62	0.00	-100
c) As of July 1 - Audiled (F1a + F1b)			1,161,627.45	1,211,136.98	4
d) Other Restalements		9795	0.00	0.00	0
e) Adjusted Beginning Balance (F1c + F1d)		01.50	1,161,627.45	1,211,136.98	4
2) Ending Balance, June 30 (E + F1e)			1,211,136.98	1,220,336.98	0
Components of Ending Fund Balance			1,211,100.30	1,220,000.00	ľ
· –					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0
Stores		9712	0.00	0.00	-1.
Prepaid flems		9713	0.00	0.00	0
All Others		8719	0.00	0.00	0
b) Restricted		9740	0.00	0.00	σ
c) Committed			15. (D) 15. (D) 1		1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1
				0.00	and the second second
Stabilization Arrangements		9750	0.00		
Stabilization Arrangements Other Commitments		9750	And and a state of the state of		Contraction of the local division of the loc
Other Commitments			1,211,136.98	1,220,336.98	Contract of the local data in the local data
Other Commitments d) Assigned		9760	1,211,136.98	1,220,336.98	a
Other Commitments d) Assigned Other Assignments			And and a state of the state of		a
Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated		9760 9760	1,211,1 36.98 0.00	1,220,336.98	a
Other Commitments d) Assigned Other Assignments a) Unassigned/Unappropriated Reserve for Economic Uncertainties		9760 9780 9789	1,211,136.98 0.00	1,220,336.98 0.00 0.00	c c
Other Commitments d) Assigned Other Assignments a) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount		9760 9760	1,211,1 36.98 0.00	1,220,336.98	a
Other Commitments d) Assigned Other Assignments a) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount		9760 9780 9789	1,211,136.98 0.00	1,220,336.98 0.00 0.00	a a
Other Commitments d) Assigned Other Assignments a) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount		9760 9780 9789	1,211,136.98 0.00	1,220,336.98 0.00 0.00	((
Other Commitments d) Assigned Other Assignments a) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount		9760 9780 9789	1,211,136.98 0.00	1,220,336.98 0.00 0.00	c c
Other Commitments d) Assigned Other Assignments a) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount 3: ASSETS 1) Cash		9760 9780 9789 9790	1,211,136.98 0.00 0.00 0.00	1,220,336.98 0.00 0.00	c c
Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncortainties Unassigned/Unappropriated Amount S. ASSETS 1) Cash a) in County Treasury		9760 9760 9789 9790 9110	1,211,136.98 0.00 0.00 0.00 1,217,843.87	1,220,336.98 0.00 0.00	c c
Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount 3. ASSETS 1) Cash e) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury		9760 9780 9789 9790 9110 9111	1,211,136.98 0.00 0.00 1,217,843.87 (15,400.00)	1,220,336.98 0.00 0.00	c c
Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount c. ASSETS 1) Cash e) in County Treasury f) Fair Value Adjustment to Cash in County Treasury b) in Banks		9760 9780 9789 9790 9110 9111 9120	1,211,136.98 0.00 0.00 1,217,843.87 (15,400.00) 0.00	1,220,336.98 0.00 0.00	((

California Dept of Education

SACS Financial Reporting Software - SACS V10.1 File: Fund-D, Version 5

Cuyama Joint Unified Santa Barbara County	Unaudited Actuals Building Fund Expenditures by Obje				42 75010 0000 Form E8A36TGG1T(2023
Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	00.0		
3) Accounts Receivable		9200	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		9030	0_00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9360	0.00		
10) TOTAL, ASSETS			1,211,136,98		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Oulflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Granior Governments		9590	0.00		
3) Due to Olher Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearred Reviews		9650	0.00		
5) TOTAL, LIABILITIES			0.00		
DEFERRED INFLOWS OF RESOURCES					
1) Defenred Inflows of Resources		9690	0,00		
2) TOTAL, DEFERRED INFLOWS			0.00		
C. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			1,211,136.98		
EDERAL REVENUE					
FEMA		B2B1	0.00	0.00	0
All Other Federal Revenue		8290	0.00	0.00	0.
TOTAL, FEDERAL REVENUE			0.00	0.00	0
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other				1	
Homeowners' Exemptions		8575	0,00	0.00	σ
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0
All Other State Revenue		8590	0,00	0.00	0
TOTAL, OTHER STATE REVENUE			0.00	0.00	0
THER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	
Unsecured Roll		8616	0.00	0.00	c
Prior Years' Taxes		8617	0.00	0.00	
Supplemental Taxes		8618	0.00	0.00	
Nor-Ad Valorem Taxes			0.00	2,30	Ì
Parcel Taxes		8621	0.00	0.00	
Other		8622	0.00	0.00	
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0,00	
Penalties and Interest from Delinguent Non-LCFF Taxes		8529	0.00	0.00	
Sales		- 01L d	0.00	0.00	l i
Sale of Equipment/Supplies		8631	0.00	0.00	
Leases and Rentals		8650	0.00	0.00	1
Leases and Remais					-5
		8660	30,155.53	14,200,00	1
Net Increase (Decroase) in the Fair Value of Investments		8662	24,354,00	0,00	-10
Other Local Revenue				_	
All Other Local Revenue		8699	0.00	0.00	
All Other Transfers In from All Others		6799	0.00	0.00	
TOTAL, OTHER LOCAL REVENUE			54,509.53	14,200_00	-7
DTAL, REVENUES			54,509.53	14,200.00	-7:
CLASSIFIED SALARIES Classified Support Salaries		2200	0.00	0.00	

California Dept of Education

SACS Financial Reporting Software - SACS V10,1 File: Fund-D, Version 5

uyama Joint Unified Inta Barbara County	Unaudited Actuals Building Fund Expenditures by Ubje	ect			42 75010 000000 Form 2 E8A36TGG1T(2023-24
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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
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	0.01
		3501-3502	0.00	0.00	0.01
Unemployment Insurance		3601-3602	0.00	0.00	0.0
Workars' Compensation		3701-3702	0.00	0.00	0.01
OPE3, Allocated		3751-3752	0.00	0.00	0,0
OPEB, Active Employees		3901-3902	0,00	0.00	0.01
Other Employ ee Benefits		2301-2302	0.00	0.00	0.04
TOTAL, EMPLOYEE BENEFITS				CONTRACTOR OF THE OWNER	AND IN THE OWNER
BOOKS AND SUPPLIES		4200	- 0.00	0.00	
Books and Other Reference Materials		4200	0.00	0.00	0.0
Materials and Supplies			0.00	0.00	0.0
Noncapitalized Equipmont		4400		0.00	0.0
TOTAL, BOOKS AND SUPPLIES			0,00	0.00	0.0
SERVICES AND OTHER OPERATING EXPENDITURES		5400	0.00	0.00	0,0
Subegreements for Services		5100	0.00	0.00	0.0
Travel and Conferences		5200	S2	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, Lesses, 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	5,000.00	0.0
Professional/Consulting Services and Operating Expenditures		5800	5,000.00	0.00	0.0
Communications		5900	0.00	5,000.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,000.00	3,000.00	
CAPITAL OUTLAY		2122	0.00	0.00	0.0
Land		6100	0.00	0.00	0.0
Land Improvements		6170	0.00	1	0.0
Buildings and Improvements of Buildings		6200			0.0
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00		0.0
Equipment		6400	0.00	1	0.0
Equipment Replacement		6500	0.00	· · · · · · · · · · · · · · · · · · ·	0.4
Lease Assets		6600	0.00		0.1
Subscription Assets		6700	D.00		0,1
TOTAL, CAPITAL OUTLAY			0.00	Ų.00	0,1
DTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.
Debt Sarvice					-
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	1	1
Debt Service - Interest		7438	0.00		1
Other Dabt Service - Principal		7439	0.00		1
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0,00		
TOTAL, EXPENDITURES			5,000.00	5,000.00	0
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN				1	
Other Authorized Interfund Transfers In		8919	0.00	~	1
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	D.04	0.00	i u
Other Authorized Interfund Transfers Out		7519	D.04	0.00	0
			Ŧ .		0 0
(b) TOTAL, INTERFUND TRANSFERS OUT			D.04	0.03	·

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California Dept of Education SACS Financial Reporting Software - SACS V10.1

File: Fund-D, Version 5

uyama Joint Unified anta Barbara County	Մոaudited Actuals Building Fund Expanditures by Obje	ct			42 75010 00000 Form 3 E8A36TGG1T(2023-2
Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.05
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.05
Other Bources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
Long-Term Debt Proceeds					0.07
Proceeds from Certificales of Participation		8971	0.00	0.00	0.01
Proceeds from Leases		8972	0.00	0.00	0.05
Proceeds from Lease Revienue Bonds		8973	0.00	0.00	0.05
Proceeds from SBITAs		8974	0.00	0.00	0.01
All Other Financing Sources		8979	0.00	0.00	0.0
(c) TOTAL, SOURCES			0.00	0.00	0.0
USES				0.00	0.01
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0
All Other Financing Uses		7699	0,00	0.00	0.01
(d) TOTAL, USES			0.00	0.00	0.01
CONTRIBUTIONS			VINIS THEFT	La L	no. do lan el here any
Contributions from Unrestricted Revanues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.01
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0*
DTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.07

nta Barbara County	Expenditures by Func	llon		E	42 75010 000000 Form 2 E8A36TGG1T(2023-24
Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A, REVENUES					
1) LCFF Sources		8010-8009	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0 00	0.0%
3) Other State Revenue		8000 8509	00_0	0.00	0,0%
4) Other Logal Revenue		8600-8799	54,509,53	14,200.00	-73.9%
5) TOTAL, REVENUES			54,509.53	14,200,00	-73,9%
3. EXPENDITURES (Objects 1000-7999)			2011/05/5 (866)	Sale adams	Lak Fall
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	0.03
5) Community Services	5000-5999		0.00	0.00	0.07
ô) Enterprise	5000-6999		0.00	0.00	0.05
7) General Administration	7000-7999		0.00	0.00	0.01
8) Plant Services	8000-8999		5,000,00	5,000.00	0.0%
D) Frain Services		Except 7600-			
9) Other Oulga	3000-9999	7699	Q, 00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,000.00	5,000.00	0.07
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS 48 10)			49,509 51	9 200.00	-81.49
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers in		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	0.04
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) Contabutions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0_00	0.0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			49,509.53	9,200.00	-81.4
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,155,255.83	1,211,136.98	4.E
b) Audit Adjustments		9793	5.371.62	0.00	-100.0
c) As of July 1 - Audited (F1a + F1b)			1,161,627.45	1,211,136.98	4.3
d) Other Restalaments		9795	0.00	0,00	0.0
a) 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				8	
Revolving Cash		9711	0.00	0.00	0,0
Stores		9712	0.00	0.00	0.0
Prepaid Ilams		9713	0.00	D.00	0.
All Others		9719	0.00	0.00	0.
b) Restricted		9740	0.00	0.00	0
c) Committed				語の時代にある	
Stabilization Arrangements		9750	0.00	0.00	0.
Other Commitments (by Resource/Object)		9760	1,211,136.98	1,220,336.98	Û.
d) Assigned Other Assignments (by Resource/Object)		9760	0.00	0.00	0.
COMPANY AND THE TO A PRESENCE OF THE PRESENCE			LAND TO THE DRIVE DRIVE DRIVE		No. WISSIE
			THE REPORT OF A DESIGN OF A		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9769	0.00	0.00	0

Unaudited Actuals Building Fund Exhibit: Restricted Balance Detail

42 75010 0000000 Form 21 (EBA36TGG1T(2020-24)

Resource Description

Total, Restricted Balance

2023-24 Unaudited 2024-25 Actuals Budget

0.00 0.00

California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: Fund-D, Varsion 5

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ayama, Joint Unified Special Infa Barbara County	Expenditures by Obje				42 75010 0000 Form E8A36TGG1T(2023
Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A, REVENUES				1040	
1) LCFF Sources		8010-8099	0.00	0.00	0.1
2) Federal Revenue		8100-8299	0.00	0.00	0
3) Other State Revenue		8300-8599	û_00	0.00	0
4) Other Local Revenue		8600 8799	10,530,47	2,561.00	-74
5) TOTAL, REVENUES			10,530,47	2,661_00	-74
3. EXPENDITURES			THE STREET		Sellin Later
1) Certificated Salaries		1000-1999	0.00	0.00	0
2) Classified Salaries		2000-2999	0.00	0.00	a
3) Етроуве Велиїся		3000-3999	0.00	0.00	n
4) Books and Supplies		4000-4999	0.00	0.00	0
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	ť
6) Capital Outlay		6000-6999	36,054.60	31,676.29	-11
		7100-7299,			
7) Other Outgo (excluding Transfers of Indirect Costs)		7400-7499	0.00	0.00	a
8) Olher Oulgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	etcer o
9) TOTAL, EXPENDITURES			36,054.60	31,878.29	-11
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER INANCING SOURCES AND USES (A5 - 88)			(25,524,13)	(29,217.29)	14
O, OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	D.00	
b) Transfers Out		7600-7629	0.00	0.00	
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	
b) Uses		7630-7699	0.00	0.00	
3) Contributions		6960-6999	0.00	0.00	ALA TABE
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	(
. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(25,524.13)	(29,217.29)	14
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
 a) As of July 1 - Unaudited 		9791	229,975.51	205,719.68	-1
		9793	1,268.30	0.00	-10
b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b)			231,243.81	205,719.68	-1
		9795	0.00	0.00	
d) Other Restatements		2133	231,243.81	205,719.68	-1
e) Adjusted Beginning Belance (F1c + F1d)			205,719.68	176,502.39	-1
2) Ending Balance, June 30 (E + F1e)			203,1 19:00	110,002.03	
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	199.000月初
Stores		9712	9,00	A Real Property in the local division of the	and the second second
Prepaid Items		9713	0.00	0.00	1
All Others		9719	0.00		1
b) Restricted		9740	194,539,32	162,661.03	-1
-,				A STATISTICS IN COMPANY OF A	a contraction of
c) Committed			ALL STREET		and a state of the local day in the loca
		9750	0.00	and the second s	
c) Committed		9750 9760	0.00	A DESCRIPTION OF THE PARTY OF T	
c) Committed Stabilization Arrangements			A REAL PROPERTY AND ADDRESS OF	A DESCRIPTION OF THE PARTY OF T	
c) Committed Stabilization Arrangements Other Commitments			A REAL PROPERTY AND ADDRESS OF	0.00	
c) Committed Stabilization Arrangements Other Commitments d) Assigned		9760	0.00	0.00	
c) Committed Stabilization Arrangements Other Commitments d) Assigned Other Assignments		9760	0.00	0.00 13,841.36	
c) Committed Stabilization Arrangements Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated		9760 9760	0.00	0.00 13,841.36 0.00	
c) Committed Stabilization Arrangements Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9760 9760 9789	0.00 11.180.36	0.00 13,841.36 0.00	
c) Committed Stabilization Arrangements Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount		9760 9760 9789	0.00 11.180.36	0.00 13,841.36 0.00	
c) Committed Stabilization Arrangements Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount 5. ASSETS		9760 9760 9789	0.00 11.180.36	0.00 13,841.36 0.00 0.00	
c) Committed Stabilization Arrangements Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount 5. ASSETS 1) Cash		9760 9780 9789 9790	0.00 11.180.36 0.00 0.00	0.00 13,841.36 0.00 0.00	
c) Committed Stabilization Arrangements Other Commitments d) Assigned Othar Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount S. ASSETS 1) Cash a) in County Treasury		9780 9780 9789 9790 9110	0.00 11.180.38 0.00 0.00 211.061.06	0.00	
c) Committed Stabilization Arrangements Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount S. ASSETS 1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury b) in Banks		9780 9789 9790 9110 9111	0.00 11.180.38 0.00 211.061.06 (2.669.00	0.00 13,841.36 0.00 0.00	
c) Committed Stabilization Arrangements Other Commitments d) Assigned Othar Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount 5. ASSETS 1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury		9780 9789 9790 9110 9111 9120	0.00 11,180.38 0.00 211,061.06 (2,569,00 0.00	0.00 13,841.36 0.00 0.00	

California Dept of Education

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suyama Joint Unified Special F anta Barbara County	Unaudited Actual Reserve Fund for Capital Expanditures by Obj	Outlay Projects			42 75010 00000 Form E8A36TGG1T(2023-2	
Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference	
2) invesiments		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 Expondituras		9330	0.00			
8) Other Current Assets		9340	0.00			
9) Lease Receivable		9380	0.00			
10) TOTAL, ASSETS			209.895.09			
H DEFERRED OUTELOWS OF RESOURCES						
1) Deferred Outflows of Resources		9490	0.00			
2) TOTAL, DEFERRED OUTFLOWS			0.00			
I. LIABILITIES						
1) Accounts Payable		9500	0.00			
2) Due to Grantor Governments		9590	0.00			
3) Due to Other Funds		9610	4,176.31			
4) Current Loans		9640	0.00			
5) Unearried Revenue		9650	0.00			
6) TOTAL, LIABILITIES			4,175.31			
J. DEFERRED INFLOWS OF RESOURCES						
1) Defarred Inflows of Resources		9690	0.00			
2) TOTAL, DEFERRED INFLOWS			0.00			
K. FUND EQUITY						
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (16 + J2)			205,719.68			
FEDERAL REVENUE						
FEMA		8251	0.00	0.00	0.0	
All Other Faderal Ray coue		8290	0.00	0.00	0,0	
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0	
DTHER STATE REVENUE						
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.	
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.	
All Other State Revenue	All Other	8590	0.00	0,00	0.	
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.	
OTHER LOCAL REVENUE						
Other Local Revenue						
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.	
Sales				0		
Sale of Equipment/Supplies		8631	0.00	0,00	0_	
Leases and Rentals		8650	0.00	0.00	0.	
Interest		8660	5,286.47	2,661.00	-49.	
Net Increase (Decrease) in the Fair Value of Investments		8662	5,244.00	0.00	-100	
Other Local Revenue						
All Other Local Revenue		8699	0.00	0.00	0.	
All Other Transfers In from All Others		8799	0.00	0.00	0.	
TOTAL, OTHER LOCAL REVENUE			10,530,47	2,661.00	-74.	
OTAL, REVENUES			10,530.47	2,581.00	-74.	
CLASSIFIED SALARIES						
Classified Support Salaries		2200	0.00	0.00	0	
		2300	0.00	0.00	0	
Classified Supervisors' and Administrators' Salaries			0.00	0.00	0	
		2400				
Classified Supervisors' and Administrators' Salaries		2400 2900			0	
Classified Supervisors' and Administrators' Salaries Clerical, Technical and Office Salaries		2400 2900	0.00	0.00	o	
Classified Supervisors' and Administrators' Salaries Clerical, Technical and Office Salaries Other Classified Salaries TOTAL, CLASSIFIED SALARIES				0.00	0	
Classified Supervisors' and Administrators' Salaries Clerical, Technical and Office Salaries Other Classified Salaries TOTAL, CLASSIFIED SALARIES MPLOYEE BENEFITS		2900	0.00 0.00	0.00 0,00	0	
Classified Supervisors' and Administrators' Salaries Clerical, Technical and Office Salaries Other Classified Salaries TOTAL, CLASSIFIED SALARIES MPLOYEE BENEFITS STRS		2900 3101-3102	0.00 0.00 U.UU	0.00 0,00 0.00	<u>م</u> ن	
Classified Supervisors' and Administrators' Salaries Clerical, Technical and Office Salaries Other Classified Salaries TOTAL, CLASSIFIED SALARIES MPLOYEE BENEFITS STRS PERS		2900 3101-3102 3201-3202	0.00 0.00 0.00	0.00 0,00 0.00 0.00	0 0	
Classified Supervisors' and Administrators' Salaries Clerical, Technical and Office Salaries Other Classified Salaries TOTAL, CLASSIFIED SALARIES MPLOYEE BENEFITS STRS PERS DASDI/Medicare/Alternative		2900 3101-3102 3201-3202 3301-3302	0.00 0.00 0.00 0.00 0.00	0.00 9,00 0.00 0.00 0.00	0 0 0 0	
Classified Supervisors' and Administrators' Salaries Clerical, Technical and Office Salaries Other Classified Salaries TOTAL, CLASSIFIED SALARIES MPLOYEE BENEFITS STRS PERS DASDI/Medicare/Alternative Health and Welfare Benefits		2900 3101-3102 3201-3202 3301-3302 3401-3402	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0,00 0.00 0.00 0.00 0.00	0 0 0 0 0 0 0	
Classified Supervisors' and Administrators' Salaries Clerical, Technical and Office Salaries Other Classified Salaries TOTAL, CLASSIFIED SALARIES MPLOYEE BENEFITS STRS PERS OASDI/Medicare/Alternative		2900 3101-3102 3201-3202 3301-3302	0.00 0.00 0.00 0.00 0.00	0.00 9,00 0.00 0.00 0.00	a 	

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Cuyama Joint Unified Special Santa Barbara County	Reserve Fund for Capital Expenditures by Obj				42 75010 00000 Form EP416TGG1T(2021-
Description	Resource Codes	Object Codes	2023 24 Unaudited Actuals	2024 25 Budget	Percent Difference
OPEBLActive Employees		3751-3752	0.00	0.00	, D.D.
Other Employee Benefits		3901-3902	0.00	0.00	3.0
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0,0
BOOKS AND SUPPLIES			1	1. V-1	We that is
Bonks and Other Reference Materials		4200	0.00	0,00	0.0
Materials and Supplies		4300	0.00	0.00	0.0
Noncapital zed Equipment		4400	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0,0
SERVICES AND OTHER OPERATING EXPENDITURES					
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	0,1
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0,00	0.1
Transfers of Direct Costs		5710	0.00		
Transfers of Direct Costs - Interfund		5750	0.00	0.00	and the second second second
Professional/Consulting Services and Operating Expenditures				0.00	0,1
Communications		5800	0.00	0.00	0,1
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		5900	0.00	0.00	0,1
			0,00	0.00	0,
		6100	0.00	0,00	0.1
Land Improvements		6170	0.00	0,00	0.1
Buildings and Improvements of Buildings		6200	0.00	0.00	0,1
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	0.1
Equipment Replacement		6500	4,176.31	0.00	-100.
Lease Assets		6600	0.00	0,00	0_
Subscription Assets		6700	0.00	0,00	0.
TOTAL, CAPITAL OUTLAY			36,054_60	31,878,29	-11.
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
to Districts or Charter Schools		7211	0.00	0,00	0.
To County Offices		7212	0.00	0.00	0,
To JPAs		7213	0.00	0,00	0.
All Other Transfers Out to All Others		7299	0.00	0.00	0.
Debt Service					
Debt Service - Interest		7436	0.00	0.00	0.
Other Debt Service - Principal		7439	0,00	0,00	0.
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.
OTAL, EXPENDITURES			35,054.60	31,878.29	-11.
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.
					1

Unaudited Actuals

Special Reserve Fund for Capital Outlay Projects

California Dept of Education SACS Financial Reporting Software - SACS V10.1

(a) TOTAL, INTERFUND TRANSFERS IN

Other Authorized Interfund Transfers Out

(b) TOTAL, INTERFUND TRANSFERS OUT

To: State School Building Fund/County School Facilities Fund

INTERFUND TRANSFERS OUT To, General Fund/CSSF

OTHER SOURCES/USES SOURCES Proceeds

Other Sourcos

Long-Term Dirbt Proceeds

Proceeds from Leases

Cuyama Joint Unified

File: Fund-D, Version 5

Proceeds from Certificates of Participation

Proceeds from Disposal of Capital Assets

Transfers from Funds of Lapsed/Reorganized LEAs



42 75010 0000000

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Description	Resource Gories	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget
Proceeds from Lease Revenue Bonds		8973	0.00	0.00
Proceeds from SBITAs		8974	0.00	0.00
All Other Financing Sources		6079	0.00	0.00
(c) TOTAL, SOURCES			0.00	0.00
USES				
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00
All Other Financing Uses		7699	0.00	0.00
(d) TOTAL, USES			0.00	0.00
CONTRIBUTIONS			CONTRACTOR OF CONTRACTOR	的。新时间就是他
Contributions from Unrestricted Revenues		6980	0.00	0.00
Contributions from Restricted Revenues		6990	0.00	0.00
(e) TOTAL, CONTRIBUTIONS			0.00	0.00
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + a)			0.00	0.00

Unarrdited Actuals Special Reserve Fund for Capital Outlay Projects Expenditures by Object

Cuyama Joint Unified Santa Barbara County

42 75010 0000000 Form 40 E8AJ6TGG1T(2023-24)

Percent Difference

0.0% 0,0%

0.0% 0.0%

0_0%

0.0%

0,0%

0.0%

0.0% 0.0%

0.0%

yama Joint Unified Special F nta Barbara County	Unaudited Actuals Reserve Fund for Capital Expenditures by Func	Outlay Projects			42 75010 00000 Form E8A36TGG1T(2023-;
Description	Function Codes	Dbject Cadas	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
REVENUES			5 10 200		
1) LCFF Sources		8010-8099	0.00	0.00	0.04
2) Federal Reviews		3100-3299	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
EXPENDITURES (Objects 1000-7999)				Marthale, Korner	141 - 516
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
	4000-4999		0.00	0.00	0.0
4) Ancillary Services	5000-5999		0.00	0.00	0.0
5) Community Services	6000-6999		0.00	0.00	0.1
6) Enterprise	7000-7999		0.00	0.00	0.1
7) General Administration	8000-8999		36,054.60	31,878.29	-11-
8) Plant Services	0000-0333	Except 7600-	50,001,00		
9) Other Outgo	9000-9999	7699	0.00	0,00	0.
10) TOTAL, EXPENDITURES			36,054 60	31,878,29	-11.
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER INANCING SOURCES AND USES (A5 -810)			(25,524-13)	(29,217.29)	14
OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0,00	0.
b) Transfers Out		7600-7629	0.00	0,00	0.
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0
		7630-7699	0.00	0.00	0
b) Uses		8980-8999	0.00	0.00	The state of the state of the
3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0
A) TOTAL, OTHER PRIVACING SOURCESTOCS			(25,524,13)	(29,217,29)	14
F. FUND BALANCE, RESERVES					
1) Reginning Fund Balance		9791	229,975.51	205,719,68	-10
a) As of July 1 - Unaudited		9793	1,268.30	0.00	-100
b) Audit Adjustments		5730	231,243.61	205,719.68	-11
c) As of July 1 - Aud(led (F1a + F1b)		9795	0.00	0,00	
d) Other Restalements		21.22	231,243.81	205,719.68	-1'
e) Adjusted Beginning Balance (F1c + F1d)			205,719.68	176,502,39	-10
2) Ending Balance, Jume 30 (E + F1e)			203,715.00	110,302.00	
Components of Ending Fund Balance					
a) Nonspendable				0.00	
Revolving Cash		9711	0.00	0,00	NO SERVICE
Stores		9712	0.00	0.00	CONTRACTOR OF A DESCRIPTION OF A DESCRIP
Prepaid Items		9713	0.00	0.00	
All Others		9719	0,00	0.00	
b) Restincted		9740	194,539,32	162,661.03	-1
c) Committed					- Contractory
Stabilization Arrangements		9750	0.00	0.00	and a start of the
Other Commitments (by Resource/Object)		9760	0.00	0.00	
d) Assigned					1
Other Assignments (by Resource/Object)		9780	11,180.36	13,841.36	2
e) Unassigned/Unappropriated			STORESS CHANNEL		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0,00	

