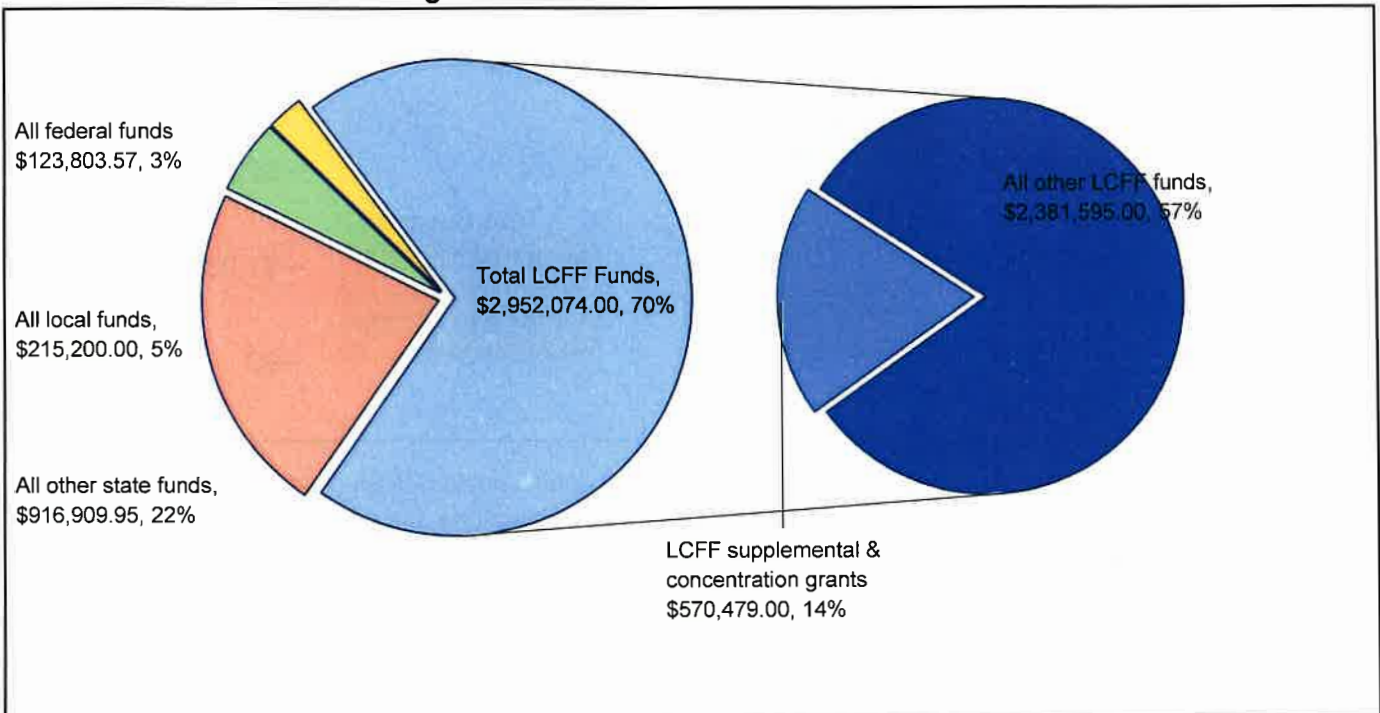


LCFF Budget Overview for Parents

Local Education Agency (LEA) Name: Cuyama Joint Unified School District
 CDS Code: 42 75010 0000000
 School Year: 2024-25
 LEA contact information: Alfonso Gamino, (661) 766-2482, agamino@cuyamaunified.org

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Budget Overview for the 2024-25 School Year

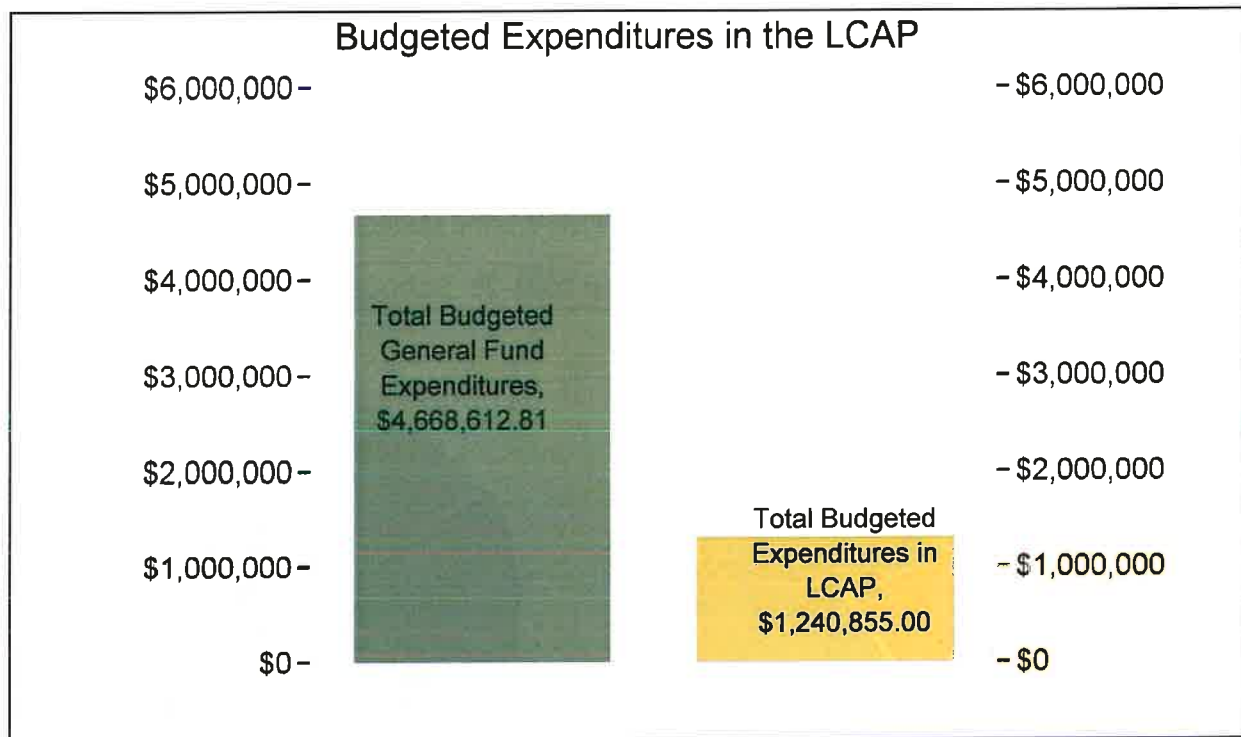


This chart shows the total general purpose revenue Cuyama Joint Unified School District expects to receive in the coming year from all sources.

The total revenue projected for Cuyama Joint Unified School District is \$4,207,987.52 of which \$2,952,074.00 is Local Control Funding Formula (LCFF), \$916,909.95 is other state funds, \$215,200.00 is local funds, and \$123,803.57 is federal funds. Of the \$2,952,074.00 in LCFF Funds, \$570,479.00 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Cuyama Joint Unified School District plans to spend for 2024-25. It shows how much of the total is tied to planned actions and services in the LCAP.

