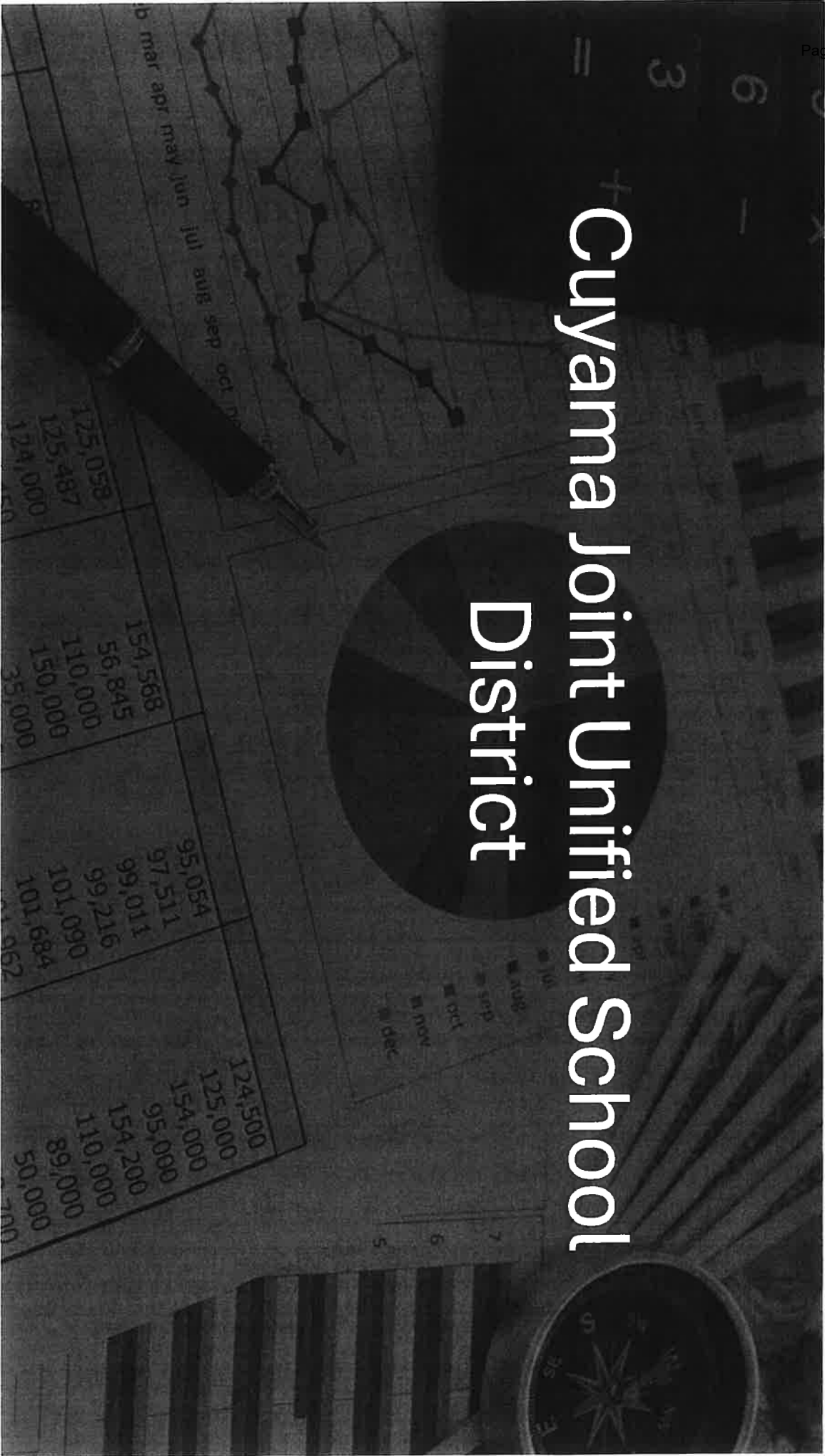
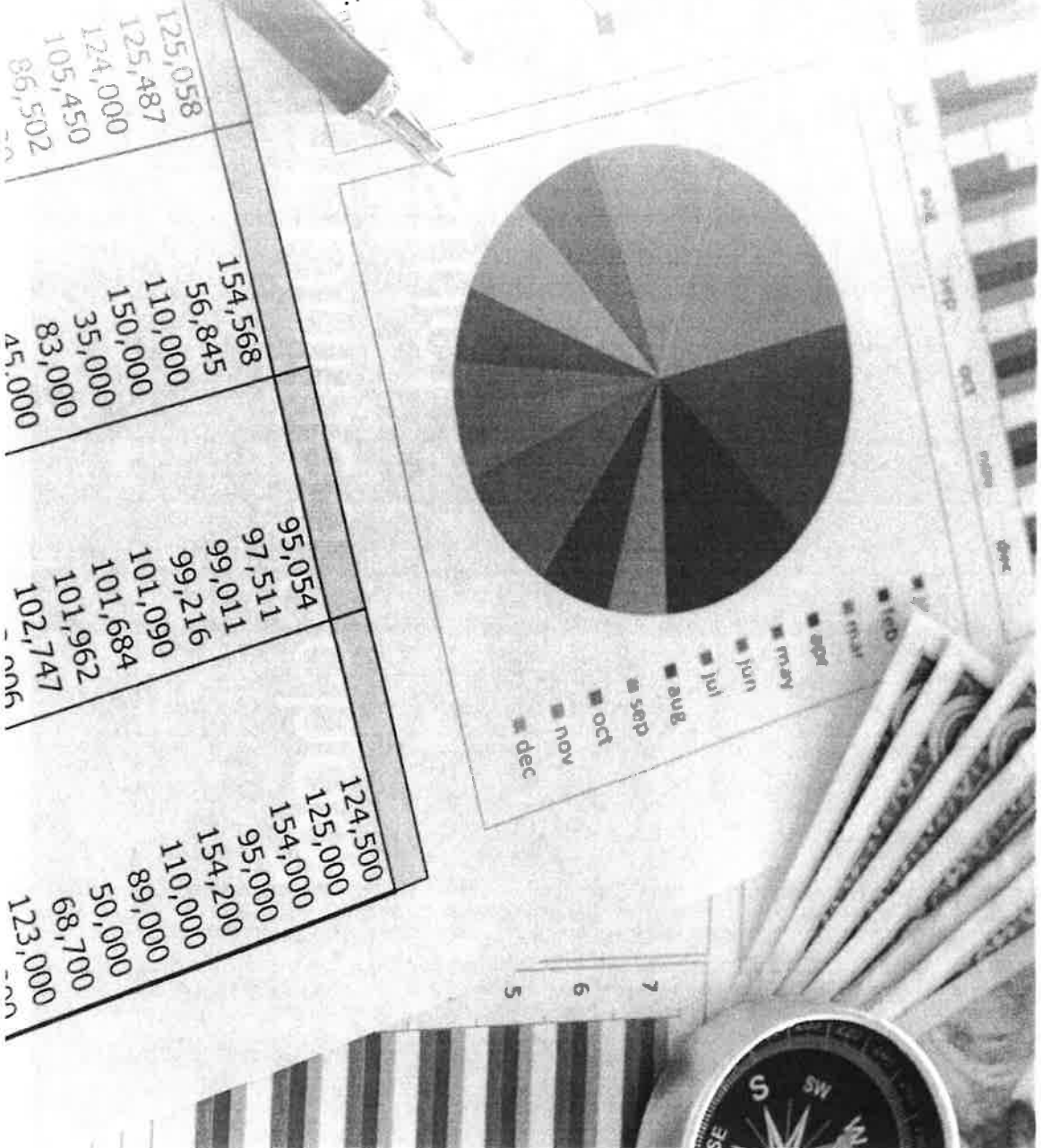


Cuyama Joint Unified School District



Budget

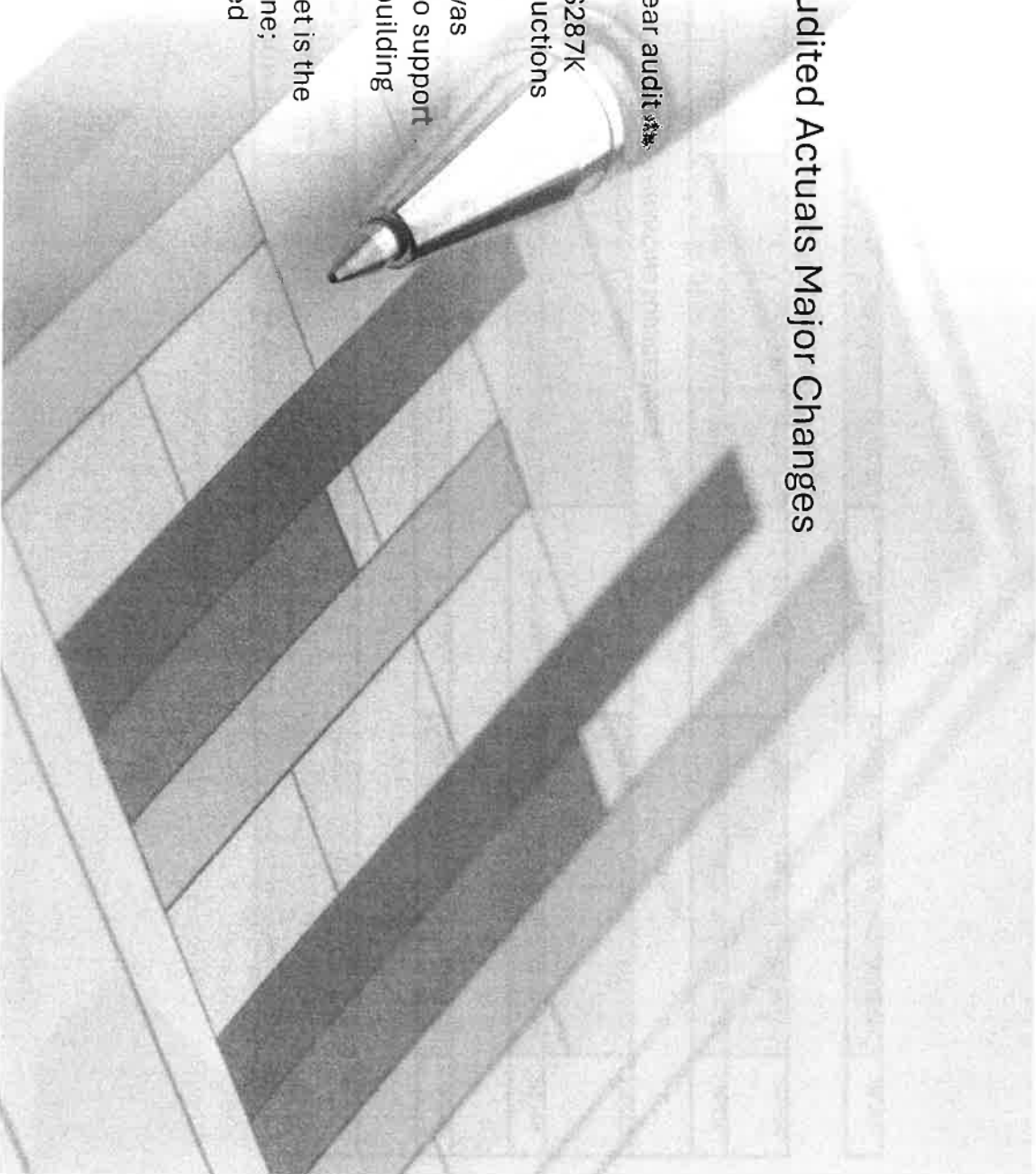
- A district budget is essentially a “best guess” at revenues and expenditures.
- Schools prepare three budgets each year:
 - **Adopted Budget**
 - **First Interim**
 - **Second Interim**
- By **September 15**, districts prepare **Unaudited Actuals** to report actual revenues and expenditures for the prior year.
- These numbers may be further adjusted based on audit findings (October 12).
- Final audited numbers are confirmed and certified by **December**.



Description	2025-26 Estimated Actuals (June)			2025-26 Unaudited Actuals (Current)			Change from Estimated to Actuals	2026-27 Budget (Projected)			% Diff Column C & F
	Unrestricted	Restricted	Total Fund	Unrestricted	Restricted	Total Fund		Unrestricted	Restricted	Total Fund	
REVENUES											
5) TOTAL, REVENUES	3,578,775.01	924,437.85	4,503,212.86	3,849,074.88	922,858.20	4,771,933.08	288,720.22	3,597,348.50	928,129.30	4,525,477.80	-5.20%
EXPENDITURES											
9) TOTAL, EXPENDITURES	3,528,412.31	1,275,811.88	4,804,224.19	3,238,535.74	1,277,751.55	4,516,287.29	-287,936.90	3,168,188.69	801,429.55	3,967,618.24	-12.10%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	50,362.70	-351,374.03	-301,011.33	610,539.14	-354,893.35	255,645.79	556,657.12	431,159.81	126,699.75	557,859.56	118.20%
OTHER FINANCING SOURCES/USES											
4) TOTAL, OTHER FINANCING SOURCES/USES	-153,070.11	35,013.66	-118,056.45	-560,431.87	19,868.15	-540,563.72	-422,507.27	-140,985.24	22,928.79	-118,056.45	-78.20%
E. NET INCREASE (DECREASE) IN FUND BALANCE	-102,707.41	-316,360.37	-419,067.78	50,107.27	-335,025.20	-284,917.93	134,149.85	290,174.57	149,828.54	439,803.11	-254.40%
FUND BALANCE, RESERVES											
2) Ending Balance, June 30 (E + F1e)	141,245.83	256,975.12	398,220.95	290,985.51	238,310.29	529,295.80	131,074.85	581,160.08	367,938.83	969,098.91	83.10%

Unaudited Actuals Major Changes

- **Revenue-** Success appeal of prior year audit penalty.
- **Expenditures-** Final spending was \$287K underestimated actuals. Further reductions were adopted to right-size spending.
- **Transfers-** A portion of the surplus was transferred to Fund 14 and Fund 17 to support economic uncertainties and future building needs.
- **Adopted Budget-** The adopted budget is the same as approved by the Board in June; however, it now reflects the unaudited beginning balances.



District: Cuyama Joint Unified School District

CDS #:

Input Fiscal Year: 2025-26

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves**Unaudited Actuals Updates**

Education Code Section 42127(a)(2)(B) and (C) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

		Updated with Unaudited Actuals				
		Form 01+17	Form 01+17	Form MYP	Form MYP	
		2025-26	2026-27	2027-28	2028-29	
F01 and F17 Unrestricted Fund Balances						
Form Fund						
01 General Fund/County School Service Fund		\$ 289,588	\$ 581,160	\$ 714,031	\$ 845,329	MYP Unrestricted Ending Balance - F01
17 Special Reserve Fund for Other Than Capital Outlay Projects		839,942	855,442	855,442	855,442	MYP Unrestricted Ending Balance - F17
Total Unrestricted Ending Fund Balances		\$ 1,129,530	\$ 1,436,602	\$ 1,569,473	\$ 1,700,771	
District Standard Reserve Level		5%	5%	5%	5%	MYP Unrestricted_Restricted Reserve Calc
Less District Minimum Reserve for Economic Uncertainties		252,914	204,284	224,696	223,651	MYP Unrestricted_Restricted Reserve Calc
Remaining Balance That Needs to be Substantiated		\$ 876,616	\$ 1,232,318	\$ 1,344,777	\$ 1,477,120	

Xcheck REU. Should be zero.