Cuyama Joint Unified Santa Barbara County		Unautited Actuals Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail		42 75010 0000000 Form 40 36TGG1T(2023-24)
Resource Description		2923-24 Unaudited Actuals	2024-25 Budget	
3010	Other Restricted Local		194,539.32	152.661.03
Total, Restricted Balance			194 539 32	152.651.03
			Contraction.	102,001,00

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Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

42 75010 0000000 Form 51 E8A36TGG1T(2023-24)

Description Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A, REVENUES		Hep/10		
1) LOFF Sources	3010-8099	0,00	0.00	0.09
2) Federal Ravanue	9100-8299	0.00	00.0	0.01
3) Olner Stale Revienue	8300-8599	351 94	354.00	0.0
4) Other Local Revienue	9600-8799	196,691.03	185,360,21	-5.8
5) TOTAL, REVENUES		197,042,97	185,714.21	-5.7*
B. EXPENDITURES		CANADA SE C. D. A.		Alat Statis
1) Certificated Salaries	1000-1999	0.00	0.00	0.0
2) Classified Salaries	2000-2999	0.00	0.00	0.0
3) Employ on 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
	7100-7299,	NAMES OF CONTRACTORS	000124040-074-0199676844	Design and that as so was been
7) Other Outgo (excluding Transfers of Indirect Costs)	7400-7499	191,069.00	221,669.00	16.0
8) Other Oulgo - Transfers of Indirect Costs	7300-7399	0,00	0.00	0.0
9) TOTAL, EXPENDITURES		191,089.00	221,669.00	15.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			(05.054.70)	701.0
FINANCING SOURCES AND USES (A5 - B9)		5,973.97	(35,954.79)	-701.9
D. OTHER FINANCING SOURCES/USES			-	
1) Interfund Transfers				0.0
a) Transfors In	8900-8929	0.00	0.00	
b) Transfers Out	7600-7629	0.00	0.00	0.0
2) Other Sources/Uses				
a) Sources	6930-6979	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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		5,973.97	(35,954.79)	-701.9
F. FUND BALANCE, RESERVES				
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	234,143.56	241,247.41	3.0
b) Audit Adjustments	9793	1,129.68	0.00	-100.6
c) As of July 1 - Audited (F1a + F1b)		235,273.44	741,747-41	2,5
d) Other Restatements	9795	0.00	0.00	0,0
e) Adjusted Beginning Belance (F1c + F1d)		235,273.44	241,247.41	2.
2) Ending Balance, June 30 (E + F1e)		241,247.41	205,292.62	-14.6
Components of Ending Fund Balance		EL HERE AVERALLE AND		Carl In Start
a) Nonspendable				
Revolving Cash	9711	0.00	.0.00	0.0
Stores	9712	0.00	0.00	0.4
				Contraction of the second
	9713	0.00	0.00	0.0
Propaid liems		0.00	0.00	Allowed which the particular the special
Prepaid liems All Others	9713 9719	The survey of th	0.00	0,0
Prepaid llems All Others b) Rastricted	9713	0.06		0,4
Prepaid Ilems All Others b) Rastricted c) Committed	9713 9719 9740	0.00	0.00 0.00	0.1 0.1
Prepaid Ilems All Others b) Rastricted c) Committed Stabilization Arrangements	9713 9719 9740 9750	0.06 0.00 0.00	0.00 0.00 0.00	0. 0. 0.
Prepaid Items All Others b) Rastricted c) Committed Stabilization Arrangements Other Commitments	9713 9719 9740	0.00	0.00 0.00	0. 0. 0.
Prepaid Ilems All Others b) Restricted c) Committed Stabilization Arrangements Other Commitments d) Assigned	9713 9719 9740 9750 9760	0.00 0.00 0.00 241,247.41	0.00 0.00 0.00 205,292.62	0. 0. 0. -14,
Prepaid Ilems All Others b) Restricted c) Committed Stabilization Arrangements Other Commitments d) Assigned Other Assignments	9713 9719 9740 9750	0.06 0.00 0.00	0.00 0.00 0.00	0. 0. 0. -14,
Prepaid Items All Others b) Rastricted c) Committed Stabilization Arrangements Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated	9713 9719 9740 9750 9760 9780	0.00 0.00 241,247.41 0.00	0.00 0.00 205,292.62 0.00	0 0. -14.: 0.
Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9713 9719 9740 9750 9760 9780 9789	0.00 0.00 241,247.41 0.00 9.00	0.00 0.00 205,292.62 0.00	0.0 0.1 0.1 -14.3 0.1 0.1
Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount	9713 9719 9740 9750 9760 9780	0.00 0.00 241,247.41 0.00	0.00 0.00 205,292.62 0.00	0 0. -14.: 0. 0.
Prepaid Items All Others b) Rastricted c) Committed Stabilization Arrangements Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount	9713 9719 9740 9750 9760 9780 9789	0.00 0.00 241,247.41 0.00 9.00	0.00 0.00 205,292.62 0.00	0.0 0.1 0.1 -14.3 0.1 0.1
Prepaid Ilems All Others b) Restricted c) Committed Stabilization Arrangements Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount 3. ASSETS 1) Cash	9713 9719 9740 9750 9760 9780 9789 9789	0.00 0.00 241,247.41 0.00 9.00 0.00	0.00 0.00 205,292.62 0.00	0, 0. -14, 0. 0.
Prepaid Items All Others b) Rastricted c) Committed Stabilization Arrangements Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount	9713 9719 9740 9750 9760 9780 9789 9790	0.00 0.00 241,247.41 0.00 9.00 0.00 242,823.78	0.00 0.00 205,292.62 0.00	0.0 0.1 0.1 -14.3 0.1 0.1
Prepaid Ilems All Others b) Restricted c) Committed Stabilization Arrangements Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount 3. ASSETS 1) Cash	9713 9719 9740 9750 9760 9780 9789 9789	0.00 0.00 241,247.41 0.00 9.00 0.00	0.00 0.00 205,292.62 0.00	0, 0. -14, 0. 0.
Prepaid Ilems All Others b) Rastricted c) Committed Stabilization Arrangements Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount G. ASSETS 1) Cash a) in County Treasury	9713 9719 9740 9750 9760 9780 9789 9790	0.00 0.00 241,247.41 0.00 9.00 0.00 242,823.78	0.00 0.00 205,292.62 0.00	20 0.0 0.0 0.0 0.1 0.1 0.1 0.1
Prepaid Ilems All Others b) Restricted c) Committed stabilization Arrangements Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount G. ASSETS 1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury	9713 9719 9740 9750 9760 9780 9789 9790 9110 9111	0.00 0.00 241,247.41 0.00 9.00 0.00 242,823.78 (3,071.00)	0.00 0.00 205,292.62 0.00	0 0. -14.: 0. 0.
Prepaid Items All Others b) Rastricted c) Committed Stabilization Arrangements Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount G. ASSETS 1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury b) in Benks	9713 9719 9740 9750 9760 9780 9789 9790 9110 9111 9120	0.00 0.00 241,247.41 0.00 9.00 0.00 242,823.78 (3,071.00) 0.00	0.00 0.00 205,292.62 0.00	0.0 0.0 - 14.5 0.1 0.0

California Dept of Education

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iuyama Joint Unilied anta Barbara County	Unaudited Actuals Bond Interest and Redempi Expenditures by Obj	lon Fund			42 75010 00000 Form E8A36TGG1T(2023-
Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2074-75 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,494.63	ĥ	
4) Dua from Grantor Government		9290	0.60		
5) Due from Other Funds		9310	0.00		
6) Slores		9320	0.00		
7) Propaid Exponditures		9330	0.00		
			0.00		
8) Other Current Assels		9340	Concernation of the second		
9) Leaso Receivable		9380	0.00		
10) TOTAL, ASSETS			241,247,41		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Defared Outflows of Resources		9450	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0,00		
3) Due to Other Funds		9610	0,00		
			the state of the s		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9890	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			241,247.41		
FEDERAL REVENUE					
All Other Federal Revanue		8290	0.00	0.00	0,4
		6230	0.00	0.00	- 0.0
TOTAL, FEDERAL REVENUE			0.00	0.00	0.
OTHER STATE REVENUE				1	
Tax Relief Subventions					
Voted Indebtodness Levies					
Homeowners' Exemptions		8571	351.94	354.00	0.
Other Subventions/In-Lieu Taxes		8672	0.00	0.00	Ο.
TOTAL, OTHER STATE REVENUE			351,94	354.00	0.
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		661 1	167,338.92	171,508.49	2
			1 1	8,966.82	
Unsecured Roll		8512	12,440.54		-27
Prior Years' Taxes		8613	3,904.55	384.90	-90
Supplemental Taxes		8614	3,143,15	2,400.00	-23
Penalties and Interest from Delinquant Non-LCFF Taxes		8629	0.00	0.00	0
Interest		6660	4,877.87	2,100.00	-56
Net Increase (Decrease) in the Fall Value of investments		8662	4,986.00	0.00	-100
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0
			0.00	0,00	0
All Other Transfers In from All Others		8799			
TOTAL, OTHER LOCAL REVENUE			196,691.03	185,360.21	-5
TOTAL, REVENUES			197,042.97	185,714.21	-5
THER OUTGO (excluding Transfers of Indirect Costs)		4			
Debt Service					
Bond Redemptions		7433	0.00	30,000.00	
Bond Interest and Other Service Charges		7434	191,069.00	191,569,00	c
Dabt Service - Interest		7438	0.00	0.00	
		7438	N 22 (41)	0.00	(
Other Debt Service - Principal		1439	0.00		
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			191,069.00	221,669.00	16
OTAL, EXPENDITURES			191,069.00	221,669,00	16
A STATUS AND A S					
NTERFUND TRANSFERS			.u	1	
NTERFUND TRANSFERS INTERFUND TRANSFERS IN					

California Dept of Education

SACS Financial Reporting Software - SACS V10,1 File: Fund-D, Version 5

Cuyama Joint Unified Santa Barbara County	Unaudiled Actuals Bond Interest and Redomption Fund Exponditures by Object	1			42 75010 0000000 Form 51 EBA36TGG1T(2023-24			
Description	Resource Codes Objec	t 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	7	614	0.00	0.00	0,0%			
Other Authorized Interfund Transfers Out	7	619	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	8	1965	0.00	0.00	0.0%			
All Other Financing Sources	8	1979	0.00	0,00	0.0%			
(c) TOTAL, SOURCES			0.00	0,00	D.0%			
USES								
Transfers of Funds from Lapsed/Reorganized LEAs	7	651	0.00	0.00	0.0%			
All Other Financing Uses	7	699	0.00	0.00	0.0%			
(d) TOTAL, USES			0.00	0.00	0.0%			
CONTRIBUTIONS			國民族和保護國	· · · · · · · · · · · · · · · · · · ·	CELLERAL CELLE			
Contributions from Unrestricted Revenues	E	9980	0.00	0.00	0.0%			
Contributions from Restricted Revenues	3	1990	9.00	0.00	0.0%			
(e) TOTAL, CUNTRIBUTIONS			a on	0.00	0.0%			
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	%D.0			

Cuyama Joint Unified Santa Barbara County	Unaudiled Actuals Bond Interest and Redempt Expenditures by Func	ion Fund			42 75010 00000 Form E8A 36TGG1T(2023-
Description	Function Codes	Object Cades	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES				10.000 00000000000000000000000000000000	STORE TRADE OF AN AND AND AND AND AND AND AND AND AND
1) LOFF Sources		8010-8050	0.00	0.00	0.0
2) Foderal Revenue		3100-8295	0.00	0.00	0.0
3) Other State Revenue		830D-8599	351.94	354,00	0,6
4) Office Local Revenue		##00-8799	196,691.03	185,360,21	-5,8
5) TOTAL, REVENUES		11 12 14 24	197 042 97	185 714 21	-5.7
B EXPENDITURES (Objects 1000-7999)			151 542.51	1027 H 21	- ar
1) Instruction	1000-1999		0.00	0.00	
2) Instruction - Related Services	2000-2999		0.00	The Education of a control of the second	0.0
3) Puol Services	3000-3999		「「おいい」においた日本の日本の日本」	0.00	0.0
4) Ancillary Services	4000-4999		0.00	0.00	di
5) Community Services	5000-5999		0.00	.0.00	0.0
6) Enterprise			0.00	0.00	0.0
7) General Administration	6000-6999		0.00	0,00	0.0
8) Plant Services	7000-7999		0.00	0.00	0.0
	8000-8999			1	0.0
9) Other Outga	9000-9999	Except 7600- 7533	191,069.00	221,669.00	16.0
10) TOTAL, EXPENDITURES			191,069.00	221,669.00	16.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER				221,003,00	10.0
FINANCING SOURCES AND USES (A5 -B10)			5,973.97	(35,954.79)	-701.9
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers			1		
e) 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				1	
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
. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,973.97	(35,954.79)	-701.9
FUND BALANCE, RESERVES					
1) Regioning Fund Dolones					
a) As of July 1 - Unaudited		9791	234, 143, 56	241,247,41	3.0
b) Audit Adjustments		9793	1,129.88	0.00	-100.6
c) As of July 1 - Audiled (F1a + F1b)			235,273.44	241,247,41	2.3
d) Other Restalements		9795	0.00	0,00	0.0
a) 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	-14.5
Components of Ending Fund Balance			12 19 23 10 10 10		WATCH
				AT TYPE AT ALLER	Maria and a state of the
a) Nonspendable					
a) Nonspendable 💊 Revolving Cash		9711	0.00	2.06	0.0
		9711 9712	0.00	9.00 0.00	0.0
Rev olving Cash		1		0.00	0.000
Revolving Cash Stores		9712	0.00 0.00	0.00 0.00	0.0
Revolving Cash Stores Prepaid Ilems		9712 9713	0,00 0.00 6.00	0.00 0.00 0.00	0.0 0.0 0.0
Revolving Cash Stores Prepaid Herns All Others		9712 9713 9719	0.00 0.00	0.00 0.00	0.0 0.0 0.0
Revolving Cash Stores Prepaid Ilems All Others b) Restricted		9712 9713 9719 9740	6.00 0.50 6.00 0.00	0.00 0.00 0.00 0.00	0.0 0.0 0.0
Revolving Cash Stores Prepaid Hems All Others b) Restricted c) Committed		9712 9713 9719 9740 9750	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0. 0.1 0.1 0.1 0.1
Revolving Cash Stores Prepaid Ilems All Others b) Restricted c) Committed Stabilization Arrangements		9712 9713 9719 9740	6.00 0.50 6.00 0.00	0.00 0.00 0.00 0.00	0.0 1.0 0.0 0.0 0.0
Revelving Cash Stores Prepaid Ilems All Others b) Restricted c) Committed Stabilization Arrangements Other Commitments (by Resource/Object) d) Assigned		9712 9719 9740 9750 9760	0.00 0.00 0.00 0.00 0.00 241,247,41	0.00 0.00 0.00 0.00 205,292.62	2.0 6.1 0.0 0.0 0.0 -14.9
Revolving Cash Stores Prapaid Ilems All Others b) Restricted c) Committed Stabilization Arrangements Other Commitments (by Resource/Object) d) Assigned Other Assignments (by Resource/Object)		9712 9713 9719 9740 9750	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.000
Revolving Cash Stores Prepaid Ilems All Others b) Restricted c) Committed Stabilization Arrangements Othor Commitmonts (by Resource/Object) d) Assigned		9712 9719 9740 9750 9760	0.00 0.00 0.00 0.00 0.00 241,247,41	0.00 0.00 0.00 0.00 205,292.62	2.0 6.1 0.0 0.0 0.0 -14.9

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

42 75010 0000000 Form 51 E8A36TGG1T(2023-24)

Resource

Total Resident Balance

Description

2023-24 Unaudited 2024-25 Actuals Budget

California Dept of Education SACS Financial Reporting Software - SACS V10,1 File: Fund-D, Version 5

2023-24 Unaudited Actuals AVERAGE DAILY ATTENDANCE

42 75010 0000000 Form A E8A36TGG1T(2023-24)

	2023	-24 Unaudited Actu	als		2024-25 Budget		
Description	P-2 ADA	P-2 ADA Annual ADA Funded ADA		Estimated P-Z ADA	Estimated Annual ADA	Estimated Funded ADA	
A. DISTRICT							
1. Total District Regular ADA							
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	154.15	
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA							
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)							
3. Total Basic Ald Open Enrollment Regular ADA							
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 abov e)							
4. Total, District Regular ADA (Sum of Lines A1 through A3)	160,73	159.58	160.73	154.16	154,16	154.16	
5. District Funded County Program ADA							
a. County Community Schools							
b. Special Education-Special Day Class							
c. Special Education-NPS/LC1							
d. Special Education Extended Year							
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools							
f. County School Tultion Fund (Out of State Tultion) [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	
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	160.73	159.58	160.73	154.16	154.16	154,16	
7. Adults in Correctional Facilities							
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)							

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2023-24 Unaudited Actuals AVERAGE DAILY ATTENDANCE

42 75010 0000000 Form A E8A36TGG1T(2023-24)

	2023	3-24 Unaudited Actu	als I		2024-25 Budget	
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 Estimated ADA Annual ADA		Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a County Group Home and Institution Pupils						
b Juvenile Halls, Homes, and Camps						
c, Probation Referred, On Probation or Parole, Expelled per EC 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	D. 00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d, Special Education Extended Year						
e, Olher County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuitlon Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Fundad Gounty Pregram ADA (Sum of Lines B2a through B21)	0.00	0.00	D, 00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	D,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)		以前相關	Inclusion of		臺加利用加加	

Cuyama Joint Unified Santa Barbara County		Unaudited Actuals DAILY ATTENDAN	CE		E8A	42 75010 0000000 Form A .36TGG1T(2023-24)	
	2023	-24 Unaudited Actu	als	2024-25 Budgot			
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA	
C. CHARTER SCHOOL ADA							
Authorizing LEAs reporting charter school SACS financial data in the	ir Fund 01, 09, or 62 i	use this worksheet to	report ADA (or those	charter schools.			
Charter schools reporting SACS financial data separately from their	authorizing LEAs in F	und 01 or Fund 62 us	e this worksheet to re	port their ADA,			
FUND 01: Charter School ADA corresponding to SACS financial	data reported in Fu	nd 01.					
1. Total Charler School Regular ADA							
2. Charter School County Program Alternative Education ADA							
a. County Group Home and Institution Pupils							
 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					·		
 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	
FUND 09 or 62: Charter School ADA corresponding to SACS fin	ancial data reported	l in Fund 09 or Fun	d 62.			100	
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)]		1					
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	0.0	
7. Charter School Funded County Program ADA				10			
a. County Community Schools							
b. Special Education-Special Day Class							
c. Special Education-NPS/LCI							
d. Special Education Extended Year					<u> </u>		
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools							
f. Total, Charler School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0	
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0,0	
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	0,0	

uyana Joint Unified anta Barbara County	Unaudited Act 2023–24 Unaudited Schedule of Capita	Actuals		42 75310 000000 Form ASSET E8A36TGG1T(2023-24)			
	Unauditod Balance July 1	Audit Adjustments/ Restalements	Audited Balance July 1	Increases	Decreases	Foding Balance June 30	
Governmental Activities:				1			
Capital assets not being depreciated:	1 1						
Land	120,563.00		120,668,00			120,665 0	
Work in Progress	185,936.00		185,936.00		1	185,936	
Total capital assets not being depreciated	306_604.00	0.05	306 804,00	0.0J	0.00	306,504	
Capital assets being depreciated							
Land Improviements		1,965,194,35	1_965, 194.38			1,965_194.	
Buildings	9,845,187.00	(2,712,821.00)	7,132,365.00			7,132,366	
Equipment	2,883,122,00	30,922,00	2,914,044.00	58,578.00		2,982,622-	
Total capital assots being depreciated	12,728,309,00	(716,704,62)	12,011 504 38	68,578.00	0.00	12,080,182,	
Accumulated Depreciation For:							
Land Improvements		(777,200.15)	(777 200 15)	(95,045.42)		(872,245.)	
Buildings	(5,081,892.00)	510,977,00	(4,570,915.00)	(126,981,50)		(4,697,896.	
Equipment	(1,664,906.00)	(99,232.00)	(1,764,138.00)	(95,712.00)		(1,859,850.0	
Total accumulated depreciation	(6,746,798.00)	(365,455,15)	(7,112,253.15)	(317,739 92)	0.00	(7,429,992)	
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	
Lease Assols	49,614.00		49,614.00			49,614	
Accumulated amortization for lease assets	(13,531.00)		(13,531,00)			(13,531.	
Total leaso assets, net	36,083.00	0.00	36,083,00	0.00	0.00	36,083	
Subscription Assets			0.00			0.	
Accumulated amortization for subscription assets			0.00			0.	
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.	
Sovernmental activity capital assets, net	6,324,198.00	(1,082,159.77)	5,242,038.23	(249, 160.92)	0.00	4,992,877	
Business-Type Activities:		(1000,000,000,000,000,000,000,000,000,00					
Capital assets not being depreciated:			0	1			
Land			0.00			0	
Wark in Progress			0,00			0	
Total capital assets not being depreciated	0.00	0.00	0,00	0.00	0.00	0	
Capital assets being depreciated:							
Land Improvements			0.00			o	
Buildings			0.00			0	
Equipment			0.00			0	
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0	
Accumulated Depreciation for:							
Land Improvements			0.00			C	
Buildings			0.00			0	
Equipment			0.00	1		0	
Total accumulated depreciation	0.00	0.00	0,00	0.00	0.00	0	
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	c	
Lease Assets			0.00			C	
Accumulated amortization for lease assets			0.00			(
Total lease assets, net	0-00	0,00	0.00	0.00	00.C	(
Subscription Assets			0.00			(
Accumulated amortization for subscription assets			0.00				
Total subscription assets, net	0.00	0.00	0.00	0,00	0.00		
lusiness-lype activity capital assets, net	0.00	0.00	0.00	0.00	0.00	(

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Cuyama Joint Unified Santa Barbara Counly		Unaudited Actuals 2023-24 Unaudited Actuals GENERAL FUND Current Expense Formula/Minimum Classroom Compensation								42 75010 000000 Form CEA E8AJ6TGG1T(2023-24		
PARTI-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 Solaries	1,131,161.28	301	0.00	303	1,131,161,23	305	5,754_48		307	1,131,161,29	309	
2000 - Classified Salaries	710,856.64	311	2 320 85	313	708,035 79	315	103,309,16		317	708,035 79	319	
3000 - Employee Renefits	896,860,00	321	362.03	323	395,002.00	325	45,440_17		327	395,992.00	329	
4000 - Books, Supplies Equip Replace. (6500)	259,070.94	331	9,994.63	333	249.075.31	335	78,292-34		337	249.076.31	339	
5000 - Services. & 7300 - Indirect Costs	755,999.90	341	4,277.02	343	751,722.38	345	80,521.06		347	751,722-88	349	
				TOTA	3,735,988.26	365			TOTAL	3,735,988_26	369	

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.