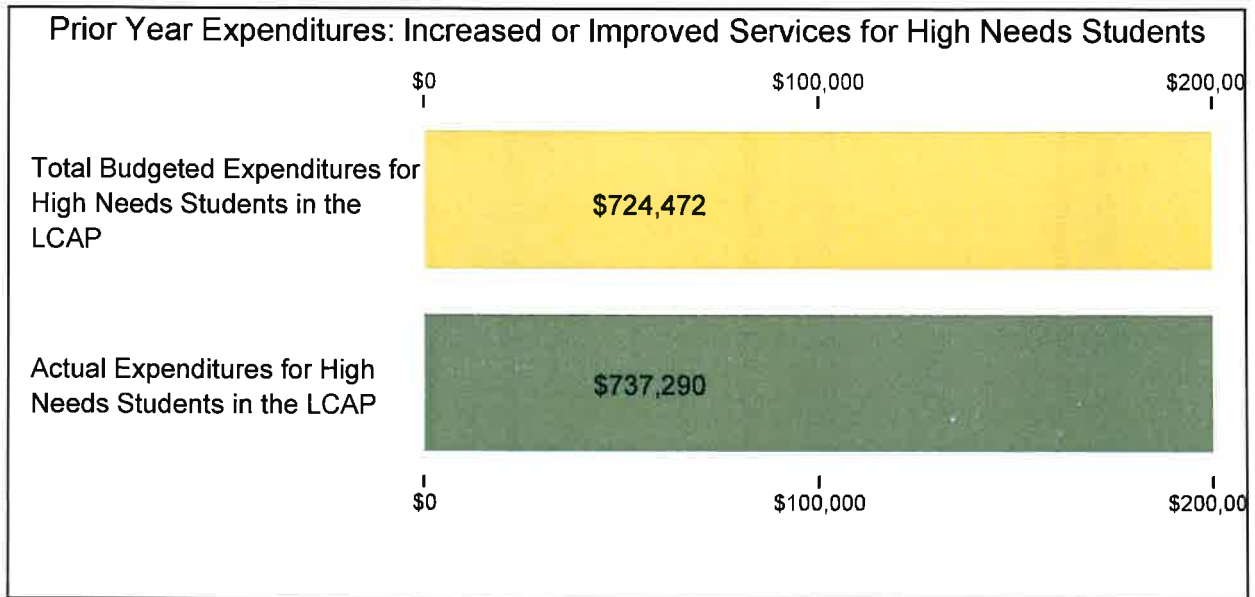
Cuyama Joint Unified School District plans to spend \$4,668,612.81 for the 2024-25 school year. Of that amount, \$1,240,855.00 is tied to actions/services in the LCAP and \$3,427,757.81 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following: General Fund budget expenditures not shown in the LCAP are general operating costs such as facilities, leasing, and some contracts with service providers as well as the majority of staff costs.

Increased or Improved Services for High Needs Students in the LCAP for the 2024-25 School Year

In 2024-25, Cuyama Joint Unified School District is projecting it will receive \$570,479.00 based on the enrollment of foster youth, English learner, and low-income students. Cuyama Joint Unified School District must describe how it intends to increase or improve services for high needs students in the LCAP. Cuyama Joint Unified School District plans to spend \$624,376.00 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2023-24



This chart compares what Cuyama Joint Unified School District budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Cuyama Joint Unified School District estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2023-24, Cuyama Joint Unified School District's LCAP budgeted \$724,472.00 for planned actions to increase or improve services for high needs students. Cuyama Joint Unified School District actually spent \$737,290.00 for actions to increase or improve services for high needs students in 2023-24.

2023-24 Local Control Accountability Plan Annual Update

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Cuyama Joint Unified School District	Alfonso Gamino Superintendent	agamino@cuyamaunified.org (661) 766-2482

Goals and Actions

Goal

Goal #	Description
01	Ensure that all students can demonstrate proficiency in math and literacy skills for multiple College and Career Readiness options using both in-person and distance learning instructional opportunities.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcomes for 2023-24
1.A: Maintain the % of teachers who are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching at	83%	83%	95%	85%	100%
1.B.1: Maintain the % of students with CA State Standards aligned core curriculum above	100%	100%	100%	100%	100%
2.A: Increase the % implementation of CA State Standards for all students to	89%	94%	98%	97%	90%
2.B: Increase the % implementation of SBE adopted ELD standards for all ELs to	96%	80%	74%	95%	100%
4.A.1: Increase the % meeting standard on CAASPP ELA to	18.2%	27.1%	36.1%	42.5%	40%
4.A.2: Increase the % meeting standard on CAASPP Math to	0.0%	6.3%	16.7%	17.2%	25%
4.A.3: Increase the % meeting standard on CAASPP ELA (ELs) to	7.4%	9.5%	0%	N/D	18%
4.A.4: Increase the % meeting standard on CAASPP Math (ELs) to	3.5%	0.0%	0%	N/D	10%
4.A.5: Increase the % meeting standard on CAASPP ELA (Low Income) to	31.6%	22.1%	28.4%	40.3%	40%
4.A.6: Increase the % meeting standard on CAASPP Math (Low Income) to	17.3%	3.9%	8.1%	14.9%	25%

4.C: Increase the % of students successfully completing A-G requirements to	55.5%	63.0%	22.0%	0%	65%
4.D: Maintain the % of ELs making progress towards English Proficiency (CA Dashboard, Status) above	66.7%	N/D	54.5%	70.0%	67%
4.E: Increase the % of ELs reclassified (Reclassification Rate) to	60.0%	34.7%	7.0%	23.3%	15%
4.F: % of AP exam passes to total students with a three or higher	0%	0%	0%	N/A	0%
4.G: Increase the % of students CCR based on EAP (CA Dashboard, Status) to	N/D	N/D	N/D	33.3%	N/D
4.H: Maintain the % of English Learner Progress (CA Dashboard, Status) above	N/D	N/D	54.5%	70.0%	N/D
8.A: Maintain the % of students completing 2 formative local assessments to	100%	20%	77%	100%	100%

Goal Analysis for 2023-24

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

This box contains actions that had substantive differences along with explanations for these differences. It also contains actions that had specific successes and some that had specific challenge along with descriptions of these successes and challenges.

In this goal, 4 actions had substantive differences between the planned action and the actual action. The following is a list of the actions with substantive differences along with a description of the substantive differences.

01.01: Class-size Reduction - *While this action has prevented the creation of combo classes with three grades, the elementary school still has combo classes of two grades per class.*

01.05: College Career Ready at the H.S. - *We are continuing to develop a path for students to get and create more opportunities.*

01.07: Writing Program PD - *This action has not been implemented.*

01.08: Instructional Support Positions - *The ES has sufficient instructional aides. The HS does not have much instructional support from aides.*

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

No actions in this goal had significant differences between the budgeted and the actual expenditures:

An explanation of how effective the specific actions were in making progress toward the goal.

The following metrics have been selected to show how the district is progressing towards achievement of this goal.

1.A - % of teachers who are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching - (BL - 83% '22-23' - 85% Target - 100%)

- 4.A.1 - % meeting standard on CAASPP ELA - (BL - 18.2% '22-23' - 42.5% Target - 40%) ;
 4.A.3 - % meeting standard on CAASPP ELA (ELs) - (BL - 7.4% '22-23' - N/D Target - 18%)

Below is a list of actions that educational partners found were contributing to achieving the stated goal and improving the metrics listed above. The action is followed by a brief description of the action's effectiveness in italics.

- 01.01: Class-size Reduction - *While progress has been made at the high school, there is room for growth at the elementary school. Evidence of effectiveness: Metric 4.A.2: % meeting standard on CAASPP Math went from 16.7% (21-22) to 17.2% (22-23).*
 01.03: RTI / ASES Program Coordinator - *This position is integral to student success- just examine the CAASPP, STAR, and ELPAC scores. Evidence of effectiveness: Metric 4.A.1: % meeting standard on CAASPP ELA went from 36.1% (21-22) to 42.5% (22-23).*
 01.09: Special Education Consortium - *Teachers feel as though they have more support with challenging students. Evidence of effectiveness: Metric 31.B: CAASPP ELA (SWD) went from 10.5% (22-23) to 23.1% (23-24).*
 01.11: MTSS (Academic) - *The training has been effective in helping teachers to work on social emotional skills with students. Evidence of effectiveness: Metric 4.H: % of English Learner Progress (CA Dashboard, Status) went from 54.5% (21-22) to 70.0% (22-23).*

Below is a list of actions that educational partners found were not effectively contributing to achieving the stated goal and improving the metrics listed above during the current year. The action is followed by a brief description of the action's effectiveness in italics.