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties

		2025-26	2026-27	2027-28	2028-29	Enter descriptions of need. Replace sample descriptions below:
Form Fund						
01 General Fund/County School Service Fund		\$ 76,616	\$ 432,318	\$ 344,777	\$ 477,120	Buildings need repairs, windows are broken, walls/roofs leaking and rain gutters are failing
17 Special Reserve Fund for Other Than Capital Outlay Projects		800,000	800,000	1,000,000	1,000,000	
Insert additional rows above as needed						
Total of Substantiated Needs		\$ 876,616	\$ 1,232,318	\$ 1,344,777	\$ 1,477,120	

Remaining Unsubstantiated Balance (\$0.00) (\$0.00) \$0.00 \$0.00 Balance should be zero

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
2025-26 Unaudited Actuals
Every Student Succeeds Act Maintenance of Effort
Expenditures

42 75010 0000000
Form ESMOE
GBA1S9W2CU(2025-26)

	Funds 01, 09, and 62			2025-26 Expenditures
Section I - Expenditures	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	5,058,287.29
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	146,754.22
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	272,105.01
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	111,895.68
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	542,000.00
6. All Other Financing Uses		9100	7699	
7. Nonagency	All	9200	7651	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	8710	0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
D. Plus additional MOE expenditures:				926,000.69
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	42,828.62
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				4,028,361.00
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				148.48
B. Expenditures per ADA (Line I.E divided by Line II.A)				27,130.66
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.)			4,365,538.72	28,288.87
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			4,365,538.72	28,288.87
B. Required effort (Line A.2 times 90%)			3,928,984.85	25,459.98
C. Current year expenditures (Line I.E and Line II.B)			4,028,361.00	27,130.66
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met	

Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
2025-26 Unaudited Actuals
Every Student Succeeds Act Maintenance of Effort
Expenditures

42 75010 0000000
Form ESMOE
G8A1S9W2CU(2025-26)

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2027-28 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

2025-26 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

42 75010 0000000
Form CAT
G8A1S9W2CU(2025-26)

Description			001	TOTAL
FEDERAL PROGRAM NAME				
FEDERAL CATALOG NUMBER				
RESOURCE CODE				
REVENUE OBJECT				
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Carryover				0.00
2. a. Current Year Award				0.00
b. Transferability (ESSA)				0.00
c. Other Adjustments				0.00
d. Adj Curr Yr Award				
(sum lines 2a, 2b, & 2c)		0.00		0.00
3. Required Matching Funds/Other				0.00
4. Total Available Award		0.00		0.00
(sum lines 1, 2d, & 3)				
REVENUES				
5. Unearned Revenue Deferred from Prior Year				0.00
6. Cash Received in Current Year				0.00
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)		0.00		0.00
EXPENDITURES				
9. Donor-Authorized Expenditures				0.00
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)		0.00		0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)		0.00		0.00
a. Unearned Revenue				0.00

Description		001
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)		
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)		0.00
	0.00	0.00

2025-26 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Cuyama Joint Unified
Santa Barbara County

Description		001	TOTAL
STATE PROGRAM NAME			
RESOURCE CODE			
REVENUE OBJECT			
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Carryover			0.00
2. a. Current Year Award			0.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award			
(sum lines 2a & 2b)		0.00	0.00
3. Required Matching Funds/Other			0.00
4. Total Available Award			
(sum lines 1, 2c, & 3)		0.00	0.00
REVENUES			
5. Unearned Revenue Deferred from Prior Year			0.00
6. Cash Received in Current Year			0.00
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)		0.00	0.00
EXPENDITURES			
9. Donor-Authorized Expenditures			0.00
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)		0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)		0.00	0.00
a. Unearned Revenue			0.00
b. Accounts Payable			0.00
c. Accounts Receivable			0.00
14. Unused Grant Award Calculation			0.00

2025-26 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Cuyama Joint Unified
Santa Barbara County

Description		001	
(line 4 minus line 9)		0.00	0.00
15. If Carryover is allowed, enter line 14 amount here			0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)		0.00	0.00

2025-26 Unaudited Actuals
 LOCAL GRANT AWARDS
 REVENUES, AND EXPENDITURES - ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
 UNEARNED REVENUES

42 75010 0000000
 Form CAT
 G8A1SW2CU(2025-26)

Cuyama Joint Unified
 Santa Barbara County

Description		001	TOTAL
LOCAL PROGRAM NAME			
RESOURCE CODE			
REVENUE OBJECT			
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Carryover			0.00
2. a. Current Year Award			0.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award			
(sum lines 2a & 2b)		0.00	0.00
3. Required Matching Funds/Other			0.00
4. Total Available Award			0.00
(sum lines 1, 2c, & 3)		0.00	0.00
REVENUES			
5. Unearned Revenue Deferred from Prior Year			0.00
6. Cash Received in Current Year			0.00
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)		0.00	0.00
EXPENDITURES			
9. Donor-Authorized Expenditures			0.00
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)		0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)		0.00	0.00
a. Unearned Revenue			0.00
b. Accounts Payable			0.00
c. Accounts Receivable			0.00
14. Unused Grant Award Calculation			

Description		001	
(line 4 minus line 9)		0.00	0.00
15. If Carryover is allowed, enter line 14 amount here			0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)		0.00	0.00

42 75010 0000000
Form CAT
G8A1S9W2CU(2025-26)

2025-26 Unaudited Actuals
FEDERAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Cuyama Joint Unified
Santa Barbara County

Description		001	TOTAL
FEDERAL PROGRAM NAME			
FEDERAL CATALOG NUMBER			
RESOURCE CODE			
REVENUE OBJECT			
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance			0.00
2. a. Current Year Award			0.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)		0.00	0.00
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)		0.00	0.00
REVENUES			
5. Cash Received in Current Year			0.00
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)		0.00	0.00
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)		0.00	0.00
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)		0.00	0.00
EXPENDITURES			
10. Donor-Authorized Expenditures			0.00
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)		0.00	0.00

2025-26 Unaudited Actuals
FEDERAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Cuyama Joint Unified
Santa Barbara County

Description		001
RESTRICTED ENDING BALANCE		
13. Current Year		
(line 4 minus line 10)	0.00	0.00

2025-26 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Cuyama Joint Unified
Santa Barbara County

Description		001	TOTAL
STATE PROGRAM NAME			
RESOURCE CODE			
REVENUE OBJECT			
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance			0.00
2. a. Current Year Award			0.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)		0.00	0.00
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)		0.00	0.00
REVENUES			
5. Cash Received in Current Year			0.00
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)		0.00	0.00
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)		0.00	0.00
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)		0.00	0.00
EXPENDITURES			
10. Donor-Authorized Expenditures			0.00
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)		0.00	0.00
RESTRICTED ENDING BALANCE			

2025-26 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Cuyama Joint Unified
Santa Barbara County

Description	001		
13. Current Year (line 4 minus line 10)		0.00	0.00

Description			001	
LOCAL PROGRAM NAME				
RESOURCE CODE				
REVENUE OBJECT				
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Restricted Ending Balance				0.00
2. a. Current Year Award				0.00
b. Other Adjustments				0.00
c. Adj Curt Yr Award				
(sum lines 2a & 2b)				
3. Required Matching Funds/Other			0.00	0.00
4. Total Available Award				0.00
(sum lines 1, 2c, & 3)			0.00	0.00
REVENUES				
5. Cash Received in Current Year				0.00
6. Amounts Included in Line 5 for Prior Year Adjustments				
7. a. Accounts Receivable				0.00
(line 2c minus lines 5 & 6)			0.00	0.00
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable				
(line 7a minus line 7b)			0.00	0.00
8. Contributed Matching Funds				0.00
9. Total Available				
(sum lines 5, 7c, & 8)			0.00	0.00
EXPENDITURES				
10. Donor-Authorized Expenditures				0.00
11. Non Donor-Authorized Expenditures				
12. Total Expenditures				0.00
(line 10 plus line 11)			0.00	0.00

Cuyama Joint Unified
Santa Barbara County

Description	001	
RESTRICTED ENDING BALANCE		
13. Current Year		
(line 4 minus line 10)	0.00	0.00

Cuyama Joint Unified
Santa Barbara County

2025-26 Unaudited Actuals
AVERAGE DAILY ATTENDANCE

42 75010 0000000
Form A
G8A1S9W2CU(2025-26)

Description	2025-26 Unaudited Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 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)	147.56	148.48	158.25	152.00	152.00	154.00
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 Aid 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 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	147.56	148.48	158.25	152.00	152.00	154.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 48380]						
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)	147.56	148.48	158.25	152.00	152.00	154.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Cuyama Joint Unified
Santa Barbara County

2025-26 Unaudited Actuals
AVERAGE DAILY ATTENDANCE

42 75016 0000000
Form A
G&A1S9W2CU(2025-26)

Description	2025-26 Unaudited Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated 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	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C, Charter School ADA)						

Cuyama Joint Unified
Santa Barbara County

2025-26 Unaudited Actuals
AVERAGE DAILY ATTENDANCE

42 75010 0000000
Form A
GBA1S9W2CU(2025-26)

Description	2025-26 Unaudited Actuals			2026-27 Budget		
	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 their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

42 75010 0000000
Form DEBT
GSA IS9WZCU(2025-26)

Unaudited Actuals
2025-26 Unaudited Actuals
Schedule of Long-Term Liabilities

Cuyama Joint Unified
Santa Barbara County

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	3,858,210.00	386,451.00	4,244,661.00		16,760.00	4,227,901.00	16,760.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	666,375.00		666,375.00		100,952.00	565,423.00	102,475.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	3,012,213.00	(638,373.00)	2,373,840.00			2,373,840.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	8,487.00	(1,946.00)	6,549.00			6,549.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	7,545,295.00	(253,870.00)	7,291,425.00	0.00	117,712.00	7,173,713.00	119,235.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
2025-26 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

42 75010 0000000
Form L
G8A1S9W2CU(2025-26)

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	9,521.94		21,923.68	31,445.62
2. State Lottery Revenue	8560	31,844.14		13,835.66	45,679.80
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		41,366.08	0.00	35,759.34	77,125.42
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	20,123.63		5,995.83	26,119.46
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	7,015.14			7,015.14
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		27,138.77	0.00	5,995.83	33,134.60
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	14,227.31	0.00	29,763.51	43,990.82
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 Unified
Santa Barbara County

Unaudited Actuals
2025-26 Unaudited Actuals
Indirect Cost Rate Worksheet

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Form ICR
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Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 7200-7700, goals 0000 and 9000)

121,109.94

2. Contracted general administrative positions not paid through payroll

a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.

b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)

2,474,867.43

C. Percentage of Plant Services Costs Attributable to General Administration

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

4.89%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool.

0.00

Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.

0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals

(Functions 7200-7600, objects 1000-5999, minus Line B9)

257,093.85

2. Centralized Data Processing, less portion charged to restricted resources or specific goals

(Function 7700, objects 1000-5999, minus Line B10)

55,446.36

Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
2025-26 Unaudited Actuals
Indirect Cost Rate Worksheet

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Form ICR
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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 (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	25,845.15
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	338,385.36
9. Carry-Forward Adjustment (Part IV, Line F)	(85,098.96)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	253,286.40
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,945,003.78
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	314,286.57
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	342,782.80
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	45,063.68
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	211,294.12
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	502,685.53
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	3,075.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 51, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	126,113.94
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	3,490,305.42
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	9.70%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/tg/ac/ic/)	
(Line A10 divided by Line B19)	7.26%
Part IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
2025-26 Unaudited Actuals
Indirect Cost Rate Worksheet

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

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

A. Indirect costs Incurred in the current year (Part III, Line A8)	338,385.36
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	42,820.48
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (13.36%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (13.36%) times Part III, Line B19) or (the highest rate used to recover costs from any program (13.36%) times Part III, Line B19); zero if positive	(85,098.96)
	(85,098.96)
D. Preliminary carry-forward adjustment (Line C1 or C2)	
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	7.26%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-42549.48) is applied to the current year calculation and the remainder (\$-42549.48) is deferred to one or more future years:	8.48%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-28366.32) is applied to the current year calculation and the remainder (\$-56732.64) is deferred to one or more future years:	8.88%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(85,098.96)

Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
2025-26 Unaudited Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

42 75010 0000000
Form ICR
G8A1S9W2CU(2025-26)

Approved
indirect
cost rate: 13.36%

Highest
rate used
in any
program: 13.36%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	138,547.04	8,657.18	6.25%
01	3010	131,391.66	10,127.49	7.71%
01	6387	108,382.46	14,479.90	13.36%
01	6690	4,467.96	596.91	13.36%
01	6770	74,135.55	475.28	0.64%
01	7399	23,063.77	1,336.23	5.79%

Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
2025-26
General Fund
Special Education Revenue
Allocations
Setup

42 75010 0000000
Form SEAS
G8A1S9W2CU(2025-26)

Current LEA:	42-75010-0000000 Cuyama Joint Unified	
Selected SELPA:	AR	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		
ID	SELPA-TITLE	DATE APPROVED
		(from Form SEA)
AR	Santa Barbara County	

Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
2025-26 Unaudited Actuals
Schedule of Capital Assets

42 75010 0000000
Form ASSET
G8A199W2CU(2025-26)

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	120,668.00		120,668.00			120,668.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	120,668.00	0.00	120,668.00	0.00	0.00	120,668.00
Capital assets being depreciated:						
Land Improvements	2,822,655.38	(.38)	2,822,655.00			2,822,655.00
Buildings	7,326,595.00	258,370.00	7,584,965.00			7,584,965.00
Equipment	3,075,283.00	71,333.00	3,146,616.00			3,146,616.00
Total capital assets being depreciated	13,224,533.38	329,702.62	13,554,236.00	0.00	0.00	13,554,236.00
Accumulated Depreciation for:						
Land Improvements	(872,245.57)	.57	(872,245.00)			(872,245.00)
Buildings	(4,652,079.50)	(172,263.50)	(4,824,343.00)			(4,824,343.00)
Equipment	(1,850,735.00)	(119,277.00)	(1,970,012.00)			(1,970,012.00)
Total accumulated depreciation	(7,375,060.07)	(291,539.93)	(7,666,600.00)	0.00	0.00	(7,666,600.00)
Total capital assets being depreciated, net excluding lease and subscription assets	5,849,473.31	38,162.69	5,887,636.00	0.00	0.00	5,887,636.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets	(13,531.00)		(13,531.00)			(13,531.00)
Total lease assets, net	(13,531.00)	0.00	(13,531.00)	0.00	0.00	(13,531.00)
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	5,956,610.31	38,162.69	5,994,773.00	0.00	0.00	5,994,773.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
2025-26 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

42 75010 0000000
Form SIAA
G8A1S9W2CU(2025-26)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					1,436.28	542,000.00		
Fund Reconciliation							99,726.23	550,539.16
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					42,000.00	0.00		
Fund Reconciliation							50,539.16	99,726.23
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					200,000.00	0.00		
Fund Reconciliation							200,000.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					300,000.00	1,436.28		
Fund Reconciliation							300,000.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
2025-26 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

42 75010 0000000
Form SIAA
G8A1S9W2CU(2025-26)

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

Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
2025-26 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

42 75010 0000000
Form SIAA
G8A1S9W2CU(2025-26)

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

Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
2025-26 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

42 75010 0000000
Form SIAA
G8A1S9W2CU(2025-26)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In	Interfund Transfers Out	Due From Other Funds	Due To Other Funds
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	8900-8929	7600-7629	9310	9610
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	543,436.28	543,436.28	650,265.39	650,265.39

Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
2025-26
Form and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

42 75010 0000000
Form PCRAF
GBA159W2CU(2025-26)

	Teacher Full-Time Equivalents						Classroom Units			Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)			Pupil Transportation (Function 3600)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	0.00	793.54	280,283.87	192,697.65	715,945.27	0.00			132,141.20	
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)			PT Factor(s)	
Instructional Goals										
0001 Pre-Kindergarten										
1110 Regular Education, K-12	10.43	10.43	10.43		11.00	11.00			157.00	
3100 Alternative Schools										
3200 Continuation Schools	.57	.57	.57	.57	1.00	1.00				
3300 Independent Study Centers										
3400 Opportunity Schools										
3550 Community Day Schools										
3700 Specialized Secondary Programs										
3800 Career Technical Education										
4110 Regular Education, Adult										
4620 Adult Correctional Education										
4630 Adult Career Technical Education										
4760 Bilingual										
4850 Migrant Education										
5000-5999 Special Education (allocated to 5001)										
6000 ROC/P										
Other Goals										
7110 Nonagency - Educational										
7150 Nonagency - Other										
8100 Community Services										
8500 Child Care and Development Services										
Other Funds										
-- Adult Education (Fund 11)										
-- Child Development (Fund 12)										
-- Cafeteria (Funds 13 & 61)										
C. Total Allocation Factors	11.00	11.00	11.00	11.00	12.00	12.00			157.00	

Cuyama Joint Unified
Santa Barbara County

**Unaudited Actuals
FINANCIAL REPORTS
2025-26 Unaudited Actuals
Summary of Unaudited Actual Data Submission**

42 75010 0000000
Form CA
G8A1S9W2CU(2025-26)

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	47.85%
	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 2027-28 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	\$3,074,165.12
	Appropriations Subject to Limit	\$3,074,165.12
	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	7.26%
	Fixed-with-carry-forward indirect cost rate for use in 2027-28 subject to CDE approval.	

Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
FINANCIAL REPORTS
2025-26 Unaudited Actuals
School District Certification

42 75010 0000000
Form CA
66A1S9W2CU(2025-26)

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2025-26 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sep 10, 2026

Printed Name: Kevin Lebsack

Title: Superintendent

To the Superintendent of Public Instruction:

2025-26 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

Printed Name: Susan Salcido

Title: Superintendent

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

For County Office of Education:

Danielle Spahn
Name
District Financial Advisor
Title
(805) 964-4711 EXT 5273
Telephone
dspahn@sbceo.org
E-mail Address

For School District:

Grace Griego
Name
Business Manager
Title
(661) 766-4104
Telephone
ggriego@cuyamaunified.org
E-mail Address

Cuyama Joint Unified
Santa Barbara County

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

42 75010 0000000
Form 40
G8A159W2CU(2025-26)

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,232.28	2,661.00	-37.1%
5) TOTAL, REVENUES			4,232.28	2,661.00	-37.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,232.28	2,661.00	-37.1%
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		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)			4,232.28	2,661.00	-37.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	174,867.73	179,100.01	2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			174,867.73	179,100.01	2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			174,867.73	179,100.01	2.4%
2) Ending Balance, June 30 (E + F1e)			179,100.01	181,761.01	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	171,262.56	171,262.56	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	7,837.45	10,498.45	34.0%
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	177,209.01		
1) Fair Value Adjustment to Cash in County Treasury		9111	1,891.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Cuyama Joint Unified
Santa Barbara County

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

42 75010 000000
Form 40
GSA1S9W2CU(2025-26)

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			179,100.01		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9680	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)			179,100.01		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,450.28	2,661.00	-40.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(218.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,232.28	2,661.00	-37.1%
TOTAL, REVENUES			4,232.28	2,661.00	-37.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
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	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%

Cuyama Joint Unified
Santa Barbara County

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

42 75010 0000000
Form 40
GRA1S9W2CU(2025-26)

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
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	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
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	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%

Cuyama Joint Unified
Santa Barbara County

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

42 75010 000000
Form 40
GBA1S9W2CU(2025-26)

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

42 75010 0000000
Form 40
GSA158W2CU(2025-26)

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,232.28	2,661.00	-37.1%
5) TOTAL, REVENUES			4,232.28	2,661.00	-37.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			4,232.28	2,661.00	-37.1%
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		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)			4,232.28	2,661.00	-37.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	174,867.73	179,100.01	2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			174,867.73	179,100.01	2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			174,867.73	179,100.01	2.4%
2) Ending Balance, June 30 (E + F1e)			179,100.01	181,761.01	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	171,262.56	171,262.56	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9750	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	7,837.45	10,498.45	34.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Cuyama Joint Unified
Santa Barbara County

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

42 75010 0000000
Form 40
GSA159W2CU(2025-26)

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	171,262.56	171,262.56
Total, Restricted Balance		171,262.56	171,262.56

4275510 0300000
Form PCR
GBA199W2CJ2325-23

Unaudited Actuals
2023-23
General Fund and Charter Schools Funds
Program Cost Report

Cuyama Joint Unified
Santa Barbara County

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OOI) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule OOI) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals	0001 Pre-Kindergarten	5,758.30	0.00	5,758.30	829.13		6,587.43
	1110 Regular Education, K-12	1,731,643.03	1,237,640.26	2,969,283.29	427,543.04		3,396,826.33
	3100 Alternative Schools	0.00	0.00	0.00	0.00		0.00
	3200 Continuation Schools	63,349.56	84,212.27	147,561.83	21,247.16		168,808.99
	3300 Independent Study Centers	0.00	0.00	0.00	0.00		0.00
	3400 Opportunity Schools	0.00	0.00	0.00	0.00		0.00
	3500 Community Day Schools	0.00	0.00	0.00	0.00		0.00
	3700 Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
	3800 Career Technical Education	243,299.98	0.00	243,299.98	35,031.89		278,331.87
	4110 Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
Other Goals	4620 Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
	4630 Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
	4760 Bilingual	0.00	0.00	0.00	0.00		0.00
	4850 Migrant Education	0.00	0.00	0.00	0.00		0.00
	5000-5999 Special Education	0.00	0.00	0.00	0.00		0.00
	6000 Regional Occupational Ctr/Prog (ROCC/P)	0.00	0.00	0.00	0.00		0.00
	7110 Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
	7150 Nonagency - Other	0.00	0.00	0.00	0.00		0.00
	8100 Community Services	0.00	0.00	0.00	0.00		0.00
	8500 Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs	Food Services					23,720.71	23,720.71
	Enterprise					0.00	0.00
	Facilities Acquisition & Construction					53,919.17	53,919.17
	Other Outgo					1,080,903.68	1,080,903.68
Other Funds ---	Adult Education, Child Development, Cafeteria, Foundation (Column 3 - CAC, line C5) times CAC, line E)				39,183.11		39,183.11
	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 82, Function 7210, Object 7350)				0.00		0.00
	Total General Fund and Charter Schools Funds Expenditures	2,044,947.87	1,321,861.53	3,366,809.40	523,634.33	1,188,543.56	5,058,287.28

42 15010 000000
Form PCR
GSA159W2CU(2025-26)

Unaudited Actuals
2025-26
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Cuyana Joint Unified
Santa Barbara County

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Support and Administration (Functions 2100- 2299)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2499)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3900)	Auxiliary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals	0001 Pre-Kindergarten	5,758.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,758.30
	1110 Regular Education, K-12	1,653,370.15	0.00	31,209.16	0.00	0.00	0.00	45,003.88	0.00	0.00	0.00	0.00	1,731,643.03
	3100 Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	3200 Continuation Schools	63,349.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	63,349.56
	3300 Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	3400 Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	3550 Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	3700 Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	3800 Career Technical Education	243,295.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	243,295.88
	4110 Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	4620 Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	4630 Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	4760 Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	4850 Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Goals	5000-5999 Special Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	5000 ROCIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7110 Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7150 Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8100 Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8500 Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Charged Costs	1,965,775.03	0.00	33,209.16	0.00	0.00	0.00	45,003.88	0.00	0.00	0.00	0.00	2,044,947.07
* Functions 7100-7199 for goals 8100 and 8500													

Instructional Goals	Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)				Total
			FTE/37.5 Equivalents	Classroom Units	Pupils Transferred		
	0001	Pre-kindergarten	0.00	0.00	0.00		0.00
	1110	Regular Education, K-12	442,224.50	655,283.16	132,141.20		1,231,649.26
	3100	Alternative Schools	0.00	0.00	0.00		0.00
	3200	Continuation Schools					
	3300	Independent Study Centers	24,550.16	59,682.11	0.00		84,232.27
	3400	Opportunity Schools	0.00	0.00	0.00		0.00
	3500	Community Day Schools	0.00	0.00	0.00		0.00
	3700	Specialized Secondary Programs	0.00	0.00	0.00		0.00
	3800	Career Technical Education	0.00	0.00	0.00		0.00
	4110	Regular Education, Adult	0.00	0.00	0.00		0.00
	4820	Adult Correctional Education	0.00	0.00	0.00		0.00
	4830	Adult Career Technical Education	0.00	0.00	0.00		0.00
	4760	Bilingual	0.00	0.00	0.00		0.00
	4850	Migrant Education	0.00	0.00	0.00		0.00
	5010-5399	Special Education (allocated to 6001)	0.00	0.00	0.00		0.00
	6000	ROC-IP	0.00	0.00	0.00		0.00
Other Goals	7110	Nonagency - Educational	0.00	0.00	0.00		0.00
	7150	Nonagency - Other	0.00	0.00	0.00		0.00
	8100	Community Services	0.00	0.00	0.00		0.00
	8500	Child Care and Development Svcs.	0.00	0.00	0.00		0.00
Other Funds	**	Adult Education (Fund 11)	0.00	0.00	0.00		0.00
	**	Child Development (Fund 12)	0.00	0.00	0.00		0.00
	**	Colexia (Funds 13 and 61)	0.00	0.00	0.00		0.00
Total Allocated Support Costs			473,775.06	715,845.27	132,141.20		1,321,661.53

A.		Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)		211,284.12
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)		0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)		257,063.65
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)		55,440.35
5	Total Central Administration Costs in General Fund and Charter Schools Funds		523,634.32
B.		Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)		2,044,047.87
2	Total Allocated Costs (from Form PCR, Column 2, Total)		1,321,861.53
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		3,365,909.40
C.		Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)		0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)		0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)		272,127.23
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)		0.00
5	Total Direct Charged Costs in Other Funds		272,127.23
D.	Total Direct Charged and Allocated Costs (B3 + C5)		3,638,036.63
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		14.40%

Cuyamaca Joint Unified
Santa Barbara County

Unaudited Actuals
2025-26
General Fund and Enterprise Funds
Program Cost Report
Schedule of Other Costs (OC)

42 75010 000000
Cuyamaca Joint Unified
Form PCR
GBA153WZCU(2025-26)

Type of Activity	Food Services (Function 3799)	Enterprise (Function 6600)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 8000- 9999)	Total
Food Services (Objects 1000-5899, 6400-6920)	23,720.71				23,720.71
Enterprises (Objects 1000-5899, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			63,919.17		63,919.17
Other Outgo (Objects 1000 - 7999)				1,082,903.69	1,082,903.69
Total Other Costs	23,720.71	0.00	63,919.17	1,082,903.69	1,166,543.58

42 75010 0000000
Form GANN
G8A1S9W2CU(2025-26)

Unaudited Actuals
Fiscal Year 2025-26
School District Appropriations Limit Calculations

Cuyama Joint Unified
Santa Barbara County

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE	2024-25 Actual			2025-26 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	2,995,402.57		2,995,402.57			3,074,165.12
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	153.04		153.04			147.56
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2024-25			Adjustments to 2025-26		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district	2025-26 P2 Report			2026-27 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	147.56		147.56	152.00	152.00	304.00
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			147.56			304.00
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2025-26 Actual			2026-27 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	5,741.51		5,741.51	5,011.00		5,011.00
1. Homeowners' Exemption (Object 8021)	0.00		0.00	0.00		0.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	1,668,381.78		1,668,381.78	1,717,705.00		1,717,705.00
4. Secured Roll Taxes (Object 8041)	59,610.90		59,610.90	38,279.00		38,279.00
5. Unsecured Roll Taxes (Object 8042)	2,250.92		2,250.92	5,451.00		5,451.00
6. Prior Years' Taxes (Object 8043)	68,530.85		68,530.85	74,130.00		74,130.00
7. Supplemental Taxes (Object 8044)						

42 75010 0000000
Form GANN
GBA1S9WZCU(2025-26)

Unaudited Actuals
Fiscal Year 2025-26
School District Appropriations Limit Calculations

Cuyama Joint Unified
Santa Barbara County

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	315,621.01		315,621.01	186,692.00		186,692.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	2,120,136.97	0.00	2,120,136.97	2,027,268.00	0.00	2,027,268.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	2,120,136.97	0.00	2,120,136.97	2,027,268.00	0.00	2,027,268.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			24,990.62			24,201.35
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)						
OTHER EXCLUSIONS	0.00		0.00	0.00		0.00
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	0.00	0.00	24,990.62	0.00	0.00	24,201.35
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	2,357,062.00		2,357,062.00	2,489,495.00		2,489,495.00
25. LCFF State Aid - Prior Years (Object 8019)	214,579.00		214,579.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	2,571,641.00	0.00	2,571,641.00	2,489,495.00	0.00	2,489,495.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	4,771,933.08		4,771,933.08	4,525,477.80		4,525,477.80

42 75010 0000000
Form GANN
GBA/IS9WZCU(2025-26)

Unaudited Actuals
Fiscal Year 2025-26
School District Appropriations Limit Calculations

Cuyama Joint Unified
Santa Barbara County

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	26,842.74		26,842.74	60,800.00		60,800.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2025-26 Actual			2026-27 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			2,995,402.57			3,074,165.12
2. Initiation Adjustment			1.0644			1.0495
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9642			2.0602
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			3,074,165.12			6,546,898.03
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			2,120,136.97			2,027,266.00
6. Preliminary State Aid Calculation			17,707.20			36,480.00
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)						2,489,495.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			979,018.77			2,489,495.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			979,018.77			
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			17,531.77			60,800.00
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			2,137,668.74			2,088,068.00
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			961,487.00			2,489,495.00
9. Total Appropriations Subject to the Limit			2,137,668.74			
a. Local Revenues (Line D7b)			961,487.00			
b. State Subventions (Line D8)			24,990.62			
c. Less: Excluded Appropriations (Line C23)						
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			3,074,165.12			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY						
11. Adjusted Appropriations Limit						

[illegible]

Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
2025-26 Unaudited Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation

42 75010 0000000
Form CEA
GBA159W2CU(2025-26)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	1,136,064.87	301	0.00	303	1,136,064.87	305	2,895.21	104,723.55	307	1,031,341.32	309
2000 - Classified Salaries	736,002.88	311	10,634.12	313	725,368.76	315	77,043.48	277,686.49	317	447,682.27	319
3000 - Employee Benefits	723,909.62	321	1,725.98	323	722,183.64	325	31,285.60	121,519.95	327	600,663.69	329
4000 - Books, Supplies Equip Replace, (6500)	296,345.33	331	3,776.76	333	292,568.57	335	53,652.52	84,115.05	337	208,453.52	339
5000 - Services, & 7300 - Indirect Costs	812,955.90	341	7,583.85	343	805,372.05	345	53,091.50	86,202.11	347	719,169.94	349
TOTAL					3,681,557.89	365			TOTAL	3,007,310.74	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.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011	1100	375
2. Salaries of Instructional Aides Per EC 41011	2100	380
3. STRS	3101 & 3102	382
4. PERS	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	385
7. Unemployment Insurance	3501 & 3502	390
8. Workers' Compensation Insurance	3601 & 3602	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	393
10. Other Benefits (EC 22310)	3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		30,155.81
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		153,530.52
14. TOTAL SALARIES AND BENEFITS		1,438,992.58
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		47.85%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		X

Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
2025-26 Unaudited Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation

42 75010 0000000
Form CEA
G8A199W2CU(2025-26)

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)		
2. Percentage spent by this district (Part II, Line 15)	47.85%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	exempt	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	3,007,310.74	
5. Deficiency Amount (Part III, Line 3 times Line 4)	exempt	

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

Resources 2600, 3010, 5810, 6332 were added as they were not used for classroom teacher salaries.

Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

42 75010 0000000
Form 13
GBA159W2CU(2025-26)

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	186,849.61	153,000.00	-18.0%
3) Other State Revenue		8300-8599	34,252.96	35,000.00	2.2%
4) Other Local Revenue		8600-8799	8,396.04	2,054.99	-75.5%
5) TOTAL, REVENUES			229,298.61	190,054.99	-17.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	88,819.60	85,940.40	-3.2%
3) Employee Benefits		3000-3999	31,140.33	29,925.42	-3.9%
4) Books and Supplies		4000-4999	146,294.85	153,400.00	4.9%
5) Services and Other Operating Expenditures		5000-5999	5,872.45	7,350.00	25.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	9,864.00	New
9) TOTAL, EXPENDITURES			272,127.23	286,479.82	5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(42,828.62)	(96,424.83)	125.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	42,000.00	118,056.45	181.1%
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		7630-7669	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			42,000.00	118,056.45	181.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(828.62)	21,631.62	-2,710.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,070.93	1,242.31	-40.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,070.93	1,242.31	-40.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,070.93	1,242.31	-40.0%
2) Ending Balance, June 30 (E + F1e)			1,242.31	22,873.93	1,741.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	1,242.31	350.00	-71.8%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	22,523.93	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	(18,587.51)		
1) Fair Value Adjustment to Cash in County Treasury		9111	(198.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

42 75010 0000000
Form 13
G8A1S9W2CU(2025-26)

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	18,587.51		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	52,015.33		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	50,539.16		
6) Stores		9320	1,767.93		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			104,124.42		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,155.88		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	99,726.23		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			102,882.11		
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)			1,242.31		
FEDERAL REVENUE					
Child Nutrition Programs		8220	186,649.61	153,000.00	-18.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			186,649.61	153,000.00	-18.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	34,252.96	35,000.00	2.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			34,252.96	35,000.00	2.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	8,871.50	1,704.99	-80.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	24.54	350.00	1,326.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(500.00)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,396.04	2,054.99	-75.5%
TOTAL, REVENUES			229,298.61	190,054.99	-17.1%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	57,651.07	55,200.80	-4.3%
Classified Supervisors' and Administrators' Salaries		2300	31,168.53	30,739.60	-1.4%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

42 75010 000000
Form 13
GBA1S9W2CU(2025-26)

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2025-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			88,819.60	85,940.40	-3.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	23,278.95	22,690.53	-2.5%
OASDI/Medicare/Alternative		3301-3302	7,105.32	6,520.73	-8.2%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	46.41	42.62	-8.2%
Workers' Compensation		3601-3602	709.65	671.54	-5.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			31,140.33	29,925.42	-3.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	281.56	400.00	42.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	146,013.29	153,000.00	4.8%
TOTAL, BOOKS AND SUPPLIES			146,294.85	153,400.00	4.9%
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%
Dues and Memberships		5300	41.45	50.00	20.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,300.00	3,300.00	43.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,531.00	4,000.00	13.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,872.45	7,350.00	25.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	9,864.00	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	9,864.00	New
TOTAL, EXPENDITURES			272,127.23	286,479.82	5.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	42,000.00	118,056.45	181.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			42,000.00	118,056.45	181.1%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

42 75010 000000
Form 13
GBA159W2CU(2025-26)

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			42,000.00	118,056.45	181.1%

Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Function

42 75010 0000000
Form 13
GBA1S9W2CU(2025-26)

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	186,649.61	153,000.00	-18.0%
3) Other State Revenue		8300-8599	34,252.96	35,000.00	2.2%
4) Other Local Revenue		8600-8799	8,396.04	2,054.99	-75.5%
5) TOTAL, REVENUES			229,298.61	190,054.99	-17.1%
B. EXPENDITURES (Objects 1000-7999)					
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		272,127.23	276,615.62	1.6%
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	9,864.00	New
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			272,127.23	286,479.62	5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(42,828.62)	(96,424.63)	125.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	42,000.00	118,056.45	181.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			42,000.00	118,056.45	181.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(828.62)	21,631.62	-2,710.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,070.93	1,242.31	-40.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,070.93	1,242.31	-40.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,070.93	1,242.31	-40.0%
2) Ending Balance, June 30 (E + F1e)			1,242.31	22,873.93	1,741.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	1,242.31	350.00	-71.6%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	22,523.93	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
Cafeteria Special Revenue Fund
Exhibit: Restricted Balance Detail

42 75010 0000000
Form 13
GSA1S9W2CU(2025-26)

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	0.00	22,523.93
Total, Restricted Balance		0.00	22,523.93

Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
Building Fund
Expenditures by Object

42 75010 0000000
Form 21
G8A1S9W2CU(2025-26)

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,304.87	14,200.00	-53.1%
5) TOTAL, REVENUES			30,304.87	14,200.00	-53.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	17,986.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			17,986.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,318.87	14,200.00	15.3%
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		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)			12,318.87	14,200.00	15.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,276,444.19	1,288,763.06	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,276,444.19	1,288,763.06	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,276,444.19	1,288,763.06	1.0%
2) Ending Balance, June 30 (E + F1e)			1,288,763.06	1,302,963.06	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,288,763.06	1,302,963.06	1.1%
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	1,275,151.06		
1) Fair Value Adjustment to Cash in County Treasury		9111	13,612.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
Building Fund
Expenditures by Object

42 75010 0000000
Form 21
G8A1S9W2CU(2025-26)

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,288,763.06		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		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)			1,288,763.06		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	32,098.87	14,200.00	-55.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,792.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			30,304.87	14,200.00	-53.1%
TOTAL, REVENUES			30,304.87	14,200.00	-53.1%
CLASSIFIED SALARIES					

Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
Building Fund
Expenditures by Object

42 75010 0000000
Form 21
G8A1S9W2CU(2025-26)

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
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	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
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	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	17,985.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,985.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			17,985.00	0.00	-100.0%
INTERFUND TRANSFERS					
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					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
Building Fund
Expenditures by Object

42 75910 0000080
Form Z1
G8A159W2CU(2025-26)

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from 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					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
Building Fund
Expenditures by Function

42 75010 0000000
Form 21
GSA159W2CU(2025-26)

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,304.87	14,200.00	-53.1%
5) TOTAL, REVENUES			30,304.87	14,200.00	-53.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		17,986.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			17,986.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			12,318.87	14,200.00	15.3%
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		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)			12,318.87	14,200.00	15.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		1,276,444.19	1,288,763.06	1.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,276,444.19	1,288,763.06	1.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,276,444.19	1,288,763.06	1.0%
2) Ending Balance, June 30 (E + F1e)			1,288,763.06	1,302,963.06	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9760		1,288,763.06	1,302,963.06	1.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Cuyama Joint Unified Santa Barbara County		Unaudited Actuals Building Fund Exhibit: Restricted Balance Detail	42 75010 0000000 Form 21 G8A1S9W2CU(2025-26)	
Resource	Description		2025-26 Unaudited Actuals	2026-27 Budget
Total, Restricted Balance			0 00	0 00

Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Object

42 75010 0000000
Form 08
G8A1S9W2CU(2025-25)

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2025-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,546.26	0.00	-100.0%
5) TOTAL, REVENUES			16,546.26	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,075.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,075.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,471.26	0.00	-100.0%
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		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)			13,471.26	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	66,125.80	82,672.06	25.0%
b) Audit Adjustments		9793	3,075.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			69,200.80	82,672.06	19.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			69,200.80	82,672.06	19.5%
2) Ending Balance, June 30 (E + F1e)			82,672.06	82,672.06	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	82,672.06	82,672.06	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Object

42 75010 0000000
Form 08
G8A1S9W2CU(2025-26)

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 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	82,672.06		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			82,672.06		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred 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) - (I6 + J2)			82,672.06		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	16,546.26	0.00	-100.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			16,546.26	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
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%
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%

Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Object

42 75010 0000000
Form 08
GBA159W2CU(2025-26)

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,075.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,075.00	0.00	-100.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,075.00	0.00	-100.0%
INTERFUND TRANSFERS					
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					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Object

42 75010 0000000
Form 08
GBA1S9W2CU(2025-26)

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			0.00	0.00	0.0%

Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Function

42 75019 0000000
Form 08
G8A1S9W2CU(2025-26)

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,546.26	0.00	-100.0%
5) TOTAL, REVENUES			16,546.26	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
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		3,075.00	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,075.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,471.26	0.00	-100.0%
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		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)			13,471.26	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	66,125.80	82,672.06	25.0%
b) Audit Adjustments		9793	3,075.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			69,200.80	82,672.06	19.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			69,200.80	82,672.06	19.5%
2) Ending Balance, June 30 (E + F1e)			82,672.06	82,672.06	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	82,672.06	82,672.06	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
8210	Student Activity Funds	82,672.06	82,672.06
Total, Restricted Balance		82,672.06	82,672.06

Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

42 75010 0000000
Form 14
G8A1S9W2CU(2025-26)

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			200,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			200,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	200,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	200,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	200,000.00	New
2) Ending Balance, June 30 (E + F1e)			200,000.00	200,000.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	200,000.00	200,000.00	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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

42 75010 0000000
Form 14
GSA198W2CU(2025-26)

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	200,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			200,000.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			200,000.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF 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 LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
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	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

42 75010 0000000
Form 14
G8A1S9W2CU(2025-26)

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
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	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	200,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			200,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			200,000.00	0.00	-100.0%

Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Function

42 75010 0000000
Form 14
G8A1S9W2CU(2025-26)

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			200,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			200,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	200,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	200,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	200,000.00	New
2) Ending Balance, June 30 (E + F1e)			200,000.00	200,000.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	200,000.00	200,000.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
Deferred Maintenance Fund
Exhibit: Restricted Balance Detail

42 75010 0000000
Form 14
GBA1S9W2CU(2025-26)

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

42 75010 0000000
Form 14
GBA159W2CU(2025-26)

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			200,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			200,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	200,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	200,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	200,000.00	New
2) Ending Balance, June 30 (E + F1e)			200,000.00	200,000.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	200,000.00	200,000.00	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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

42 75010 8000000
Form 14
G8A1S9W2CU(2025-26)

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	200,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			200,000.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY (must agree with line F2) (G10 + H2) - (I6 + J2)			200,000.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF 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 LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
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	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

42 75010 0000000
Form 14
G8A1S9W2CU(2025-26)

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
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	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	200,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			200,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			200,000.00	0.00	-100.0%

Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Function

42 75010 0000000
Form 14
GBA159W2CU(2025-26)

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
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		8300-8509	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			200,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			200,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	200,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	200,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	200,000.00	New
2) Ending Balance, June 30 (E + F1e)			200,000.00	200,000.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	200,000.00	200,000.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
Deferred Maintenance Fund
Exhibit: Restricted Balance Detail

42 75010 0000000
Form 14
GBA1S9W2CU(2025-26)

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

42 75010 0000000
Form 51
GBA159W2CU(2025-26)

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
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	348.30	337.00	-3.2%
4) Other Local Revenue		8600-8799	197,682.15	219,942.00	11.3%
5) TOTAL, REVENUES			198,030.45	220,279.00	11.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	191,135.00	191,575.00	0.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			191,135.00	191,575.00	0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,895.45	28,704.00	316.3%
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		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)			6,895.45	28,704.00	316.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	247,679.36	254,574.81	2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			247,679.36	254,574.81	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			247,679.36	254,574.81	2.8%
2) Ending Balance, June 30 (E + F1e)			254,574.81	283,278.81	11.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	254,574.81	283,278.81	11.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	251,885.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	2,689.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

42 75010 0000000
Form 51
G8A1S9W2CU(2025-26)

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			254,574.81		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		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)			254,574.81		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	348.30	337.00	-3.2%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			348.30	337.00	-3.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	154,851.00	195,707.00	5.9%
Unsecured Roll		8612	8,815.08	18,515.00	110.0%
Prior Years' Taxes		8613	(2,331.78)	0.00	-100.0%
Supplemental Taxes		8614	1,593.65	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	5,057.20	5,720.00	13.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(303.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			197,682.15	219,942.00	11.3%
TOTAL, REVENUES			198,030.45	220,279.00	11.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	191,135.00	191,575.00	0.2%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			191,135.00	191,575.00	0.2%
TOTAL, EXPENDITURES			191,135.00	191,575.00	0.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

42 75010 0000000
Form 51
G&A1S9W2CU(2025-26)

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

42 75010 0000000
Form 51
G8A1S9W2CU(2025-26)

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
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	348.30	337.00	-3.2%
4) Other Local Revenue		8600-8799	197,682.15	219,942.00	11.3%
5) TOTAL, REVENUES			198,030.45	220,279.00	11.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	191,135.00	191,575.00	0.2%
10) TOTAL, EXPENDITURES			191,135.00	191,575.00	0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,895.45	28,704.00	316.3%
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		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)			6,895.45	28,704.00	316.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	247,679.36	254,574.81	2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			247,679.36	254,574.81	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			247,679.36	254,574.81	2.8%
2) Ending Balance, June 30 (E + F1e)			254,574.81	283,278.81	11.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	254,574.81	283,278.81	11.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Cuyama Joint Unified
Santa Barbara County

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

42 75010 0000000
Form 51
G&A1S9W2CU(2025-26)

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Cuyama Joint Unified
Santa Barbara County

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

42 75010 0000000
Form 17
G8A1S9W2CU(2025-26)

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,757.76	15,500.00	21.5%
5) TOTAL, REVENUES			12,757.76	15,500.00	21.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,757.76	15,500.00	21.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	300,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,436.28	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			298,563.72	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			311,321.48	15,500.00	-95.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	528,620.65	839,942.13	58.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			528,620.65	839,942.13	58.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			528,620.65	839,942.13	58.9%
2) Ending Balance, June 30 (E + F1e)			839,942.13	855,442.13	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	839,942.13	855,442.13	1.8%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	534,239.13		
1) Fair Value Adjustment to Cash in County Treasury		9111	5,703.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Cuyama Joint Unified
Santa Barbara County

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

42 75010 0000000
Form 17
GSA159W2CU(2025-26)

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	300,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			839,942.13		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY (must agree with line F2) (G10 + H2) - (I6 + J2)			839,942.13		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8531	0.00	0.00	0.0%
Interest		8560	13,416.76	15,500.00	15.5%
Net Increase (Decrease) in the Fair Value of Investments		8562	(659.00)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			12,757.76	15,500.00	21.5%
TOTAL, REVENUES			12,757.76	15,500.00	21.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	300,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			300,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	1,436.28	0.00	-100.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,436.28	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			298,563.72	0.00	-100.0%

Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Function

42 75010 0000000
Form 17
GBA1S9W2CU(2025-26)

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,757.76	15,500.00	21.5%
5) TOTAL, REVENUES			12,757.76	15,500.00	21.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			12,757.76	15,500.00	21.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	300,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,436.28	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			298,563.72	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			311,321.48	15,500.00	-95.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	528,620.65	839,942.13	58.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			528,620.65	839,942.13	58.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			528,620.65	839,942.13	58.9%
2) Ending Balance, June 30 (E + F1e)			839,942.13	855,442.13	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	839,942.13	855,442.13	1.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Cuyama Joint Unified
Santa Barbara County

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

42 75010 0000000
Form 17
G8A1S9W2CU(2025-26)

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F		
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)	Total Fund col. D + E (F)
A. REVENUES											
1) LCFF Sources		8010-8099			3,582,704.97	0.00		3,400,219.00	0.00	3,400,219.00	-5.1%
2) Federal Revenue		8100-8299			11,834.49	146,754.22		0.00	110,326.00	110,326.00	-30.4%
3) Other State Revenue		8300-8599			40,680.04	742,704.47		36,236.50	787,803.30	824,039.80	5.2%
4) Other Local Revenue		8600-8799			213,855.38	33,399.51		160,893.00	30,000.00	190,893.00	-22.8%
5) TOTAL REVENUES					3,849,074.88	922,858.20		3,597,348.50	928,129.30	4,525,477.80	-5.2%
B. EXPENDITURES											
1) Certificated Salaries		1000-1999			905,171.73	230,893.14		905,318.70	73,619.28	979,137.98	-13.8%
2) Classified Salaries		2000-2999			479,967.60	256,035.28		468,783.66	228,196.28	696,979.96	-5.3%
3) Employee Benefits		3000-3999			507,515.08	216,394.54		533,014.26	207,586.08	740,600.36	2.3%
4) Books and Supplies		4000-4999			126,678.31	189,667.02		148,720.38	94,170.20	242,890.58	-18.0%
5) Services and Other Operating Expenditures		5000-5999			647,397.77	165,558.13		514,264.82	106,384.16	620,666.98	-23.7%
6) Capital Outlay		6000-6999			83,210.56	188,894.45		101,453.88	0.00	101,453.88	-62.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299			524,267.68	14,636.00		580,285.50	15,465.00	595,750.50	10.5%
8) Other Outgo - Transfers of Indirect Costs		7400-7499			(35,672.99)	35,672.99		(85,672.55)	75,808.55	(9,864.00)	New
9) TOTAL EXPENDITURES		7300-7399			3,238,535.74	1,277,751.55		3,166,188.69	801,429.55	3,967,618.24	-12.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)											
					610,539.14	(354,893.35)		431,159.81	126,699.75	557,859.56	118.2%
D. OTHER FINANCING SOURCES/USES											
1) Interfund Transfers											
a) Transfers In		8900-8929			1,436.28	0.00		0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629			542,000.00	0.00		118,056.45	0.00	118,056.45	-78.2%
2) Other Sources/Uses											
a) Sources		8930-8979			0.00	0.00		0.00	0.00	0.00	0.0%
b) Uses		7630-7699			0.00	0.00		0.00	0.00	0.00	0.0%
3) Contributions		8980-8999			(19,868.15)	19,868.15		(22,928.79)	22,928.79	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES					(560,431.87)	19,868.15		(140,985.24)	22,928.79	(118,056.45)	-78.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)											
					50,107.27	(335,025.20)		290,174.57	149,628.54	439,803.11	-254.4%
F. FUND BALANCE, RESERVES											
1) Beginning Fund Balance											
a) As of July 1 - Unaudited		9791			243,953.24	573,335.49		280,985.51	238,310.29	529,295.80	-35.2%
b) Audit Adjustments		9793			(3,075.00)	0.00		0.00	0.00	0.00	-100.0%

42 75010 0000000
Form 01
GBA159WZCU(2025-26)

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Cuyama Joint Unified
Santa Barbara County