Teacher Salaries as Per EC 41011.	1100 2100 3101 & 3102 3201 & 3202 3301 & 3302 3401 & 3402 3501 & 3502 3601 & 3602 3751 & 3752	987,240.16 116,612.95 347,829.45 46,283.69 27,794.81 114,523.70 503.71 10,651.59 0.00	375 380 382 383 384 384 385 390 392
STRS	3101 & 3102 3201 & 3202 3301 & 3302 3401 & 3402 3501 & 3502 3601 & 3602	116,612.95 347,829,45 48,283,69 27,794.81 114,523.70 503.71 10,651.59	382 383 384 385 390
STRS	3101 & 3102 3201 & 3202 3301 & 3302 3401 & 3402 3501 & 3502 3601 & 3602	347,829,45 46,203,69 27,794.81 114,523.70 503.71 10,651.59	382 383 384 385 390
PERS. OASDI - Regular, Medicare and Alternative. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). Unemployment Insurance. Unemployment Insurance. OPEB, Active Employees (EC 41372). Other Benefits (EC 22310). SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). Less: Teacher and Instructional Aide Salaries and	3201 & 3202 3301 & 3302 3401 & 3402 3501 & 3502 3601 & 3602	46,283,69 27,794.81 114,523.70 503.71 10,651.59	383 384 385 390
OASDI - Regular, Medicare and Alternative. Health & Welf are Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3201 & 3202 3301 & 3302 3401 & 3402 3501 & 3502 3601 & 3602	46,283,69 27,794.81 114,523.70 503.71 10,651.59	383 384 385 395
OASDI - Regular, Medicare and Alternative. Health & Welf are Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3301 & 3302 3401 & 3402 3501 & 3502 3601 & 3602	27,794.81 114,523.70 503.71 10,651.59	384
OASDI - Regular, Medicare and Alternative. Health & Welf are Benefilts (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). .	3401 & 3402 3501 & 3502 3601 & 3602	27,794.81 114,523.70 503.71 10,651.59	38- 38 39
Heakh & Welfare Benefilts (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). , , Unemploy ment Insurance. , OPEB, Active Employees (EC 41372). , Other Benefits (EC 22310). . SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). .	3401 & 3402 3501 & 3502 3601 & 3602	114,523.70 503.71 10,651.59	38
(Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3501 & 3502 3601 & 3602	114,523.70 503.71 10,651.59	39
(Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3501 & 3502 3601 & 3602	503.71 10,651.59	39
Annuity Plans), Unemploy ment Insurance, Workers' Compensation Insurance, OPEB, Active Employees (EC 41372), Other Benefits (EC 22310). . Other Benefits (EC 22310). . SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10), . Less: Teacher and Instructional Aide Salaries and	3501 & 3502 3601 & 3602	503.71 10,651.59	39
Unemploy ment Insurance.	3501 & 3502 3601 & 3602	503.71 10,651.59	39
Workers' Compensation Insurance	3601 & 3602	10,651.59	
Workers' Compensation Insurance	3601 & 3602	10,651.59	
OPEB, Activ a Employees (EC 41372)			39
. Other Benefits (EC 22310). . SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). 	3751 & 3752		1
. Other Benefits (EC 22310). . SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). 	3751 & 3752	0.00	1
. Other Benefils (EC 22310). . SUBTOTAL Salaries and Benefils (Sum Lines 1 - 10). . Less: Teacher and Instructional Aide Salaries and			
. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			1
, Less: Teacher and Instructional Aide Salaries and	3901 & 3902	0.00	39
, Less: Teacher and Instructional Aide Salaries and			3
		1,651,440.06	3
Benefits deducted in Column 2			
800.62		0.00	-
a. Less: Teacher and Instructional Aide Salaries and			
Benefils (olher Ihan Lottery) deducted in Column 4a (Extracted).		30.055.69	3
b. Less: Teacher and Instructional Aide Salarles and		30,033.09	4
Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		0.00	3
TOTAL SALARIES AND BENEFITS		1,651,440.06	3
Percent of Current Cost of Education Expended for Classroom			+
Compensation (EDP 397 divided by EDP 369) Line 15 must			
			T.
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%	
. District is exempt from EC 41372 because it meets the provisions			-
of EC 41374. (If exempt, anter 'X')			

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Cuyama Joint Unified Santa Barbara County C	Unaudited Actuals 2023-24 Unaudited Actuala GENERAL FUND current Expense Formula/Minimum Classroom Compensation	42:75010:000000 Form CEA E8A36TGG1T(2023-24
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 provide	sions of EC 41374
1. Minimum percentage required (60% elementary, 55% unified, 30% h	igh)	
		exemp:
2. Percentage spent by this district (Part II, Line 15) .	201 XIII I COMPANY AND AND ADDRESS OF A DRESS PARTY OF	
A DEFENSION AND A DEFENSION AN		44.20%
3 Percentage below the minimum (Part III, Line 1 minus Line 2)	. A la come a come an anna anna anna anna anna anna anna	exempl
4. Distnct'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)		exempl
PART IV: Explanation for adjustments entered in Part I, Column 4	lb (required)	

Cuyama Joint Unified Santa Barbara County		Uni 2023-24 Schedule o	Unaudited Actuals 2023-24 Unaudited Actuals Schedule of Long-Term Liabilities				42 75010 0000000 Form DEBT E8A36TGG1T(2023-24)
Description	Unaudited Balance July 1	Audit Adjustmenta/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Ac(Ivities:							
General Obligation Bonds Payable	3,875,000.00		3,875,000.00			3.875.000.00	
State School Building Loans Pay able			00.00			00.0	
Certificates of Participation Pay able			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			00*0	
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	
Compensaled Absences Payable	8,263.00		6,263.00			6,263.00	
Subscription Liability			0.00			0.00	
Gov ernmental activities long-term llabilities	6,719,501.00	(420,001.00)	6,299,500,00	275,346.00	112,960.00	6,461,886.00	0.00
Business-Type Activities:							
General Obligation Bonds Pay able			0.00			0.00	
State School Building Loans Pay able			0.00			00 0	
Certificates of Participation Payable			0.00			0,00	
Leases Pay able			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liablity			0.00			0.00	
Total/Net OPEB Liabilly			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Ltability			0.00			0,00	
Business-type activilies long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0,00

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Page 1

Cuyama Joint Unified Santa Barbara County	2023-24 Every Sludent Succ	udited Actuals Unaudited Actuals eeds Act Maintenance of Effort Expenditures		2 75010 000000 Form ESMO TGG1T(2023-24
	Fun	ds 01, 09, and 62		2023-24
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A, Total state, federal, and local expenditures (all resources)	All	Aii	1000- 7999	4,399,635.67
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	Ait	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	0.0
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000- 6999 except 6600, 6910	81,858.4
3. Debt Service	All	9100	5400- 5450, 5800, 7430- 7439	111,895.6
4. Other Transfers Out	All	9200	7200- 7299	0.0
5. Interfund Transfers Out	All	9300	7600- 7629	9,279.7
		9100	7699	
6. All Other Financing Uses	All	9200	7651	0.0
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000- 7999	0.0
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.0



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Cuyama Joint Unified Santa Barbara County	2023-24 Unaudited Actuals	2 75010 00000 Form ESMC TGG1T(2023-2
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.
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing pror year MOE calculation (From	0.00	
Section IV) 2. Total adjusted base expenditure amounts	0.00	
(Line A plus Line A.1) 3. Regulred	3,793,420.41	22,886
offort (Line A.2 imes 90%)	3,414,078.37	20,597
;, Current ear xpenditures .ine I.E and ine II.B)	4,028,330.04	25,24
). MOE eficiency mount, if any Line B minus ine C) (If		
negative, then zero)	0.00	0

Cuyama Joint Unified Santa Barbara County	2023-24 Every Student Succe	udited Actuals Unaudited Actuals æds Act Maintenance of Effort xpenditures	42 75010 00 Form E: E8A36TGG1T(20	SMO
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		MOE Met		
requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)				
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B)				
Funding under ISSA coverad Irograms in FY 1025-26 may e reduced by he lower of the				
wo herrantagas)			0.00% 0.).00º
SECTION IV - Detail of Adjustments o Base Expenditures used in Section 11, .(ne A.1)			1	
Description of Adjustments		Total Expenditures	Expendit Per AD	
otal djustments to ase				
kpenditures			0.00	0.0

42 75010 0000000

Unaudited Actuals Cuyama Joint Unified Santa Barpara County School District Appropriations Limit Calculations	nit Calculations				4; E8A36	42 75010 0000000 Form GANN E8A36TGG1T (2023-24)
		2023-24 Calculations			2024-25 Calculations	
	Extracted Data	Adjustments"	Entered Data/ Totals	Extracted Dala	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA Advised American Limit and Gam ADA are from district's infor vast Gam data reported to the CDE		2022-23 Actual			2023-24 Actual	
					1000	
(Preioad/Llne D11, PY column)	2,913,510.56 161.10		2,913,510.56 161.10			3,035,871,83 160.73
	Ac	Adjustments to 2022-23		Ad	Adjustments to 2023-24	3-24
AUJUS IMEN IS TO PRIOR TEAM LINNI 2 District Lansas Rearmenizations and Other Transfers		A STORE		121111111		
		State of the second				
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT	THE REAL PROPERTY AND INCOMENTAL PROPERTY AND INCOMENT	The support	000			0000
(Lines A3 plus A4 minus A5)			0.0			
7. ADJUSTMENTS TO PRIOR YEAR ADA						
(Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations (imil are entered in Line A3 above)	enterød	Sec. 1. Sec.				
		2023-24 P2 Report	ť		2024-25 P2 Estimate	ate
B. CURKENT TEAK GAMM ADA Unaudited actuals data should the to Principal Apportionment Data Collection attendence reports and include ADA for charter schools reporting with the district						
1. Total K12 ADA (Form A, Line A6)	160.73	60	160 /3	al.,4cr		01 461
2. Total Charter Schools ADA (Form A, Line C9)	0.00	0	0.00	0.00		0.00
3, TOTAL CURRENT YEAR P2 ADA (Line 31 plus B2)			160.73		Steel Lines	01,901
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE		2023-24 Actual			2024-25 Budget	
AID RECEIVED		-	-			_
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	6,878.36	ę	6,878.36	6,878.36		6,878.36
	0.00	0	0.00	0.0	0	0 0
	0.00	0	0.00	00'0	0	0.00
O(her Subventions/In-LIBU Taxas (U0)ect au23)	1,755,659.54	7	1,755,659.54	1,755,659.54	4	1,755,659,54
	58,469.33	2	58,469,33	58,469.33	3	58,469,33
5. UNBECUTED TAIL TAKES (CUPER: 00-4)	4,929.05	8	4,925.03	4,929.03	ņ	4,929.03
	74,404.56	Ste	74,404.56	74,404.55	Q	74,404,56
California Depl of Education SACS Financial Reporting Software - SACS V10.1 File: GANN_District, Version 9					Printed: 9,	Printed: 9/13/2024 9 47 A

		2023-24 Calculations			2024-25 Calculations
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments
	225,409.89		225,409.89		
	00:0		0.00		
Other In-Lieu Taxes (Object 8082)	00"0		0.00		
11. Comm. Redevelopment Funds (objects 8047 & 8525)	0.00		00'0		
12. Parcel Taxes (Objact 8621)	0.00		0.00		
13. Olher Non-Ad Velorem Taxes (Object 8622) (Taxes only.)	0.00		0.00		
14. Penalites and Inl. from Delinquent Non-LCFF					
Taxes (Object 8529) (Only those for the above taxes)	0.00		0.00	00.0	
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	の形と言いたので	and the left of the left	STATISTICS IN	ACCULTANCES.	CHI STORY
16. TOTAL TAXES AND SUBVENTIONS	A DESCRIPTION OF THE OWNER	Contraction of the second second	THE PROPERTY OF LEASE		
(Lines C1 through C15)	2,125,750,71	0.00	2,125,750.71	2 125 751 00	
0THER LOCAL REVENUES (Funds 01, 09, and 62)			_		>
17. To General Fund from Bond Interest and Redemption					
Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00	
18. TOTAL LOCAL PROCEEDS OF TAXES					
(Lines C16 plus C17)	2,125,750.71	0.00	2,125,750.71	2.125.751.00	00.0
EXCLUDED APPROPRIATIONS	「あった」の記書の	大学を見		のためのないない	Statt and
19a. Medicare (Enter federally mendated amounts only from objs. 3301 & 3302; do not notude negotiated amounts)	とりたい	記録を見	79,246.34	日本の	ないという
Qualified Capital Outlay Projects		ないである		いた日本の	
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	0.00		0.00	00.0	「ちちまたち」
OTHER EXCLUSIONS	The second	語言が加		A REAL PROPERTY.	の日間のない
20. Americans with Disabilities Act		「日本」の			
21. Unreimbursed Court Mandated Desegregation Costs	いいのである	A State of the sta			の日本学の言
22. Other Unfunded Court-ordered or Federal Mandates	「ないたいという」			なるのないの	
23. TOTAL EXCLUSIONS (Lines C19 through C22)	0.00	00.00	79,246.34	00.00	00.0
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	
25. LCFF/Revenue Limit State Aid - Prior Y ears (Object 8019)	(8,677.00)		(8,677.00)	0.00	
26. TOTAL STATE AID RECEIVED					
(Lines C24 plus C25)	1,865,299,00	0,00	1,865,299.00	1,834,968,00	0.0
DATA FOR INTEREST CALCULATION					

42 75010 0000000 Form GANN E8A36TGG1T(2023-24)

225,410.13 00.00 00'0

Entered Data/ Totals

0.00

0.00

2,125,751.00

00 0

2,125,751.00

78,439,93

0,00

1 834,968,00

1,434,968.00 0.00

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4,322,702,84

78,439,93

		2023-24 Calculations			2024-25 Celculations	
	Extracted Data	AdJustments"	Entered Data/ Totals	Extracted Data	Adjustments"	Entered Data/ Totals
Total Interest and Return on investments						
(Funds 01, 09, and 62; objects 8660 and 8662)	95,069.06		95,069,06	45,000.00		45,000.00
APPROPRIATIONS LIMIT CALCULATIONS		2023-24 Actual			2024-25 Budget	Ĩ.
PRELIMINARY APPROPRIATIONS LIMIT						
Revised Prior Year Program Limit (Lines A1 plus A6)	の日本の	an anna an	2.913.510.56	Subtraction of the		24 174 210 F
Inflation Adjustment	· Statistical		1.0444	A State of the sta		2420 1
Program Population Adjustment (Lines B3 divided				A sector of		
by [A2 plus A7]) (Round to four decimal places)			0.9977			0 9591
PRELIMINARY APPROPRIATIONS LIMIT		1 1 1				
(Lines I)1 times D2 times D3)		「「「「」」	3,035,871,83	ないである	the second second	3,017,108.38
APPROPRIATIONS SUBJECT TO THE LIMIT		語のでは		たいで、アクロト	したなな	
Locai Revenues Excluding Interest (Line C18)	いたの		2,125,750,71			2,125,751.00
Preliminary State Aid Catculation						
Minimum State Ald in Local Limit (Greater of \$120 times Lire B3 or \$2,400; but not greater than Line C28 or less than zero)			19,287.60		1	18.495.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not loss tran zero)			980 367 46		6. 4. D-5.	050 707 020
c. Preliminary State Aid In Local Limit (Greater of Lines D6a or D6b)			989,367.46			969,797.31
Local Revenues in Proceeds of Taxes	「二日の	いたのないのの				
Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28) times [Lines D5 ^{a,} plus D6c])			68,076.93	Line and		32,564 13
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			2,193,827.64			Z,158,315 13
State Ad 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)		「日本の市」	921,290.53			937.233.18
Total Appropriations Subject to the Limit						
a, Locai Revenues (Line D7b)	大学の学校		2,193,827.64			
b. State Subventions (Line D8)			921,296.53	and the second second		
c. Less: Excluded Appropriations (Line C23)	のないの		79,246.34		金属の	
d, TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT		小田をお			C.M. Marine	
(Lines D93 plus D9b minus D9c)	And Providence	and the second s	3,035,871.83	Section 20		
Adjustments to the Limit Per	中国の教育	見ていたの		Contraction of the local distance	5.0	-
Government Code Section 7902.1	ALC STATE		4		and the second	
		Second Contract	00		(* Defectu	
		2023-24 Actual			ZUZ4-Z5 Budget	

Constraint Constra	ouyarrra Joint Unified Santa Barbara County	nauuren Actuals Fiscal Year 2023-24 School District Appropriations Limit Calculations	L2				E8A36	E8A36TGG1T(2023-24)
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Isay asbazan@cvy amaunfikid.org					3,035,871.83			
Isty as hazaru@cuty mnaufified.org	" Please provide below an explanation for each entry in the adjustments col	blumn."						
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uyama Joint Unified anta Barbara County	Unaudited Actuals 2023-24 Unaudited Actuals Indirect Cost Rate Worksheet	42 75010 0000 Form I E8A36TGG1T(2023
Part I - General Administrative Share of P	fant Services Costs	
operations costs and facilities rents and leas	general administrative costs in the indirect cost pool may include that portion of plant services costs is costs) attributable to the general administrative offices. The calculation of the plant services cost ndardized and automated using the percentage of salaries and benefits relating to general administrat eneral administration.	ts attributed to general
A. Salaries and Benefits - Other Genera	l Administration and Centralized Data Processing	
1. Salaries and benefits paid through	n payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)	
(Functions 7200-7700, goals 000	00 and 9000)	192,901-40
2. Contracted general administrative	positions not paid through payroll	
a. Enter the costs, if any, of ge	eneral administrative positions performing services ON SITE but paid through a	
contract, rather than through	h payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.	
b. If an amount is entered on Li	ne A2a, provide the title, duties, and approximate FTE of each general	-
	through a contract. Relain supporting documentation in case of audit.	
B. Salaries and Benefits - All Other Acti	ivities	
1. Salaries and benefils paid through	n payrol! (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)	
(Functions 1000-6999, 7100-718	10, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)	2,545,976.5
C. Percentage of Plant Services Costs A	Attributable to General Administration	
(Line A1 plus Line A2a, divided by Li	ine B1; zero if negative) (See Part III, Lines A5 and A6)	7.589
policy. Normal separation costs are not all may have similar restrictions. Where feder costs to an unrestricted resource rather that these costs on Line A for inclusion in the in Abnormal or mass separation costs are tho employment earlier than they normally wou Handshake or severance packages negotian programs as either direct costs or indirect of administrative functions included in the ind A. Normal Separation Costs (optional)	h as pay for accumulated unused leave or routine severance pay authorized by governing board owable as direct costs to federal programs, but are allowable as indirect costs. State programs ral or state program guidelines required that the LEA charge an employee's normal separation an to the restricted program in which the employee worked, the LEA may identify and enter indirect cost pool. ose costs resulting from actions taken by an LEA to influence employees to terminate their uld have. Abnormal or mass separation costs include retirement incentives such as a Golden ated to effect termination. Abnormal or mass separation costs may not be charged to federal costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general lirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.	
	ource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 . These costs will be moved in Part III from base costs to the indirect cost pool.	
B. Abnormal or Mass Separation Costs	(required)	
	• • /	
Enter any abnormal or mass separat	tion costs paid on behalf of general administrative positions charged to	
	tion costs paid on behalf of general administrative positions charged to n funds 01, 09, and 62 with functions 7200-7700. These costs will be	
unrestricted resources (0000-1999) in		0.0
unrestricted resources (0000-1999) in moved in Part III from the indirect c	n funds 01, 09, and 62 with functions 7200-7700. These costs will be ost pool to base costs. If none, enter zero.	0.0
unrestricted resources (0000-1999) in moved in Part III from the indirect c art III - Indirect Cost Rate Calculation (F	n funds 01, 09, and 62 with functions 7200-7700. These costs will be	0.0
unrestricted resources (0000-1999) in moved in Part III from the indirect co art III - Indirect Cost Rate Calculation (F A. Indirect Costs	n funds 01, 09, and 62 with functions 7200-7700. These costs will be ost pool to base costs. If none, enter zero.	0.0
unrestricted resources (0000-1999) in moved in Part III from the indirect c art III - Indirect Cost Rate Calculation (F A. Indirect Costs 1. Other General Administration, less	n funds 01, 09, and 62 with functions 7200-7700. These costs will be ost pool to base costs. If none, enter zero. Funds 01, 09, and 62, unless indicated otherwise) s portion charged to restricted resources or specific goals	352,075.0
unrestricted resources (0000-1999) in moved in Part III from the indirect c art III - Indirect Cost Rate Calculation (F A. Indirect Costs 1. Other General Administration, less (Functions 7200-7600, objects	n funds 01, 09, and 62 with functions 7200-7700. These costs will be ost pool to base costs. If none, enter zero. Funds 01, 09, and 62, unless indicated otherwise) s portion charged to restricted resources or specific goals	
uyama Joint Unified anta Barbara County	Unaudited Actuals 2023-21 Unauditod Actuals Indirect Cost Rate Worksheet	42 75010 0000 Form E8A36TGG1T(2023
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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 (Fun	clion 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (po	rtion relating to general administrative offices only)	
(Functions 8100-8400, objects 100	0-5999 except 5100, times Part I, Line C)	31,710.20
6. Facilities Rents and Leases (portion re	elating to general administrative offices only)	
(Function 8700, resources 0000-19	999, objects 1000-5999 except 5100, times Part I, Line C)	1,402.30
7. Adjustment for Employment Separatio	n Costs	
a Plus: Normal Separation Costs	(Part II, Line A)	0.00
b. Less: Abnormal or Mass Separa	tion Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through		423,050.02
9. Carry-Forward Adjustment (Part IV, Lir		-
		42,820.48
10. Total Adjusted Indirect Costs (Line At B. Base Costs	a hina rule va)	465,870.49
1. Instruction (Functions 1000-1999, obje		1,912,381.28
	IS 2000-2999, objects 1000-5999 except 5100)	226,267.44
	objects 1000-5999 except 4700 and 5100)	498,567.93
4. Ancillary Services (Functions 4000-499	- ,	25,387.4
5. Community Services (Functions 5000-	-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 100	0-5999 except 4700 and 5100)	0.0
7. Board and Superintendent (Functions 7	100-7180, objects 1000-5999, minus Part III, Line A4)	234,787.1
8. External Financial Audit - Single Audit a	and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.0
9. Other General Administration (portion c	harged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2	000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals exc	ept 0000 and 9900, objects (000-5999)	16,498.3
10. Centralized Data Processing (portion of	charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-99	99, objects 1000-5999; Function 7700, resources 0000-1999, all goals	×
except 0000 and 9000, objects 100	0-5999)	11,250_0
11. Plant Maintenance and Operations (all	except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000	0-5999 except 5100, minus Part III, Line A5)	386,630.1
12. Facilities Rents and Leases (all excer	pt portion relating to general administrative offices)	
(Function 8700, objects 1000-5999	except 5100, minus Part III, Line A6)	17,097.7
13. Adjustment for Employment Separation	on Costs	
a. Less: Normal Separation Costs ((Part II, Line A)	0.0
b. Plus: Abnormal or Mass Separati	ion Costs (Part II, Line B)	0.0
14. Student Activity (Fund 08, functions	4000-5999, objects 1000-5999 except 5100)	33,820.4
15. Adult Education (Fund 11, functions 1	000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.0
16, Child Development (Fund 12, function	ns 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.0
17. Cafeteria (Funds 13 & 61, functions 1	000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	125,562.3
18. Foundation (Funds 19 & 57, functions	1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.0
	12 and Lines B13b through B18, minus Line B13a)	3,488,250.2
C. Straight Indirect Cost Percentage Before		0,700,200.2
(For information only - not for use who		
(Line A8 divided by Line B19)	,	12.13%
D. Preliminary Proposed Indirect Cost Rate		
(For final approved fixed-with-carry-fo	rward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)		13.36%
rt IV - Carry-forward Adjustment		
he carry-forward adjustment is an after-the-fac	t adjustment for the difference between indirect costs recoverable using the indirect	
	the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

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iyama Joint Unified nta Barbara County	Unaudited Actuals 2023-24 Unaudited Actuals Indirect Cost Rate Worksheet	42 75010 0000 Form I E8A36TGG1T(2023
the need for LEAs to file amended federal re	ports when their actual indirect costs vary from the estimated indirect costs on which the	
approvied 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 co	osts from programs are displayed in Exhibit A.	
A. Indirect costs incurred in the current	year (Part III, Line A8)	423,050.02
B. Carry-forward adjustment from prior y	rear(s)	
1. Carry-forward adjustment from the	second prior year	40,739.43
2. Carry-forward adjustment amount of	leferred from prior year(s), if any	(26,796,69
C. Carry-forward adjustment for under-	or over-recovery in the current year	
1, Under-recovery: Part III, Line A8, p	lus carry-forward adjustment from prior years, minus (approved indirect	
cost rate (11.30%) times Part II	I, Line B19); zero if negative	42,820.4
2. Over-recovery: Part III, Line A8, pl	us 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	n (11.30%) times Part III, Line B19); zero if positive	0.0
D. Preliminary carry-forward adjustment	(Line C1 or C2)	42,820.4
E. Optional allocation of negative carry-f	orward adjustment over more than one year	
Where a negative carry-forward adjus	tment causes the proposed approved rate to fall below zero or would reduce the rate at which	
the LEA could recover indirect costs t	o such an extent that it would cause the LEA significant fiscal harm, the LEA may request that	
the carry-forward adjustment be alloca	ated over more than one year. Where allocation of a negative carry-forward adjustment over more	
than one year does not resolve a neg	ative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approv	ed rate (Part III, Line D) if enlire negative carry-forward	
adjustment is applied to the c	urrent year calculation:	nd applicabl
Option 2. Preliminary proposed approv	ed rate (Part III, Line D) if one-half of negative carry-forward	
adjustment is applied to the c	urrent year calculation and the remainder	
is deferred to one or more fu	ture years:	applicab
Option 3. Preliminary proposed approv	red rate (Part III, Line D) if one-third of negative carry-forward	
adjustment is applied to the o	urrent year calculation and the remainder	
is deferred to one or more fu	ture years:	nd applicab
LEA request for Option 1, Option 2, or	Option 3	
F. Carry-forward adjustment used in Part	: III, Line A9 (Line D minus amount deferred if	1
Option 2 or Option 3 is selected)		42,820.4

Cuyama Joint Unified Santa Barbara County -

Unaudited Actuals 2023-24 Unaudited Actuals Exhibit A: Indirect Cost Rates Charged to Programs

42 75010 0000000 Form ICR E8A36TGG1T(2023-24)

			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%
D1	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	12,045.61	1,361.15	11.30%
01	6266	14,918.16	1,685.75	11.30%
01	6331	61,841.16	6,988.05	11.30%
01	6387	54,497.13	4,095.98	7.52%
01	6546	0.00	1,461.20	N/A
01	6547	14,620.05	1,652.06	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%

Cuyama Joint Unified Santa Barbara County

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

42 75010 0000000 Form L E8A36TGG1T(2023-24)

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	15,416.67		11,356.07	26,772.74
2, State Lottory Revionue	8560	31,578.22		14,707.20	46,285.42
3. Other Local Revenue	8600-8799	0.00	国际管理 和1	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. EXPENDITURES AND OTHER FINANCING USES					
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 Malerials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	22.89	-	0.00	22.89
7. Tultion	7100-7199	0.00		A TRANSPORT	0.00
8. Interagency Transfers Out				ALCONTRACT OF A	
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00		H. C. S. S. S.	0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			D.00
9. Transfers of Indirect Costs	7300-7399	0.00	是的自由的情况	WE IN CARRONNE	0.00
10. Debt Service	7400-7499	0.00			0.0
11. All Other Financing Uses	7630-7699	0.00			0.0
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		20,389.25	0.00	11,503.23	31,892.4
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	26,605.64	0.00	14,560.04	41,165.6

D. COMMENTS:

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.