- 01.01: Continue to staff additional classrooms with teachers that are appropriately assigned and fully credentialed according to small district requirements, to minimize combo classes at the ES and to provide additional periods at the HS in ELA, ELD, and Math designed to provide support for unduplicated students. - *While progress has been made at the high school, there is room for growth at the elementary school.*
 - 01.02: Purchase additional materials for classrooms instruction including: ancillary materials in core subjects, paper based materials and computer based services. - *Having devices is effective for student learning. The devices need to work on a consistent basis.*
 - 01.05: Provide a path for students to acquire CCR skills at the H.S. including more opportunities for college prep courses or instruction at the H.S. (licenses to online college prep courses, Odyssey, equipment for career tech classes) - *All courses are A-G, however the effectiveness varies due to student skill level.*
 - 01.06: Continue the enriched in-school and after-school CCR programs at the E.S. (i.e. school visual and performing arts, digital media, assemblies, local artists etc.) -
 - 01.07: Provide teachers PD to assist in developing a better writing program throughout the district that uses consistent norms across grade levels and across subjects. (This action was discontinued. for the 2023-2024 LCAP) - N/A
 - 01.08: Staff all appropriate instructional support positions including the library/media technician. - *All of the instructors at the high school have done their best to help students reach their highest potential, even though the lack of assistance makes the goal more difficult to reach.*

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

This goal remains unchanged in the 2024-25 LCAP.

The following are metrics that were added as new, deleted, moved, had wording changed, or had the metric ID changed in the 2024-25 LCAP.

- 1.A: Maintain the % of teachers who are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching - The metric was

changed to read: 1.A: Maintain the % of teachers who are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching, - 1.B.1: Maintain the % of students with CA State Standards aligned core curriculum - The metric was changed to read: 1.B.1: Maintain the % of students with CA State Standards aligned core curriculum,

- 2.A: Increase the % implementation of CA State Standards for all students - The metric was changed to read: 2.A: Maintain the % implementation of CA State Standards for all students,

- 2.B: Increase the % implementation of SBE adopted ELD standards for all ELs - The metric was changed to read: 2.B: Maintain the % implementation of SBE adopted ELD standards for all ELs,

- 4.A.1: Increase the % meeting standard on CAASPP ELA - The metric was changed to read: 4.A.1: Increase the % meeting standard on CAASPP ELA,

- 4.A.2: Increase the % meeting standard on CAASPP Math - The metric was changed to read: 4.A.2: Increase the % meeting standard on CAASPP Math,

- 4.A.3: Increase the % meeting standard on CAASPP ELA (ELs) - The metric was changed to read: 4.A.3: Increase the % meeting standard on CAASPP ELA (ELs),

- 4.A.4: Increase the % meeting standard on CAASPP Math (ELs) - The metric was changed to read: 4.A.4: Increase the % meeting standard on CAASPP Math (ELs),

- 4.A.5: Increase the % meeting standard on CAASPP ELA (Low Income) - The metric was changed to read: 4.A.5: Increase the % meeting standard on CAASPP ELA (Low Income),

- 4.A.6: Increase the % meeting standard on CAASPP Math (Low Income) - The metric was changed to read: 4.A.6: Increase the % meeting standard on CAASPP Math (Low Income),

- 4.C: Increase the % of students successfully completing A-G requirements - The metric was changed to read: 4.C: Increase the % of students successfully completing A-G requirements,

- 4.D: Maintain the % of ELs making progress towards English Proficiency (CA Dashboard, Status) - Moved from goal 01 to goal , The metric was changed to read: , The number of this metric was changed from 4.D to ,

- 4.E: Increase the % of ELs reclassified (Reclassification Rate) - The metric was changed to read: 4.E: Increase the % of ELs reclassified (Reclassification Rate),

- 4.F: % of AP exam passes to total students with a three or higher - Moved from goal 01 to goal , The metric was changed to read: , The number of this metric was changed from 4.F to ,

- 4.G: Increase the % of students CCR based on EAP (CA Dashboard, Status) - The metric was changed to read: 4.G: Increase the % of students CCR based on EAP (CA Dashboard, Status),

- 4.H: Maintain the % of English Learner Progress (CA Dashboard, Status) - The metric was changed to read: 4.H: Maintain the % of English Learner Progress

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Goal

Goal #	Description
02	Develop the physical, and social-emotional health of students in a physically socially and emotionally safe environment causing connectedness with the district to increase.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcomes for 2023-24
1.B.2: Increase the % of ELs with CA State Standards aligned ELD curriculum to	100%	100%	100%	100%	100%
1.C: Maintain the % on the <i>Facilities Inspection Tool</i> overall rating above	75%	87.9%	87.9%	73%	90%
5.A: Maintain the School attendance rate above	91.4%	90.4%	89.3%	92.5%	93%
5.B: Decrease the % on Chronic absenteeism rate (CA Dashboard, Status) to	11.3%	27.0%	34.8%	29.7%	10.0%
5.C: Maintain the % on Middle school dropout rate at	0%	0%	0%	0%	0%
5.D: Maintain the % on High school dropout rate below	0%	0%	0%	0%	0%
5.E: Maintain the % on High school graduation rate (CA Dashboard, Status) above	90.9%	91.7%	N/D	100%	92.9%
6.A: Maintain the % on Suspension rate (CA Dashboard, Status) below	2.3%	0%	2.5%	1.0%	2.3%
6.B: Maintain the % on Expulsion rate at	0%	0%	0%	0%	0%
6.C: Increase the # on the <i>District School Climate Survey</i> overall index rating to	74.1	71.2	70.6	72.6	80
6.D: Increase the % of educational partners that perceive school as safe or very safe (weighted equally by certificated staff, classified staff, students and parents) to	80.2%	85%	45%	59%	85%
6.E: Increase the % of educational partners that report high connectedness with school (weighted equally by certificated staff, classified staff, students and parents) to	60.8%	52.5%	39.7%	60.4%	65%
7.A: Maintain the % of students enrolled in required courses of study at	100%	100%	100%	100%	100%
7.B: Maintain the # of instances each unduplicated student participates in programs or services for UDS (per UDS average) above	1.6	1.9	3.3	2.4	1.6
7.C: Maintain the # of instances each exceptional needs student participates in programs or services for ENS (per ENS average) above	3.6	3.3	4.1	2.8	3.6

Goal Analysis for 2023-24

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

This box contains actions that had substantive differences, along with explanations for these differences. It also contains actions that had specific successes and some that had specific challenges along with descriptions of these successes and challenges.

No actions in this goal had substantive differences between the planned action and the actual action.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

No actions in this goal had significant differences between the budgeted and the actual expenditures:

An explanation of how effective the specific actions were in making progress toward the goal.

The following metrics have been selected to show how the district is progressing towards achievement of this goal.

1.C - % on the *Facilities Inspection Tool* overall rating - (BL - 75% '23-24' - 73% Target - 90%)

6.D - % of educational partners that perceive school as safe or very safe (weighted equally by certificated staff, classified staff, students and parents) - (BL - 80.2% '23-24' - 59% Target - 85%)

Below is a list of actions that educational partners found were contributing to achieving the stated goal and improving the metrics listed above. The action is followed by a brief description of the action's effectiveness in italics.

02.02: MTSS (Behavioral and Social Emotional) - *Second Step Practice was effective because there were many great partner conversations. Morning Meetings provide a safe space to have discussions.*

Evidence of effectiveness: Metric 6.A: % on Suspension rate (CA Dashboard, Status) went from 2.5% (21-22) to 1.0% (22-23).