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			240,878.24	573,335.49	814,213.73	290,985.51	238,310.29	529,295.80	-35.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			240,878.24	573,335.49	814,213.73	290,985.51	238,310.29	529,295.80	-35.0%
2) Ending Balance, June 30 (E + F1e)			290,985.51	238,310.29	529,295.80	591,160.08	387,938.83	969,098.91	83.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	1,397.65	0.00	1,397.65	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	238,310.29	238,310.29	0.00	387,938.83	387,938.83	62.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	289,587.86	0.00	289,587.86	591,160.08	0.00	591,160.08	100.7%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	866,804.59	385,937.33	1,252,741.92				
1) Fair Value Adjustment to Cash in County Treasury		9111	13,372.00	0.00	13,372.00				
b) in Banks		9120	16,335.81	0.00	16,335.81				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	13,663.52	15,604.33	29,267.85				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	185,918.14	123,900.36	309,818.50				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	99,726.23	0.00	99,726.23				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	1,397.65	0.00	1,397.65				
8) Other Current Assets		9340	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% DIH Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			1,197,217.94	525,442.02	1,722,659.96				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	354,232.43	123,034.02	487,266.45				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	542,000.00	8,539.16	550,539.16				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	155,558.55	155,558.55				
6) TOTAL, LIABILITIES			906,232.43	287,131.73	1,193,364.16				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			290,985.51	238,310.29	529,295.80				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	1,611,311.00	0.00	1,611,311.00	1,844,450.00	0.00	1,844,450.00	14.5%
Education Protection Account State Aid - Current Year		8012	745,751.00	0.00	745,751.00	645,045.00	0.00	645,045.00	-13.5%
State Aid - Prior Years		8019	214,579.00	0.00	214,579.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	5,741.51	0.00	5,741.51	5,011.00	0.00	5,011.00	-12.7%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/n-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	1,668,381.78	0.00	1,668,381.78	1,717,705.00	0.00	1,717,705.00	3.0%
Unsecured Roll Taxes		8042	59,610.90	0.00	59,610.90	38,279.00	0.00	38,279.00	-35.8%
Prior Years' Taxes		8043	2,250.92	0.00	2,250.92	5,451.00	0.00	5,451.00	142.2%
Supplemental Taxes		8044	68,530.85	0.00	68,530.85	74,130.00	0.00	74,130.00	8.2%
Education Revenue Augmentation Fund (ERAF)		8045	315,621.01	0.00	315,621.01	186,692.00	0.00	186,692.00	-40.8%

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Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Cuyamaca Joint Unified
Santa Barbara County

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment									
Subtotal, LCFF Sources			4,691,777.97	0.00	4,691,777.97	4,516,763.00	0.00	4,516,763.00	-3.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,109,073.00)	0.00	(1,109,073.00)	(1,116,544.00)	0.00	(1,116,544.00)	0.7%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,582,704.97	0.00	3,582,704.97	3,400,219.00	0.00	3,400,219.00	-5.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	2,041.00	2,041.00	0.00	2,057.00	2,057.00	0.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	4,134.49	0.00	4,134.49	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		99,275.66	99,275.66		0.00	0.00	-25.7%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		5,384.00	5,384.00		5,320.00	5,320.00	-1.2%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8280		10,000.00	10,000.00		10,000.00	10,000.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	7,700.00	30,053.56	37,753.56	0.00	19,169.00	19,169.00	-49.2%
TOTAL, FEDERAL REVENUE			11,834.49	146,754.22	158,588.71	0.00	110,326.00	110,326.00	-30.4%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	8,539.16	8,539.16	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	7,974.00	0.00	7,974.00	7,990.00	0.00	7,990.00	0.2%
Lottery - Unrestricted and Instructional Materials		8560	31,844.14	13,835.66	45,679.80	27,565.00	11,897.00	39,462.00	-13.6%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		(7,358.00)	(7,358.00)		100,000.00	100,000.00	-1,459.1%
After School Education and Safety (ASES)	6010	8590		36,626.90	36,626.90		36,626.90	36,626.90	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		5,064.87	5,064.87		9,763.40	9,763.40	92.8%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		102,994.21	102,994.21		113,377.00	113,377.00	10.1%
Arts and Music in Schools (Prop 28)	6770	8590		31,231.00	31,231.00		28,871.00	28,871.00	-7.6%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	861.90	551,770.67	552,632.57	681.50	487,268.00	487,949.50	-11.7%
TOTAL, OTHER STATE REVENUE			40,660.04	742,704.47	783,364.51	36,236.50	787,803.30	824,039.80	5.2%

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Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Cuyama Joint Unified
Santa Barbara County

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2025-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals									
Interest		8650	63,290.94	0.00	63,290.94	58,690.00	0.00	58,690.00	-7.3%
Net Increase (Decrease) in the Fair Value of Investments		8660	39,845.74	0.00	39,845.74	60,800.00	0.00	60,800.00	52.6%
		8662	(13,003.00)	0.00	(13,003.00)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	21,138.00	0.00	21,138.00	New
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	51,780.80	31,004.00	82,784.80	152.00	30,000.00	30,152.00	-63.6%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	71,940.90	2,395.51	74,336.41	20,113.00	0.00	20,113.00	+72.9%

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Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Cuyama Joint Unified
Santa Barbara County

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Tuition	.	8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			213,855.38	33,399.51	247,254.89	160,893.00	30,000.00	190,893.00	-22.8%
TOTAL REVENUES			3,849,074.88	922,856.20	4,771,933.08	3,597,348.50	928,129.30	4,525,477.80	-5.2%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	763,058.12	201,156.62	964,214.74	762,668.70	73,819.28	836,487.98	-13.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	142,113.61	29,736.52	171,850.13	142,650.00	0.00	142,650.00	-17.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			905,171.73	230,893.14	1,136,064.87	905,318.70	73,819.28	979,137.98	-13.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	109,203.21	78,108.94	187,312.15	117,550.80	36,370.60	153,921.40	-17.8%
Classified Support Salaries		2200	200,493.82	172,647.71	373,141.53	169,900.48	186,325.68	356,226.16	-4.5%
Classified Supervisors' and Administrators' Salaries		2300	83,173.48	0.00	83,173.48	83,467.04	0.00	83,467.04	0.4%
Clerical, Technical and Office Salaries		2400	87,097.09	5,278.63	92,375.72	97,865.35	5,500.00	103,365.35	11.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			479,967.60	256,035.28	736,002.88	468,783.68	228,196.28	696,979.96	-5.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	147,812.59	118,892.23	266,704.82	144,208.75	127,296.14	271,506.89	1.8%
PERS		3201-3202	135,423.47	49,184.54	184,608.01	148,957.13	37,891.17	186,848.30	1.1%
OASDI/Medicare/Alternative		3301-3302	55,822.08	23,668.60	79,490.68	54,815.94	16,807.90	73,623.84	-7.4%
Health and Welfare Benefits		3401-3402	157,880.87	21,012.03	178,892.90	157,585.22	21,310.84	178,896.06	0.0%
Unemployment Insurance		3501-3502	649.51	222.70	872.21	17,651.67	147.87	17,799.54	1,940.7%
Workers' Compensation		3601-3602	9,926.56	3,414.44	13,341.00	9,785.57	2,330.16	12,125.73	-9.1%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

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Cuyama Joint Unified
Santa Barbara County

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			507,515.08	216,394.54	723,909.62	533,014.28	207,586.08	740,600.36	2.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	199.20	5,645.00	5,844.20	500.00	6,900.00	7,400.00	26.6%
Books and Other Reference Materials		4200	2,073.82	3,989.17	6,062.99	1,000.00	333.39	1,333.39	-78.0%
Materials and Supplies		4300	103,159.77	150,725.97	253,885.74	124,283.14	86,936.81	211,219.95	-16.8%
Noncapitalized Equipment		4400	21,245.52	5,530.12	26,775.64	22,937.24	0.00	22,937.24	-14.3%
Food		4700	0.00	3,776.76	3,776.76	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			126,678.31	169,667.02	296,345.33	148,720.38	94,170.20	242,890.58	-18.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	2,000.00	0.00	2,000.00	2,040.00	0.00	2,040.00	2.0%
Travel and Conferences		5200	9,329.30	31,027.96	40,357.26	7,540.00	35,730.00	43,270.00	7.2%
Dues and Memberships		5300	8,900.68	1,970.00	10,870.68	9,235.00	0.00	9,235.00	-15.0%
Insurance		5400 - 5499	87,005.68	0.00	87,005.68	79,692.88	0.00	79,692.88	-8.4%
Operations and Housekeeping Services		5500	121,339.79	3,515.69	124,855.48	128,498.96	2,200.00	128,698.96	3.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	81,352.72	10,084.56	91,437.28	62,230.00	12,689.83	74,919.83	-18.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	314,186.37	118,959.92	433,146.29	203,587.99	55,784.33	259,352.31	-40.1%
Communications		5900	23,283.23	0.00	23,283.23	23,460.00	0.00	23,460.00	0.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			647,397.77	165,558.13	812,955.90	514,284.82	106,384.16	620,668.98	-23.7%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	15,514.27	0.00	15,514.27	32,865.17	0.00	32,865.17	111.8%
Buildings and Improvements of Buildings		6200	22,804.90	25,600.00	48,404.90	23,000.00	0.00	23,000.00	-52.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	44,891.39	163,294.45	208,185.84	45,588.71	0.00	45,588.71	-76.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Cuyama Joint Unified
Santa Barbara County

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, CAPITAL OUTLAY			83,210.56	188,694.45	272,105.01	101,453.86	0.00	101,453.86	-62.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	412,372.00	14,636.00	427,008.00	580,285.50	15,465.00	595,750.50	39.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	16,812.14	0.00	16,812.14	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	95,083.54	0.00	95,083.54	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			524,267.68	14,636.00	538,903.68	580,285.50	15,465.00	595,750.50	10.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(35,672.99)	35,672.99	0.00	(75,808.55)	75,808.55	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	(9,864.00)	0.00	(9,864.00)	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(35,672.99)	35,672.99	0.00	(85,672.55)	75,808.55	(9,864.00)	New
TOTAL, EXPENDITURES			3,238,535.74	1,277,751.55	4,516,287.29	3,166,188.69	801,429.55	3,967,618.24	-12.1%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Cuyama Joint Unified
Santa Barbara County

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,436.28	0.00	1,436.28	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,436.28	0.00	1,436.28	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	542,000.00	0.00	542,000.00	118,056.45	0.00	118,056.45	-78.2%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			542,000.00	0.00	542,000.00	118,056.45	0.00	118,056.45	-78.2%
OTHER SOURCES/USES									
SOURCES									
State Appropriations		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Appropriations									
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8985	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(19,868.15)	19,868.15	0.00	(22,928.79)	22,928.79	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(19,868.15)	19,868.15	0.00	(22,928.79)	22,928.79	0.00	0.0%

Cuyama Joint Unified Santa Barbara County		Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Object		42 75010 00000000 Form 01 G8A1S9W2CU(2025-26)					
Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
			(560,431.87)	19,868.15	(540,563.72)	(140,985.24)	22,928.79	(118,056.45)	-78.2%
TOTAL, OTHER FINANCING SOURCES/USES (a-b + c - d + e)									

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Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Cuyama Joint Unified
Santa Barbara County

Description			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F	
			Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)
A. REVENUES										
1) LCFF Sources		8010-8099	3,582,704.97	0.00	3,582,704.97	3,400,219.00	0.00	3,400,219.00	-5.1%	
2) Federal Revenue		8100-8299	11,834.49	146,754.22	158,588.71	0.00	110,326.00	110,326.00	-30.4%	
3) Other State Revenue		8300-8599	40,680.04	742,704.47	783,384.51	36,236.50	787,803.30	824,039.80	5.2%	
4) Other Local Revenue		8600-8799	213,855.38	33,399.51	247,254.89	160,893.00	30,000.00	190,893.00	-22.8%	
5) TOTAL, REVENUES			3,849,074.88	922,858.20	4,771,933.08	3,597,348.50	928,129.30	4,525,477.80	-5.2%	
B. EXPENDITURES (Objects 1000-7999)										
1) Instruction	1000-1999		1,242,170.88	723,604.15	1,965,775.03	1,259,136.69	437,072.29	1,696,208.96	-13.7%	
2) Instruction - Related Services	2000-2999		237,424.29	76,862.26	314,286.57	259,251.09	40,558.06	299,808.15	-4.6%	
3) Pupil Services	3000-3999		139,084.00	209,475.56	348,559.56	76,689.14	215,176.88	291,876.02	-16.3%	
4) Ancillary Services	4000-4999		45,063.68	0.00	45,063.68	25,060.00	0.00	25,060.00	-44.4%	
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
7) General Administration	7000-7999		477,427.34	46,406.99	523,834.33	362,626.41	75,808.55	438,434.96	-16.3%	
8) Plant Services	8000-8999		573,097.87	206,766.57	779,864.44	603,129.86	17,348.77	620,478.63	-20.4%	
9) Other Outgo	9000-9999	Except 7600-7699	524,267.68	14,636.00	538,903.68	580,285.50	15,465.00	595,750.50	10.5%	
10) TOTAL, EXPENDITURES			3,238,535.74	1,277,751.55	4,516,287.29	3,168,188.69	801,429.55	3,967,618.24	-12.1%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)										
			610,538.14	(354,893.35)	255,645.79	431,159.81	126,699.75	557,859.58	118.2%	
D. OTHER FINANCING SOURCES/USES										
1) Interfund Transfers										
a) Transfers In		8900-8929	1,436.28	0.00	1,436.28	0.00	0.00	0.00	-100.0%	
b) Transfers Out		7600-7629	542,000.00	0.00	542,000.00	118,056.45	0.00	118,056.45	-78.2%	
2) Other Sources/Uses										
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
3) Contributions		8980-8999	(19,868.15)	19,868.15	0.00	(22,928.79)	22,928.79	0.00	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES			(560,431.87)	19,868.15	(540,563.72)	(140,985.24)	22,928.79	(118,056.45)	-78.2%	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)										
			50,107.27	(335,025.20)	(284,917.93)	290,174.57	149,628.54	439,803.11	-254.4%	
F. FUND BALANCE, RESERVES										
1) Beginning Fund Balance										
a) As of July 1 - Unaudited		9791	243,953.24	573,335.49	817,288.73	290,985.51	239,310.29	529,295.80	-35.2%	

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Cuyama Joint Unified Santa Barbara County		Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Function			42 75010 0000000 Form 01 GBA1S9WZCU(2025-26)				
Description	Function Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	(3,075.00)	0.00	(3,075.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			240,876.24	573,335.49	814,213.73	290,985.51	238,310.29	529,295.80	-35.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			240,876.24	573,335.49	814,213.73	290,985.51	238,310.29	529,295.80	-35.0%
2) Ending Balance, June 30 (E + F1e)			290,985.51	238,310.29	529,295.80	581,160.08	387,938.83	969,098.91	83.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	1,397.65	0.00	1,397.65	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	238,310.29	238,310.29	0.00	387,938.83	387,938.83	62.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	289,587.86	0.00	289,587.86	581,160.08	0.00	581,160.08	100.7%

Cuyama Joint Unified Santa Barbara County		Unaudited Actuals General Fund Exhibit: Restricted Balance Detail		42 75010 0000000 Form 01 GBA199WZCU(2025-26)	
Resource	Description	2025-28 Unaudited Actuals	2026-27 Budget		
2600	Expanded Learning Opportunities Program	0.00	36,199.84		
5810	Other Restricted Federal	0.00	2,077.81		
6019	Student Support and Professional Development Discretionary Block Grant	0.00	47,314.00		
6300	Lottery: Instructional Materials	29,763.51	34,427.12		
6332	CA Community Schools Partnership Act - Implementation Grant	27,407.10	70,766.15		
9770	Arts and Music In Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	4,113.46	4,113.46		
7435	Learning Recovery Emergency Block Grant	12,946.00	25,887.00		
7810	Other Restricted State	2,979.00	2,979.00		
9010	Other Restricted Local	161,101.22	164,194.45		
Total, Restricted Balance		238,310.29	387,938.83		

Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
General Fund
Special Education Revenue Allocations
(Optional)

42 75010 0000000
Form SEA
G8A1S9W2CU(2025-26)