Cuyama Joint Unifled Santa Barbara County

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

42 75010 0000000 Form PCRAF E8A36TGG1T(2023-24)

Library, Netla, International Ambinishing antimication antional support Separation frame frames Period Separation frames Per				Teacher Full-Time Equivalents	ne Equivalents		Classroom Units	om Units	Pupils Transported
Owner model transmission Out Out Statistication			Instructional Supervision and Administration (Functions 2100 - 2200)	Llbrary, Medla, 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)	Pupil Transportation (Function 3600)
B. Entrantication relation by endicing the matrix for them	A. Amount of Un 0000 and 9000 (wl	distributed Expenditures, Funds 01, 09, and 62, Goels II be allocated based on factors input)	00"0	0000	196,202.22	245, 194, 39	432,728.32	0 0	247,499,24
Interfacional busical for a column if how and definitional and control in the and control in the additional control in the additerve additional control in the additional control	B. Enter Allocatio	on Factor(s) by Goal:	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Intractional functional function	(Note: A undistrh	lilocation factors are only needed for a column if there are uded expenditures in line A.)							
001 Previouspatien 0111 0111 011	Instructional Go								
110 Regaut Electation, k.12 11.0 11.	0001	Pre-Kindergarten							
3100 Number Scholut Scholut Number Scholut	1110	Regular Education, K-12	11,10	11-10	11.10	11.10	11,10		152.00
200 Contanion Schools Contradion Schools Conttradion Schools Contradion Schools <td>3100</td> <td>Alternative Schools</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	3100	Alternative Schools							
300 Independent Study Chenka Independent Study Chenka <td>3200</td> <td>Cantinuation Schools</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	3200	Cantinuation Schools							
300 Openitive States 300 Openitive States 300 Openitive States 300 Openitie 300 Second matrix problem 300 <th< td=""><td>3300</td><td>Independent Study Centers</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	3300	Independent Study Centers							
350 Commuly Day Schools Comm	3400	Opportunity Schools							
3100 Specialized Scordury Programs i <		Community Day Schools							
300 Convert Technical Education 50 <		Specialized Secondary Programs							
Regular Education, Adutt Regular Education, Adutt Regular Education Regular Education <thregular education<="" th=""> Regular Educati</thregular>		Career Technical Education	.50	50	.50	- 50	.50		
Addit Independent Study Centers Addit Independ	4110	Regular Education, Adult							
Aduit Correctional Education Aduit Correctional Education Aduit Correctional Education Aduit Career Tachinical Education Aduit Career Tachinical Education Aduit Career Tachinical Education Bingual Migrant Encolution Migrant Education Aduit Career Tachinical Education Aduit Career Tachinical Education 99<	4610	Adult Independent Study Centers							
Aduit Career Technical Education Aduit Education	4620	Adult Correctional Education							
Bilingual Bilingual Migrain Education Migrain Education Migrain Education Migrain Education Migrain Education Migrain Education Migrain Education Migrain Migrain Education Migrain Migrain Special Education (allocated to S001) PosciPition Migrain Roc/P Migrain Roc/P Migrain Nonagency Educational Migrain Nonagency Education Migrain <td>4630</td> <td>Adult Career Technical Education</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	4630	Adult Career Technical Education							
Mgrant Education Mgrant Education 99<	4760	Bilingual							
Ig9 Special Educetion (allocated to 5001) Image: i	4850	Migrant Education						111	
ROC/P ROC/P Non-Bescription Non-Bescription Description Nonagency - Educational Nonagency - Educational Non-Bescription Nonagency - Educational Nonagency - Educational Nonagency - Educational None-Bescription Nonagency - Educational Nonagency - Educational Non-Bescription None-Bescription Community Services Community Services None-Bescription None-Bescription Description Adult Education (Fund 13) None-Bescription None-Bescription Child Development (Fund 12) Child Development (Fund 13) None-Bescription None-Bescription	5000-5999	Special Education (allocated to 5001)							
Description Nonagency - Educational Community Services Child Care and Development Services Description Aduit Education (Fund 11) Carteria (Fund 12) Carteria (Fund 13 & 61)	6000	ROC/P							
Nonagency - Euclational Nonagency - Euclational Nonagency - Other Nonagency - Other Nonagency - Other Nonagency - Other Community Services Enclanal Community Services Enclanal Description Aduit Education (Fund 11) Child Development (Fund 12) Enclanal Catteria (Fund 13) Enclanal	Other Goals	Description							
Nonagency - Other Nonagency - Other Community Services E Community Services E Child Care and Development Services E Description Aduit Education (Fund 11) Child Development (Fund 12) E Carteria (Fund 13) E	7110	Nonagency - Educational							
Community Services Community Services Child Care and Development Services Child Care and Development Services Description Multi Education (Fund 11) Adult Education (Fund 12) Multi Education (Fund 12) Child Development (Fund 13) Multi Education (Fund 12)	7150	Nonagency - Other							
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Aduit Education ("Unit 1") Aduit Education ("Unit 12) Child Development (Fund 12) Critic 13 & 61) Cafeteria (Funds 13 & 61)	Other Funds	Description		の一方の一方の一方	たいというない				
Child Development (Fund 12) Cafeteria (Funds 13 & 61) 11 460 11 47 10 10			A DESCRIPTION OF THE PARTY OF T						
	•	Child Development (Fund 12)		The state of the second	「田戸小田町」 500	and the state of the state			
	2	Cafeleria (Funds 13 & 61)	The second se	and the second s	44.00	1 80	11 KU	0.00	152.00

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Cuyama Joint Unified Setta Barbara County

Unaudited Actuals 2023-24 Genaral Fund and Charler Schools Funds Program Cost Report

42 7-90 000000 Furm PCR E8A.56TGG1T(2023124) 1111 (1111) (111 0.00 200 8 10 3,495 591 4 Lotal Costs by Program (col. 3 + 4 + 5) Column 6 12,555,52 00,0 0,00 DC CDE 955 Uther Costs (Schedule DC) Column 3 00 395,0 5 (1 45h 40) Central Admin Cuats (col. 3 ± Sch. CAC Ilna Ej Column 4 00'0 82 20 0.00 10 DO 000 00.0 00.0 0.00 20 0 00 0 663 379 26 76.450.59 36 543 4 314.35 0. .0 35,271.52 . 30 00'0 00.00 00.00 00.00 Z,919,133.52 06'0 185,052 15 00 0 0 00 00.0 3,139,772,44 00.0 Subiolei (col. 1 = 2) Column 3 37,677.79 00 0 1,083 948 36 00'0 0.00 00.0 0 00 00 0 0,00 00.0 0.00 0 00 0 00 00 0 1.12 .. 624.17 000 00.0 00.0 00.0 Alfocated (Scheduls AC) Column 2 Direct Costs 35,271.52 1,835,187.44 02.470,147 00.0 00.0 00.0 0.00 314.95 000 0.00 0 00 0.00 0,00 0.00 0.00 00 0 0.00 0,00 2,018,148.27 Direct Charged (Schedule DCC) Column 1 Acuil Education 1. Child Dev alspirrent, Cardiana, Foundation ((Column 3 + CAC), ties CS) (times CAC), tea E) Indirect Cost Transferra io Other Funde (Mic of Funde Ot, 09, 62, Function 7210, Object 7350) Total General Fund and Charter Schools Funde Espenditures Program/Acilvity Regional Occupational Cir/Pig (ROC/P) Child Care and Development Services Entitipitae Facilities Acqueition & Const tudion Adult Connectorial Fougation Adult Career Tachnical Education Adult Independent Study Cariters Specialized Securidary Programa Career Technikal Education Regular Education, Addi Continuation Schools Independent Scudy Centers Regular Education, K-12 Alternative Sciendia Community Day Schools Nonagency - Educational Nonagency - Other Opportunity Schoula Community Services Mignant Education Special Education Pre-Kindergartan Fuod Services Olher Outgo Bilingual Instructional Goals Olher Funds ---5000-5999 Other Gosta Other Costs 0112 Gual 4b10 4630 4780 5000 7150 0001 1110 1300 3400 3550 002E 4110 4850 1100 3200 01100 ł 11 Ŧ Ŧ

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Cuyame Joint Unlifed Sante Barbara County

Unsudited Aduats 2023-24 General Fund and Chatter Schools Funds Program Cont Report Bechedule of Direct Charged Conts (DCC)

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	Community Services	(Functions 5000- 5896)	調査が		「日本」	「二、二、二、二、二、二、二、二、二、二、二、二、二、二、二、二、二、二、二、	た。他の記述	A TANK BALLAN	の一日の	Harris Chi	「あっている」	加いの加い	今日 三日の 井田	出している		一日の一切	ないないの	しいたいといういい	田田田田町	North High	0.00	0.00	0,00	0,00	
n (DCC)	An cillary Ber vices	(Functions 4000- 4099)		0.00	25,287,48	0.00	0.00	0.00	00.0	0.00	0.00	0.00	0.00	0,00	0,00	0,00	0,00	0.00	0.00	0.00	0.00	0:00	Non- Internet	Russ Inte	
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		Type of Ptogram		Fro-Kindorgarten	Regular Education, K-12	Allemative Schools	Continuetion Schools	Independent Study Centers	Oppurturinty Schoole	Community Day Schools	Specialized Secondary Programs	Cargo: Technical Education	Regular Education, Adult	Adult Independent Study Centers	Adult Correctional Education	Aduli Caroar Tachnical Education	Beingunk	Migrant Education	Speciel Education	ROC/P	Nonisgency - Educational	Nonageticy - Other	Continutity Sarvices	Child Care and Development Services	
		ia no	ie -	1	1110	utute.	1200	1 0000	OUNC	3550	3700	DOBE	4110	4610	4820	4630	4760	4850	5000-5999	8000	Other Goala 7110	7150	0100	0059	Contraction of the local division of the loc

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⁴ Functions 7100-7189 For goals 8100 and 8500

42 75010 0000000 Form PCR E8A301GG11(2023-24)

Cuyame Joint Unilled Sente Borberg County

Unaudited Actuals 2023-24 General Fund and Charler Schools Funds Program Cen Raport Schodule of Allocated Support Conta (AC)

42 75010 0000000 Farn PCK E8A367 GG17(2023-24)

			Allocated Support Co	Allocated Support Coate (Based on factors input on Form PCRAF)	TPUL ON FORM PURAF)	
	Goal	Type of Program	Full-Time Equivalents	Classroom India	- International Provide Provid	1 and 1
Instructional Goals						Intel
	0001	Pre-Kondergeiten	ac o	000		
	100	Regular Education, K-12	01.00	00 n	00 P	0.0
	001E	Atternative Schools	CH D/D 77%	114,016,21	247,402.24	1,0 151035
	3200	Collinuation Schools	000	0.00	190	0 0 1
	3300	Indiant Study Canjera	0.00	C 60	20/A	20.0
	00MC	(Tronshart Schools	0.00	0.0	0.00	10 a
	3450	Commercia Part Schools	01.00	0.00	-0070-	
	1200	soortise fain failus-ration	0.00	0.0.0	0.00	0.0 n
	00/c	Specialized Secondary Programs	2.46	0.0 1	20.2	R.W.
	1900t	Garleen Technical Education	19.025.21	10 652 04	-0.02	VI TUBLE
	4110	Regular Education, Adult	C 03	PC 0	0.02	0.0
	4610	Adult Protegonations Study Centers	0.00	0.0		
	4620	Adult Correctional Education	370	0.5.0	110.11	
	4630	Adult Career Technical Education	00.0	0.00	0.00	
	4760	Binguel	0.60	40 v	(m.2)	
	4850	Mgren. Education	0,0	01.0		10.11
	50.00-5999	Special Education (abocated to 5001)	83	0.00	010	100 0
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Other Guals			9	8		
	7110	Nongarcy - Ecucational	3	100	1000	
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	3100	Community Services	09.0	LO B	A 101	ALC: NO.
	8500	Child Caro and Development Secon	03.0	VB C	0.0	0.00
Other Funds			COLOR STREET			
	*	Advect Education (Faund 11)	Stephen	0 00	0.00	10.00
Bending the second s		Child Equelopment (Fund 12)	c0 0	D,0G	50 A	2
		Calestanda (Functs 13 and 81)	0.00	00.0	00.0	04.0
Total Allocated Support Costs			14 305 144	CE HI / CUI	14.401.416	1101

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Unified	County
Cuyema Joint	Sania Barbara

Unaudiled Actual 2021-34 General Pund and Cherke Schools Funds Program Cost Report Schedule of Central Administration Costs (CAC)

42.75010.0000000 Form PCR E8A367GG1T(2023-24) i.

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41 510 250 E	Total Direct Cherged and Allocated Covid (83 + 05)	a
252 25219	Totali Dkeci. Charged Costa in Other Funds	
C 00	Foundation (Funda 19 & 57, 0.0%cita 1000 5954, ascept \$100)	4
257,076.0	Cafataria (Funda 13 a 81, Objects 1000-5955), ascept 5100;	c
0.371	Child Development (Fund 13, Objecta 1000-5994, accept 5100)	2
0.0v	Aduki Education (Fund 11, Objecta 1000-5998, accept 5100)	
	Direct charged Ceets in Other Funds	υ
20-277 261 2	Total Direct Charged and Alko and Costs in General Fund and Charler Schools Funda	E state
1 131 021 17	Total Allocated Coals (from Form PCR, Column 2, Total)	
2,018 145 27	Talal Direct Charged Coate (from PCF, Column 1, Tala)	
	Dirreit Charged and Allectad Cests in General Fund and Charlor Schools Funce	đ
29 /18 0/3	Total Central Advictionation Cents in Centred Finist and Churtes Schoole Funds	5
10 C	Cantralized Date Processing (Funda 01, 09, and 67, Function 7700, Geal 0000, Obbote 100047000);	4
21 20 272	Other General Administration (Fundia 01, 08, and 62, Functiona 7200-7500 accept 721). Gcal 0000, Objecta 1000-7999)	1
50 Ú	External Financial Audite (Funde 01, 08, and 82, Functions 7180-7181, Goaia 0000 4809 and 9000, Objecte 1000 - 21990)	2
51 282 107	eartreat Administrature of the annual remains a contrainer activitier activ	2 -

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42 75410 000000 Form PCR E8A307GG17(2023-24)

Cuyema Joint Unified Santa Barbara County

Unaudihed Actuale 2023-20 Oenerel Fund Cherler Schools Funde Program Can Report Schedule of Other Coale (OC)

32,655 53 /4/0u C 8 4 8 7 5 0 Total 563,626 43 563,826 43 (Functions 9090-9339) Other Outgo 0.00 Facilities Asquiattion & Construction (Function 8500) 0.00 0.00 (Function 6060) Enlarprise 32,855 53 12,655,53 {Function 3700} Food Bervices Type of Activity Food Services (Objects 1000-5089, e400-6820) Enterprise (Objects 1000-5889, e400-6820) Fooditive Acquation & Construction (Objects 1000-6700) Other Oudge (Objects 1000 - 7899) Total Other Costs

Cuyama Joint Unified Santa Barbara County	2023-24 SUMMARY O	audited Actu 4 Unaudited F INTERFUN DR ALL FUNI	Actuals D ACTIVITIE:	S			42 75 E8A36TGC	6010 00000 Form SI/ G1T(2023-2
		Costs - fund Transfers	Inter	t Costs - fund	Interfund	Interfund	Due From	Due To
Description	1n 5750	Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(7,458_40)		2		
Other Sources/Uses Detail					0.00	9,279,75		
Fund Reconciliation							56,233.40	9,279.7
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								01210.7
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	3,075.0
09 CHARTER SCHOOLS SPECIAL REVENUE FUND							0.00	3,073.0
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	Service multiple	ALC: NO.	A STATISTICS	120410105745	0.00	0.00		
Fund Reconciliation	And Andrews		和长安田田		0.00		0.00	
0 SPECIAL EDUCATION PASS-THROUGH FUND	BAR S I						0.00	0.
Expenditure Detail	H		这 多少是的					
Other Sources/Uses Detail	200 II (201000 A		PERMIT	Constants.	自己的	Rev. P.		
Fund Reconciliation	1.1				220-Tiday			
1 ADULT EDUCATION FUND							0.00	0.
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	0.00	0.00	0.00	0.00				
Fund Reconciliation		- s			0,00	0.00		
2 CHILD DEVELOPMENT FUND							0.00	0.
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	0.00	0.00	0.00	0.00				
Fund Reconcillation					0.00	0.00		
3 CAFETERIA SPECIAL REVENUE FUND							0.00	0.
Expenditure Detail	0.00	0.00	7 (50 (0					
Other Sources/Uses Detail	0.00	0.00	7,458.40	0.00				
Fund Reconciliation			Sec.	SA SAN	9,279.75	0.00		
DEFERRED MAINTENANCE FUND							9,140.12	48,818.
Expenditure Detail	0.00		Bureau					
Other Sources/Uses Detail	0.00	0.00						
Fund Reconciliation				自由 制度	0.00	0.00		
5 PUPIL TRANSPORTATION EQUIPMENT FUND							4,176.31	4,200.
Expenditure Detail			影響和					
Other Sources/Uses Detail	0.00	0.00						
Fund Reconciliation					0.00	0.00		
SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL							0.00	0.
	可能限售		State -	SPI WY				
	Chine St.	A CASE AND	RELE T				1	
Other Sources/Uses Detail			MED NO.	NO.	0.00	0.00		
				The state			0.00	Q.
SCHOOL BUS EMISSIONS REDUCTION FUND			1200年1月日					
Expenditure Detail	0.00	0.00	10 S	1000年3月				
Other Sources/Uses Detail					0.00	0.00		

California Dept of Education

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	Direct Inter		Indirect Inter	Costs - fund	Interfund	Interfund	Due From	Due To
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
Fund Reconciliation			-		a state to fail of the		0.00	0.00
9 FOUNDATION SPECIAL REVENUE FUND					Tran Line			
Expenditure Detail	0,00	0.00	0,00	0_00	S.C.A.S			
Other Sources/Uses Detail	17.1919.00		100 P.	1.1		0.00		
Fund Reconciliation	Later Solo	Sec. Sec.	1 5 ft 1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			0.00	0.0
0 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail		S. Same	1000					
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation			大产器	A.A.A.A.A.A.A.A.A.A.A.A.A.A.A.A.A.A.A.			0.00	0.0
1 BUILDING FUND			No.					
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail				1 march	0.00	0.00		
Fund Reconciliation				Con loss to the			0.00	0.0
5 CAPITAL FACILITIES FUND			THE REAL					
Expenditure Detail	0.00	0.00		17-25-11				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation				- UNA TRA			0.00	0.0
0 STATE SCHOOL BUILDING LEASE/PURCHASE FUND			A STATE					
Expenditure Detail	0,00	0.00					İ. I	
Other Sources/Uses Detail					0.00	0.00		0.4
Fund Reconciliation				1981年1月			0.00	0.1
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00	I STORE			0.00		
Other Sources/Uses Detail					0.00	0.00	0.00	0.
Fund Reconciliation							0.00	0.
IO SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail						0.00	0.00	4,176.
Fund Reconciliation		-	差理机					
19 CAP PROJ FUND FOR BLENDED COMPONENT UNITS		0.00	and a street	The Same				1
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail	B RANGE		14661		0.00		0.00	0.
Fund Reconciliation	1 Control			的 是一些分词				-
51 BOND INTEREST AND REDEMPTION FUND	NL N LO	PARTINE T		1 Mary Co				1
Expenditure Detail	in the second	all	ALL AND		0.00	0.00		
Other Sources/Uses Detail	Section 10			-	0.00		0.00	0
Fund Reconciliation	Vertunder		N. State	Last Ha				
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS			FESTER					
Expenditure Detail	Market and a		Atacet		0.00	0,00		
Other Sources/Uses Detail	ANT THE				1.00		0.00	0
Fund Reconciliation 53 TAX OVERRIDE FUND	AS SOL	2 3 3 1 3	THE R. P.					-

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	FO	R ALL FUND	s				E8A36TGG	1T(2023-2
	Direct C Interi Transfers In	fund Transfers Out	Indirect Inter Transfers In	fund Transfers Out	Interfund Transfers In	Interfund Transfers Out	Due From Other Funds	Due To Other Funds
Description	5750	5750	7350	7350	8900-8929	7600-7629	9310	9610
Other Sources/Uses Detail	DY	125 15 15		「「「「「「「」」	0.00	0.00		
Fund Reconciliation		S. A. S.	No other	San State			0.00	0.0
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Expenditure Detail	All of the second s		国的制度) (j	
Other Sources/Uses Detail					0.00	0.00	S•C	
Fund Reconciliation					BESES		0.00	0.
7 FOUNDATION PERMANENT FUND								
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Other Sources/Uses Detail					2 (2) AIS.	0.00		
Fund Reconciliation							0.00	0.
1 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	o.
2 CHARTER SCHOOLS ENTERPRISE FUND								
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Other Sources/Uses Detail			A STATISTICS	the - will	0.00	0.00		
Fund Reconcillation							0.00	0.
3 OTHER ENTERPRISE FUND			ALL DE LAND	340 A				-
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail				前梁書言。	0.00	0.00		
Fund Reconciliation			法清楚				0.00	0
6 WAREHOUSE REVOLVING FUND			和短期	No. 1				
Expenditure Detail	0.00	0.00		- Anti-				
Other Sources/Uses Detail			法的是		0.00	0.00		
Fund Reconciliation			效而是非				0.00	0
7 SELF-INSURANCE FUND			TANK .					
Expenditure Detail	0.00	0.00	R = 3740			1	1	
Other Sources/Uses Detail	10.000	No. of Cold Street			0.00	0.00		i.
Fund Reconciliation		A.F.C.S				ENG NUM	0.00	
1 RETIREE BENEFIT FUND	All Local and			-280 1				1
Expenditure Detail						1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
Other Sources/Uses Detail		2944 II DEQ2 10			0.00			
Fund Reconciliation			HE STATE	ALL SA		Real Property	0.00	
3 FOUNDATION PRIVATE-PURPOSE TRUST FUND								1
Expenditure Detail	0.00	0.00		The Party				
Other Sources/Uses Detail		ADIA SAL		Destal P	0.00	growardhand		
Fund Reconcillation	夏田 11		The second	HERE AND	0.00		0.00	
6 WARRANT/PASS-THROUGH FUND	新播播		- Spice on	a Jacoba		124543		-
Expenditure Detail	A CONTRACTOR		10, 16976 B					
Other Sources/Uses Detail		No series				inter ter		i.
			EV.	ALL ALL ALL		A CONTRACTOR	0.00	,
Fund Reconciliation	20130714	The Same Street		and the state	1 1 1 1 30	and the second	0.00)

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Cuyama Joint Unified Santa Barbara County	2023-24 SUMMARY OF	audited Actu I Unaudited / F INTERFUN DR ALL FUNI	Actuals D ACTIVITIE:	S				5010 0000000 Form SIAA S1T(2023-24)
Description		Costs - fund Transfers Out 5750		t Costs - fund Transfers Out 7350	interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	7,458.40	(7,458,40)	9,279.75	9,279.75	69,549.83	69,549.83

	200	2023-24 Expenditures by LEA (LE-CY)	oy LEA (LE-CY)					E8A36	мерогі SEMA E8A36TGG1T(2023-24)
Object Code	Description	Special Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialiet (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
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OTAL EXPENDITURE	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)		e	000	0.00	0.0	00.0		00.0
5661-0001			000	000	00.0		000		00.0
2000-2999	ClassII lad Salanes Emoloures Boonafile	00.0	00.0	0.00	0.00	0.00	0.00		0.00
5555-0000 VUUV	Entroy of Central its Books and Stumiles	0.00	0.00	0.00	0.00	00.00	0.00		0.0
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	00 0	0,00		0.00
6600-0009	Capilai Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	00'0	0.00	0.00	00.00	00'0		0 00
7130	State Special Schools	00'0	0.00	0.00	0.00	00 0	00'0		0.00
7430-7439	Debt Service	0.00	00'0	0.00	0.00	00'0	00'0		00-00
	Total Direct Costs	0.00	0,00	0.00	0.00	0.00	0.00	0'00	0.00
7310	Transfers of Indirect Cosis	0.00	00.00	0.00	00.00	0.00	0.00		0,00
7350	Transfers of Indirect Costs - Interfund	00.00	0,00	0.00	0.00	00 0	00.0		0.00
PCRA	Program Cost Report Allocations	0.00	語言の意思			いたいとう	National State		0,00
	Total Indirect Costs and PCR Allocations	00.00	0.00	0.00	00.0	0.00	00.00	00'0	0 00
	TOTAL COSTS	00.00	00-00	0.00	0.00	0.00	00.00	0,00	0.00
EDERAL EXPENDITU	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, axcept 3385)			00.0	0.00	0.0	00.0		00.0
1000-1999	Catrilloriod Salarias Clarefield Salarias	00.0	0.0	0.00	00.00	0.00	0.00		0.00
3000-3999	Employee Benefils	0.00	0.00	0.00	0.00	0.00	00.00		0 00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	00.0		0.00
5000-5999	Services and Other Operating Expanditures	0.00	0.00	0.00	0.00	0.00	00'0		0.0
6669-0009	Capital Outlay (except objects 6600, 6700, 8910 & 6920)	0.00	0.00	00.0	00.00	0.00	0.00		0.00
7130	State Special Schools	0.0	00.0	00.0	00.00	0.00	0.00		0 0
7430-7439	Debt Service	0.00	00.0	00.0	0.00	0.00	0.00		0 0
	Total Direct Costs	0.00	0.00	0.00	00*0	0.00	0.00	00.00	0 0
7310	Transfers of Indirect Costs •	00.0	00'0	00.0	00'0	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	00.0	0.00	00*0	0.00	0.00	0,00		0 00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	00.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	00'0	00'0	0.00	0.00	0.00	00.00	0.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410- sato none snon-5999)	- <mark>0</mark>				「「「「「「「」」」			00 0
		A STATION AND A ST	TIC TINE			CONTRACT IN CONTRACT			00 0

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Beneficion Special (contractor) Regionative (contractor) Special (contractor) Special (contra										
3385, Å 6000-1309 0.00 <th>Object Code</th> <th>Description</th> <th>Special Education, Unspecified (Goal 5001)</th> <th>Regionalized Services (Goal 5050)</th> <th>Regionalized Program Specialist (Goal 5060)</th> <th>Special Education, Infants (Goal 5710)</th> <th>Special Education, Preschool Students (Goal 5730)</th> <th>Spec. Education, Ages 5-22 (Goal 5760)</th> <th>Adfustmenta</th> <th>Le la /th>	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)	Adfustmenta	Le la
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Classified Salarius 0,00 </td <td>1000-1999 Certi</td> <td>if icated Salaries</td> <td>0.00</td> <td>0.00</td> <td>00 0</td> <td>0.00</td> <td>0,00</td> <td>00 0</td> <td></td> <td>0"03</td>	1000-1999 Certi	if icated Salaries	0.00	0.00	00 0	0.00	0,00	00 0		0"03
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Capital Outlay (except objects 6000, 6700, 6910 & 6320) 0.00		ices and Other Operating Expenditures	0.00	0.00	0 00	00'0	0.00	0.00		0.00
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Total Direct Costs 0.00 <td></td> <td>Service</td> <td>00'0</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td></td> <td>0.00</td>		Service	00'0	0.00	0.00	0.00	0.00	0.00		0.00
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Transfers of Indirect Costs - Interfund 0.00 <td></td> <td>sfers of Indirect Costs</td> <td>0.00</td> <td>0.00</td> <td>0,00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td></td> <td>0,00</td>		sfers of Indirect Costs	0.00	0.00	0,00	0.00	0.00	0.00		0,00
Tatal Indrect Costs 0.00 </td <td></td> <td>sfers of Indirect Costs - Interfund</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>00.0</td> <td></td> <td>0,00</td>		sfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	00.0		0,00
TOTAL BEFORE OBJECT 8980 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Tota	Indrect Costs	0.00	0.00	0.00	0.00	0.00	00"0	00'0	0,00
	101	AL BEFORE OBJECT 8980	0.00	0.0	0.00	0.00		0.00	0.00	0.00
	B980 Cont	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)		Test of					Same series	0.0

Cuyama Joint Unified Santa Barbara County	Specia 2023-24 2023	Unaudited Actuals Special Education Maintenance of Effort 2023-24 Actual vs. Actual Comparison Year 2023-24 Expenditures by LEA (LE-CY)	tctuals ntenance of Effor I Comparison Ye by LEA (LE⊷CY)					4 E8A36	42 75010 0000000 Report SEMA E8A36TGG1T(2023-24)
Object Code	Description	Special Special Education, Unspecified (Goal 5001)	Regionalized Services (Goat 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Coel 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Age 5-22 (Goal 5760)	Adiustmante	leite F
0868	Contributions from Unrestricted Rev enues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999) TOTAL COSTS								00 0
. Attach en additional she	 Attach an additional sheet with explanations of any amounts in the Adjustment's column. 								