02.05: Professional Development - *We have made some progress this year with including more SEL. Evidence of effectiveness: Metric 6.B: % on Expulsion rate went from 0% (21-22) to 0% (22-23).*

02.06: Athletic Programs - *Athletics are participated in by a wide array of students. Evidence of effectiveness: Metric 6.E: % of educational partners that report high connectedness with school (weighted equally by certificated staff, classified staff, students and parents) went from 39.7% (22-23) to 60.4% (23-24).*

Below is a list of actions that educational partners found were not effectively contributing to achieving the stated goal and improving the metrics listed above during the current year. The action is followed by a brief description of the action's effectiveness in italics.

- 02.01: Provide upgraded computers that work in the computer labs and other classroom technology in designated classrooms i.e. yearbook and new teacher

computers. Maintain new laptops and replace them on a maximum 5 year cycle. - *Technology is still a work in progress.*

- 02.04: Purchase Zoom, Canvas, Kahoot, Cdysey and Microsoft Teams licenses for delivery of online curriculum. These platforms will be licensed to provide both synchronous and asynchronous learning. -
- 02.05: Provide professional development to enhance existing systems of student support by integrating goals for SEL practices within universal, targeted, and intensive behavioral approaches, strengthening the MTSS Framework currently in practice. -
- 02.06: Provide funding for athletic programs. (transportation, fees, equipment, uniforms, football field maintenance, awards ceremonies, coaches and A.D. stipends, etc.) -
- 02.07: Continue to provide socialization and school connectedness activities like dances, parties, community service projects to assist students in building leadership opportunities and social skills -
- 02.08: Improve the attendance rate and reduce chronic absenteeism by: ensuring that the Attendance and Student Study Team staff will meet monthly to review attendance data, identify chronic absentees, work with families to improve attendance and create referral process to SARB. - *Somewhat effective.*

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

This goal remains unchanged in the 2024-25 LCAP.

The following are metrics that were added as new, deleted, moved, had wording changed, or had the metric ID changed in the 2024-25 LCAP.

- 1.B.2: Increase the % of ELs with CA State Standards aligned ELD curriculum - The metric was changed to read: 1.B.2: Increase the % of ELs with CA State Standards aligned ELD curriculum,
- 1.C: Maintain the % on the *Facilities Inspection Tool* overall rating - The metric was changed to read: 1.C: Maintain the % on the *Facilities Inspection Tool* overall rating,
- 5.A: Maintain the School attendance rate - The metric was changed to read: 5.A: Increase the School attendance rate,
- 5.B: Decrease the % on Chronic absenteeism rate (CA Dashboard Status) - The metric was changed to read: 5.B: Decrease the % on Chronic absenteeism rate (CA Dashboard, Status),
- 5.C: Maintain the % on Middle school dropout rate - The metric was changed to read: 5.C: Maintain the % on Middle school dropout rate,
- 5.D: Maintain the % on High school dropout rate - The metric was changed to read: 5.D: Maintain the % on High school dropout rate,
- 5.E: Maintain the % on High school graduation rate (CA Dashboard, Status) - The metric was changed to read: 5.E: Maintain the % on High school graduation rate (CA Dashboard, Status),
- 6.A: Maintain the % on Suspension rate (CA Dashboard, Status) - The metric was changed to read: 6.A: Maintain the % on Suspension rate (CA Dashboard, Status),
- 6.B: Maintain the % on Expulsion rate - The metric was changed to read: 6.B: Maintain the % on Expulsion rate,
- 7.A: Maintain the % of students enrolled in required courses of study - The metric was changed to read: 7.A: Maintain the % of students enrolled in required courses of study,
- 7.B: Maintain the # of instances each unduplicated student participates in programs or services for UDS (per UDS average) - The metric was changed to read: 7.B: Increase the # of instances each unduplicated student participates in programs or services for UDS (per UDS average),
- 7.C: Maintain the # of instances each exceptional needs student participates in programs or services for ENS (per ENS average) - The metric was changed to read: 7.C: Increase the # of instances each exceptional needs student participates in programs or services for ENS (per ENS average),

The following are lists of actions that were added, deleted, modified, and combined, or completed in the 2024-25 LCAP.

- 02.01: Provide upgraded computers that work in the computer labs and other classroom technology in designated classrooms i.e. yearbook and new teacher computers. Maintain new laptops and replace them on a maximum 5 year cycle. - Modified, to read 02.01: Provide upgraded computers that work in the computer labs and other classroom technology in designated classrooms i.e. yearbook and new teacher computers. Maintain new laptops and replace them on a maximum 5-6 year cycle.
- 02.02: Continue to develop the MTSS tiered intervention system for all students (K-12) in need of strategic or intensive behavioral and social emotional interventions. - Modified, to read 02.02: Continue to develop the MTSS tiered intervention system for all students (K-12) in need of strategic or intensive social

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Goal

Goal #	Description
03	Parent and community participation in and connectedness with the schools will increase.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcomes for 2023-24
3.A.1: Increase the % on the <i>District Parent Survey</i> agreeing that district seeks parent input (Item 24) to	64.7%	25.0%	33.3%	71%	70.0%
3.A.2: Increase the % of households responding to the <i>District Parent Survey</i> to	19%	4%	9%	7%	30%
3.B: Maintain the # of instances a parent of each unduplicated student participates in school program or service for UDS (per UDS average) above	0.5	0.3	1.2	1.0	0.5
3.C: Maintain the # of instances a parent of each exceptional needs student participates in a school program or service for ENS (per ENS average) above	1.0	1.0	1.2	1.4	1.0

Goal Analysis for 2023-24

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

This box contains actions that had substantive differences, along with explanations for these differences. It also contains actions that had specific successes and some that had specific challenge along with descriptions of these successes and challenges.

In this goal, 2 actions had substantive differences between the planned action and the actual action. The following is a list of the actions with substantive differences along with a description of the substantive differences.

03.02: Parent Workshops - *The LEA did not provide any of the mentioned workshops this year.*

03.03: Parent Technology Workshops - *The LEA did not provide any of the mentioned workshops this year.*

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

No actions in this goal had significant differences between the budgeted and the actual expenditures:

An explanation of how effective the specific actions were in making progress toward the goal.

The following metrics have been selected to show how the district is progressing towards achievement of this goal.

- 3.A.1 - % on the *District Parent Survey* agreeing that district seeks parent input (Item 24) - (BL - 64.7% '23-24' - 71% Target - 70.0%)
- 3.A.2 - % of households responding to the *District Parent Survey* - (BL - 19% '23-24' - 7% Target - 30%)

Below is a list of actions that educational partners found were contributing to achieving the stated goal and improving the metrics listed above. The action is followed by a brief description of the action's effectiveness in italics.

- 03.01: Parent Conferences - *This is effective and the parents seem to try to help with issues discussed during conferences. Evidence of effectiveness: Metric 21.F: ESE Parent Survey (Item 1-6 and 19 avg) Connectedness went from 67.0% (22-23) to 85.7% (23-24) .*
- 03.04: SSC and DELAC - *The LEA holds regular SSC and DELAC meetings. These meetings are always attended by member parents. Evidence of effectiveness: Metric 21.B: ESE Parent Survey (Item 19) I feel invited and welcome to participate in the school's ELAC and/or SSC meetings. went from 44.4% (22-23) to 71.4% (23-24) .*

Below is a list of actions that educational partners found were not effectively contributing to achieving the stated goal and improving the metrics listed above during the current year. The action is followed by a brief description of the action's effectiveness in italics.

- 03.02: Provide workshops to assist parents in supporting their children academically, learning at home strategies, parenting, 21st Century Skills, health and wellness and understanding the CA educational system. These include FAFSA and Powerschool workshops and Freshman orientation. -
- 03.03: Provide parent technology workshops on topics such as Gmail, PowerSchool, Alert Solutions, etc. The district will provide childcare for meetings as appropriate. - *Goal was not met.*

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

This goal remains unchanged in the 2024-25 LCAP.

The following are metrics that were added as new, deleted, moved, or had the metric ID changed in the 2024-25 LCAP.