Description	2025-26 Actual	2026-27 Budget	% Diff.
SELPA Name: Santa Barbara County (AR)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. Program Specialist/Regionalized Services Apportionment			0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment			0.00%
E. Out of Home Care Apportionment			0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	0.00	0.00	0.00%
I. Federal IDEA Local Assistance Grants - Preschool			0.00%
J. Federal IDEA - Section 619 Preschool			0.00%
K. Other Federal Discretionary Grants			0.00%
L. Other Adjustments			0.00%
M. Total SELPA Revenues (Sum lines H through L)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
Hope Elementary (AR00)			0.0%
Orcutt Union Elementary (AR04)			0.0%
Santa Maria-Bonita Elementary (AR07)			0.0%
Santa Maria Joint Union High (AR08)			0.0%
Carpinteria Unified (AR09)			0.0%
Lompoc Unified (AR10)			0.0%
Santa Barbara County Office of Education (AR11)			0.0%
Ballard Elementary (AR12)			0.0%
Blochman Union Elementary (AR13)			0.0%
Buellton Union Elementary (AR14)			0.0%
Cold Spring Elementary (AR16)			0.0%
College Elementary (AR17)			0.0%
Guadalupe Union Elementary (AR18)			0.0%
Los Olivos Elementary (AR20)			0.0%
Montecito Union Elementary (AR21)			0.0%
Santa Ynez Valley Union High (AR22)			0.0%
Solvang Elementary (AR23)			0.0%
Vista Del Mar Union Elementary (AR24)			0.0%
Cuyama Joint Unified (AR25)			0.0%
Santa Barbara Unified (AR27)			0.0%
Goleta Union Elementary (AR31)			0.0%
Santa Barbara County SELPA JPA (AR99)			0.0%
Family Partnership Charter (ARA01)			0.0%
Santa Barbara Charter (ARA02)			0.0%
Manzanita Public Charter (ARA03)			0.0%
Adelante Charter (ARA04)			0.0%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M)	0.00	0.00	0.00%
Preparer Name:			

Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
General Fund
Special Education Revenue Allocations
(Optional)

42 75010 0000000
Form SEA
G8A1S9W2CU(2025-26)

Description	2025-26 Actual	2026-27 Budget	% Diff.
Title: _____ Phone: _____			

Description			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F	
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)
A. REVENUES										
1) LCFF Sources	8010-8099		3,582,704.97	0.00			3,400,219.00	0.00	3,400,219.00	-5.1%
2) Federal Revenue	8100-8299		11,834.49	146,754.22	158,588.71		0.00	110,326.00	110,326.00	-30.4%
3) Other State Revenue	8300-8599		40,680.04	742,704.47	783,384.51		38,236.50	787,803.30	824,039.80	5.2%
4) Other Local Revenue	8600-8799		213,855.38	33,399.51	247,254.89		160,893.00	30,000.00	190,893.00	-22.8%
5) TOTAL REVENUES			3,849,074.88	922,858.20	4,771,933.08		3,597,348.50	928,129.30	4,525,477.80	-5.2%
B. EXPENDITURES										
1) Certificated Salaries	1000-1999		905,171.73	230,893.14	1,136,064.87		905,318.70	73,819.28	979,137.98	-13.8%
2) Classified Salaries	2000-2999		479,967.60	256,035.28	736,002.88		468,783.68	228,196.28	696,979.96	-5.3%
3) Employee Benefits	3000-3999		507,515.08	216,394.54	723,909.62		533,014.28	207,586.08	740,600.36	2.3%
4) Books and Supplies	4000-4999		126,678.31	169,667.02	296,345.33		148,720.38	94,170.20	242,890.58	-18.0%
5) Services and Other Operating Expenditures	5000-5999		647,397.77	165,558.13	812,955.90		514,284.82	106,384.16	620,668.98	-23.7%
6) Capital Outlay	6000-6999		83,210.56	186,894.45	272,105.01		101,453.88	0.00	101,453.88	-62.7%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		524,267.68 (35,672.99)	14,636.00 35,672.99	538,903.68 0.00		580,285.50 (85,672.55)	15,465.00 75,808.55	595,750.50 (9,864.00)	10.5% New
8) Other Outgo - Transfers of Indirect Costs	7300-7399		3,238,535.74	1,277,751.55	4,516,287.29		3,166,188.69	801,429.55	3,967,618.24	-12.1%
9) TOTAL EXPENDITURES										
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)										
			610,539.14	(354,893.35)	255,645.79		431,159.81	126,699.75	557,859.56	118.2%
D. OTHER FINANCING SOURCES/USES										
1) Interfund Transfers										
a) Transfers In	8900-8929		1,436.28	0.00	1,436.28		0.00	0.00	0.00	-100.0%
b) Transfers Out	7600-7629		542,000.00	0.00	542,000.00		118,056.45	0.00	118,056.45	-78.2%
2) Other Sources/Uses										
a) Sources	8930-8979		0.00	0.00	0.00		0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00		0.00	0.00	0.00	0.0%
3) Contributions	9980-9999		(19,868.15)	19,868.15	0.00		(22,928.79)	22,928.79	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(560,431.87)	19,868.15	(540,563.72)		(140,985.24)	22,928.79	(118,056.45)	-78.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)										
			50,107.27	(335,025.20)	(284,917.93)		290,174.57	149,628.54	439,803.11	-254.4%
F. FUND BALANCE, RESERVES										
1) Beginning Fund Balance										
a) As of July 1 - Unaudited	9791		243,953.24	573,335.49	817,288.73		290,985.51	238,310.29	529,295.80	-35.2%
b) Audit Adjustments	9793		(3,075.00)	0.00	(3,075.00)		0.00	0.00	0.00	-100.0%

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Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Cuyama Joint Unified
Santa Barbara County

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			240,878.24	573,335.49	814,213.73	290,985.51	236,310.29	529,295.80	-35.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			240,878.24	573,335.49	814,213.73	290,985.51	236,310.29	529,295.80	-35.0%
2) Ending Balance, June 30 (E + F1e)			290,985.51	236,310.29	529,295.80	581,160.08	387,938.83	969,098.91	83.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	1,397.65	0.00	1,397.65	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	236,310.29	236,310.29	0.00	387,938.83	387,938.83	62.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	289,587.86	0.00	289,587.86	581,160.08	0.00	581,160.08	100.7%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	866,804.59	365,937.33	1,252,741.92				
1) Fair Value Adjustment to Cash in County Treasury		9111	13,372.00	0.00	13,372.00				
b) in Banks		9120	16,335.81	0.00	16,335.81				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	13,663.52	15,604.33	29,267.85				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	185,916.14	123,900.36	309,816.50				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	99,726.23	0.00	99,726.23				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	1,397.65	0.00	1,397.65				
8) Other Current Assets		9340	0.00	0.00	0.00				

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General Fund
Unrestricted and Restricted
Expenditures by Object

Cuyama Joint Unified
Santa Barbara County

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			1,197,217.94	525,442.02	1,722,659.96				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9430	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	364,232.43	123,034.02	487,266.45				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	542,000.00	8,539.16	550,539.16				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	155,558.55	155,558.55				
6) TOTAL, LIABILITIES			906,232.43	287,131.73	1,193,364.16				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			290,985.51	238,310.29	529,295.80				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	1,611,311.00	0.00	1,611,311.00	1,844,450.00	0.00	1,844,450.00	14.5%
Education Protection Account State Aid - Current Year		8012	745,751.00	0.00	745,751.00	645,045.00	0.00	645,045.00	-13.5%
State Aid - Prior Years		8019	214,579.00	0.00	214,579.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	5,741.51	0.00	5,741.51	5,011.00	0.00	5,011.00	-12.7%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	1,668,381.78	0.00	1,668,381.78	1,717,705.00	0.00	1,717,705.00	3.0%
Unsecured Roll Taxes		8042	59,610.90	0.00	59,610.90	36,279.00	0.00	36,279.00	-35.8%
Prior Years' Taxes		8043	2,250.92	0.00	2,250.92	5,451.00	0.00	5,451.00	142.2%
Supplemental Taxes		8044	68,530.65	0.00	68,530.65	74,130.00	0.00	74,130.00	8.2%
Education Revenue Augmentation Fund (ERAF)		8045	315,621.01	0.00	315,621.01	186,692.00	0.00	186,692.00	-40.6%

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General Fund
Unrestricted and Restricted
Expenditures by Object

Cuyama Joint Unified
Santa Barbara County

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/659/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment									
Subtotal, LCFF Sources			4,691,777.97	0.00	4,691,777.97	4,516,763.00	0.00	4,516,763.00	-3.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,109,073.00)	0.00	(1,109,073.00)	(1,116,544.00)	0.00	(1,116,544.00)	0.7%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,582,704.97	0.00	3,582,704.97	3,400,219.00	0.00	3,400,219.00	-5.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	2,041.00	2,041.00	0.00	2,057.00	2,057.00	0.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	4,134.49	0.00	4,134.49	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		99,275.66	99,275.66		73,780.00	73,780.00	-25.7%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		5,384.00	5,384.00		5,320.00	5,320.00	-1.2%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

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Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Cuyama Joint Unified
Santa Barbara County

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Every Student Succeeds Act	3040, 3060, 3081, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		10,000.00	10,000.00		10,000.00	10,000.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	7,700.00	30,053.56	37,753.56	0.00	19,169.00	19,169.00	-49.2%
TOTAL, FEDERAL REVENUE			11,834.49	146,754.22	158,588.71	0.00	110,326.00	110,326.00	-30.4%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	8,539.16	8,539.16	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	7,974.00	0.00	7,974.00	7,990.00	0.00	7,990.00	0.2%
Lottery - Unrestricted and Instructional Materials		8560	31,844.14	13,835.66	45,679.80	27,565.00	11,897.00	39,462.00	-13.6%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		(7,358.00)	(7,358.00)		100,000.00	100,000.00	-1,458.1%
After School Education and Safety (ASES)	6010	8590		36,626.90	36,626.90		36,626.90	36,626.90	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		5,064.87	5,064.87		9,763.40	9,763.40	92.8%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		102,994.21	102,994.21		113,377.00	113,377.00	10.1%
Arts and Music in Schools (Prop 28)	6770	8590		31,231.00	31,231.00		28,871.00	28,871.00	-7.5%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	861.90	551,770.67	552,632.57	681.50	487,268.00	487,949.50	-11.7%
TOTAL, OTHER STATE REVENUE			40,660.04	742,704.47	783,364.51	96,236.50	767,803.30	824,039.80	5.2%

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General Fund
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Cuyama Joint Unified
Santa Barbara County

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	63,290.94	0.00	63,290.94	58,690.00	0.00	58,690.00	-7.3%
Interest		8660	39,845.74	0.00	39,845.74	60,800.00	0.00	60,800.00	52.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(13,003.00)	0.00	(13,003.00)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	21,138.00	0.00	21,138.00	New
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	51,780.80	31,004.00	82,784.80	152.00	30,000.00	30,152.00	-63.6%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	71,940.90	2,395.51	74,336.41	20,113.00	0.00	20,113.00	-72.9%

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Santa Barbara County

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8761-8763	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			213,855.38	33,399.51	247,254.89	160,893.00	30,000.00	190,893.00	-22.8%
TOTAL, REVENUES			3,849,074.88	922,858.20	4,771,933.08	3,597,348.50	928,129.30	4,525,477.80	-5.2%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	763,058.12	201,156.62	964,214.74	762,686.70	73,819.28	836,487.98	-13.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	142,113.61	28,736.52	171,850.13	142,650.00	0.00	142,650.00	-17.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			905,171.73	230,893.14	1,136,064.87	905,318.70	73,819.28	979,137.98	-13.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	109,203.21	78,108.94	187,312.15	117,550.80	36,370.60	153,921.40	-17.8%
Classified Support Salaries		2200	200,493.82	172,647.71	373,141.53	169,900.48	186,325.68	356,226.16	-4.5%
Classified Supervisors' and Administrators' Salaries		2300	83,173.48	0.00	83,173.48	83,467.04	0.00	83,467.04	0.4%
Clerical, Technical and Office Salaries		2400	87,097.09	5,278.63	92,375.72	97,865.36	5,500.00	103,365.36	11.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			479,967.60	256,035.28	736,002.88	468,783.68	228,196.28	696,979.96	-5.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	147,812.59	118,892.23	266,704.82	144,208.75	127,298.14	271,506.89	1.8%
PERS		3201-3202	135,423.47	49,184.54	184,608.01	148,957.13	37,691.17	186,648.30	1.1%
OASDI/Medicare/Alternative		3301-3302	55,822.08	23,668.60	79,490.68	54,815.94	18,807.90	73,623.84	-7.4%
Health and Welfare Benefits		3401-3402	157,880.87	21,012.03	178,892.90	157,585.22	21,310.84	178,896.06	0.0%
Unemployment Insurance		3501-3502	649.51	222.70	872.21	17,651.67	147.87	17,799.54	1,940.7%
Workers' Compensation		3601-3602	9,926.56	3,414.44	13,341.00	9,795.57	2,330.16	12,125.73	-8.1%

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GBA1S9WZCU(2025-26)

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Cuyama Joint Unified
Santa Barbara County

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			507,515.08	216,394.54	723,909.62	533,014.26	207,566.08	740,600.36	2.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	199.20	5,645.00	5,844.20	500.00	6,900.00	7,400.00	26.6%
Books and Other Reference Materials		4200	2,073.82	3,989.17	6,062.99	1,000.00	333.39	1,333.39	-78.0%
Materials and Supplies		4300	103,159.77	150,725.97	253,885.74	124,283.14	86,936.81	211,219.95	-16.8%
Noncapitalized Equipment		4400	21,245.52	5,530.12	26,775.64	22,937.24	0.00	22,937.24	-14.3%
Food		4700	0.00	3,776.76	3,776.76	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			126,678.31	169,667.02	296,345.33	148,720.38	94,170.20	242,890.58	-18.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	2,000.00	0.00	2,000.00	2,040.00	0.00	2,040.00	2.0%
Travel and Conferences		5200	9,329.30	31,027.96	40,357.26	7,540.00	35,730.00	43,270.00	7.2%
Dues and Memberships		5300	8,900.68	1,370.00	10,870.68	9,235.00	0.00	9,235.00	-15.0%
Insurance		5400 - 5499	87,005.68	0.00	87,005.68	79,692.88	0.00	79,692.88	-8.4%
Operations and Housekeeping Services		5500	121,339.79	3,615.89	124,855.48	126,489.96	2,200.00	128,689.96	3.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	81,352.72	10,084.56	91,437.28	62,230.00	12,689.83	74,919.83	-18.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5900 - 5999	314,186.37	118,959.92	433,146.29	203,587.98	55,764.33	259,352.31	-40.1%
Communications		5900	23,283.23	0.00	23,283.23	23,460.00	0.00	23,460.00	0.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			647,397.77	165,558.13	812,955.90	514,284.82	106,384.16	620,668.98	-23.7%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	15,514.27	0.00	15,514.27	32,865.17	0.00	32,865.17	111.8%
Buildings and Improvements of Buildings		6200	22,804.90	25,600.00	48,404.90	23,000.00	0.00	23,000.00	-52.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	44,891.39	163,294.45	208,185.84	45,588.71	0.00	45,588.71	-78.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL CAPITAL OUTLAY			83,210.56	188,894.45	272,105.01	101,453.88	0.00	101,453.88	-62.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	412,372.00	14,636.00	427,008.00	580,285.50	15,465.00	595,750.50	39.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	16,812.14	0.00	16,812.14	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	95,083.54	0.00	95,083.54	0.00	0.00	0.00	-100.0%
TOTAL - OTHER OUTGO (excluding Transfers of Indirect Costs)			524,267.68	14,636.00	538,903.68	580,285.50	15,465.00	595,750.50	10.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(35,672.99)	35,672.99	0.00	(75,808.55)	75,808.55	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	(9,864.00)	0.00	(9,864.00)	New
TOTAL - OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(35,672.99)	35,672.99	0.00	(85,672.55)	75,808.55	(9,864.00)	New
TOTAL EXPENDITURES			3,238,535.74	1,277,751.55	4,516,287.29	3,166,188.69	801,429.55	3,967,618.24	-12.1%
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8512	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

42 75010 0000000
Form 01
G8A1S9W2CU(2025-26)

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,436.28	0.00	1,436.28	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,436.28	0.00	1,436.28	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	542,000.00	0.00	542,000.00	118,056.45	0.00	118,056.45	-78.2%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			542,000.00	0.00	542,000.00	118,056.45	0.00	118,056.45	-78.2%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBT As		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7659	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(19,868.15)	19,868.15	0.00	(22,928.79)	22,928.79	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(19,868.15)	19,868.15	0.00	(22,928.79)	22,928.79	0.00	0.0%

Cuyama Joint Unified Santa Barbara County		Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Object		42 75010 0000000 Form 01 G8A1SSWZCU(2025-26)					
Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals		2026-27 Budget		% Diff Column C & F		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)	Total Fund col. D + E (F)
TOTAL, OTHER FINANCING SOURCES/USES (a-b + c - d + e)			(560,431.87)	19,868.15	(540,563.72)	(140,985.24)	22,928.79	(118,056.45)	-78.2%