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Catifomla Dept of Education SACS Financial Reporting Software - SACS V10.1 File: SEMA, Version 7

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2022-23 Expenditures 1. Enter Total Costs amounts from the 2022-23 Report SEMA, 2022-2 section and the Local Expend tures section 2. Enter audit adjustments of 2022-23 special education expenditures 0000-2999 & 6000-9999; Object 9783) 3. Enter restatements of 2023-24 special education beginning fund be resources 0000 - 2999 & 8000 - 9999; Object 9795) 4. Enter restatements of 2023-24 special education beginning fund be resources 0000 - 2999 & 8000 - 9999; Object 9795)			
		A. State and Local	B. Local Only
	Enter Total Costs amounts from the 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures	00.00	0,00
<u>N N N N N N N N N</u>	Enter audit adjustments of 2022-23 special education expenditures from SACS2D24ALL date, not included in Line 1 (explain below) (Furds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9783)		
二进行 法法法法			
5 5 15 15 15			
8 8 8 8	Eriter restatements of 2023-24 special education beginning fund belances from SACS2024ALL data, nct included in Line 1 (explain below) (Furads 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)	0.00	0.00
5 (5 -			
+			
	i (axplain below)		
5. 2022-23 Expenditures, Adjus ed for 2023-24 MOE Celculation	Calculation		
(Sum lines 1 through 4)		0.00	0,00
C. Unduplicated Pupil Count			
1. Enter the unduplicated pupil count reported in 2022-23 Report SEMA,	2-23 Report SEMA,		
2022-23 Expenditures by LEA (LE-CY) worksheet			
2. Enter any adjustments not included in Line C1 (explain below)	plain below)		
 2022-23 Unduplicated Pupil Count, Adjusted for 2023-24 (Line C1 plus Line C2) 	023-24 MOE Celculation	0,00	

Unsudited Actuals

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Cuyama Joint Unified Senta Barbara County	Unified County	Unaudited Actuals Special Education Maintenance of Effort 2023-24 Actual va. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-A)	42 75010 0000000 Report SEMA E8A36TGG1T(2023-24)
	SELPA:	(22)	
	This form is u Expenditures	This form is used to check maintenance of affort (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.	ie 2023-24
	Per the feder establishing ti allow the LEA appropriate or 2011-12, whic et:http://www.	Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last flacal year in which the LEA maIntained effort using the same method by which it is currently establishing the compliance standard. To meet the requirednent 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 flacal year the LEA to compare the 2023-24 expenditures to the most flacal year the LEA to comparison year. To ensure the text flacal year the LEA method by which is the comparison year. To ensure the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet the LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY appropriate comparison year. To LEA is required to complete the Subsequent Years Tracking (SYT), worksheet the LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT), worksheet EA MC-A worksheet tracks the result for each of the four methods back to FY appropriate comparison year. The SYT worksheet tracks the result for each of the four methods back to FY appropriate comparison year.	<pre>vy which it is currently he revised sections inditures to the methods back to FY</pre>
	There are fou expenditures	There are four methods that the LEA can use to demonstrate the complance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only on a per capita basis; (3) local expenditures only on a per capita basis.	ı basis; (3) local
	The LEA is or possibility tha	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.	urposes and for the
	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 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.cs.gov/sp/se/as/documents/leamocexempwfxht.xis	d, Reductions may DE Exemption
		 Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel. 	
1		2. A decrease in the enrollment of children with disabilities.	
27		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 cosity program, as determined by the SEA, because the child:	ined by the SEA,
		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 purcheses, such as the acquisition of equipment or the construction of school facilities.	
		lder 34 CFR Sec. 300.704(c).	viaO leve -
		Provide the condition number, if any, to be used in the calculation below:	
		0.00 Total exempt reductions	0,00
	SECTION 2	Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)	
		MPORTANT 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.	
California Dept of Edur SACS Financial Repor File: SFMA, Version 7	California Dept of Education SACS Financial Reporting Soft File: SEMA, Version 7	California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: SFIMA, Version 7	Printed: 9/13/2024 9:49 A

Unaudited Actuals Special Education Maintenance of Effort 2023-24 Actual vs. Actual Compariaon Year LEA Maintenance of Effort Calculation (LMC-A)		42 75010 000000 Report SEMA E8A36TGG11(2023-24)
(22)		
Up to 50% of the Increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to recrue 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 authorization under the Elementary and Secondiary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.28(a)) will count toward the maximum amount by which the LEA may recuce its MOE requirement under this exception [PL, 108-446].		
Current year funding (IDEA Section 611 Local Assistance Grent Award - Resource 3310)	State and Local	Local Only
Less: Prior y ear's ≟unding (IDEA Section 611 Local Assistenc∋ Grant Awards - Resource 3310) 0.00		
Increase in funding (if difference is positive)		
Maximum available for MOE reduction (50% of Increase in funding)	(a)	
Current y ear funding (IDEA Section 619 - Resource 3315)		
Maximum av allable for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	(p)	
If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum evaileble for EIS) Av alleble for MOE reduction. (line (a) minus line (c), zero if negative) Enter portion used to reduce MOE requirement (cannot exceed line (d), Av allable for MOE reduction).	(c) (d) 0.00	co.o
If (b) is fees than (a). Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction second and third columns cannot exceed (a), Portion used to reduce WOE requirement). Available to set aside for EIS (line (b) minus line (e), zero if negative:	(e) (f)	0.0)
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 up funds:		
ware - SACS V10 +		

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Cuyama Joint Unlfied Santa Barbara County

SELPA:

42 75010 0000000 Report SEMA E8A36TGG1T(2023-24) 0,00 Column C Difference Difference (A - B) 0.00 0.00 0.00 0,00 0.00 0:00 00.00 00.00 Comparison Year Expenditures Comparison Column B 2024-25 Actual Year 2024-25 0.00 0.00 00.0 0.00 0.00 0.00 0.00 Actual Expenditures (LE-CY Worksheel) Column A FY 2023-24 FY 2023-24 Actual 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. 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 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method 2023-24 Actual vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-A) Special Education Maintenance of Effort Unaudited Actuals Comparison year's expenditures, adjusted for MOE calculation Add/Less: Adjustments required for MOE calculation based on the per capita state and local expenditures. Add/Less: Adjustments required for MOE calculation Net expenditures paid from state and local sources A. COMBINED STATE AND LOCAL EXPENDITURES METHOD c. Expenditures paid from state and local sources c. Expenditures paid from state and local sources b. Less: Expenditures paid from federal sources b. Less: Expenditures paid from federal sources combination of state and local expenditures. Less: Exempt reduction(s) for SECTION1 a. Total special education expenditures Less: 50% reduction from SECTION 2 a. Total special education expenditures (77) ÷ 2 SECTION 3 SELPA: Cuyama Joint Unifled Santa Barbara County

00'0 0 00 Page 7 Comparison year's expenditures, adjusted for MOE calculation Net expenditures paid from state and local sources d. Special education unduplicated pupil count Leas: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 SACS Financial Reporting Software - SACS V10.1 California Dept of Education File: SEMA, Version 7

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42 75010 0000000 Roport SEMA E8A367 GG11 (2023-24)	0,00	Difference	o.o	Difference 0.00	
	00°00	Comparison Year 2024.25	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Comparison Year 2024-25 0.00 0.00 0.00 0.00 0.00 0.00 0.00	(661) 766-4104 Telephone Number
	0,00	Actual FY 2023-24	0.00	Actual FY 2023-24 0.00 0.00 0.00 0.00	1
Unaudited Actuals Special Education Maintenance of Effort 2023-24 Actual va. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-A)	 Per capita state and local expenditures (A2c/A2d) 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 mat based on the per capita state and local expenditures. LOCAL EXPENDITURES ONLY METHOD 	 Under "Comperison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only. 	Add/Less: Adjustments required for MOE calculation 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 peld from local sources If the difference in Column C for the Section 3.8.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.	Actual Actual Actual Pased on the per capital local expenditures only. Based on the per capital local expenditures only. F y 2033-34 Based on the per capital local expenditures only. I y actual r which MOE compliance was met using the actual vs. actual r who Based on the per capital local expenditures only. I y actual r who Based on the per capital configures was met using the actual vs. actual r who I y actual r who Based on the per capital form local sources I who who was met using the actual vs. actual r who Add/Less: sd/Lestments required for MOE I who was met using the actual vs. actual r who Comparison y act's expenditures, adjusted for MOE I who was met using the actual vs. actual r who was met using the actual vs. actual r who was met using the actual vs. Base Soft reduction from SECTION 1 I use strenditures paid from local sources Base Soft reduction from SECTION 2 I was expenditures (B2a B2b) C Per capital local expenditures (B2a B2b) I the difference in Column C for the Section 3.8.2 is positive or zano, the MOE compliance requirement is met based on the per capital local expenditures only.	LeAnn Zeyasbezan Contact Name cducation
Cuyama Joint Unifilad Santa Barbara County SELPA:	B. Local		13(LeAnn Zayashi Contact Name California Dept of Education

42 75010 0000000 IF Report SEMA E8A357 GGTT (2023-24)		izay sataazan@euy ameuniiled.org Emeil Address			A 85-9 ACOTEPLA - beining
Unaudited Actuals Special Education Mentanance of Effort 2023-84 Actual ve. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-A)					
Cuyama Joint Unified Senta Barbara County	SELPA: (77)	buainess wanager Title	υ	131	Celifornia Dept of Education SACS Financial Reporting Software - SACS V10.1

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Cuyama Joint	Santa Barbara

SELPA:

Unaudited Actuals Special Education Mainienance of Effort 2023-24 Actual vs. Actual Comparison Year 2023-24 Expenditures by SELPA (SE-CY)

42 7531# 0000000 Report SEMA E8A36TGG1T(2023-24)

(22)

	Object Code	Description	Adluetmente"	- H H
TOTAL EXPENDITURES - All Sources				9
	1000-1999	Certificated Salaries		00.0
	2000-2999	Classified Salaries		0.00
	3000-3999	Employ ee Benefits		00.0
	4000-4998	Books and Supplies		0.00
	5000-5999	Services and Other Operating Expenditures		0.00
	6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		00.0
	7130	State Special Schools		00.0
	7430-7439	Debt Sarvice		00 0
		Tctal Direct Casts	00 0	a.00
	7310	Transfers of Indirect Costs	-	0.00
	7350	Transfers of Indirect Costs - Interfund		00'0
	PCRA	Program Cost Report Allocations		00.0
		Total Indirect Costs and PCR Allocations	0.00	00.0
		TOTAL COSTS	0.00	00.0
EXPENDITURES - Paid from State and Local Sources	Local Sources			
	1000-1999	Certificated Saluries		0.00
	2000-2999	Classified Salaries		00 0
ł	3000-3399	Employ ee Benafits		0,00
	4000-4999	Bcoks and Supplies		00'0
	5000-5989	Services and Other Operating Expenditures		0.00
	6000-6999	Capital Outlay (except objects 6600, 8700, 6910 & 6920)		00.0
	7130	State Special Schools		0.0
	7430-7439	Debt Service		0.00
		Total Direct Costs	0.00	0.00
	7310	Transfers of Indirect Costs		0'0
	7350	Transfers of Indirect Costs - Interfund		0.00
	PCRA	Program Cast Report Allocations		0-00
		Total Indirect Costs and PCR Allocations	0,00	00 0
		TCTAL BEFORE OBJECT 8980	0.00	00.0
	8960	Contributions from Unrestricted Revenues to Federal Resources		00'0
				00 0

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Cuyama Joint Unified Senta Berbara County

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Unaudited Actuals Special Education Maintenance of Effort 2023-24 Actual ve. Actual Comparison Yaar 2023-24 Expenditures by SELPA (SE-CY)

42 75010 0000000 Report SEMA E8A38TGG1T (2023-24)

(22)

	Object Code	Description	Adjustments*	Total
EXPENDITURES - Pald from Local Sources	40			
	1000-1999	Certificated Salaries		0.00
	2000-2999	Classified Salaries		0.00
	3000-3989	Employ ee Benefits		0.00
	4000-4999	Books and Supplies		0,00
	5000-5999	Services and Other Operating Expenditures		0'00
	6000-6969	Capital Outlay (except objects 6600, 5700, 6910 & 6920)		0.00
	7130	State Special Schools		0.00
	7430-7438	Debt Service		0.00
		Total Direct Costs	0.00	00.00
	7310	Transfers of indirect Coets		0,00
	7350	Transfers of Indirect Costs - Interfund		0,00
		Total Indirect Costs	0.00	0.00
13		TOTAL BEFORE CBJECT 8980	0.00	0.00
	8380	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Pald from State and Local Sources section)	0.00	00'0
	0868	Contributions from Unreachtcled Reviences to State Resources		0.00
		TOTAL COSTS	0,00	0.00
				0,00

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

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California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: SEMA, Version 7

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Objact 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 ⁴	Total
A STATE OF A	INDIN	UNDUPLICATED PUPIL COUNT	「日の日の日の日の	のないないないの	大学の大学で	のないないので	一般の夏季度	していたので	2.01	145.00
TOTAL	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)	62; resources 0000-8999)								
1000-1999	Certificated Salaries		0,00	0.00	0,00	00.00	00 0	0 0		64,0
2000-2999	Classified Salaries		0.00	0.00	0.00	00 0	0 00	0 00		00.0
3000-3999	Employ ee Bonefils		0,00	0.00	0,00	0.00	00.00	0.00		0,00
4000-4999	Books and Supplies		00.0	0.00	0.00	00.00	00 0	00.0		0.00
5000-5999	Services and Other Operating Expenditures	g Expenditures	0 00	0.00	0.00	0,00	0 00	00.00		0.00
6000-6999	Capital Outlay (except cbjects 6600, 6700, 6910 &	ts 6600, 6700, 6910 & 6920)	00 0	00'0	0.00	00'0	0.00	0 00		00/0
7130	State Special Schools		0.00	0.00	00'0	0.00	00.0	00.0		00.0
96547-0647	Debt Service		00 0	00 0	000	0.00	00.0	0/0		00 s
	Total Direct Costs		0.00	00.0	00'0	0,00	C.00	0 00	0,00	0 0
0167	Transfers of Indirect Costs		200.60	0.00	00.0	00 0	0.00	00 0		200 60
7.350	Transfers of Indirect Costs - Interfund	Interfund	0.0	00'0	00.00	0.00	00'0	00 0		0 00
	Total Indirect Costs		200.60	0,00	00'0	00'0	0,00	00.0	0.00	200.60
	TOTAL COSTS		200.60	0.00	00.0	0.00	0.00	0.00	0.00	200.60
STATE AND LOCAL B	UDGET (Funds 01, 09, & 62;	STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)								00 0
1000-1999	Certificated Salaries		00 0	0.00	00.0	0.00				
2000-2999	Classified Salaries		0.00	0.00	00.0	0.00	0.00	0, 00		0 00
3000-3999	Employ ee Benefits		00.00	0.00	0C*0	0.00	0.00	0.00		0 0
4000-4999	Books and Supplies		0.0	0.00	06.0	0.00	0 00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	ig Expenditures	0.00	0.00	00 0	00'0	0.00	0 0		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 &	sts 6600, 6700, 6910 & 6920)	0.0	0.00	00'0	0.0	0.00	0 0		0.00
7130	State Special Schools		0.0	00'0	00'0	00'0	0.00	0.00		0.00
BENZ DEVZ	Daht Sanrira		0.00	0.00	00.0	0.00	0.00	0.00		0.00
00t-00t-	T-t-1 Direct Costs		00 0	0.00	0.00	0.00	0.00	00.0	0.00	0.00
			0.00	0.00	0.00	00.0	00.0	0,00		0.00
7310			00.0	0.00	00 0	0.00	00 0	00 0		00.0
7350	Transrets of Indulett Class		00.0		00 0	0.00	0.00	0.00	0.00	0'00
	TOTAL BEFORE OBJECT 6980	980	0.00	0.00	00 0	0.00	0.00	0,00	0.00	0.01
0980	Contributions from Unrestri 3310-3400, except 3385, all 6000.50001	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5510, goals error.cent.								0.00
			の一方の一方の一方の	のでのには日子	A STREET STREET	「「「「「「」」」」」」」」」」」」」」」」」」」」」」」」」」」」」」」」	COLUMN AND			0.00

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California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: SEMB, Version 6

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Open conception Description Section Reprint to the conception Section	Santa Barbara County		Special Education Maintenance of Effort 2024-25 Budget vs. Actual Comparison Year 2024-25 Budget by LEA (LB-B)	Special Education Maintenance of Effort)24-25 Budget vs. Actual Comparison Yee 2024-25 Budget by LEA (LB-B)					4. E8A36	42 75910 0000000 Report SEMB E8A36TGG1T(2023-24)
Confiltated Statetes Confiltated Statetes Confiltated Statetes Condition	Object Code	Description	Special Education, Unepecified (Goal 5001)	Regionalized Services (Goal 5050)	Reglonalized Program Specialiet (Goal 5060)	Special Special Education, Infants (Goat 5710)	Speciat Education, Preschoel Students (Goal 5740)	Spec. Education, Ages 5-22 (Cool 5760)		F
Classified State Classified State 0.00 <	1000-1999	Certificated Salarles	0.00	0.00	0,00	0.00	D. 00		Sillowenfac	IBIO I
Employee Bonelise 0.00 <td>2000-2999</td> <td>Classified Salaries</td> <td>0.00</td> <td>0,00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>000</td> <td></td> <td></td>	2000-2999	Classified Salaries	0.00	0,00	0.00	0.00	0.00	000		
Books and Supplies Dooks and Supplies Books and Supplies Books and Supplies 0.00	3000-3999	Employ ee Benefits	0.00	00 0	0.00	0.00	00.00	00.0		00 0
Sarvices and Other Operating Expenditures 0.00 </td <td>4000-4999</td> <td>Books and Supplies</td> <td>0.00</td> <td>00'0</td> <td>0.00</td> <td>00.00</td> <td>00 0</td> <td>00'0</td> <td></td> <td>0,00</td>	4000-4999	Books and Supplies	0.00	00'0	0.00	00.00	00 0	00'0		0,00
Capital Outlay (accept objects 6500, 6700, 6910 & 620) 0.00	5665-000s		00.00	0.00	0.00	00.00	0 00	0.00		0.00
State Special Schools 0.00	0009-0009	0	0.00	0.00	00.0	0.00	0 00	0.00		0 00
Det Savie 0.00	0617	State Special Schools	00'0	0.00	0.00	0.00	00 0	00'0		0.00
Total Direct Costs 0.00 <td>7430-7439</td> <td>Debt Service</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>00.00</td> <td>0.00</td> <td>00'0</td> <td></td> <td>0.00</td>	7430-7439	Debt Service	0.00	0.00	0.00	00.00	0.00	00'0		0.00
Tanafers of Indirect Costs Description Description <thdescription< th=""> <thdescripti< td=""><td></td><td>Total Direct Costs</td><td>00'0</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>00:0</td><td>0.00</td></thdescripti<></thdescription<>		Total Direct Costs	00'0	0.00	0.00	0.00	0.00	0.00	00:0	0.00
Transfers of indirect Costs - Interfund 0.00 <td>7310</td> <td>Transfere of Indirect Costs</td> <td>00.00</td> <td>00'0</td> <td>0,00</td> <td>00.0</td> <td>0.00</td> <td>00 0</td> <td></td> <td>0,00</td>	7310	Transfere of Indirect Costs	00.00	00'0	0,00	00.0	0.00	00 0		0,00
Total Indirect Costs 0.00<	7350	Transfers of Indirect Costs - Interfund	00.0	00.00	00.00	0.00	0.00	0.00		0.00
TOTAL BEFORE OBJECT 6980 0.00 0.00 0.00 0.00 0.00 0.00 Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section) 0.00 0.00 0.00 0.00 0.00 State Contributions from Unrestricted Revenues to State Resources (from State 0.00 0.00 0.00 0.00 State Contributions from Unrestricted Revenues to State Resources (from State Executions 0.00 0.00 0.00 State State A Z40, all goals; resources 200-2699 & 6010-7810, except 5500-6540, A 7240, goals 5000-5899 0.00-7810, except 5500-6540, A 7240, goals 5000-5899 Contributions Contributions		Tolal Indirect Costs	0.00	0.00	0.00	0.00	0,00	00 0	00 0	00 0
Contributions from Unrestricted Revenues to Faderal Resources (from State and Local Budget section) Contributions from Unrestricted Revenues to State Resources (Resources 3355, 6500-6540, a 7240, goala 5000-2899 & 6010-7810, except 6500-6540, a 7240, goala 5000-6999) TOTAL COSTS		TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	00.0	0.00	0 00
Contributions from Unrestricted Rev enues to State Resources 3356, 6500-6540, a 7240, all goals; resources 2000-2699 & 6010-7810, except 6500-6540, a 7240, goals 5000-6939) TOTAL COSTS	8980	Contributions from Unrastricted Revenues to Faderal Resources (from State and Local Budget section)				記でする			の行きた間	000
	8980	Contributions from Unrestricted Revenues to State Resources (Resources 3365, 6500-6540, & 7240, all goals; resources 2000-2699 & 6010-7610, except 6500-6540, & 7240, goals 5000-6999)								
		TOTAL COSTS							And And	00.0

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

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Unaudited Actuals Special Education Maintenance of Effort

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Unaudited Actuals Special Education Maintenance of Effort 2024-25 Budget vs. Actual Comparison Year 2023-24 Expenditures by LEA (LE-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Speclai Education, Infants (Goal <i>57</i> 10)	Special Special Education, Preschool Students (Goal 5730)	Spec. Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
日本代的た	UNDUPLICATED PUPIL COUNT	いた時間に開始	の年代ないののから	and a week and	Contraction of the	「「「「「「「」」」	Sold of the State	CALCOLOGY STATES		
TOTAL	TOTAL EXPENDITURES (Funds 01, 03, & 62; resources 0000-9999)									
1000-1999	Certificaled Salaries	00.00	00.00	00"0	0,00	00*00	00 0	00"0		0, 00
2000-2999	Classified Salaries	0,00	0.00	0.00	0.00	0.00	0.00	0.00		0 00
3000-3999	Employ ee Benefits	00'0	00.00	00'0	0,0	00'0	0.00	0.00		0 0
4000-4999	Books and Supplies	00.00	00.00	0.00	00.0	0.00	00.0	0 00		0 00
5000-5999	Services and Other Operating Expenditures	00.00	00-0	00.0	0.00	0.00	0.00	0,00		0.00
6669-0009	Capilal Oullay (except objects 6600, 6700, 6910 & 6920)	00.00	00.00	00'0	0.00	00.0	0, 00	0.00		0.0
7130	State Special Schools	0.00	0.00	00'0	0.00	0.00	0 00	0.00		0.00
7430-7439	Debt Service	00'0	00'0	0.00	0.00	0.00	0.00	0.00		0.0
	Total Direct Costs	0.00	0,00	0.00	0.00	0.00	00'0	0,00	00 0	0 0
7310	Transfers of Indirect Costs	0.00	0.00	00.00	0.00	00.0	0 00	0.00		0 00
7350	Transfers of indirect Costs - Interfund	0.00	0.00	0.00	00-0	0.00	0 00	00 0		0.00
PCRA	Program Cost Report Allocations (non-add)	00:00	the state	With South Land	日本というたい	上のないないであ	でなる地で	No. of the local division of the local divis	61-20 12	0.00
	Total Indirect Costs	00.0	00'0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	00'0	00.00	00.0	0.00	0.00	0.00	0 0	0 00
FEDERAL EXPEI	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Selaries	00.00	0.00	0.00	0.00	0.00	0,00	0.00		0.00
2000-2999	Classified Salaries	00.00	0.00	0.00	0.00	00.00	00.00	00 0		0.00
3000-3999	Employ ee Benefits	00'0	0.00	00'0	0.00	0,00	0.00	0.00		0,00
4000-4999	Books and Supplies	00.0	00.0	0.00	0,00	0.00	00 0	0.00		0 00
5000-2933	Services and Other Operating Expenditures	0.00	00.00	0,00	0.00	0.00	0.00	0.00		00'0
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	00'0	0.00	0,00	0.00	00"0		0 0 0
7130	State Special Schools	0.00	0.00	00'0	00.00	00.0	00.0	00.0		0.00
7430-7439	Debt Service	00.0	0.00	00.0	00.0	00 0	0 00	00.0		00.0
	Total Direct Costs	0.00	0,00	00'0	00.0	00'0	0.00	0 00	00.0	0.0
7310	Transfors of Indirect Costs	00.00	0,00	00'0	00 0	0.00	00.0	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	00'0	0.00	00'0	00'0	00 0	0,00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0'00	0.00	00'0	00.0	0 0
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	00'0	0.00	00*0	00'0	00.0	0.00
0868	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3365, all goals; resources 3000-3178 & 4410-6410, contestion, contestions	A STATE								000
	(2007-0000 0000 0000 0000 0000 0000 0000	記名のないになっていた。	いたのでしていたのである	大学の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の	ころうけることのという	いいものではわること	でしていたのである		1	202

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Unaudited Actuals Special Education Maintenance of Effort 2024-25 Budget vs. Actual Comparison Yaar 2023-24 Exponditures by LEA (LE-B)