- 3.A.1: Increase the % on the *District Parent Survey* agreeing that district seeks parent input (Item 24) - The metric was changed to read: 3.A.1: Increase the % on the *District Parent Survey* agreeing that district seeks parent input (Item 24),
- 3.A.2: Increase the % of households responding to the *District Parent Survey* - The metric was changed to read: 3.A.2: Increase the % of households responding to the *District Parent Survey*,
- 3.B: Maintain the # of instances a parent of each unduplicated student participates in school program or service for UDS (per UDS average) - The metric was changed to read: 3.B: Increase the # of instances a parent of each unduplicated student participates in school program or service for UDS (per UDS average),

- 3.C: Maintain the # of instances a parent of each exceptional needs student participates in a school program or service for ENS (per ENS average) - The metric was changed to read: 3.C: Increase the # of instances a parent of each exceptional needs student participates in a school program or service for ENS (per ENS average).

The following are lists of actions that were added, deleted, modified, or completed in the 2024-25 LCAP.

- 03.02: Provide workshops to assist parents in supporting their children academically, learning at home strategies, parenting, 21st Century Skills, health and wellness and understanding the CA educational system. These include FAFSA and Powerschool workshops and Freshman orientation. - Modified, to read 03.02: Provide workshops on some of the following topics: supporting children academically, 21st Century Skills, Social emotional wellness, FAFSA, technology such as Gmail, PowerSchool, Alert Solutions, etc. The district will provide childcare for meetings as appropriate.
- 03.03: Provide parent technology workshops on topics such as Gmail, PowerSchool, Alert Solutions, etc. The district will provide childcare for meetings as appropriate. - Modified, to read 03.03: Staff a Community Liaison position to engage in outreach to parents, to provide parent coaching and training, and to provide other parent support as needed.
- 03.06: Research the feasibility of having PIQE or a similar organization provide parent education workshops to the parents of unduplicated students. - Modified, to read 03.06: Contract with PIQE or a similar organization to provide parent education workshops to the parents of unduplicated students.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Local Control Accountability Plan

The instructions for completing the Local Control and Accountability Plan (LCAP) follow the template.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Cuyama Joint Unified School District	Alfonso Gamino Superintendent	agamino@cuyamaunified.org (661) 766-2482

Plan Summary [2024-25]

General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten-12, as applicable to the LEA.

The Cuyama Joint Unified School District is a unified district in Santa Barbara county serving a rural community in grades TK-12. The district has 3 schools. The current enrollment is 176 students of which 45 are ELs, 145 are socio-economically disadvantaged, 33 are white, 146 are hispanic, 29 are students with disabilities and the district has 4 foster youth.

CJUSD offers an athletic program at the high school level. The district has six boys and six girls athletic teams that are supported by the local community. The high school is on a modified A-B block schedule that offers a wide variety of classes from online college courses to vocational education and remedial education. The elementary school has one teacher per grade level along with an after school program at the elementary school. The high school has the Future Leaders of America and the California Scholastic Federation as on campus organizations.

Every spring the district sponsors an antique car show that draws participants from all over California. Proceeds from this show go to the high school's ASB and post secondary scholarship fund.

The Values and Mission Statement of the CJUSD are:

Mission Statement: We are dedicated to the ideals of academic excellence and to the personal and social development of our students. Academic integrity is fostered in a climate which respects the unique needs of each individual. Our students develop a positive self-image, respect for the rights of others, and the ability to communicate effectively, think critically, meet challenges, and accept responsibility.

The faculty, staff, administrators and students are committed to creating a learning environment that encourages all residents of Cuyama Valley to expand their intellectual, creative, and social horizons. We challenge and support one another to realize our potential, to appreciate and contribute to the enrichment of our diverse community, as well as to develop a passion for life-long learning.

To ensure the success of this mission, we promote academic excellence in the teaching and scholarly activities for our faculty, encourage personalized learning, foster interactions and partnerships beyond our community and provide opportunities for intellectual, cultural and artistic enrichment. We, as educators, endeavor to create a student-centered educational community whose members support one another with mutual understanding and respect. We encourage all students to actively pursue the ways of knowing and the art of thinking.

Values: Every student who graduates from Cuyama Joint Unified School District will have the skills necessary to achieve their academic or occupational goals.

Reflections: Annual Performance

A reflection on annual performance based on a review of the California School Dashboard (Dashboard) and local data.

Highlights:

The 2024-25 LCAP has the following goals as top priorities:

- 01 - Ensure that all students can demonstrate proficiency in math and literacy skills for multiple College and Career Readiness options using both in-person and distance learning instructional opportunities.
- 02 - Develop the physical, and social-emotional health of students in a physically, socially and emotionally safe environment causing connectedness with the district to increase.

To measure this progress the LCAP calls for the following expected outcomes:

- 50% - % meeting standard on CAASPP ELA (Baseline: 42.5%)
- 20% - % meeting standard on CAASPP Math (Baseline: 17.2%)
- 18% - % meeting standard on CAASPP ELA (ELs) (Baseline: N/D)
- 10% - % meeting standard on CAASPP Math (ELs) (Baseline: N/D)
- 40% - % meeting standard on CAASPP ELA (Low Income) (Baseline: 40.3%)
- 25% - % meeting standard on CAASPP Math (Low Income) (Baseline: 14.9%)
- 80 - # on the *District School Climate Survey* overall index rating (Baseline: 72.6)

These actions focus on the academic outcomes of mainly the Low Income and EL students, as well as the district's overall climate.

The following actions are designed to assist in meeting the highlighted goals: 01.01, 01.04, 02.02 and 02.03

- 01.01: Continue to staff additional classrooms with teachers that are appropriately assigned and fully credentialed according to small district requirements, to minimize combo classes at the ES and to provide additional periods at the HS in ELA, ELD and Math designed to provide support for unduplicated students. (5.14 FTE @ \$101,618 / FTE)
- 01.04: Provide PD for teachers and paraprofessionals on some of the following: MTSS, SEL, ELD Standards, EL Redesignation, ELPAC and data analysis. (PD Plan)
- 02.02: Continue to develop the MTSS tiered intervention system for all students (K-12) in need of strategic or intensive social emotional interventions.
- 02.03: Continue to develop the MTSS tiered intervention system for all students (K-12) in need of strategic or intensive behavioral interventions.

The LEA is most proud of the progress on the following state and local indicators.

42.5% - % meeting standard on CAASPP ELA (baseline = 18.2%) Data Source: CA CAASPP
70.0% - % of English Learner Progress (CA Dashboard, Status) (baseline = N/D) Data Source: CA Dashboard

These metrics show the progress the LEA has made on academic achievement in the area of language.

The LEA has included the following actions in the LCAP to assist in maintaining and building upon this progress: 01.01, 01.04 and 01.07. These actions will continue to staff classrooms in a manner to minimize combo classes at the ES, provide PD for teachers and paraprofessionals on MTSS and other topics and continue to develop the MTSS tiered academic intervention system.

Red Students Groups:

There were no state indicators on the 22-23 school year CA School Dashboard in which any student group was in the Lowest Performance Band.

Red Schools:

On the 22-23 school year CA School Dashboard no schools were in the Lowest Performance Band on any metric.

Red Student Groups within Schools:

There were no schools with 22-23 school year CA School Dashboard indicators in which any student group was in the Lowest Performance Band.

Performance Gaps:

There were no state indicators on the 23-24 school year CA School Dashboard in which any student group was two or more performance levels below the all student performance.

Reflections: Technical Assistance

As applicable, a summary of the work underway as part of technical assistance.

N/A

Comprehensive Support and Improvement

An LEA with a school or schools eligible for comprehensive support and improvement must respond to the following prompts.

Schools Identified

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

No schools were identified for CSI.

Support for Identified Schools

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

No schools were identified for CSI.

Monitoring and Evaluating Effectiveness

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

No schools were identified for CSI.