42 75010 0000000
Form 01
GSA1S9WZCU(2025-26)

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Cuyama Joint Unified
Santa Barbara County

Description			2025-26 Unaudited Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources	8010-8099		3,582,704.97	0.00	3,582,704.97	3,400,219.00	0.00	3,400,219.00	-5.1%
2) Federal Revenue	8100-8299		11,834.49	146,754.22	158,588.71	0.00	110,326.00	110,326.00	-30.4%
3) Other State Revenue	8300-8599		40,680.04	742,704.47	783,384.51	36,236.50	787,803.30	824,039.80	5.2%
4) Other Local Revenue	8600-8799		213,855.38	33,399.51	247,254.89	160,893.00	30,000.00	190,893.00	-22.8%
5) TOTAL, REVENUES			3,849,074.88	922,856.20	4,771,933.08	3,597,348.50	928,129.30	4,525,477.80	-5.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		1,242,170.88	723,604.15	1,965,775.03	1,259,136.69	437,072.29	1,696,208.98	-13.7%
2) Instruction - Related Services	2000-2999		237,424.29	76,862.28	314,286.57	259,251.09	40,558.06	299,809.15	-4.6%
3) Pupil Services	3000-3999		139,084.00	209,475.56	348,559.56	76,699.14	215,176.88	291,876.02	-16.3%
4) Ancillary Services	4000-4999		45,063.68	0.00	45,063.68	25,060.00	0.00	25,060.00	-44.4%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		477,427.34	46,406.99	523,834.33	362,626.41	75,808.55	438,434.96	-16.3%
8) Plant Services	8000-8999		573,097.87	206,766.57	779,864.44	603,129.86	17,348.77	620,478.63	-20.4%
9) Other Outgo	9000-9999	Except 7600-7699	524,267.68	14,636.00	538,903.68	580,285.50	15,465.00	595,750.50	10.5%
10) TOTAL, EXPENDITURES			3,238,535.74	1,277,751.55	4,516,287.29	3,166,188.69	801,429.55	3,967,618.24	-12.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			610,539.14	(354,893.35)	255,645.79	431,159.81	126,699.75	557,859.56	118.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		1,436.28	0.00	1,436.28	0.00	0.00	0.00	-100.0%
b) Transfers Out	7600-7629		542,000.00	0.00	542,000.00	118,056.45	0.00	118,056.45	-78.2%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(19,868.15)	19,868.15	0.00	(22,928.79)	22,928.79	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(560,431.87)	19,868.15	(540,563.72)	(140,985.24)	22,928.79	(118,056.45)	-78.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			50,107.27	(335,025.20)	(284,917.93)	290,174.57	149,628.54	439,803.11	-254.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		243,953.24	573,335.49	817,288.73	290,985.51	238,310.29	529,295.80	-35.2%

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Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

42 75010 0000000
Form 01
GBA1S9WZCU(2025-26)

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals			2025-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	(3,075.00)	0.00	(3,075.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			240,878.24	573,335.49	814,213.73	280,985.51	238,310.29	529,295.80	-35.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			240,878.24	573,335.49	814,213.73	280,985.51	238,310.29	529,295.80	-35.0%
2) Ending Balance, June 30 (E + F1e)			290,985.51	238,310.29	529,295.80	581,160.08	387,938.83	969,098.91	83.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	1,397.65	0.00	1,397.65	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	238,310.29	238,310.29	0.00	387,938.83	387,938.83	62.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	289,587.86	0.00	289,587.86	581,160.08	0.00	581,160.08	100.7%

Cuyama Joint Unified Santa Barbara County		Unaudited Actuals General Fund Exhibit: Restricted Balance Detail		42 75010 0000000 Form 01 G0A1S9W2CU(2025-26)
Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget	
2600	Expanded Learning Opportunities Program	0.00	36,199.84	
5810	Other Restricted Federal	0.00	2,077.81	
6019	Student Support and Professional Development Discretionary Block Grant	0.00	47,314.00	
6300	Lottery: Instructional Materials	29,763.51	34,427.12	
6332	CA Community Schools Partnership Act - Implementation Grant	27,407.10	70,766.15	
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	4,113.46	4,113.46	
7435	Learning Recovery Emergency Block Grant	12,946.00	25,887.00	
7810	Other Restricted State	2,979.00	2,979.00	
9010	Other Restricted Local	161,101.22	164,194.45	
Total, Restricted Balance		238,310.29	387,938.83	

Cuyama Joint Unified School District

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

RESOLUTION #2026-27:06 FOR ADOPTING THE "GANN" LIMIT Cuyama Joint Unified School District

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

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

WHEREAS, the District must establish a revised Gann limit for the 2025-26 fiscal year and a projected Gann Limit for the 2026-27 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2025-26 and 2026-27 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2025-26 and 2026-27 fiscal years do not exceed the limitations imposed by Proposition 4;

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

AYES _____ NOES _____ ABSENT _____ ABSTAINED _____

Attest:

Date:

Board Secretary

President

Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
Fiscal Year 2025-26
School District Appropriations Limit Calculations

42 75010 0000000
Form GANN
GAA159W2CU(2025-26)

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
	2024-25 Actual			2025-26 Actual		
A. PRIOR YEAR DATA Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE 1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column) 2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column) ADJUSTMENTS TO PRIOR YEAR LIMIT 3. District Lapses, Reorganizations and Other Transfers 4. Temporary Voter Approved Increases 5. Less: Lapses of Voter Approved Increases 6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5) 7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)	2,995,402.57		2,995,402.57			3,074,165.12
	153.04		153.04			147.56
	Adjustments to 2024-25			Adjustments to 2025-26		
			0.00			0.00
B. CURRENT YEAR GANN ADA Unaudited actuals data should be to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district 1. Total K-12 ADA (Form A, Line A6) 2. Total Charter Schools ADA (Form A, Line C9) 3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)	147.56		147.56	0.00	152.00	152.00
	0.00		0.00	0.00		0.00
			147.56			152.00
	2025-26 P2 Report			2026-27 P2 Estimate		
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62) 1. Homeowners' Exemption (Object 8021) 2. Timber Yield Tax (Object 8022) 3. Other Subventions/In-Lieu Taxes (Object 8029) 4. Secured Roll Taxes (Object 8041) 5. Unsecured Roll Taxes (Object 8042) 6. Prior Years' Taxes (Object 8043) 7. Supplemental Taxes (Object 8044)	5,741.51		5,741.51	5,011.00		5,011.00
	0.00		0.00	0.00		0.00
	0.00		0.00	0.00		0.00
	1,668,381.78		1,668,381.78	1,717,705.00		1,717,705.00
	59,610.90		59,610.90	38,279.00		38,279.00
	2,250.92		2,250.92	5,451.00		5,451.00
	68,530.85		68,530.85	74,130.00		74,130.00
	2025-26 Actual			2026-27 Budget		

	2025-26 Calculations		2026-27 Calculations	
	Extracted Data	Adjustments*	Entered Data/ Totals	Entered Data/ Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	315,621.01		315,621.01	186,692.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)				
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	2,120,136.97	0.00	2,120,136.97	2,027,268.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)				
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	2,120,136.97	0.00	2,027,268.00	2,027,268.00
EXCLUDED APPROPRIATIONS				
19a. Medicare (Enter federally mandated amounts only from obj. 3301 & 3302; do not include negotiated amounts)			0.00	0.00
19b. Qualified Capital Outlay Projects				
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	0.00		0.00	0.00
OTHER EXCLUSIONS				
20. Americans with Disabilities Act				
21. Unreimbursed Court Mandated Desegregation Costs				
22. Other Unfunded Court-ordered or Federal Mandates				
23. TOTAL EXCLUSIONS (Lines C19 through C22)	0.00	0.00	0.00	0.00
STATE AID RECEIVED (Funds 01, 09, and 62)				
24. LCFF - CY (objects 8011 and 8012)	2,357,062.00		2,357,062.00	2,489,495.00
25. LCFF State Aid - Prior Years (Object 8019)	214,579.00		214,579.00	0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	2,571,641.00	0.00	2,571,641.00	2,489,495.00
DATA FOR INTEREST CALCULATION				
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	4,771,933.08		4,771,933.08	4,525,477.80

Cuyama Joint Unified
Santa Barbara County

Unaudited Actuals
Fiscal Year 2025-26
School District Appropriations Limit Calculations

42 75010 0000000
Form GANN
G0A1S9W2CU(2025-26)

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
	2025-26 Actual			2026-27 Budget		
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	26,842.74		26,842.74	60,800.00		60,800.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)		2,995,402.57			3,074,165.12	
2. Inflation Adjustment		1,0644			1,0495	
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)		0.9642			1,0301	
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)		3,074,165.12			3,323,449.02	
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)		2,120,136.97			2,027,268.00	
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)		17,707.20			18,240.00	
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)		954,028.15			1,296,181.02	
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)		954,028.15			1,296,181.02	
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])		17,390.40			45,258.74	
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)		2,137,527.37			2,072,526.74	
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)		936,637.75			1,250,922.28	
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)		2,137,527.37				
b. State Subventions (Line D8)		936,637.75				
c. Less: Excluded Appropriations (Line C23)		0.00				
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)		3,074,165.12				
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)						
		0.00				
SUMMARY						
11. Adjusted Appropriations Limit	2025-26 Actual			2026-27 Budget		

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Lines D4 plus D10)			3,074,165.12			3,323,449.02
12. Appropriations Subject to the Limit (Line D9d)			3,074,165.12			

** Please provide below an explanation for each entry in the adjustments column."

Grace H. Griego	ggriego@cuyamaunified.org	6617662482
Gann Contact Person	Contact Email Address	Contact Phone Number

Cuyama Joint Unified School District

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

CUYAMA JOINT UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 2026-2027-07

RESOLUTION REGARDING SUFFICIENCY OF INSTRUCTIONAL MATERIALS FISCAL YEAR 2026-2027

WHEREAS, Education Code Section 60119 requires the governing board of each school district to hold an annual public hearing and adopt a resolution stating whether each pupil has sufficient standards-aligned textbooks and instructional materials; and

WHEREAS, the Governing Board of the Cuyama Joint Unified School District held a public hearing on September 10, 2026, at 6:00 p.m., on or before the eighth week of school, and not during or immediately following school hours; and

WHEREAS, notice of the public hearing was posted in at least three public places within the District, specifying the time, place, and purpose of the hearing; and

WHEREAS, parents, guardians, teachers, members of the community, and bargaining unit leaders were encouraged to participate in the public hearing; and

WHEREAS, information presented at the public hearing detailed the extent to which sufficient textbooks and instructional materials were provided to all students, including English learners, enrolled in the Cuyama Joint Unified School District; and

WHEREAS, "sufficient textbooks or instructional materials" means that each student, including each English learner, has a standards-aligned textbook or instructional material, or both, to use in class and to take home, including materials in a digital format when appropriate, and does not include photocopied materials used to address a shortage; and

WHEREAS, "sufficient textbooks or instructional materials" further means that all students enrolled in the same course within the District have standards-aligned textbooks or instructional materials from the same adoption cycle; and

WHEREAS, textbooks and instructional materials in core curriculum subjects are aligned with state academic content standards adopted by the State Board of Education pursuant to Education Code Sections 60605 and 60605.8; and

WHEREAS, sufficient standards-aligned textbooks and instructional materials consistent with the cycles and content of the curriculum frameworks have been provided to each student, including each English learner, in the following subject areas:

- Mathematics
- Science
- History-Social Science
- English Language Arts
- English Language Development
- Health

and;

WHEREAS, laboratory science equipment is available for science laboratory classes offered in grades 9 through 12, inclusive;

NOW, THEREFORE, BE IT RESOLVED

That the Governing Board of the Cuyama Joint Unified School District hereby finds and determines that, for the 2026-2027 school year, each student enrolled in the District has been provided with sufficient standards-aligned textbooks or instructional materials that are consistent with the cycles and content of the curriculum frameworks and are aligned to state standards, as

Cuyama Joint Unified School District

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

required by Education Code Section 60119.

PASSED AND ADOPTED by the Governing Board of the Cuyama Joint Unified School District
at a Regular Meeting held on September 10, 2026, by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

ABSTAIN: _____

CERTIFICATION

I hereby certify that the foregoing is a full, true, and correct copy of a resolution duly adopted by
the Governing Board of the Cuyama Joint Unified School District on September 10, 2026.

President, Governing Board

Date: _____

Clerk, Governing Board

Date: _____

Kevin Lebsack

Superintendent/Principal

Date: _____

Cuyama Joint Unified School District

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

Request for Board Approval

It is recommended that the Governing Board **discuss, acknowledge, and approve the updated numbers-information and revised figures related a previous approved budget, as presented by Chief Business Official Grace Griego.**

The data associated with this item has been updated to reflect the most current information available to the District. As a result, the data have changed from those previously presented to the Board. The updated information is being brought back to the Governing Board for review and discussion and to formally acknowledge and approve the revised numbers.

The updated data information is also reflected in the District's current Budget Criteria and Standards Review documentation.

Recommended Board Action:

It is recommended that the Governing Board **discuss, acknowledge, and approve the updated data information and revised figures as presented by Chief Business Official Grace Griego.**

Cuyama Joint Unified
Santa Barbara County

2026-27 Budget, July 1
General Fund
School District Criteria and Standards Review

42 75010 0000000
Form 01CS
H8B2X469Z7(2026-27)

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments)
Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	148
District's ADA Standard Percentage Level:	3.0%

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	171	161		
Charter School				
Total ADA	171	161	6.0%	Not Met
Second Prior Year (2024-25)				
District Regular	161	108		
Charter School				
Total ADA	161	108	33.2%	Not Met
First Prior Year (2025-26)				
District Regular	158	145		
Charter School		0		
Total ADA	158	145	8.4%	Not Met
Budget Year (2026-27)				
District Regular	148			
Charter School	0			
Total ADA	148			

Cuyama Joint Unified
Santa Barbara County

2026-27 Budget, July 1
General Fund
School District Criteria and Standards Review

42 75010 0000000
Form 01CS
H8B2X469Z7(2026-27)

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Funded ADA was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Due to our rural location and the significant fluctuations in student enrollment from year to year, accurately predicting enrollment continues to be a challenge for the district.

- 1b. STANDARD NOT MET - Funded ADA was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Due to our rural location and the significant fluctuations in student enrollment from year to year, accurately predicting enrollment continues to be a challenge for the district.

Cuyama Joint Unified
Santa Barbara County

2026-27 Budget, July 1
General Fund
School District Criteria and Standards Review

42 75010 0000000
Form 01CS
H8B2X469Z7(2026-27)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CALPADS Actual column for the First Prior Year; all other data are extracted or calculated. CALPADS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
	Budget	CALPADS Actual		
Third Prior Year (2023-24)				
District Regular	183	171		
Charter School				
Total Enrollment	183	171	6.6%	Not Met
Second Prior Year (2024-25)				
District Regular	171	164		
Charter School				
Total Enrollment	171	164	4.1%	Not Met
First Prior Year (2025-26)				
District Regular	164	162		
Charter School				
Total Enrollment	164	162	1.2%	Met
Budget Year (2026-27)				
District Regular	168			
Charter School				
Total Enrollment	168			

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

Due to our rural location and the significant fluctuations in student enrollment from year to year, accurately predicting enrollment continues to be a challenge for the district.

- 1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Due to our rural location and the significant fluctuations in student enrollment from year to year, accurately predicting enrollment continues to be a challenge for the district.