Object Code	Description	Special Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Spectal Spectal Education, Preschool Students (Goal 5730)	Spec. Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments^	Total
STATE AND LO	STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 52; resources 0000-2999, 3365, & 6000-3999)						-			
1000-1999	Certificated Salarles	0.00	0.00	0.00	0.00	0,00	00"0	0.00		0.0 0
2000-2999	Classified Salaries	0.00	00-00	0.00	0.00	00'0	00'0	00.0		00 0
656E-000E	Employ ee Benefils	0.00	00'0	0,00	00 0	0.00	0.00	00.0		0.00
4000-4999	Books and Supplies	00.00	00.00	0.00	0.00	0.00	00.0	00'0		00.0
5000-2999	Services and Other Operating Expenditures	0.00	00'0	000	0.00	00'0	00.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	00'0	0.00	00"0	00'0	00.0	0.00		0.00
7130	State Special Schools	0.00	00.00	0.00	00"0	00'0	0.00	00.0		DUIG
7430-7439	Debt Service	0.00	00.0	0.00	00"0	0.00	0"00	00'0		00 C
	Total Direct Costs	0.00	00.0	0.00	00.00	00-0	0.00	00.00	0.0	00 C
7310	Transfers of Indirect Costs	00.0	0070	0,00	0.00	0.00	0.00	0 00		0D/C
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	00.0	0.00	0.00		00.0
PCRA	Program Cost Report Allocations (non-add)	00:0				HANDER		And Marine		0.00
	Total Indirect Costs	0.00	00'0	0.00	00'0	0.00	0.00	00'0	00.0	0.00
	TOTAL BEFORE OBJECT 8980	0.00	00 0	0,00	0.00	0.00	00.0	0.00	00 0	0 00
0869	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)			「「「「「「「」」」						0 (9)
	TOTAL COSTS	「「「「「」」		Contraction of the			の日本語の	PUNK MA		0 0 0
LOCAL EXF	LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0,00	0.00	0.00	00 0	00 0		
2000-2999	Classified Salaries	0,00	00"13	0.00	0 00	00'0	0.00	0.00		00.0
3000-3899	Employ ee Banel its	0.00	0,00	D.00	0,00	0.00	0'00	00'0		00.0
4000-4999	Books and Supplies	0,00	0.00	0.00	0.00	0.00	D' 00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	00'0	0.00	00.00	0,00	0.00	00.0		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	00.0	00'U	0.00	00.00	0.00	0.00	0.00		0 0 0
7130	State Special Schools	0.00	0.00	0.00	00.0	0.00	0.00	0,00		00 0
7430-7439	Debt Service	0.00	0.00	00.0	00.00	0.00	0.00	00'0		0.00
	Total Direct Costs	60'0	0.00	00.0	0.00	0.00	0.0	0.00	0,00	00 0
7310	Transfers of Indirect Costs	60,0	0.00	00'D	0.00	0.00	0.00	0.00		00 0
7350	Transfers of Indirect Costs - Interfund	C0.0	00'0	00.00	00.00	0.00	0.00	0,00		0.00
	Total Indirect Costs	C0.0	0.00	00.00	00.00	0.00	0,00	00.0	00 0	0.00
	TOTAL BEFORE OBJECT 8980	C0'0	0.00	00.00	00-00	0.00	0.00	0.00	0.00	0 0

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Unaudited Actuals Special Education Maintenance of Effort 2024-25 Budget ve. Actuei Comperison Year 2023-24 Expenditures by LEA (LE-B)

Cuyama Joint Unified Santa Barbara County	fied Vint	Special Ec 2024-25 Bud 2023-24	Special Education Maintenance of Effort 124-25 Budget ve. Actual Comparison Ye: 2023-24 Expenditures by LEA (LE-B)	Special Education Maintenance of Effort 2024-55 Budget vs. Actual Comparison Year 2023-24 Expenditures by LEA (LE-B)					42 E8A36	42 75010 0000000 Report SEMB E8A36TGG1T(2023-24)
Object Code	Description	Spectal Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education Infants (Goal 5710;	Special Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments'	Total
6980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									00 0
0868	Contribuitions from Unrestricted Revenues to State Resourcea (Resources 3365, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									00 0
	TOTAL COSTS	近江日に			Art Art Art Art			Real Providence	Section 1	0 00

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

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Cuyama Joint Unified Santa Barbara County	nified Sounty	Unaudited Actuals Special Education Maintenance of Effort 2024-25 Budget ve. Actual Comparison Yeer LEA Maintenance of Effort Calculation (LMC-B)	42 75010 0000000 Report SEMB E8A367GG1T(2023-24)
	SELPA:	(22)	
	This form (s. ur LEA (LB-B) ani	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 2024-25 Budget by LEA (LB-B) and the 2023-24 Expenditures by LEA (LE-B) to the SELPA, use a single-LEA SELPA, submit the forms to the CDE.	2024-25 Budgel by
	Per the federa establishing th the LEA to con to the appropri to FY 2011-12 http://www.cde	Per the federal Subsequent Years Rule, in order to detormine the required level of effort, the LEA must look back to the last flocal year in which the LEA maintained effort using the same method by which it is currently establishing the signality standard. To meet the requirement of the Subsequent Years Rule, the LEA construction is 3.4.1, 3.4.2, 3.8.1, and 3.8.2. The revised samilors allow to the appropriate compare the 2024-25 budgeted expenditures to the most recent faced year that been revised to make changes to sections 3.4.1, 3.4.2, 3.8.1, and 3.8.2. The revised samilors allow to the appropriate comparison year. The comparison year. The comparison year is a same method, which is the appropriate comparison year. The LEA is comparison to the subjected expenditures to the Rule state of the Subsequent Years Tracking (SYT) worksheet with their LMC-8 worksheet. The SYT worksheet tracks the result for each of the four methods back to the their LMC-8 worksheet. The SYT worksheet tracks the result for each of the four methods back to the NE comparison year. The LEA is required to complete the Subsequent Years Tracking (SYT) worksheet. The SYT worksheet tracks the result for each of the four methods back high/lwww.cde.ca.gov/spfse/as/documents/subseqytrocwrisht.kb.	which it is currently evised sections allow udgeted evend turks four methods back
	There are four expenditures o	There are four methods that the LEA can use to demonstrate the eligibility 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.	iis; (3) tucal
	The LEA Is on! possibility that	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 futuro years.	ooses and For the
	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 culturity 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 meels one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Workshoel available at: http://www.cds.ca.gov/sp/se/as/documents/leamoexempwksht,xis.	Reductions may Exemption
		 Valuntary departure, by relirement cr otherwise, or departure for just cause, of special education or related services personnet. 	
		2. A decrease in the enrollment of children with disabilities.	
139		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:	d by the SEA,
9		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 meads 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:	Local Only
		Total exampt reductions 0.00	0.00
	SECTION 2	- Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)	
		- JIPORTANT 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.	
California Dept of Education SACS Financial Reporting Software - SACS V10.1	Éducation Reporting Softwar	e - SACS V10.1	
File: SEMB, Version 6	ion 6	Page 6	Printed: 9/13/2024 9 49 A

Unaudited Actuals Special Education Maintenance of Effort 2024-25 Budget vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-B)	urrent year compared with prioryear may be used to reduce istable only if the LEA used on will use the freed up funds auton Act (ESEA) of 1965. Also, the emonts of Part B funds boward the maximum amount by which the LEA may reduce	Mard - Resource 3310)	nt Award - Resource 3310)	0.00	0 00 (a)		urtent year funding - Resources 3310 and 3315) 0,00 (b)	m available for EIS) (c) ve) (d), Available for MOE reduction).	 c. exceed line (a), Maximum available for MOE reduction, (c) c.e MOE requirement). (c) (c) 	under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:
Cuyama Joint Unlfled Santa Barbara County LEA M	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 layer 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 each intex ention services 134 CFR 302.236(a) will cont toward the maximum amount by which the LEA may reduce	lts MOE requirement under this exception [P.L. 108-446]. 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).	Maximum av allable for MOE reduction (50% of increase in funding)	Current y ear funding (IDEA Section 619 - Resource 3315)	Maximum available for early intervening services (EIS) (15% of curtent year funding - Resources 3310 and 3315)	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 usad to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	If (b) Is less than (a). Enter portion used to reduce MOE requirement (first column canno: exceed line (a), 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 negatie e)	Note: If your LEA exercises the authority under 34 CFR 300.20

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42 75010 000000 Report SEMB E8A36TGG1T(2023-24)

Unaudited Actuals Special Education Maintanance of Effort 2024-25 Budget vs. Actual Comparison Year LEA Maintenence of Effort Calculation (LMC-B)

SELPA:	

Cuyama Joint Unified Santa Barbere County (22)

Contracts Contracts Contracts Year In which MOE compliance was met Jaing the actual vs. actual method Budgeted Artual Year In which MOE compliance was met Jaing the actual vs. actual method 200.00 0.00 MMCE extractation 200.00 0.00 0.00 MMCE extractation 200.00 0.00 0.00 MMCE extractation 200.00 0.00 0.00 MMCE extractation 0.00 0.00 0.00 MMCE extractation 0.00 0.00 0.00 MMCE extractation 200.00 200.00 0.00 MMCE extractation 200.00 0.00 0.00 MMCE extractation 200.00 200.00 0.00 MMCE extractation 200.00 0.00 0.00 MMCE extractation 200.00 0.00 0.00				
Budgeted Amounts Budgeted Amounts Amounts 9 var in which MCE compliance was met uing the actual vs. ectual method Vaar in which MCE compliance was met uing the actual vs. ectual method 0.000 0.000 9 var in which MCE compliance was met uing the actual vs. ectual method 0.000 0.000 0.000 000 0.000 0.000 0.000 0.000 000 0.000 0.000 0.000 0.000 000 0.000 0.000 0.000 000 0.000 0.000 0.000 000 0.000 0.000 0.000 000 0.000 0.000 0.000 000 0.000 0.000 0.000 000 0.000 0.000 0.000 000 0.000 0.000 0.000 000 0.000 0.000 0.000 000 0.000 0.000 0.000 000 0.000 0.000 0.000 000 0.000 0.000 0.000 000 0.000 0.000 0.000 000 0.000 0.000 0.000 000 0.000 0.000 0.000 000 0.000 0.000 000 0.000 <td< th=""><th></th><th>Column A</th><th>Column B</th><th>Column C</th></td<>		Column A	Column B	Column C
Var LLB-B Comparison Difference year in wrich MOE compliance was met using the actual vs. ectual method ULB-B Comparison 204-35 Q4-81 year in wrich MOE compliance was met using the actual vs. ectual method 200-60 200-60 204-35 Q4-81 MOE seleculation E decidention 0.00 0.00 0.00 0.00 0.00 0.00 MOE seleculation Is positive or zero, the MOE Eligbility requirement is met based on the mounts 0.00 0.00 0.00 0.00 0.00 and Is positive or zero, the MOE Eligbility requirement is met based on the mounts Budgeted Comparison Vari Ofference and 0.00 0.00 0.00 0.00 0.00 0.00 0.00 and . 200-66 . 0.00 0.00 0.00 0.00 and And the MOE compliance was met using the actual vs. ectual method MOE And the MOE compliance was met using the actual vs. ectual method <		Budgeted Amounts	Actual Expenditures	
year in which MOE compliance was met Jaing the actual vs. actual method 2024.35 2024.35 (A - B) year in which MOE compliance was met Jaing the actual vs. actual method 200.60 0.00 0.00 MOE astellation 200.60 0.00 0.00 0.00 Se adviation 0.00 0.00 0.00 0.00 Se adviation 0.00 0.00 0.00 0.00 Se adviation 0.00 0.00 0.00 Se adviation 0.00 0.00 0.00 MOE calculation 200.60 200.60 Search which MOE comparison 200.60 0.00 MOE calculation 0.00 0.00		(LB-B Worksheet)	Comparison Year	Difference
C compliance was met Jaing the actual vs. ectual method 200.60 0.00 200.60 0.00 0.00 0.00 0.00 0.00 error, the MOE Elgibility requirement is met based on the MoE Elgibility requirement is met based on the MoE Elgibility requirement is met based on the Comparison 0.00 E compliance was met ueing the actual vs. actual method 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	A. COMBINED STATE AND LOCAL EXPENDITURES METHOD	FY 2024-25	2024-25	(A - B)
20.80 200.60 0.00 20.80 0.00 0.00 0.00 <	Under "Companson Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
E complance was met ueing the actual vs. sectual method		200.60		
E compliance was met using the actual v a. actual method 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.	b. Less: Expenditures paid from federal sources	200.60	ななななない	
ero, the MOE Eligibility requirement is met based on the ero, the MOE Eligibility requirement is met based on the Budgeted Amounts F 2024.25 Comparison 1 Year 2 200.60 2 0.00 0 00 0	c. Expenditures paid from state and local sources	0.00	00.0	
Serv. the MCE Eligbility requirement is met based on the Budgeted Amountis F 2024.35 2024.25 Difference Comparison Com Com Com Com Com Com Com Com Com Com Com Com Com Com Com	Add/Less: Adjustments and/or PCRA required for MOE calculation	記で出していて	0.00	
aro, the MOE Eligbility requrement is met based on the Budgeted Amounts Amounts E compliance was met ueing the actual method 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Comperison year's expenditures, adjusted for MOE calculation		00.00	
E compliance was met using the actual vs. actual method $ \begin{array}{c cccc} 0.00 & 0.00 \\ 0.00$	Less; Exempt reduction(s) from SECTION 1	いいたの	00.0	
ero, the MOE Eligibility requrement is met based on the Budgeted Amounts F 2034.25 2034.25 Difference Comparison			0.00	
ero, the MOE Eligibility requirement is met based on the Budgeted Comparison Amounts Year F 2024-25 2024-25 2024-25 2024-25 200.60 0.00 0.00 0.00 0.00	Security Sec	00.00	00'00	0.0
E compliance was met using the actual vs. actual method Comparison F 2024.35 200.60 0.00 0	3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the			
E compliance was met using the actual method 200.60 0.00 0.00 0.00 0.00 0.00 0.00 0.		Budgeted Amounts	Comparison Year	
200.60	ent yeer in which MOE compliance was met using the actual vs. actual method	FY 2024-25	2024-25	Difference
0.00	uktures,	200.60		
00.0	88	200.60		
	5e3/	0.00	0.00	Sales and
	I for MOE calculation	いいので、「ない」の	0.00	
	or MOE calculation	の影響を知らく	0.00	A STATE OF A
		北方ないの日本の	0.00	
0.00	Net expenditures paid from state and local sources	0.00	00.00	
0.00	d. Special education unduplicated pupil count	145.00	00.0	
0.00				

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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 cepita state and local expenditures.

e. Per capita state and local expenditures (A2c/A2d)

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Cuyama Joint Unified Santa Barbara County	Unaudited Actuals Special Education Maintenance of Effort 2024-25 Budget ve. Actuel Comparison Year 2024-25 Budget by SELPA (SB-B)	cluals tenance of Effort I Comparison Year SELPA (SB-B)		42 75010 000000 Report SEMB E8A361GG1T(2023-24)
SELPA:		(23)		
	Object Code	Description	Adjustments"	Tabi
TOTAL BUDGET - All Sources			and the second se	
	1000-1999	Certificated Salaries		0.00
	2000-2999	Classified Selaries		00.0
	3000-3899	Employ es Benefilts		
	4000-4999	Books and Supplies		00.0
	5000-5399	Services and Other Operating Expenditures		00.0
	6669-0009	Capital Outlay (except objects 6500, 5700, 6910 & 6920)		0.00
	7130	State Special Schools		0.00
	7430-7439	Debt Service		0.00
		Total Direct Costs	00'0	0.00
	7310	Tunners on tadicate Carto		
	7350			0,00
		Intrations of Indirect Costs - Interfund		0,00
		Total Indirect Costs	0.00	0,00
1/		TOTAL COSTS	00'0	00'0
BUDGET - State and Local Sources				
	1000-1000 2000-2000	Centrificated Salaries		0.00
				0.00
	3000-3888	Employ ee Benefits		00.0
	4000-4999	Books and Supplies		0.00
	5000-5999	Services and Other Operating Expenditures		0,00
	6000-6399	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0 00
4	7130	State Special Schools		0,00
	7430-7439	Debt Service		0,00
		Total Direct Costs	0.00	0,00
	0164			
		Transfers of Indract Costs		0,00
	7350	Transfere of Indiract Costs - Interfund		0,00
		Total Indirect Coats	00°0	0.00
		TOTAL BEFORE OBJECT 8960	0.00	00.0
	0968	Cruldhallone from I prestricted Bavanuse to Endered Baseumon		0
			00.0	00'0
BUDGET - Local Sources				
	1000-1998	Certificated Selaries		00'0
California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: SEMB, Version 6	Page 10		Printe	Printed ⁻ 9/13/2C24 9-49 A
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Cuyama Joint Unified Santa Barbara County

SELPA:

Unaudited Actuals Special Education Malntenance of Effort 2024-25 Budget vs. Actual Comparison Year 2024-25 Budget by SELPA (SB-B)

42 75013 0000000 Report SEMB E8A367GG17(2023-24)

(22)

	Object Code	Description	Adjustments"	Total
	2000-2999	Classified Salaries		0 0
	3000-3999	Employ as Bensills		00 0
	4000-4998	Books and Supplies		00 0
	5000-5999	Services and Other Operating Expenditures		0.00
	6000-6333	Capital Outlay (except objects 6600, 6700, 8910 & 6920)		00 0
	7130	State Special Schools		0.00
	7430-7439	Debt Service		0.00
		Total Direct Costs	0,00	0 0
	7310	Transfers of Indirect Costs		00 0
	7350	Transfers of Indirect Costs - Interfund		00-0
		Total Indirect Casts	00 0	00 0
		TOTAL BEFORE OBJECT 8980	00 0	00 0
14	0869	Contributions from Unrestrict=d Revenues to Federal Resources (from BUDGET - State and Local Sources section)		00.0
	0960	Contributions from Unrestrictad Revenues to State Resources		0 00
		TOTAL COSTS	0.00	0 0
UNDUPLICATED PUPIL COUNT				00 0

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

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

42 75010 0000000 Form CA E8A36TGG1T(2023-24)

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	44,20%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school	
	districts or future apportionments may be alfected, (EC 41372)	
	CEA Deficiency Amount	exemp
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom	
	compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2025-26 apportionment may be reduced by the lesser of the following two percentages:	
	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	\$0.0
	Adjusted Appropriations Limit	\$3,035,871.8
	Appropriations Subject to Limit	\$3,035,871.0
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to	Ca Association (199
	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.	

Cuyama Joint Unified

Santa Barbara County

UNAUDITED ACTUAL FINANCIAL REPORT: To the County Superintendent of Schools 2023.24 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100. Signed Date of Meeting: Sep 12, 2024 Clerk / Secretary of the Governing Board (Original signature required) To the Superintendent of Public Instruction: 2023.24 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100. Signed: Date: County Superintendent/Designee (Original signature required) For additional information on the unaudited actual reports, please contact: For County Office of Education: For School District: Daniele Spahn LeArn Zay asbazan Name District Fisancial Advisory Services Tale (651)766-1104 Title (651)766-1104 Title (651)766-1104 Title (651)766-1104 Title (651)766-1104 Title (651)766-104 Title (651)766-104 Title (651)766-104 Title (704) Superintendent/Field-07	5010 0000000 Form CA G1T(2023-24)		Unaudited Actuals FINANCIAL REPORTS 023-24 Unaudited Actuals hool District Certification		Cuyama Joint Unified Ianta Barbara County
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				AL FINANCIAL REPORT:	UNAUDITED ACTUA
approved and filed by the governing board of the school district pursuant to Education Code Section 42100. Signed				rintendent of Schools	To the County Super
Clerk / Secretary of the Governing Board (Original signature required) To the Superintendent of Public Instruction: 2023-24 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100. Signed: Date: County Superintendent/Designee (Original signature required) For additional information on the unaudited actual reports, please contact: For County Office of Education: Danielle Spahn LeAnn Zay asbazan Name District Financial Advisory Services Title (05) 964-4711 Tolephono					
(Original signature required) To the Superintendent of Public Instruction: 2023-24 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100. Signed: Date: County Superintendent/Designee Oate: County Superintendent/Designee Oate: County Office of Education: For School District: Danielle Spahn LeArn Zay asbazan Name Business Manager Title Title (005) 964-4711 (661) 766-4104 Tolephono Telephone		ate of Meeting: Sep 12, 2024			Signed
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:				Clerk / Secretary of the Governing Board	
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. Date:				(Original signature required)	
Signed: Date: County Superintendent/Designee (Original signature required) Date: For additional information on the unaudited actual reports, please contact: For School District: For County Office of Education: For School District: Danielle Spahn LeAnn Zay asbazan Name Business Manager Title Title (805) 964-4711 (561) 766-4104 Tolophone Telephone				nt of Public Instruction:	To the Superintenden
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual reports, please contact: For County Office of Education: For School District: Danielle Spahn LeAnn Zay asbazan Name District Financial Advisory Services Title Business Manager (805) 964-4711 (651) 765-4104 Todophone Telephone			en verified for accuracy by		to Education Code Se
(Original signature required) For additional information on the unaudited actual reports, please contact: For School District: For County Office of Education: For School District: Danielle Spahn LeAnn Zay asbazan Name Name District Financial Advisory Services Business Manager Title Title (805) 964-4711 (661) 766-4104 Tolophone Telaphone		Date:			Signed:
For additional information on the unaudited actual reports, please contact: For County Office of Education: For School District: Danielle Spahn LeAnn Zay asbazan Name Name District Financial Advisory Services Business Manager Title Title (805) 964-4711 (661) 766-4104 Tolophone Telephone					
For County Office of Education:For School District:Danielle SpahnLeAnn Zay asbazanNameNameDistrict Financial Advisory ServicesBusiness ManagerTitleTitle(805) 964-4711(651) 766-4104TolophoneTelephone				(Original signature required)	11
Danielle Spahn LeAnn Zay asbazan Name Name District Financial Advisory Services Business Manager Title Title (805) 964-4711 (661) 766-4104 Tolophone Telephone			Ľ	ation on the unaudited actual reports, please conta	For additional informa
Name Name District Financial Advisory Services Business Manager Title Title (805) 964-4711 (661) 766-4104 Talophone Telephone		pol District:	For Sc	f Education:	For County Office of
District Financial Advisory Services Business Manager Title Title (805) 964-4711 (661) 765-4104 Tolophono Telephone		ay as bazan	LeAnn		Danielle Spahn
Title Title (805) 964-4711 (661) 765-4104 Talaphana Telephone			Name		Name
(805) 964-4711 (661) 766-4104 (661) 766-4104 (661) 766-4104		s Manager	Busine	risory Services	District Financial Adv
Talophone Telephone			Title		Title
		5-4104	(661) 7		(805) 964-4711
dspahn@sbceo.org		le	Teleph		Talaphone
		zan@cuy amaunified.org	Izay asi		dspahn@sbceo.org
E-mail Address		ddnass	E-mail		E-mail Address

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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)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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BALANCE-FDxRS - (Fatal) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource.	Passed
CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	Passed
CHECKFUND - (Fatal) - All FUND codes must be valid.	Passed
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	Passed
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	Passed
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	Passed
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.	Passed
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	Passed
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
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.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	Passed
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	Passed
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	Passed
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.	<u>Passed</u>

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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.	<u>Passed</u>
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.	<u>Passed</u>
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.	<u>Passed</u>
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.	<u>Passed</u>
CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.	<u>Passed</u>
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.	<u>Passed</u>
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.	<u>Passed</u>
DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object	Passed
9610).	