Engaging Educational Partners

A summary of the process used to engage educational partners in the development of the LCAP.

School districts and county offices of education must, at a minimum, consult with teachers, principals, administrators, other school personnel, local bargaining units, parents, and students in the development of the LCAP.

School districts and county offices of education must, at a minimum, consult with teachers, principals, administrators, other school personnel, local bargaining units, parents, and students in the development of the LCAP.

An LEA receiving Equity Multiplier funds must also consult with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

Educational Partners	Process for Engagement
Administration	The CJUSD administration team met to discuss both current year and next year's LCFF, LCAP, and progress towards completion of LCAP Actions on 3/4/2024 and 5/9/2024. During these meetings the admin team discussed all five sections of the LCAP and how all goals and the eight state priorities are covered by various actions in the plan. The group specifically discussed progress on last year's LCAP (Annual Update) and began initial planning for the coming year's LCAP. Administration input into the LCAP was informed by the following factors: discussions with teachers, classroom observations, daily professional experiences, professional judgment, and student achievement data.
Certificated	CJUSD conducted a focus group with all teachers including certificated staff local bargaining unit members 3/4/2024. During the focus group a facilitator reviewed: the LCFF, the LCAP's purpose, the eight state priorities, the district's current LCAP including the district's goals, metric data, and key actions. Once the review was complete the focus group was broken into small groups. Each group was tasked with identifying traits that they want students to acquire, and actions that the district could take that would assist students in developing these traits. The groups then wrote the student traits and supporting actions on "digital" posters. These posters were then shared out with the rest of the group. After the focus group meeting the traits and actions on the posters were then aggregated and used to modify the district's goals as well as identify new and continued actions for the LCAP. The results can be found in the 2nd response section of this educational partner engagement section of the LCAP. An identical focus group process was used for the classified staff, student and parent / community educational partner groups.
Classified	CJUSD conducted a focus group with the non certificated staff on 3/4/2024. This focus group included classified staff local bargaining unit members
Student	CJUSD conducted a focus group with the student educational partner group on 3/4/2024.
Parent / Community	CJUSD conducted a focus group with the parent / community educational partner group on 3/4/2024.

Educational Partners	Process for Engagement
LCAP Committee	CJUSD's LCAP Committee met on 3/28/2024 and 4/25/2024. The committee consists of parents of low income students, English learners, and students with special needs. This body serves as the district's Parent Advisory Committee. During this meeting the committee reviewed the purpose of the LCAP and the eight state priorities. Once these topics were covered the committee began a review of both the progress on the current LCAP (Annual Update), and the coming year's Draft LCAP. All five sections of the Draft LCAP were reviewed. The committee members were asked for any concerns about or comments to the draft. The members were also asked if anyone wanted to submit written questions to be answered by the superintendent.
DELAC	CJUSD's DELAC met on 3/28/2024 and 4/25/2024. During this meeting the DELAC reviewed the purpose of the LCAP and the eight state priorities. A process similar to that used with the LCAP Committee meetings was followed in the DELAC meetings.
Public Posting	The Draft LCAP was posted on CJUSD's website for review on 5/3/2024.
Annual Update Committee	A group of certificated staff, classified staff, parents, and students served as the primary group used to conduct the Annual Update. This group consisted of parents of, low income students, English learners, and students with disabilities along with certificated and classified bargaining unit members, administrators, and students. This committee met on 3/11/2024 to review the progress made on the previous LCAP. The committee was tasked with determining the percentage of each action that had been completed along with creating a brief narrative describing the progress made on each action. To facilitate the process the committee was briefed on the state purposes and guidelines for LCFF and LCAP, as well as the district's current year LCAP. Participants were given a very brief overview of the metrics that are used to measure LCAP progress.
SELPA	On 5/13/2024 the CJUSD administration and LCAP team met with representatives of the SELPA to discuss the coming year's LCAP and how the LCAP might support the Special Education program.

A description of how the adopted LCAP was influenced by the feedback provided by educational partners.

Feedback:

The board gave input that they were pleased with the focus and direction of the LCAP and encouraged the district to effectively implement the plan. The board held a Public Hearing on 6/20/2024 and approved the final version of the LCAP on 6/27/2024.

The administration team's feedback was primarily to discuss how to implement the LCAP and what specific priorities from the various educational partner groups were more readily achievable and based on this to provide a direction for the goals and actions within the LCAP.

The certificated staff focus group listed the following five traits and actions that they would like students to develop as top priorities.

Traits:

- 13% - Academically Proficient (Reading, Writing, Math)
- 13% - College / Career Ready
- 13% - Life-Long Learners
- 09% - Critical Thinker (Analytical, Independent)
- 09% - Problem Solvers

Actions:

- 11% - Provide more CTE (welding, building, medical, etc.)
- 11% - Increase support for music and art programs.
- 09% - Take field trips to colleges.
- 06% - Promote dual enrollment with local colleges.
- 06% - Provide instruction on internet research.

The classified staff focus group listed the following five traits and actions that they would like students to develop as top priorities.

Traits:

- 13% - Effective Leaders
- 13% - Life-Long Learners
- 13% - Organized (time-management, note-taking, etc.)
- 13% - Problem Solvers
- 06% - Collaborators

Actions:

- 10% - Promote dual enrollment with local colleges.
- 10% - Provide more opportunities for community service projects.
- 10% - Increase the academic rigor.
- 05% - Establish grading system to reward progress and growth.
- 05% - Create an additional English class as an elective.

The student focus group listed the following five traits and actions that they would like students to develop as top priorities.

Traits:

- 13% - Bi-lingual

A description of how the adopted LCAP was influenced by the feedback provided by educational partners

- 09% - Academically Proficient (Reading, Writing, Math)
- 09% - Critical Thinker (Analytical, Independent)
- 09% - Organized (time-management, note-taking, etc.)
- 06% - College / Career Ready

Actions:

- 11% - Take field trips to colleges.
- 09% - Implement/continue the bilingual program.
- 06% - Implement/continue the Dual Language Academy.
- 06% - Provide tutoring after school.
- 06% - Teach organization and responsibility through senior portfolio, community service projects, interactive notebooks, etc.

The parent / community focus group listed the following five traits and actions that they would like students to develop as top priorities.

Traits:

- 13% - Academically Proficient (Reading, Writing, Math)
- 13% - Effective Leaders
- 13% - Self-Aware (confident, focused, responsible)
- 13% - Technologically Proficient
- 06% - College / Career Ready

Actions:

- 13% - Teach organization and responsibility through senior portfolio, community service projects, interactive notebooks, etc.
- 08% - Implement/continue a debate team.
- 08% - Provide/increase access to a counselor.
- 08% - Provide professional guest speakers.
- 04% - Increase the number of books in the library

The LCAP Committee is serving as the advisory body to the superintendent with regards to edit and revisions of the LCAP. Any suggestions given by this committee were taken under advisement and if possible were incorporated into the Final LCAP.

The DELAC had several questions which were answered and a few comments for the plan. Any suggestions given by the DELAC were taken under advisement and if possible were incorporated into the Final LCAP.

The LCAP Annual Update Committee provided information on the progress, successes and challenges of the previous year's plans. While this committee did not provide specific feedback regarding the coming years' LCAP, the information from this group was used by administration and the LCAP Committee to inform the goals and actions in the LCAP. Feedback from this meeting can be found in the Annual Update Section of this LCAP.

The feedback from the SELPA was to provide some actions items in the LCAP that relate to the Special Education program as well as to briefly describe the program in the introductory section of the plan.

Influence:

CJUSD values the significant role that all educational partners played in contributing to the development of this LCAP. The process used for educational partner engagement is reflective of CJUSD's commitment to all members of the school community. The input of educational partners was essential in the review of data and especially in soliciting ideas regarding the future direction of the district including goals and actions for the LCAP as well as which metrics to focus on for measuring success. The following traits and actions were cited repeatedly by multiple educational partner groups signaling the importance attached to these and the desire to see these reflected in the LCAP.