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2023-24)			
District Regular	161	171	
Charter School		0	
Total ADA/Enrollment	161	171	94.0%
Second Prior Year (2024-25)			
District Regular	153	164	
Charter School	0		
Total ADA/Enrollment	153	164	93.3%
First Prior Year (2025-26)			
District Regular	145	162	
Charter School			
Total ADA/Enrollment	145	162	89.6%
Historical Average Ratio:			92.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			92.8%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2026-27)				
District Regular	148	168		
Charter School	0			
Total ADA/Enrollment	148	168	87.8%	Met
1st Subsequent Year (2027-28)				
District Regular	143	159		
Charter School				
Total ADA/Enrollment	143	159	90.1%	Met
2nd Subsequent Year (2028-29)				
District Regular	125	137		
Charter School				
Total ADA/Enrollment	125	137	91.2%	Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

Cuyama Joint Unified
Santa Barbara County

2026-27 Budget, July 1
General Fund
School District Criteria and Standards Review

42 75010 0000000
Form 01CS
H8B2X469Z7(2026-27)

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's cost-of-living adjustment (COLA), plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's COLA, plus or minus one percent.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected:

Necessary Small School

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Projected LCFF Revenue

Step 1 - Change in Population

- a. ADA (Funded) (Form A, lines A6 and C4)
- b. Prior Year ADA (Funded)
- c. Difference (Step 1a minus Step 1b)
- d. Percent Change Due to Population (Step 1c divided by Step 1b)

Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
145.08	147.56	161.00	171.00
	145.08	147.56	161.00
	2.48	13.44	10.00
	1.71%	9.11%	6.21%

Step 2 - Change in Funding Level

- a. Prior Year LCFF Funding
- b1. COLA percentage
- b2. COLA amount (proxy for purposes of this criterion)
- c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)

3,401,770.00	3,557,614.00	3,379,893.00
2.87%	3.30%	3.09%
97,630.80	117,401.26	104,438.69
2.87%	3.30%	3.09%

Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)

LCFF Revenue Standard (Step 3, plus/minus 1%):

4.58%	12.41%	9.30%
N/A	N/A	N/A

Cuyama Joint Unified
Santa Barbara County

2026-27 Budget, July 1
General Fund
School District Criteria and Standards Review

42 75010 0000000
Form 01CS
H8B2X46927(2026-27)

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	2,027,268.00	2,027,268.00	2,027,268.00	2,027,268.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	1.87% to 3.87%	2.30% to 4.30%	2.09% to 4.09%

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	4,463,070.00	4,516,763.00	4,674,158.00	4,496,437.00
District's Projected Change in LCFF Revenue:		1.20%	3.48%	(3.80%)
Necessary Small School Standard		1.87% to 3.87%	2.30% to 4.30%	2.09% to 4.09%
Status:		Not Met	Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

District is projecting to drop to a lower funding level for NSS.

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STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2023-24)	2,041,336.37	3,299,790.97	61.9%
Second Prior Year (2024-25)	1,926,414.99	3,574,594.89	53.9%
First Prior Year (2025-26)	1,977,861.67	3,528,412.31	56.1%
	Historical Average Ratio:		57.3%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
	5.0%	5.0%	5.0%
	52.3% to 62.3%	52.3% to 62.3%	52.3% to 62.3%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2026-27)	1,907,116.66	3,166,188.69	60.2%	Met
1st Subsequent Year (2027-28)	1,926,889.44	3,395,276.15	56.8%	Met
2nd Subsequent Year (2028-29)	1,962,652.65	3,371,273.41	58.2%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. **STANDARD MET** - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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6. **CRITERION: Other Revenues and Expenditures**

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	4.58%	12.41%	9.30%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-5.42% to 14.58%	2.41% to 22.41%	-0.70% to 19.30%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-0.42% to 9.58%	7.41% to 17.41%	4.30% to 14.30%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2025-26)	123,273.00		
Budget Year (2026-27)	110,326.00	(10.50%)	Yes
1st Subsequent Year (2027-28)	112,532.50	2.00%	Yes
2nd Subsequent Year (2028-29)	114,783.20	2.00%	Yes

Explanation:
(required if Yes)

Lower ADA from declining enrollment reduced our Federal Revenue.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2025-26)	807,401.31		
Budget Year (2026-27)	824,039.80	2.06%	No
1st Subsequent Year (2027-28)	878,650.83	6.63%	Yes
2nd Subsequent Year (2028-29)	896,223.85	2.00%	Yes

Explanation:
(required if Yes)

District anticipated to not lose revenue due to clean audit also the final years of Community Schools Grant allocation.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2025-26)	226,012.55		
Budget Year (2026-27)	190,893.00	(15.54%)	Yes
1st Subsequent Year (2027-28)	210,559.18	10.30%	No
2nd Subsequent Year (2028-29)	214,770.40	2.00%	Yes

Explanation:
(required if Yes)

Removal of one time local revenue.

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Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2025-26)	373,120.95		
Budget Year (2026-27)	242,890.58	(34.90%)	Yes
1st Subsequent Year (2027-28)	309,379.44	27.37%	Yes
2nd Subsequent Year (2028-29)	313,567.06	1.35%	Yes

Explanation:
(required if Yes)

Used one time revenue to stock up in 2025-26.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2025-26)	837,479.53		
Budget Year (2026-27)	620,668.98	(25.89%)	Yes
1st Subsequent Year (2027-28)	805,583.23	29.79%	Yes
2nd Subsequent Year (2028-29)	817,694.90	1.50%	Yes

Explanation:
(required if Yes)

District is now getting multiple quotes, utilities should decrease do to fixing the solar panels, and also reduction to bus repairs is anticipated.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2025-26)	1,156,686.86		
Budget Year (2026-27)	1,125,258.80	(2.72%)	Met
1st Subsequent Year (2027-28)	1,201,742.51	6.80%	Met
2nd Subsequent Year (2028-29)	1,225,777.45	2.00%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2025-26)	1,210,600.48		
Budget Year (2026-27)	863,559.56	(28.67%)	Not Met
1st Subsequent Year (2027-28)	1,114,962.67	29.11%	Not Met
2nd Subsequent Year (2028-29)	1,131,261.96	1.46%	Met

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6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATAENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

Federal Revenue

(linked from 6B

if NOT met)

Explanation:

Other State Revenue

(linked from 6B

if NOT met)

Explanation:

Other Local Revenue

(linked from 6B

if NOT met)

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Books and Supplies

(linked from 6B

if NOT met)

Used one time revenue to stock up in 2025-26.

Explanation:

Services and Other Exps

(linked from 6B

if NOT met)

District is now getting multiple quotes, utilities should decrease do to fixing the solar panels, and also reduction to bus repairs is anticipated.

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7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

No

- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)

3,972,649.69

b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

0.00

3% Required

Budgeted Contribution¹

Minimum Contribution
(Line 2c times 3%)

to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

3,972,649.69

119,179.49

0.00

Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- ☐ Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- ☒ Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- ☐ Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2023-24)	Second Prior Year (2024-25)	First Prior Year (2025-26)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	499,900.73	528,620.65	0.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	155,347.39	242,555.59	141,245.83
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	655,248.12	771,176.24	141,245.83
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	4,399,635.67	4,849,037.08	4,922,280.64
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	4,399,635.67	4,849,037.08	4,922,280.64
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	14.9%	15.9%	2.9%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	5.0%	5.3%	1.0%

¹Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

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8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in	Total Unrestricted	Deficit Spending Level	Status
	Unrestricted Fund Balance	Expenditures	(If Net Change in	
	(Form 01, Section E)	and Other Financing Uses (Form 01, Objects 1000-7999)	Unrestricted Fund Balance is negative, else N/A)	
Third Prior Year (2023-24)	72,725.17	3,309,070.72	N/A	Met
Second Prior Year (2024-25)	27,805.20	3,669,329.55	N/A	Met
First Prior Year (2025-26)	(102,707.41)	3,646,468.76	2.8%	Not Met
Budget Year (2026-27) (Information only)	290,174.57	3,284,245.14		

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

One time bonus and audit findings.

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9. CRITERION: Fund and Cash Balances

A. Fund Balance STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 250,000
0.3%	250,001 and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

9A-1. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2023-24)	156,353.00	84,019.87	46.3%		Not Met
Second Prior Year (2024-25)	(170,841.00)	216,148.04	N/A		Met
First Prior Year (2025-26)	243,953.24	243,953.24	0.0%		Met
Budget Year (2026-27) (Information only)	141,245.83				

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9A-2. Comparison of District Unrestricted Beginning Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

Lack of internal controls, lead to incorrect budgeting of revenue receipts

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B. Cash Balance Standard: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1: Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2026-27)	1,193,408.11	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted, if not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA
5% or \$90,000 (greater of)	0 to 300
4% or \$90,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4, Subsequent Years, Form MYP, Line F2, if available.)	148	148	130
District's Reserve Standard Percentage Level:	5%	5%	5%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
- a. Enter the name(s) of the SELPA(s): _____

- b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	4,085,674.69	4,493,923.24	4,473,019.14
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	4,085,674.69	4,493,923.24	4,473,019.14

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4.	Reserve Standard Percentage Level	5%	5%	5%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	204,283.73	224,696.16	223,650.96
6.	Reserve Standard - by Amount (\$90,000 for districts with 0 to 1,000 ADA, else 0)	90,000.00	90,000.00	90,000.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	204,283.73	224,696.16	223,650.96

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):			
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	431,420.40	714,030.88	845,328.59
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	559,620.65	559,620.65	559,620.65
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	991,041.05	1,273,651.53	1,404,949.24
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	24.26%	28.34%	31.41%
District's Reserve Standard (Section 10B, Line 7):	204,283.73	224,696.16	223,650.96
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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SUPPLEMENTAL INFORMATION

DATAENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

Yes

- 1b. If Yes, identify the liabilities and how they may impact the budget:

There is an open lawsuit regarding water rights that is impacting the District.

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years;

S3. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

Yes

- 1b. If Yes, identify the expenditures:

Textbook purchase

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard:

-10.0% to +10.0% or -\$20,000 to
+\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2025-26)	(35,013.66)			
Budget Year (2026-27)	(22,928.79)	(12,084.87)	(34.5%)	Met
1st Subsequent Year (2027-28)		(22,928.79)	(100.0%)	Not Met
2nd Subsequent Year (2028-29)		0.00	0.0%	Not Met
1b. Transfers In, General Fund *				
First Prior Year (2025-26)	0.00			
Budget Year (2026-27)	0.00	0.00	0.0%	Met
1st Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2025-26)	118,056.45			
Budget Year (2026-27)	118,056.45	0.00	0.0%	Met
1st Subsequent Year (2027-28)	120,417.58	2,361.13	2.0%	Met
2nd Subsequent Year (2028-29)	122,825.93	2,408.35	2.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:

(required if NOT met)

This was a transfer from a legal contingency reserve that was released and used to support the District's fiscal deficit.

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- 1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

\$118,056 is the estimate to support the school lunch program and the \$21,553.80 was for capital outlay/vehicle.

- 1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

Even though the district expects to lower expenses by using a Co-Op for food procurement, the full impact / potential savings is not known at this time. Therefore, the contribution to the cafeteria fund 13 is still reflected in subsequent years. In addition, the District's deferred maintenance fund has a zero balance. Therefore, it is recommended that approximately 3% be contributed to the fund and rebuild the reserve. The school operates an aging facility and equipment is always in need of repair, especially our buses.

- 1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:

(required if YES)

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

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

- Yes

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2026
Leases				
Certificates of Participation	5	01-0000-.....8011	01-0000-...7439 and 01-0000-...7438	556,000
General Obligation Bonds	23	51-0000-...8571-8614	51-0000-...7433 and 51-0000-...7434	3,875,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Other Long-term Commitments (do not include CCB):				
TOTAL:				4,431,000

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2025-26)	(2026-27)	(2027-28)	(2028-29)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation	111,896	111,896	111,896	111,896
General Obligation Bonds	370,000	370,000	370,000	370,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	481,896	481,896	481,896	481,896
Has total annual payment increased over prior year (2025-26)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(required if Yes)

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S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

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

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

No

- 2 For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

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

- 3 a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund

Governmental Fund

- 4 OPEB Liabilities

a. Total OPEB liability

b. OPEB plan(s) fiduciary net position (if applicable)

c. Total/Net OPEB liability (Line 4a minus Line 4b)

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

0.00

- 5 OPEB Contributions

a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

d. Number of retirees receiving OPEB benefits

Budget Year
(2026-27)

1st Subsequent Year
(2027-28)

2nd Subsequent Year
(2028-29)

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
0.00		

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

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

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

No

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

- 3 Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

- 4 Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)

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S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements, and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of certificated (non-management) full - time - equivalent (FTE) positions	11.00	11.00	11.00	11.00

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

2025-26 is settled. We are unsettled for all negotiation items for 2026-27.

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:
- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
- If Yes, date of Superintendent and CBO certification:
3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

4. Period covered by the agreement:

5. Salary settlement:

If Yes, date of budget revision board adoption:

Begin Date:

End Date:

Budget Year
(2026-27)

1st Subsequent Year
(2027-28)

2nd Subsequent Year
(2028-29)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

11,000

7. Amount included for any tentative salary schedule increases

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)

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

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

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Yes	Yes	Yes
110,000	110,000	110,000
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Yes	Yes	Yes
9,172	9,864	11,322
2.0%	2.0%	2.0%

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

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

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
No	No	No
No	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of classified(non - management) FTE positions	13.00	13.00	13.00	13.00

Classified (Non-management) Salary and Benefit Negotiations

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

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.
Settled for 2025-26, Unsettled for 2026-27

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

5. Salary settlement:

Begin Date:

End Date:

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

Budget Year
(2026-27)

1st Subsequent Year
(2027-28)

2nd Subsequent Year
(2028-29)

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

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Negotiations Not Settled

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

5,540

7. Amount included for any tentative salary schedule increases

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
0	0	0

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

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

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
No	No	No
No		

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Yes	Yes	Yes
8,573	9,127	8,598
2.0%	2.0%	2.0%

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

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

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
No	No	No
No	No	No

Classified (Non-management) - Other

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

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H8B2X469Z7(2026-27)**S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees**

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of management, supervisor, and confidential FTE positions	5.00	5.00	5.00	5.00

**Management/Supervisor/Confidential
Salary and Benefit Negotiations**

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

N/A

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.
Negotiations are unsettled for these unrepresented employees 2026-27

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

Negotiations Settled

2. Salary settlement:

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

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

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)

Negotiations Not Settled

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

5,754		
Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)

4. Amount included for any tentative salary schedule increases

Management/Supervisor/Confidential**Health and Welfare (H&W) Benefits**

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

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Yes	Yes	Yes
39,962	39,962	39,962
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

Management/Supervisor/Confidential**Step and Column Adjustments**

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

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Yes	Yes	Yes
2,276	2,359	2,422
2.0%	2.0%	2.0%

Management/Supervisor/Confidential**Other Benefits (mileage, bonuses, etc.)**

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

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
No	No	No

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S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.
DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

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

Yes
Jun 25, 2026

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.
DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

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

A1. Do cash flow projections show that the district will end the budget year with a cash deficit?

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

No
No
No
No
No

No
No
No
Yes

Comments:
(optional)

Comments:

End of School District Budget Criteria and Standards Review

Cuyama Joint Unified School District

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

Recommended Action

It is recommended that the Governing Board discuss and approve an **Interfund Transfer to Fund 17 – Special Reserve Fund for Other Than Capital Outlay Projects (Unrestricted)**, as presented by Chief Business Official Grace Griego.

Background / Fiscal Impact

The proposed interfund transfer is necessary to eliminate the identified deficit in Fund 17 and appropriately address the fund's year-end financial position. The transfer will also support accurate and complete year-end financial reporting and preparation of the District's **Unaudited Actual Financial Report**.

Approval of this action authorizes District administration to complete the necessary budget transfers, accounting entries, and supporting documentation in accordance with applicable California school district accounting requirements. The transaction will be properly documented and reflected in the District's financial records to ensure accurate and transparent reporting.

Fiscal Impact

Interfund Transfer to Fund 17 – Special Reserve Fund for Other Than Capital Outlay Projects (Unrestricted)
Amount: \$300,000

Requested Board Action

Motion: Approve the Interfund Transfer to **Fund 17 – Special Reserve Fund for Other Than Capital Outlay Projects (Unrestricted)** as presented.

Cuyama Joint Unified School District

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

Recommended Action

It is recommended that the Governing Board discuss and approve an **Interfund Transfer of \$200,000.00 to Fund 14 (Deferred Maintenance Fund)**, as presented by Chief Business Official Grace Griego.

Background / Fiscal Impact

The proposed interfund transfer is necessary to eliminate the identified deficit in Fund 14 and appropriately address the fund's year-end financial position. The transfer will also support accurate and complete year-end financial reporting and preparation of the District's **Unaudited Actual Financial Report**.

Approval of this action authorizes District administration to complete the necessary budget transfers, accounting entries, and supporting documentation in accordance with applicable California school district accounting requirements. The transaction will be properly documented and reflected in the District's financial records to ensure accurate and transparent reporting.

Fiscal Impact

\$200,000.00 Interfund Transfer to Fund 14 – Deferred Maintenance Fund

Requested Board Action

Motion: Approve the Interfund Transfer of **\$200,000.00 to Fund 14 (Deferred Maintenance Fund)** as presented.