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

				9/13/2024 9
<u>Passed</u>	8980-8999) to the Education Protection	Id be no contributions (objects	TRIB - (Fatal) - There shou Resource 1400).	EPA-CONT Account (Re
Passed	nents (Object 9780) and/or Reserve for re amount in Unassigned/Unappropriated 95).	ounts reported in Other Assignn 9789) should not create a negativ all funds except funds 61 through	Uncertainties (REU) (Object 9	Economic L
Exception	a negative balance by resource, by fund. d individually, except functions 7200-7600	wing expenditure functions have a ed optional functions, are checked	nctions, including CDE-define	EXP-POSIT (NOTE: Fun are combine
	VALUE	FUNCTION	RESOURCE	FUND
	(\$13,180.90)	7200-7600	3010	01
<u>Passed</u>	transferability. ect 5750) must net to zero for all funds.	om other federal resources under s of Direct Costs - Interfund (Obje		
<u>Passed</u>	29) must equal Interfund Transfers Out	Transfers In (objects 8910-892	N-OUT - (Fatal) - Interfund 10-7629).	INTERFD-IN (objects 761
Passed	ect 7350) must net to zero for all funds.	s of Indirect Costs - Interfund (Obj	NDIRECT - (Fatal) - Transfers	INTERFD-IN
<u>Passed</u>	und (Object 7350) must net to zero by	ansfers of Indirect Costs - Inter	NDIRECT-FN - (Fatal) - Tra	INTERFD-IN function.
Passed	ust net to zero by fund.	rs of Direct Costs (Object 5710) m	DIR-COST - (Fatal) - Transfer	INTRAFD-D
	must net to zero by fund	s of Indirect Costs (Object 7310) a	NDIRECT - (Fatal) - Transfers	INTRAFD-IN
Passed				
<u>Passed</u> <u>Passed</u>		sfers of Indirect Costs (Object 731	NDIRECT-FN - (Fatal) - Trans	INTRAFD-IN
	10) must net to zero by function.	sfers of Indirect Costs (Object 73) sfers (objects 8091 and 8099) mu		
Passed	10) must net to zero by function. Ist net to zero, individually. cts 8980-8999) to the lottery (resources	sfers (objects 8091 and 8099) mu	NSFER - (Fatal) - LCFF Trans CONTRIB - (Fatal) - There s	LCFF-TRAN
<u>Passed</u> <u>Passed</u>	10) must net to zero by function. Ist net to zero, individually. cts 8980-8999) to the lottery (resources	sfers (objects 8091 and 8099) mu should be no contributions (obje ructional Materials (Resource 630 capital asset amounts are impo	NSFER - (Fatal) - LCFF Trans CONTRIB - (Fatal) - There s 300) or from the Lottery: Instri AP-ASSETS - (Warning) - If funds 61-95, then an amoun	LCFF-TRAN LOTTERY-Co 1100 and 63 NET-INV-CA
<u>Passed</u> Passed Passed	10) must net to zero by function. Ist net to zero, individually. cts 8980-8999) to the lottery (resources 0). orted/keyed, objects 9400-9489, (Capital 9796 (Net Investment in Capital Assets)	sfers (objects 8091 and 8099) mu should be no contributions (obje ructional Materials (Resource 630 capital asset amounts are impo	NSFER - (Fatal) - LCFF Trans CONTRIB - (Fatal) - There s 300) or from the Lottery: Instri AP-ASSETS - (Warning) - if funds 61-95, then an amoun ame fund.	LCFF-TRAN LOTTERY-C 1100 and 63 NET-INV-CA Assets) in fu within the sa OBJ-POSITIN
Passed Passed Passed Passed	10) must net to zero by function. Ist net to zero, individually. cts 8980-8999) to the lottery (resources 0). orted/keyed, objects 9400-9489, (Capital 9796 (Net Investment in Capital Assets)	sfers (objects 8091 and 8099) mu should be no contributions (obje ructional Materials (Resource 630 r capital asset amounts are impo nt should be recorded for Object	NSFER - (Fatal) - LCFF Trans CONTRIB - (Fatal) - There s 300) or from the Lottery: Instru AP-ASSETS - (Warning) - if funds 61-95, then an amoun ame fund. IVE - (Warning) - The followin RESOURCE	LCFF-TRAN LOTTERY-Co 1100 and 63 NET-INV-CA Assets) in fu within the sa DBJ-POSITIN FUND
Passed Passed Passed Passed	10) must net to zero by function. Ist net to zero, individually. Individ	sfers (objects 8091 and 8099) mu should be no contributions (obje ructional Materials (Resource 630 i capital asset amounts are impo nt should be recorded for Object ng objects have a negative balance OBJECT 8590	NSFER - (Fatal) - LCFF Trans CONTRIB - (Fatal) - There s 300) or from the Lottery: Instru AP-ASSETS - (Warning) - if funds 61-95, then an amoun ame fund. TVE - (Warning) - The followin RESOURCE 6331	LCFF-TRAN LOTTERY-Co 1100 and 63 NET-INV-CA Assets) in fu within the sa OBJ-POSITIN FUND
Passed Passed Passed Passed	10) must net to zero by function. Ist net to zero, individually. Individually.	sfers (objects 8091 and 8099) mushould be no contributions (objects ructional Materials (Resource 630 capital asset amounts are import it should be recorded for Object ng objects have a negative balance OBJECT 8590 where no funds were received	NSFER - (Fatal) - LCFF Trans CONTRIB - (Fatal) - There s 300) or from the Lottery: Instri AP-ASSETS - (Warning) - if funds 61-95, then an amoun ame fund. TVE - (Warning) - The followin <u>RESOURCE</u> 6331 : ARs cleared for prior years of	LCFF-TRAN LOTTERY-Co 1100 and 63 NET-INV-CA Assets) in fu within the sa OBJ-POSITIN FUND
Passed Passed Passed Passed	10) must net to zero by function. Ist net to zero, individually. Ist 8980-8999) to the lottery (resources 10). Dirted/keyed, objects 9400-9489, (Capital 9796 (Net Investment in Capital Assets) Ist by resource, by fund: VALUE	sfers (objects 8091 and 8099) mu should be no contributions (obje ructional Materials (Resource 630 i capital asset amounts are import at should be recorded for Object ng objects have a negative balance OBJECT 8590 where no funds were received 8590	NSFER - (Fatal) - LCFF Trans CONTRIB - (Fatal) - There s 300) or from the Lottery: Instri AP-ASSETS - (Warning) - if funds 61-95, then an amoun ame fund. TVE - (Warning) - The followin <u>RESOURCE</u> 6331 : ARs cleared for prior years of 6762	LCFF-TRAN LOTTERY-Co 1100 and 63 NET-INV-CA Assets) in fu within the sa OBJ-POSITIN FUND D1 Explanation: D1
Passed Passed Passed Passed	10) must net to zero by function. Ist net to zero, individually. Individually.	sfers (objects 8091 and 8099) mushould be no contributions (objects ructional Materials (Resource 630 capital asset amounts are import it should be recorded for Object ng objects have a negative balance OBJECT 8590 where no funds were received	NSFER - (Fatal) - LCFF Trans CONTRIB - (Fatal) - There s 300) or from the Lottery: Instri AP-ASSETS - (Warning) - if funds 61-95, then an amoun ame fund. TVE - (Warning) - The followin <u>RESOURCE</u> 6331 : ARs cleared for prior years of 6762	LCFF-TRAN LOTTERY-Co 1100 and 63 NET-INV-CA Assets) in fu within the sa OBJ-POSITIN FUND D1 Explanation: D1

Pass-through revenues from all sources (objects 8287, 8587, and 8697) Pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.

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

FUND	RESOURCE	VALUE		
01	6331		(\$20,000.00)	
Explanation: Corr	ection for prior year receiva	ble.	(0.5.1.0.0)	
01	6762		(\$51.00)	
Explanation: Corr	ection for prior year receiva	ible.		
	N-ZERO - (Fatal) - Restri in funds 61 through 95.	icted Net Position (Object 9797), in unre	estricted resources, must be	Passed
SE-PASS-THRU- in the general fun	REVENUE - (Warning) - T d for the Administrative Un	ransfers of special education pass-throu it of a Special Education Local Plan Area.	gh revenues are not reported	Passed
UNASSIGNED-N negative, by resou	EGATIVE - (Fatal) - Una urce, in all funds except the	assigned/Unapprorpriated balance (Obj general fund and funds 61 through 95.	ect 9790) must be zero or	Passed
UNR-NET-POSIT or negative, by res	ION-NEG - (Fatal) - Unrest source, in funds 61 through	ricted Net Position (Object 9790), in restr n 95.	icted resources, must be zero	Passed
SUPPLEMEN	TAL CHECKS			
ASSET-ACCUM- governmental and	DEPR-NEG - (Fatal) - I business-type activities n	In Form ASSET, accumulated deprec nust be zero or negative.	siation and amortization for	<u>Passed</u>
Construction, or o	(Fatal) - If capital asset a objects 6XXX, Capital Outla tal data (Form ASSET) mu	mounts are imported/keyed (Function 85 ay, or objects 9400-9489, Capital Assets ist be provided.	500, Facilities Acquisition and , in funds 61-67), then capital	<u>Passed</u>
ASSET-PY-BAL - Schedule of Capit	(Fatal) - If capital asset e tal Assets (Form ASSET) n	nding balances were included in the prio nust be provided.	or year unaudited actuals, the	Passed
Compensation (L	ine 15 in Form CEA) mus	The Percent of Current Cost of Educati st equal or exceed 60% for elementary, '2, unless the district is exempt pursuant	55% for unified, and 50% for	<u>Passed</u>
DEBT-ACTIVITY Schedule of Long	- (informational) - Long-te -Term Liabilities (Form DE	erm debt exists, but it appears that no ac BT) for the following long-term debt types	ctivity has been entered in the	<u>Exception</u>
Long-Term Liabil	ity Type	Beginning Balance	Ending Balance	
DEBT.GOV.GO.BO		\$3,875,000.00		
DEBT.GOV.COMP.	ABS.9665	\$8,263.00) \$8,263.00	
DEBT-IMPORT - (Form DEBT) mus		amounts are imported/keyed, the long-	term debt supplemental data	<u>Passed</u>
DEBT-POSITIVE	- (Fatal) - In F orm DEBT, lo	ng-term liability ending balances must be	e positive.	Passed
DEBT-PY-BAL - (data, the Schedul	(Fatal) - If long-term liabili e of Long-Term Liabilities (ty ending balances were included in the (Form DEBT) must be provided.	e prior year unaudited actuals	Passed
ESMOE-ADA - (F	atal) - If Form ESMOE is co	ompleted, ADA must be reported in Section	on II, Line A.	<u>Passed</u>

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ESMOE-IMPORT - (Fatal) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided.	<u>Passed</u>
IC-ADMIN-NOT-ZERO - (Fatal) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero.	Passed
IC-ADMIN-PLANT-SVCS - (Warning) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%.	<u>Passed</u>
IC-BD-SUPT-NOT-ZERO - (Warning) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero.	Passed
IC-BD-SUPT-VS-ADMIN - (Warning) - 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%.	<u>Passed</u>
IC-EXCEEDS-LEA-RATE - (Warning) - 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.	<u>Passed</u>
IC-PCT - (Warning) - 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	<u>Exception</u>
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.	
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	
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. Straight indirect cost percentage before carry-forward adjustment (Form ICR, Part III, Line C is \$12.13 %	Passed
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. 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.	<u>Passed</u> <u>Passed</u>
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. 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. IC-POSITIVE - (Warning) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive.	
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. 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. IC-POSITIVE - (Warning) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. LOT-CONTRIB-IMPORT-A - (Fatal) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L.	Passed
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. 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. IC-POSITIVE - (Warning) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. LOT-CONTRIB-IMPORT-A - (Fatal) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. LOT-CONTRIB-IMPORT-B - (Warning) - 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.	<u>Passed</u> Passed

PCRAF-UNDISTRIBUTED - (Fatal) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000).

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

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

Cuyama Joint Unified

Santa Barbara County

42-75010-0000000

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

F - <u>Fatal</u> (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
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.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	Passed
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
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.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	Passed
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	Passed
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	Passed
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.	<u>Passed</u>
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).	<u>Passed</u>

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CHK-RES650 (LCFF Transfe	0XOBJ8091 - (Fatal) - Th rs-Current Year) or 8099 (ere is no activity in Resource (LCFF/Revenue Limit Transfers-	500 (Special Educ Prior Years).	ation) with Object 8091	Passed
CHK-RESOU 9791, 9793, ar	RCExOBJECTA - (Warnir nd 9795) account code co	ng) - All RESOURCE and OBJE mbinations should be valid.	CT (objects 8000 t	hrough 9999, except for	Passed
CHK-RESOUF account code of	RCExOBJECTB - (Inform combinations should be v	national) - All RESOURCE and alid.	OBJECT(objects	9791, 9793, and 9795)	<u>Passed</u>
CHK-RS-LOC. code.	AL-DEFINED - (Fata!) - A	Il locally defined resource code	es must roll up to a	a CDE defined resource	<u>Passed</u>
and 6500-654	I0, objects 1000-8999) Iucational. This technical	Education revenue and expend must be coded to a Special review check excludes Early Ir	Education 5000	goal or to Goal (110,	<u>Passed</u>
	LEDGER CHECKS				
CEFB-POSITIN 9797) must be	/E - (Fatal) - Componen positive individually by re	ts of Ending Fund Balance/Ne source, byfund.	t Position (objects	9700-9789, 9796, and	<u>Passed</u>
	STR-REV - (Fatal) - Contr	ibutions from Restricted Reven	ues (Object 8990) r	nust net to zero by fund.	Passed
CONTRIB-UN fund.	REST-REV - (Fatal) - Co	ntributions from Unrestricted R	evenues (Object 8	980) must net to zero by	<u>Passed</u>
EFB-POSITIVE	E - (Warning) - Ending bal ne negative balances and	ance (Object 979Z) is negative your plan to resolve them.	for the following re	sources. Please explain	Exception
FUND			RESOURCE	NEG. EFB	
01			0000	(\$79,407.06)	
Explanation: U Total of negativ	nrestricted resources are resource balances for l	expected to have a negative en Fund 01	ding fund balance	at the end of the year. (\$79,407.06)	
EPA-CONTRI Account (Resc	B - (Fatal) - There shou ource 1400).	ld be no contributions (object	s 8980-8999) to t	ne Education Protection	Passed
Economic Uno	certainties (REU) (Object)	ounts reported in Other Assig 9789) should not create a nega all funds except funds 61 throug	tive amount in Una	/80) and/or Reserve for ssigned/Unappropriated	Passed
	E - (Warning) - The follow	ving expenditure functions hav ed optional functions, are check	e a negative balan ced individually, exc	ce by resource, by fund. cept functions 7200-7600	<u>Exception</u>
EXP-POSITIVI (NOTE: Functi are combined	ons, including CDE-defin				
(NOTE: Functi	ons, including CDE-defin	FUNCTION	VALUE	1044 750 201	
(NOTE: Functi are combined FUND 01	ons, including CDE-defin .)	FUNCTION 7200-7600	VALUE	(\$11,758.30)	
(NOTE: Functi are combined FUND 01 Explanation: R	ons, including CDE-defin .) RESOURCE 3010 tevenues transferred in fo	FUNCTION 7200-7600		·	Passed

(objects 7610-7629).

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INTERFD-INDIRECT - (Fatal) - Transfe	ers of Indirect Costs - Interfund (C	Object 7350) must net to zero for all funds.	Passed
INTERFD-INDIRECT-FN - (Fatal) - T function.	ransfers of Indirect Costs - Inf	terfund (Object 7350) must net to zero by	Passed
INTRAFD-DIR-COST - (Fatal) - Transf	ers of Direct Costs (Object 5710) must net to zero by fund.	Passed
INTRAFD-INDIRECT - (Fatal) - Transfe	ers of Indirect Costs (Object 731)	0) must net to zero by fund.	Passed
INTRAFD-INDIRECT-FN - (Fatal) - Tra	nsfers of Indirect Costs (Object 7	7310) must net to zero by function.	Passed
LCFF-TRANSFER - (Fatal) - LCFF Tra	nsfers (objects 8091 and 8099)	must net to zero, individually.	Passed
	should be no contributions (ol	bjects 8980-8999) to the lottery (resources	Passed
OBJ-POSITIVE - (Warning) - The follow	wing objects have a negative bala	ance by resource, by fund:	Exception
FUND RESOURCE	OBJECT	VALUE	
01 0000 Explanation: See notes above.	9790	(\$79,407.06)	
PASS-THRU-REV=EXP - (Warning) - should equal transfers of pass-throug Resource 3327), by fund and resource	gh revenues to other agencies	ll sources (objects 8287, 8587, and 8697) (objects 7211 through 7213, plus 7299 for	<u>Passed</u>
y resource, by fund.		ons (objects 8000-8979) should be positive	Passed
by resource, by fund.	Restricted Net Position (Object	ons (objects 8000-8979) should be positive 9797), in unrestricted resources, must be	Passed Passed
by resource, by fund. RS-NET-POSITION-ZERO - (Fatal) - f zero, by resource, in funds 61 through :	Restricted Net Position (Object 95. g) - Transfers of special educati	9797), in unrestricted resources, must be	
by resource, by fund. RS-NET-POSITION-ZERO - (Fatal) - F zero, by resource, in funds 61 through : SE-PASS-THRU-REVENUE - (Warnin n the general fund for the Administrativ	Restricted Net Position (Object 95. g) - Transfers of special educati we Unit of a Special Education Lo - Unassigned/Unapprorpriated	9797), in unrestricted resources, must be on pass-through revenues are not reported ocal Plan Area. balance (Object 9790) must be zero or	Passed
by resource, by fund. RS-NET-POSITION-ZERO - (Fatal) - F zero, by resource, in funds 61 through : SE-PASS-THRU-REVENUE - (Warnin SE-PASS-THRU-REVENUE - (Warnin SE-PASS-THRU-REVENUE - (Warnin SE-PASS-THRU-REVENUE - (Fatal) - negative, by resource, in all funds exce	Restricted Net Position (Object 95. g) - Transfers of special educati we Unit of a Special Education Lo - Unassigned/Unapprorpriated pt the general fund and funds 61 nrestricted Net Position (Object	9797), in unrestricted resources, must be on pass-through revenues are not reported ocal Plan Area. balance (Object 9790) must be zero or	Passed Passed
by resource, by fund. RS-NET-POSITION-ZERO - (Fatal) - F zero, by resource, in funds 61 through : SE-PASS-THRU-REVENUE - (Warnin SE-PASS-THRU-REVENUE - (Warnin SE-PASS-THRU-REVENUE - (Warnin SE-PASS-THRU-REVENUE - (Fatal) - DNASSIGNED-NEGATIVE - (Fatal) - U JNR-NET-POSITION-NEG - (Fatal) - U	Restricted Net Position (Object 95. g) - Transfers of special educati we Unit of a Special Education Lo - Unassigned/Unapprorpriated pt the general fund and funds 61 nrestricted Net Position (Object rough 95.	9797), in unrestricted resources, must be on pass-through revenues are not reported ocal Plan Area. balance (Object 9790) must be zero or I through 95.	Passed Passed Passed
by resource, by fund. RS-NET-POSITION-ZERO - (Fatal) - F zero, by resource, in funds 61 through : SE-PASS-THRU-REVENUE - (Warning n the general fund for the Administrativ JNASSIGNED-NEGATIVE - (Fatal) - negative, by resource, in all funds exce JNR-NET-POSITION-NEG - (Fatal) - U or negative, by resource, in funds 61 th	Restricted Net Position (Object 95. g) - Transfers of special educati we Unit of a Special Education Lo - Unassigned/Unapprorpriated pt the general fund and funds 61 nrestricted Net Position (Object rough 95.	9797), in unrestricted resources, must be on pass-through revenues are not reported ocal Plan Area. balance (Object 9790) must be zero or 1 through 95. 9790), in restricted resources, must be zero	Passed Passed Passed
by resource, by fund. RS-NET-POSITION-ZERO - (Fatal) - F zero, by resource, in funds 61 through : SE-PASS-THRU-REVENUE - (Warnin In the general fund for the Administrativ UNASSIGNED-NEGATIVE - (Fatal) - negative, by resource, in all funds exce UNR-NET-POSITION-NEG - (Fatal) - U or negative, by resource, in funds 61 th EXPORT VALIDATION CHECK ADA-PROVIDE - (Fatal) - Average Dail	Restricted Net Position (Object 95. g) - Transfers of special educati we Unit of a Special Education Lo - Unassigned/Unapprorpriated pt the general fund and funds 67 nrestricted Net Position (Object rough 95.	9797), in unrestricted resources, must be on pass-through revenues are not reported ocal Plan Area. balance (Object 9790) must be zero or 1 through 95. 9790), in restricted resources, must be zero	Passed Passed Passed Passed
by resource, by fund. RS-NET-POSITION-ZERO - (Fatal) - f zero, by resource, in funds 61 through 1 SE-PASS-THRU-REVENUE - (Warning In the general fund for the Administrativ JNASSIGNED-NEGATIVE - (Fatal) - negative, by resource, in all funds exce JNR-NET-POSITION-NEG - (Fatal) - U br negative, by resource, in funds 61 th EXPORT VALIDATION CHECK ADA-PROVIDE - (Fatal) - Average Dail CHK-DEPENDENCY - (Fatal) - If data I raved.	Restricted Net Position (Object 95. g) - Transfers of special educati we Unit of a Special Education Lo - Unassigned/Unapprorpriated pt the general fund and funds 61 nrestricted Net Position (Object rough 95. S y Attendance data (Form A) mus has changed that affect other for	9797), in unrestricted resources, must be on pass-through revenues are not reported ocal Plan Area. balance (Object 9790) must be zero or I through 95. 9790), in restricted resources, must be zero	Passed Passed Passed Passed

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FORM01-PROVIDE - (Fatal) - Form 01 (Form 01) must be opened and saved.	Passed
VERSION-CHECK - (Warning) - All versions are current.	Passed

Cuyama Joint UnIfied Santa Barbara County	Unaudited Actuals FINANCIAL REPORTS 2023-24 Unaudited Actuals School District Certification	42 75010 0000000 Form CA E8A36TGG1T(2023-24)
UNAUDITED ACTUAL FINANCIAL REPORT:		
To the County Superintendent of Schools:		
approved and filed by the governing board of the	PORT. This report was prepared in accordance with Education Code Section 41010 and is here ne school district pursuant to Education Code Section 42100.	эр
Signed:	Date of Meeting: Sep 12, 2024	
(Original signatu	ne Governing Board ure required)	
To the Superintendent of Public Instruction:		
2023-24 UNAUDITED ACTUAL FINANCIAL REI to Education Code Section 42100.	PORT. This report has been verified for accuracy by the County Superintendent of Schools p	pursuant
Signed:	Date:	
County Superinter	ndent/Dasignaa	
(Original signate	ure required)	
For additional information on the unaudited actu	al reports, please contact:	
For County Office of Education:	For School District:	
Danielle Spahn	LeAnn Zayaabazan	
Name	Name	
District Financial Advisory Services	Business Manager	
Title	Title	
(805) 964-4711	(661) 766-4104	
Telephone	Telephone	
dspahn@sbceo.org	Izay asbazan@cuy amaunified.org	
E-mail Address	E-mail Address	

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

42 75010 0000000 Form CA E8A36TGG1T(2023-24)

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	44.20%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school	
	districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	exempt
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom	
	compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2025-26 apportionment may be reduced by the lesser of the following two percentages:	
	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.	

Cuyama Joint Unified

Santa Barbara County



Unaudited Actuals 2023-24 Unaudited Actuals Program by Resource Report Expenditures by Object - Summary

June 30, 2024

7600-7999

42 75010 0000000 Report PGM E8A36TGG1T(2023-24)

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396,401.00

396,401.00

396.401.00

396,401.00

Expenditures through:

Other Financing Uses

Financing Uses)

EXPENDITURES

TOTAL EXPENDITURES AND OTHER FINANCING USES

INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE

Indirect Costs (Objects 7310 and 7350)

Indirect Costs divided by Eligible Expenditures

BALANCE (Total Available minus Total Expenditures and Other

Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)

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

01 1400 0 Education Protection Account Description **Object Codes** Amount AMOUNT AVAILABLE FOR THIS FISCAL YEAR Adjusted Beginning Fund Balance 9791-9795 LCFF Sources 8010-8099 Federal Revenue 8100-8299 Other State Revenue 8300-8599 Other Local Revenue 8600-8799 All Other Financing Sources and Contributions 8900-8999 Unearned Revenue 9650 TOTAL AVAILABLE EXPENDITURES AND OTHER FINANCING USES Certificated Salaries 1000-1999 Classified Salaries 2000-2999 Employ ee Benefits 3000-3999 Books and Supplies 4000-4999 except 4700 Food Costs 4700 Services and Other Operating Expenditures 5000-5999, except 5100-5199 Subagreements for Services 5100-5199 Capital Outlay 6000-6999 Other Outgo (Excluding 7000-7299, Indirect Costs) 7400-7499 Indirect Costs 7310,7350

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Expenditures through:

Unaudited Actuals 2023-24 Unaudited Actuals Program by Resource Report Expenditures by Object - Detail

42 75010 0000000 Report PGM EBA36TGG1T(2023-24)

June 30, 2024

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

01 1400 0 Education Protection Account Amount **Object Codes** Description AMOUNT AVAILABLE FOR THIS FISCAL YEAR 0.00 9791-9795 Adjusted Beginning Fund Balance 8010-8099 396,401.00 LCFF Sources 0.00 8100-8299 Federal Revenue 8300-8599 0.00 Other State Revenue 0.00 8600-8799 Other Local Revenue 0.00 8900-8999 All Other Financing Sources and Contributions 0.00 Unearned Revenue 9650 396,401.00 TOTAL AVAILABLE EXPENDITURES AND OTHER FINANCING USES 396,401.00 1000-1999 Certificated Salaries 2000-2999 0.00 Classified Salaries 0.00 3000-3999 Employ on Ronafile Books and Supplies 4000-4999 except 4700 0.00 Instruction (Functions 1000-1999) 0.00 Noninstruction (Functions other than 1000-1999) 0.00 4700 Food Costs 5100-5199 Subagreements for Services 0.00 Instruction (Functions 1000-1999) 0.00 Noninstruction (Functions other than 1000-1999) 0.00 5200-5299 Travel and Conferences Services and Other Operating Expenditures 0.00 (Excluding objects 5200-5299 and 5800-5999) 5300-5799 5800-5899 Professional/Consulting Services & Operating Expenditures 0.00 Instruction (Functions 1000-1999) 0.00 Noninstruction (Functions other than 1000-1999) 5900-5999 Communications 0.00 Instruction (Functions 1000-1999) 0.00 Noninstruction (Functions other than 1000-1999) 6000-6999 0.00 Capital Outlay 7000-7299, Other Outgo (Excluding 0.00 7400-7499 Indirect Costs) 7310,7350 0.00 Indirect Costs 7600-7999 0.00 Other Financing Uses 396,401.00 TOTAL EXPENDITURES AND OTHER FINANCING USES BALANCE (Total Available minus Total Expenditures and Other 0.00 Financing Uses) INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES 396,401.00 Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199) 0.00 Indirect Costs (Objects 7310 and 7350) 0.00% Indirect Costs divided by Eligible Expenditures

Unaudited Actuals 2023-24 Unaudited Actuals Program by Resource Report Expenditures by Function - Summary

June 30,2024

42 75010 0000000 Report PGM EBA36TGG1T(2023-24)

Expenditures through:

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

Description		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR	Object Codes	
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
TOTAL AVAILABLE	-	396,401.00
EXPENDITURES AND OTHER FINANCING USES	Function Codes	
(Objects 1000-7999)		
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	0.0
TOTAL EXPENDITURES AND OTHER FINANCING USES	F	396,401.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
NDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100- 5199)		396,401.0
Indirect Costs (Objects 7310 and 7350)	-	0.0
Indirect Costs divided by Eligible Expenditures		0.009

Expenditures through:

Unaudited Actuals 2023-24 Unaudited Actuals Program by Resource Report Expenditures by Function - Detail

42 75010 0000000 Report PGM E8A36TGG1T(2023-24)

June 30,2024

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

Description		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR	Object Codes	
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
TOTAL AVAILABLE		396,401.00
EXPENDITURES AND OTHER FINANCING USES	Function Codes	
(Objects 1000-7999)		
Instruction	1000-1999	396,401.0
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.0
AU of a Multidistrict SELPA	2200	0.0
Instructional Library, Media, and Technology	2420	0.0
Other Instructional Resources	2490-2495	0.0
School Administration	2700	0.0
Pupil Services		
Guidance and Counseling Services	3110	0.0
Psychological Services	3120	0.0
Attendance and Social Work Services	3130	0.0
Health Services	3140	0.0
Speech Pathology and Audiology Services	3150	0.0
Pupil Testing Services	3160	0.0
Pupil Transportation	3600	0.0
Food Services	3700	0.0
Other Pupil Services	3900	0.0
Ancillary Services	4000-4999	0.0
Community Services	5000-5999	0.0
Enterprise	6000-6999	0.0
General Administration	7000-7999	0.0
	8000-8999	0.4
Plant Services	9000-9999	0.4
Other Oulgo TOTAL EXPENDITURES AND OTHER FINANCING USES	-	396,401.
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100- 5199)		3 96 ,401.
Indirect Costs (Objects 7310 and 7350)	-	0.
Indirect Costs divided by Eligible Expenditures	le la	0.00

California Dept of Education SACS Financial Reporting Software - SACS V10.2 File: PGM, Version 3

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.
 - 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 17th, 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**
- Fundraiser Request CVHS FFA/Angel Cannon- Feed Sack Totes on-going during the 2024-2025 school year. Pg. 87
- 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**
- Field Trip to Maricopa Middle School for 6th -8th 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 6th -8th 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
- 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
- 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
- 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 Jo	ohnson 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 Ela	ine Johnson Y W	hitney Goller Y
Jeffrey Mitchell Ab	Michael Funkh	nouser Y

The board discussed and adopted the revised 2024-2025 LCAP. Approved 3-0

 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 Goller2nd By: Michael FunkhouserRoll Call Vote:Heather Lomax Ab Elaine Johnson Y Whitney Goller YJeffrey Mitchell AbMichael 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 Go	ller 2nd By: Michael Funkhouser
Roll Call Vote:	
Heather Lomax Ab Elaine	e Johnson Y Whitney Goller Y
Jeffrey Mitchell Ab	Michael Funkhouser Y

The board discussed and adopted the 23-24 unaudited actuals. Approved 3-0

 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 Gol	ler 2nd By: Elaine Johnson
Roll Call Vote:	
Heather Lomax Ab Elaine	e 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

 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 Gol	ler 2nd By: Michael Funkhouser
Roll Call Vote:	
Heather Lomax Ab Elaine	e Johnson Y Whitney Goller Y
Jeffrey Mitchell Ab	Michael Funkhouser Y
	l approved the resolution 2024-2025:14 to authorize f 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 Goller2nd By: Michael FunkhouserRoll Call Vote:Heather Lomax Ab Elaine Johnson Y Whitney Goller YJeffrey Mitchell AbMichael 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 Personnel Activity Report

Certi	ficated Mentor Hires:	Name	Schedule
	Mentor teacher	Nicole Furstenfeld	Induction
2.	Mentor teacher	Leah Bourgeios	stipend rate
Classi	fied 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
Classi	fied Hires:	Name	Schedule
1.	TK/K Aide 6.5 hours a day Effective September 16, 2024	Teresa Arrieta	Classified
. .			
Extra	Duty Stipend resignations		
Extra 1.	Duty Stipend resignations Senior Class Advisor	Tosha Romandia	A1
1.		Tosha Romandia Alica Muniz	A1 A2
1. 2.	Senior Class Advisor		
1. 2.	Senior Class Advisor Sophomore Class Advisor Duty Stipends	Alica Muniz	A2
1. 2. E xtra	Senior Class Advisor Sophomore Class Advisor Duty Stipends	Alica Muniz Name	A2 Schedule

Classified Management

September 12, 2024

- 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

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 15th 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,

mSilito

Dr. Susan Salcido Santa Barbara County Superintendent of Schools



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

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

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

FAX: (805) 964-3041



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

September 16, 2024

SBAS-9708

TO:	Alfonso Gamino, Superintendent
	Cuyama Joint Unified School District
	0

FROM: Joshua Becerra, Administrator

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)).