Traits:

- 9% - Academically Proficient (Reading, Writing, Math)
- 7% - College / Career Ready
- 7% - Problem Solvers
- 6% - Critical Thinker (Analytical, Independent)
- 6% - Life-Long Learners

The traits Academically Proficient (Reading, Writing, Math) and College / Career Ready helped to inform the development of goal 01. The traits Critical Thinker (Analytical, Independent) and Life-Long Learners helped to inform the development of goal 02. These two goals are:

- 01: Ensure that all students can demonstrate proficiency in math and literacy skills for multiple College and Career Readiness options using both in-person and distance learning instructional opportunities.
- 02: Develop the physical, and social-emotional health of students in a physically, socially and emotionally safe environment causing connectedness with the district to increase.

Actions:

- 5% - Take field trips to colleges.
- 4% - Teach organization and responsibility through senior portfolio, community service projects, interactive notebooks, etc.
- 3% - Implement/continue the bilingual program.
- 3% - Increase support for music and art programs.
- 3% - Increase the academic rigor.

The suggested actions listed above helped to inform the development of the following actions within the LCAP.

- 01.01: Continue to staff additional classrooms with teachers that are appropriately assigned and fully credentialed according to small district requirements, to minimize combo classes at the ES and to provide additional periods at the HS in ELA, ELD, and Math designed to provide support for unduplicated students. (5.14 FTE @ \$101,618 / FTE)
- 01.03: Staff a Program Coordinator position that will run the: EL Program, RTI program, Assessment Program, ASES program. This position will be the district lead on intervening with Pupil learning loss at the K-8 level.
- 02.03: Continue to develop the MTSS tiered intervention system for all students (K-12) in need of strategic or intensive behavioral interventions.

Goals and Actions

Goal

Goal #	Description	Type of Goal
01	Ensure that all students can demonstrate proficiency in math and literacy skills for multiple College and Career Readiness options using both in-person and distance learning instructional opportunities.	Broad

State Priorities addressed by this goal.

- 1: Basics
- 2: State Standards
- 4: Pupil Achievement
- 8: Other Pupil Outcomes

An explanation of why the LEA has developed this goal.

Analysis of metric 4.A.1: % meeting standard on CAASPP ELA - 18.2% (BL, 18-19) to 27.1% (20-21) to 36.1% (21-22) to 42.5% (22-23) and metric 4.A.2: % meeting standard on CAASPP Math - 0.0% (BL, 18-19) to 6.3% (20-21) to 16.7% (21-22) to 17.2% (22-23) shows that the overall trend was in a positive direction on the key indicators for this goal. Educational partner focus groups showed that having students be academically proficient in reading, writing and math was a top priority for a majority of educational partner groups. We plan to improve RLA and Math skills performance by closely monitoring metrics 4.A.1 - CAASPP ELA, 4.A.2 - CAASPP Math, 4.D Progress Towards English Proficiency.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcomes for 2026-27
01.01 - 1.A: Maintain the % of teachers who are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching at (BL:22-23; Yr 1:23-24; Yr 2:24-25; Yr 3:25-26)	85%				100%
01.02 - 1.B.1: Maintain the % of students with CA State Standards aligned core curriculum above (BL:22-23; Yr 1:23-24; Yr 2:24-25; Yr 3:25-26)	100%				100%
01.03 - 2.A: Maintain the % implementation of CA State Standards for all students above (BL:23-24; Yr 1:24-25; Yr 2:25-26; Yr 3:26-27)	97%				90%
01.04 - 2.B: Maintain the % implementation of SBE adopted ELD standards for all ELs above (BL:23-24; Yr 1:24-25; Yr 2:25-26; Yr 3:26-27)	95%				100%

01.05 - 4.A.1: Increase the % meeting standard on CAASPP ELA to (BL:22-23; Yr 1:23-24; Yr 2:24-25; Yr 3:25-26)	42.5%				50%
01.06 - 4.A.2: Increase the % meeting standard on CAASPP Math to (BL:22-23; Yr 1:23-24; Yr 2:24-25; Yr 3:25-26)	17.2%				20%
01.07 - 4.A.3: Increase the % meeting standard on CAASPP ELA (ELs) to (BL:22-23; Yr 1:23-24; Yr 2:24-25; Yr 3:25-26)	N/D				18%
01.08 - 4.A.4: Increase the % meeting standard on CAASPP Math (ELs) to (BL:22-23; Yr 1:23-24; Yr 2:24-25; Yr 3:25-26)	N/D				10%
01.09 - 4.A.5: Increase the % meeting standard on CAASPP ELA (Low Income) to (BL:22-23; Yr 1:23-24; Yr 2:24-25; Yr 3:25-26)	40.3%				40%
01.10 - 4.A.6: Increase the % meeting standard on CAASPP Math (Low Income) to (BL:22-23; Yr 1:23-24; Yr 2:24-25; Yr 3:25-26)	14.9%				25%
01.11 - 4.C: Increase the % of students successfully completing A-G requirements to (BL:22-23; Yr 1:23-24; Yr 2:24-25; Yr 3:25-26)	0%				10%
01.13 - 4.E: Increase the % of ELs reclassified (Reclassification Rate) to (BL:22-23; Yr 1:23-24; Yr 2:24-25; Yr 3:25-26)	23.3%				25%
01.14 - 4.G: Increase the % of students CCR based on EAP (CA Dashboard, Status) to (BL:22-23; Yr 1:23-24; Yr 2:24-25; Yr 3:25-26)	33.3%				40%
01.15 - 4.H: Maintain the % of English Learner Progress (CA Dashboard, Status) above (BL:22-23; Yr 1:23-24; Yr 2:24-25; Yr 3:25-26)	70.0%				75%
01.16 - 8.A: Maintain the % of students completing 2 formative local assessments at (BL:23-24; Yr 1:24-25; Yr 2:25-26; Yr 3:26-27)	100%				100%

Actions

Action #	Title	Description	Total Funds	Contributing
01.01	Class-size Reduction	01.01: Continue to staff additional classrooms with teachers that are appropriately assigned and fully credentialed according to small district requirements, to minimize combo classes at the ES and to provide additional periods at the HS in ELA, ELD, and Math designed to provide support for unduplicated students. (5.14 FTE @ \$101,618 / FTE)	\$521,996.00	Yes

01.02	Instructional Materials	01.02: Purchase additional materials for classrooms instruction including: ancillary materials in core subjects, paper based materials and computer based services.	\$36,042.00	No
01.03	RTI / ASES Program Coordinator	01.03: Staff a Program Coordinator position that will run the: EL Program, RTI program, Assessment Program, ASES program. This position will be the district lead on intervening with Pupil learning loss at the K-8 level.	\$95,990.00	Yes
01.04	Professional Development	01.04: Provide PD for teachers and paraprofessionals on some of the following: MTSS, SEL, ELD Standards, EL Redesignation, ELPAC and data analysis. (PD Plan)	\$23,004.00	No
01.05	College Career Ready at the H.S.	01.05: Provide a path for students to acquire CCR skills at the H.S. including more opportunities for college prep courses or instruction at the H.S. (licenses to online college prep courses, Odyssey, equipment for career tech classes)	\$10,000.00	No
01.06	In-School and After-School CCR Enrichment	01.06: Continue the enriched in-school and after-school CCR programs at the E.S. (i.e. school visual and performing arts, digital media, assemblies, local artists etc.)	\$5,000.00	No
01.07	MTSS (Academic)	01.07: Continue to develop the MTSS tiered intervention system for all students (K-12) in need of strategic or intensive academic interventions. The academic interventions will include both ELA and Math and will comply with SBE time recommendations.	\$0.00	No
01.08	Instructional Support Positions	01.08: Staff all appropriate instructional support positions including the library/media technician.	\$103,948.00	No
01.09	Special Education Consortium	01.09: Contract with SBCEO Special Education for direct services including 2 special ed teachers and 5 special ed instructional aides in order for special ed students to learn in the least restrictive environment. (SEP)	\$318,000.00	No

01.10	Special Ed Services	01.10: Provide special education services through the SBCEO contract such as: speech / language therapy, psychologist counseling, physical / occupational therapy and orientation and mobility and assistive technology services, to all students who qualify. (SEP)	\$15,000.00	No
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Goal Analysis for 2023-24

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

Please see Annual Update for 2023-2024.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

Please see Annual Update for 2023-2024.