School Business Advisory Services FAX: (805) 964-3041 Adopted Budget Report Analysis and Recommendations SBAS-9708 September 16, 2024 Page 2

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

General Fund Unrestricted (Fund 01)		Year 1		Year 2		Year 3	
Beginning Balance	S	(170,841)	S	(519,816)	5	(672,445)	
Revenue	1	3,217,452		3,328,838		3,397,389	
Expense		3,496,315		3,411,281		3,432,424	
Operating Surplus / (Deficit)		(278,863)	S	(82,443)	5	(35,035)	
Transfers In/Other Sources		-		-	(
Transfers Out/Other Uses		69,804		69,804		69,804	
Contributions to Restricted Programs ¹		(309)		(381)			
Net Increase (Decrease) in Fund Balance	S	(348,975)	S	(152,628)	S	(104,838	
Ending Balance	S	(519,816)	\$	(672,445)	5	(777.283	
Reserves							
Fund 01	T						
Nonspendable	1						
Committed		-		-		3	
Assigned		-		-			
Reserved for Economic Uncertainties*		-		-			
Unassigned/Unappropriated*		(519,816)		(672,445)		(777,283	
Fund 17							
Committed	T			-			
Reserved for Economic Uncertainties		488,546		-			
* Total Available Reserves (S)		(31,270)	S	(672.445)	S	(777.283	
* Total Available Reserves (%)		-0.66%		-15.31%		-17.62%	

spending down prior years' balances, or 2) is is spending in one or more restricted progresse 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*

Adopted Budget Report Analysis and Recommendations SBAS-9708 September 16, 2024 Page 3

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

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: <u>Recycling</u> Prive
pescription 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 Furstonfeld
ASB or Club Advisor: Thecal Jendlongton
Location of Proposed Activity: Elementary School
Status of Event (circle one): New Event Keld Previously (Years):
Budget Plan for Activity (Attach Description)
Revenue Potential form completed? I Yes I No (attached form if completed)
Other Background Information (such as other schools or clubs that have held similar events): Yes serveral years ago the garden fund/club held a reycling drive,
Approval
Submitted and Approved by:
Student Club Representative: <u>Grace for Storfeld</u> Signature, Tille and Date
Student Club Representative: <u>Grace for Storfeld</u> Signature, Title and Date Club Advisor: <u>Micology</u> <u>Signature</u> , Title and Date Signature, Title and Date
Student Council Recommendation

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Student Council Representative: <u>Abby Wilk</u> <u>Treasurer</u> 09-25-24 Signature, Title and Date
Principal/School Administrator or Designee Recommendation: Yes No
Approved by:
Principal/School Administrator:
ASB Student Council President: Katy Alarcan President 9-25-24 Signature, Title and Date
Recorded in ASB Student Council Minutes on: <u>9-25-24</u>
Presented to District Office, if applicable, on:
Reason for disapproval, if applicable:

æ
uyama Elementary Name of School: School PElementary School Name of Club:

Request for Fundraiser Approval Fiscal Year: 2024/2025 Date this form is completed: 9 - 24Proposed event: ¿ School Description of fundraiser: hats (1)07 QP VS pe at 100 Requesting Club/Organization(s): Proposed Date(s) of Event: Club Contact Person: ASB or Club Advisor: SJ 001 rentary Location of Proposed Activity: ama 023 Status of Event (circle one): 2022 New Event Held Previously (Years): Budget Plan for Activity (Attach Description)

Revenue Potential form completed?

Yes O No (attached form if completed)

Other Background Information (such as other schools or clubs that have held similar events): <u>Yes</u> 2 <u>YEARS</u> 0.90 ASB sold school

Approval

Submitted and Approved by:	2 ³¹			
Student Club Representative:	Lucas	Bosma	ASB Secr	et cipil.
	Signatu	re, Title and Date		
Club Advisor: Mucole	Furst	infiled	ASB Advisor	9-25-24
12	Signature, Title	and Une		
Student Council Recommendation	Kres	🗅 No		
	1	81		

Student Council Representative Finn Price Vice President 9-25-24
Signature, Titlo and Date
Principal/School Administrator or Designee Recommendation: Yes No
Approved by:
Principal/School Administrator:
11 5
ASB Student Council President: Katy threan President 9-25-24
Signature, Title and Date
a ac ald
Recorded in ASB Student Council Minutes on: $9 - 25 - 27$
Date
Descrited to District Office, if conficeble, ont
Presented to District Office, if applicable, on:
Reason for disapproval, if applicable:

Name of School: <u>Cuyama Middle Schoo</u> Name of Club: <u>8th Grade</u>

Request for Fundraiser Approval
Fiscal Year: <u>202</u>
Date this form is completed: 9124
Proposed event: <u>Halloween Carnival Fundraiser</u>
Description of fundraiser: Halloween Carnival at
Elementary + Junior high pay a
For extra mener, sta Grade
Proposed Date(s) of Event: <u>Hallowic a cu</u> Teacher <u>Club Contact P</u> erson: <u>MRS. ROSE Millox</u>
ASB or Club Advisor:
Location of Proposed Activity: <u>Elementary / Juner Highen</u>
Status of Event (circle one): Die New Event XHeld Previously (Years): Unknown many years
Budget Plan for Activity (Attach Description) \mathcal{TB}
Revenue Potential form completed? \Box Yes \Box No (attached form if completed) τ_{12}
Other Background Information (such as other schools or clubs that have held similar events):
Approval
Submitted and Approved by:
Student Club Representative: ally Willy
ASB Club Advisor: Mucole C Furstenfld Signature, Title and Date

Student Council Recommendation

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🗆 No

Yes

Element Mama Name of School: Name of Club:

Request for Fundraiser Approval Fiscal Year: 2024 2075 Date this form is completed: 9 - 30 - 74PS reat Proposed event: Halloween NP sal Description of fundraiser: n ving Rec Or am Requesting Club/Organization(s): Zgth 25 Proposed Date(s) of Event: AS Club Contact Person: ASB or Club Advisor: rn ementary E_{I} ma Location of Proposed Activity: Held Previously (Years): 2023 2024 □ New Event Status of Event (circle one): Budget Plan for Activity (Attach Description) Yes '-' No - (attached form if completed) Revenue Potential form completed?

Other Background Information (such as other schools or clubs that have hold similar ovents):

Approval

Submitted and Approved by:	$\overline{\mathbf{D}}$			
Student Club Representative:	un Price		resident	10-1-24
	Signature, Title a	nd Date		
Club Advisor: <u>Accole</u>	<u>C Fursle</u> Signature, Title and Dat	feld	Advisor	9-30-24
Student Council Recommendation	Yes 🖸	No		

184

Student Council Representative: <u>Raylee Ortega</u> <u>Event Coordinator</u>
Principal/School Administrator or Designee Recommendation: 🛛 Yes 🖸 No
Approved by:
Principal/School Administrator:
Signature, Title and Date
ASB Student Council President: Katy Alavcon
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 UNITILD SCHOOL DISTRICT

All applications for student field trips must be submitted to the District Office for Superintedent 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: Detaber 30, 2024 DEPARTURE TIME: 8:15 AM	
RETURN DATE: October 30, 2024 RETURN TIME: 2:00 PM	
GRADE LEVEL: TK/K-4/5 SITE LOCATION: AVILA Barn Farm	
NUMBER OF STUDENTS: 39 NUMBER OF ADULTS/CHAPERONES: 5	
WILL SACK LUNCHES BE NEEDED? Yes No If yes, please notify cafeteria staff once request has	à.
METHOD OF TRANSPORTATION: 2- BUSES OF 1 bus and 2-vans	e 3
(Bus, District Car/Van, Own Car, Parent/Guardian, etc)	
ESTIMATE OF EXPENDITURES: SUBSTITUTE NEEDED? Yes . No NUMBER OF DAYS SUB NEEDED:	
LODGING NEEDED? Yes No WHERE?	
MEALS NEEDED? Yes X No TOTAL COMMATC OF EXPENSES 965 TOY ON	rance
SOURCE OF FUNDING FOR THIS FIELD TRIP: Field Trip Fund and Curriculum Head Start	fee
Constraints of a state of the state of the second state of the	to
DO NOT WRITE BELOW THIS LINE- FOR DISTRICT OFFICE USE ONLY ADMINISTRATION APPROVAL	pay back
SITE ADMINISTRATOR SIGNATURE: DATE:	-
SUPERINTENDENT SIGNATURE:	
DATE: REQUEST APPROVED? Yes No	
BOARD APPROVAL	
APPROVED BY BOARD? Yes DATE OF APPROVAL	
APPLICANT NOT(FIED? Yes No	
FINARICE NOTIFIED? Yes (10	

186

Avila Barn Pumpkin Patch October 30th, 2024 Head Start, TK/Kindergarten and 5th/4th 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 5th/4th grade students this year. The TK/Kindergarten class and the 4th and 5th grade class are buddy classes. The 4th and 5th 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 5th and 4th 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.



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, monica1avb@gmail.com

Today's Date: _09/06/24

Bill	to:	Cuyama	Elementary
------	-----	--------	------------

with Head Stort

Address:

School Representative Name: ___Nicole Furstenfeld_____

School Name : _____

Fax:

Email: _nfurstenfeld@cuyamaunified.org_____

Phone: 650-477-6573_____

	FINAL HEADCOUNT & PAYMENT DUE
Field Trip Date: _10/30/24	DATE: _10/16/24
Field Trip Time:10:00 flatbed	Field Trip Time: _10:00 flatbed
okayed	okayed
Class Coordinator: \$0 X 2	Class Coordinator: \$0 X
# of Participants: \$10 X_57\$570_	# of Participants: \$10 X
# of Chaperones: \$5 X _12 \$_60	# of Chaperones: \$5 X
Total Seats #: _71	Total Seats #:
Invoice Total: _\$630	Invoice Total:
One class coordinator per class	Payment Type: Received on:

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

1936年1月1日

Avila Barn Fieldtrip 10/30/24

Description	City	Unit	Unit Price	Amount
Student Admission Tickets	17.00	68	10.00	170.00
Aduit Chaperone Tickets	5.00	ea	5.00	25.00
Mileage 1/3 share	1.00	ea	155.00	155.00
Non-Taxable Total		350.00		
BALANCE DUE	1	350.00		

-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	VAccounting Department	
Mail to:	Invoice #	INV25-00004
Cuyama Joint Unified School District	Amount Due	\$350.00
Accounting Department 2300 Highway 166	Customer #	000014
New Cuyama, CA 93254		

CUYAMA JOINT UNIFIED SCHOOL DISTRICT Student Field Trip Request

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

1	- TODAY'S DATE: 10-2-24
REQUESTED BY:	eresc King
PURPOSE: Student	will explore marine life that it at, themed ssroom instruction assignment.
FIELD TRIP LOCATION/DESTINA	
Mon. / 01	
DEPARTURE DATE:	DEPARTURE TIME:
RETURN DATE: 11	01/24 RETURN TIME: 6:30-7:00 PM
GRADE LEVEL: ELT	NATE: 10/25/24 DCLASS SITE LOCATION: CUYAMA Elementary
GRADE LEVEL: 2-0 7-8	TH -
NUMBER OF STUDENTS:	14 NUMBER OF ADULTS/CHAPERONES: 1+ 1 (sptiona) Instructiona
	X
WILL SACK LUNCHES BE NEEDE	D? Yes No If yes, please notify cafeteria staff once request has been approved.
METHOD OF TRANSPORTATION	Discourse VIANIA
NAME OF STREET	(Bus, District Car/Van, Own Car, Parent/Guardian, etc)
ESTIMATE OF EXPENDITURES:	N
SUBSTITUTE NEEDED?	Yes No NUMBER OF DAYS SUB NEEDED:
· LODGING NEEDED?	Yes No X WHERE? N/A
MEALS NEEDED?	Yes X No TOTAL ESTIMATE OF EXPENSES: \$ 430.00
SOURCE OF FUNDING	
the second state of a sector of the second states of	
	DO NOT WRITE BELOW THIS UNE-FOR DISTRICT OFFICE USE ONLY
	ADMINISTRATION APPROVAL
SITE ADMINISTRATOR SIGNATURE:	DATE:
	a
SUPERINTENDENT SIGNATURE:	
DATE:	REQUEST APPROVED? Yes No
	BOARD APPROVAL
APPROVED BY BOARD?	
APPLICANT NOTIFIED?	Yes No
-	
17	1947 - T.

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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 on GMC 2020 2020 Chevy van (Ppassenger)
Dodge van (7 passenger)
Ford Taurus
Toyota Camry (stick shift only)
Vehicle pick-up Date: 10/21/24 Time: 12:00 pm (n00n) ALTERNATE: 10/25/24 Vehicle return Date: 10/21/24 Time: 7:00 pm
Vehicle return Date: 10/21/24 Time: 7:00 pM ALTORNATE: 10/25/24
Destination: <u>Centrul CoastAquarium Spyglass Park tidepols</u> , Purpose of trip: <u>Explore Marine lifet habitat</u> Name(s) and cell number(s) of drivers: 1. <u>Terri 619-445-8968</u>
Purpose of trip: <u>Explore</u> Marine lifet habitat
Name(s) and cell number(s) of drivers: 1. <u>Terc:</u> 619-445-8968
2
3
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Office use Only
Expenses charged to: Amim Ros 6767 or Title I
Approval:

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)

10/11

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 alternateEbb 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) 766-2255

FIELD TRIP PERMISSION SLIP

SCHOOL:	Cur	am	a Elem	entary
TRIP DATE:	101	19	12024	/

PLEASE NOTE THE FOLLOWING REGARDING THE FIELD TRIP:

Where:	Santa	Barbara	County	Education	office
Activity:	Breakfas	t with the	Author	rs 2024	

Departure From School (Time):

Return To School (Time):

Person(s) in Charge:

- 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.

7:30 am

Bourgeois

4. This field trip is considered as school work and will be conducted as a regular class.

I GIVE PERMISSION FOR

(Student's Name)

_____ TO TAKE THE. FIELD TRIP

ТО_____

YOUR SIGNATUREINDICATES 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
1. The second	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

2

Read this first:

-

 $\Phi_{\rm ext}$

- 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: <u>3:30</u> a M
Destination: <u>Santa Barbara County Education Office 4400 Cathedral</u> Oaks Rd. Purpose of trip: <u>Battle of the Books Club</u> field trip - <u>Breakfast with the</u> Authors
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:

.

Elementary uyan Name of School: rin Fund Name of Club:

Request for Fundraiser Approval Fiscal Year: 2024/2025 Date this form is completed: thGrade Proposed event: Description of fundraiser: SHU oute 20) Money (educational) ass OV 90 Requesting Club/Organization(s): 28,2024 Proposed Date(s) of Event: ary Club Contact Person: ASB or Club Advisor: Location of Proposed Activity: Held Previously (Years): 2018 - 2019 Status of Event (circle one): New Event

Budget Plan for Activity (Attach Description)

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

Other Background Information (such as other schools or clubs that have held similar events): <u>Yes</u>, Many years ago, 3, 4, 5th held Walk-g-thon.

Approval

Submitted and Approved by: Student Club Representative: Grace Furstenfeld Club Advisor: Mccol Furstenfeld Signature, Title and Date
9-25-24
Student Council Representative: Kaylee Ortega Event Coordinator
Principal/School Administrator or Designee Recommendation: Yes No
Approved by:
Principal/School Administrator:
ASB Student Council President: <u>Katy Alarcan President 9-25-20</u> Skgnature, Title and Date Recorded in ASB Student Council Minutes on: <u>9-25-24</u> Date
Presented to District Office, if applicable, on:
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 Cann Purpose: FFA Speaking	rough 5 Dute.
	Competition
Grade Level(s): 9-12 Site Loca Will Sack Lunches be Needed? YES Method of transportation:	AVVOYO GIVANAC H.S. Inture Time: 100 Return Date: 12 4 24 Return Time: 100 M Ation: CVHS Number of Students: S NO If yes, please fill out Sack Lunch Request form Van + 2 distvict VANS
Ensure you have filled out a Venicle	e Request form if needed.
ESTIMATE OF EXPENDITURES: Substitute Needed YES NO Lodging Needed: YES NO Meals Needed: YES NO Source of Funding for This Field T	Number of Days: 5-7 per. Cannon Where? Diaz Total Estimate of Expenses:
	W THIS LINE – FOR DISTRICT OFFICE USE ONLY
SITE ADMINISTRATOR SIGNATU	
SUPERINTENDENT SIGNATURE:	DATE:
	REQUEST APPROVED: YESNO
	BOARD APPROVAL
	APPROVED BY THE BOARD: YES: NO: APPLICANT NOTIFIED: YES: NO: FINANCE NOTIFIED: YES: NO:

1

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.



Date	Breakfast	Lunch	Dinner	Mileage	Lodging	Registration	Other	Descrip.	Total

TC# _____ Vendor # _____

Applicant should retain a copy

Rev 1/24/96 pf;\\Office\sharing\ConfRqst_FRM doc

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.

12

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) (3total)
Vehicle Pick Up Date Requesting: 12/4/24 Time: 8 am Ag Van Vehicle Return Date Requesting: 12/4/24 Time: 0 pm Dist. Van X Z
Destination: Avoyo Grande Accompanying Field Trip request? (YES) NO
Drivers Attending:
Name: CA DL#: Cell Phone #:
Maria Delos Santos 7 all on file
Office Use Only
Expense Acct Charged:
Approval:

Vehicle Request Form Form 2B Rev. 06 24 2019

ų,

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 <u>Judges/Numbers Spreadsheet</u>.

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 <u>Santa Barbara Section Speaking Numbers/Judges Needed</u> 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
Creed	18	3	<u>ہ</u>
Spanish Speaking Creed	9	3	3
Impromptu	8	2	4
Prepared	6	2	3
Extemp	6	2	3
Job Interview	8	2	4
Total	55		

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.

1



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.

LOG Facility Use Agreement Form V.6.0 2024-04-11

1

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

- 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. <u>Condition of Facility:</u> 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. <u>Food Services</u> (*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. <u>Custodial Services</u> (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.
- <u>Security/Safety:</u> 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. <u>Signage and Publicity:</u> 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

LOG Facility Use Agreement Form V.6.0 2024-04-11

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. <u>Closing the Facility:</u> 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. <u>Fee</u> (*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 \$_____ for the right to use and occupy the Facility Owner Initials ______ Red Cross Initials _____
- <u>Reimbursement:</u> 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	ih
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

LOG Facility Use Agreement Form V.6.0 2024-04-11

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

- 11. <u>Insurance</u>: 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'.
 - a. Compensation coverage with statutory limits for the jurisdiction within which the facility is located and \$1,000,000 in Employers' Liability.
- 12. <u>Indemnification</u>: 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. <u>Term:</u> The term of this agreement begins on the date of the last signature below and ends 30 days after written notice by either party.

<u>Digital Signature</u>: Each party agrees that either part'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)	The American National Red Cross		
Owner (Legal Name)	(Legal Name)		
	Jessica Hodge		
By (Signature)	By (Signature)		
Alfonso Gamino	Jessica Hodge		
Name (Printed)	Name (Printed)		
Superintendent/Principal	Disaster Program Manager		
Title	Title		
	7/9/2024		
Date	Date		

LOG Facility Use Agreement Form V.6.0 2024-04-11



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	ss 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	
Site Information		
Year Built: 1956	Site Meets Current Occupancy Codes: 🗐 Y 🛛 N	
Functional Fire Suppression System (fire alarms, sprint	kler system, fire department direct alert): 🛛 Y 🛛 🖬 N	
Smoke Alarms: 🗆 Y 🔳 N Fire Extinguishers: 🗟 Y 🗔 N		
Functioning Emergency Exits: 🗐 Y 🛛 N	AEDs: 🗏 Y 🗆 N	
Water Source: 📕 Municipal 🗮 Well	Trapped Water Other:	
Plumbing	Water-less Other:	
Emergency Generator: Y N What is powered	by generator?	
Cooling 🛛 🖬 Electric 🗀 Natural Gas 🗔 System:	Propane D No AC Other: Swamp Coolers	
Heating 🛛 🗧 Electric 🔳 Natural Gas 🗀 System:	Propane 🗆 No Heat Other.	
Wireless Internet: 🖹 Y 🛛 N	Pets Allowed: 🗆 Y 📄 N	
Are there outside areas for pet relief?		
Facility Accessibility: 1984 UFAS 1991 ADA Standards 2004 ADAAG 2010 ADA Standards chose all that apply Unknown Other		
Contact Information		
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.		
SITE CONTACT INFORMATION:	CONTACT TYPE: 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

SITE CONTACT INFORMATION: First Name: Alfonso Agency: Cuyarna Joint USD Phone #: 661-766-2642 Email Address: agamino@cuyamaunified.org

SITE CONTACT INFORMATION: First Name: Eric Agency: Cuyama Joint USD Phone #: 661-433-5496 Email Address: ecallaway@cuyamaunified.org

SITE CONTACT INFORMATION: First Name: LeAnn Agency: Cuyama Joint Unified

Phone #: 661-766-4104 Email Address: Izayasbazan@cuyamaunified.org

SITE CONTACT INFORMATION: First Name: Alleigh Agency: Cuyama Joint USD Phone #: 661-766-2293 Email Address: ACortes@cuyamaunified.org CONTACT TYPE: Alternative Last Name: Gamino Title: Superintendent/Principal Alternative Phone #: 559-827-7414

CONTACT TYPE: Alternative Last Name: Callaway Title: Maintenance III/Bus Driver lead Alternative Phone #:

CONTACT TYPE: Alternative Last Name: Zayasbazan Title: Business Manager Alternative Phone #: 714-390-7796

CONTACT TYPE: Alternative Last Name: Cortes Title: Secretary to Superintendent Alternative Phone #: 805-602-2217

SITE CONTACT INFORMATION: First Name: Agency: Phone #: Email Address: CONTACT TYPE: Alternative
Last Name:
Title:
Alternative Phone #:

SITE CONTACT INFORMATION:	CONTACT TYPE: 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

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

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 ______, 20,___, and entered into between ______ ("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]

Page 1 of 3

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.

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

Page Z of 3

Exhibit A

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

Page 3 of 3

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 10¹⁰, 20,21, and entered into between ("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]

Page 1 of 3

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.

OWNER Cuyama Joint Unified School District	RED CROSS
Name: Alfonso Gamino	The American National Red Cross
By:Signature	By:Signature
Print Name: Alfonso Gamino	Sibracare
	Print Name:
Title: Superintendent/Principal	Title:
nuc.	

Page 2 of 3

Exhibit A

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

Page 3 of 3



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 <u>Youth Diversion Program</u> 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 Reconation 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, & Referrais 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 <u>\$15.000</u> 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

Victoria Rightmire, Executive Director

Date

Date

CUYAMA JOINT UNIFIED SCHOOL DISTRICT

Alfonso Gamino, Superintendent or Desginee

CADA · P.O Box 28 · Santa Barbara, CA 93102 · 805.963.1433 · Fax: 805.963.4099 · www.cadabb.org


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

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.
- 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:

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

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

- 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 severely 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.
- 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: <u>https://oig.hhs.gov/exclusions/exclusions_list.asp</u>
 - B. Medi-Cal Suspended & Ineligible List: <u>https://mcweb.apps.prd.cammis.medi-cal.ca.gov/references/sandi</u>

- 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:		Cuyama Joint Unified School District:
By:S	ignature of Authorized SBCEO Official	By:
Name:	Bridget Baublits	Name:
Title:	Associate Superintendent	Title:
Date:	September 10, 2024	Date:
Addres	s: 4400 Cathedral Oaks Road	Address:
	Santa Barbara, CA 93110	
Phone:	(805) 964-4711 x5265	Phone:
Email:	bbaublits@sbceo.org	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-Implementati on-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_Mem o.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.

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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' <u>Travel Reimbursement Information</u> 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:

- 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.
- 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).
- 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.

- 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.)

- 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).
 - 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.
 - 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,
 - 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.