An explanation of how effective the specific actions were in making progress toward the goal.

Please see Annual Update for 2023-2024.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

Please see Annual Update for 2023-2024.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Goal

Goal #	Description	Type of Goal
02	Develop the physical, and social-emotional health of students in a physically, socially and emotionally safe environment causing connectedness with the district to increase.	Broad

State Priorities addressed by this goal.

- 1: Basics
- 5: Pupil Engagement
- 6: School Climate
- 7: Broad Course of Study

An explanation of why the LEA has developed this goal.

Analysis of metric 1.C: % on the Facilities Inspection Tool overall rating - 75% (BL, 20-21) to 87.9% (21-22) to 87.9% (22-23) to 73% (23-24) and metric 5.B: % on Chronic absenteeism rate (CA Dashboard, Status) - 11.3% (BL, 18-19) to 27.0% (20-21) to 34.8% (21-22) to 29.7% (22-23) shows that the overall trend was in a negative direction on the key indicators for this goal. Educational partner focus groups showed that having students be self-aware (confident, focused, responsible) was a top priority for a majority of educational partner groups. CJUSD plans to improve the outcomes on the Chronic Absenteeism Rate and the Suspension Rate over the course of this plan. The district plans to do this by: running a strong ASES program, providing SEL professional development to staff, and providing socialization and school connectedness activities.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcomes for 2026-27
02.01 - 1.B.2: Increase the % of ELs with CA State Standards aligned ELD curriculum to (BL:22-23; Yr 1:23-24; Yr 2:24-25; Yr 3:25-26)	100%				100%
02.02 - 1.C: Maintain the % on the <i>Facilities Inspection Tool</i> overall rating above (BL:23-24; Yr 1:24-25; Yr 2:25-26; Yr 3:26-27)	73%				90%
02.03 - 5.A: Increase the School attendance rate to (BL:23-24; Yr 1:24-25; Yr 2:25-26; Yr 3:26-27)	92.5%				94%
02.04 - 5.B: Decrease the % on Chronic absenteeism rate (CA Dashboard, Status) to (BL:22-23; Yr 1:23-24; Yr 2:24-25; Yr 3:25-26)	29.7%				20%

02.05 - 5.C: Maintain the % on Middle school dropout rate at (BL:22-23; Yr 1:23-24; Yr 2:24-25; Yr 3:25-26)	0%					0%
02.06 - 5.D: Maintain the % on High school dropout rate at (BL:22-23; Yr 1:23-24; Yr 2:24-25; Yr 3:25-26)	0%					0%
02.07 - 5.E: Maintain the % on High school graduation rate (CA Dashboard, Status) above (BL:22-23; Yr 1:23-24; Yr 2:24-25; Yr 3:25-26)	100%					100%
02.08 - 6.A: Maintain the % on Suspension rate (CA Dashboard, Status) below (BL:22-23; Yr 1:23-24; Yr 2:24-25; Yr 3:25-26)	1.0%					1.0%
02.09 - 6.B: Maintain the % on Expulsion rate at (BL:22-23; Yr 1:23-24; Yr 2:24-25; Yr 3:25-26)	0%					0%
6.C.1: Increase the # on the <i>District School Climate Survey</i> overall index rating to	72.6					80
6.C.2: Increase the % of educational partners that perceive school as safe or very safe (weighted equally by certificated staff, classified staff, students and parents) to	59%					65%
6.C.3: Increase the % of educational partners that report high connectedness with school (weighted equally by certificated staff, classified staff, students and parents) to	60.4%					65%
02.13 - 7.A: Maintain the % of students enrolled in required courses of study at (BL:23-24; Yr 1:24-25; Yr 2:25-26; Yr 3:26-27)	100%					100%
02.14 - 7.B: Increase the # of instances each unduplicated student participates in programs or services for UDS (per UDS average) to (BL:23-24; Yr 1:24-25; Yr 2:25-26; Yr 3:26-27)	2.4					2.5
02.15 - 7.C: Increase the # of instances each exceptional needs student participates in programs or services for ENS (per ENS average) to (BL:23-24; Yr 1:24-25; Yr 2:25-26; Yr 3:26-27)	2.8					3.0

Actions

Action #	Title	Description	Total Funds	Contributing
02.01	Instructional Technology Access	02.01: Provide upgraded computers that work in the computer labs and other classroom technology in designated classrooms i.e. yearbook and new teacher computers. Maintain new laptops and replace them on a maximum 5-6 year cycle.	\$10,000.00	No

02.02	MTSS (Social Emotional)	02.02: Continue to develop the MTSS tiered intervention system for all students (K-12) in need of strategic or intensive social emotional interventions.	\$2,500.00	No
02.03	MTSS (Behavioral)	02.03: Continue to develop the MTSS tiered intervention system for all students (K-12) in need of strategic or intensive behavioral interventions.	\$2,000.00	No
02.04	ASES Program	02.04: Provide funding to run the ASES program to support student academic achievement and social-emotional success including, tutors, supplies, and transportation. - The LEA will continue to provide for the after school program to support students who may be falling behind with additional learning opportunities.	\$48,775.00	No
02.05	Professional Development	02.05: Provide professional development to enhance existing systems of student support by integrating goals for SEL practices within universal, targeted, and intensive behavioral approaches, strengthening the MTSS Framework currently in practice.	\$10,000.00	No
02.06	Athletic Programs	02.06: Provide funding for athletic programs. (transportation, fees, equipment, uniforms, football field maintenance, awards ceremonies, coaches and A.D. stipends, etc.)	\$5,000.00	No
02.07	Socialization Activities	02.07: Continue to provide socialization and school connectedness activities like dances, parties, community service projects to assist students in building leadership opportunities and social skills	\$500.00	No
02.08	Attendance	02.08: Improve the attendance rate and reduce chronic absenteeism by: ensuring that the Attendance and Student Study Team staff will meet as needed to review attendance data, identify chronic absentees, work with families to improve attendance and create referral process to SARB.	\$0.00	No
02.09	School Safety	02.09: Add security cameras to the sites and restroom sensors at the high school.	\$8,000.00	No

Goal Analysis for 2023-24

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

Please see Annual Update for 2023-2024.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

Please see Annual Update for 2023-2024.

An explanation of how effective the specific actions were in making progress toward the goal.

Please see Annual Update for 2023-2024.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

Please see Annual Update for 2023-2024.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Goal

Goal #	Description	Type of Goal
03	Parent and community participation in and connectedness with the schools will increase.	Broad

State Priorities addressed by this goal.

3: Parental Involvement

An explanation of why the LEA has developed this goal.

Analysis of metric 3.A.1: % on the District Parent Survey agreeing that district seeks parent input (Item 24) - 64.7% (BL, 20-21) to 25.0% (21-22) to 33.3% (22-23) to 71% (23-24) and shows that the outcome of this goal was maintained at a high level on the key indicators for this goal. To this end the district will focus on increasing the % on the District Parent Survey agreeing that district seeks parent input and increasing the % of households responding to the *District Parent Survey*.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcomes for 2026-27
03.01 - 3.A.1: Increase the % on the <i>District Parent Survey</i> agreeing that district seeks parent input (Item 24) to (BL:23-24; Yr 1:24-25; Yr 2:25-26; Yr 3:26-27)	71%				75.0%
03.02 - 3.A.2: Increase the % of households responding to the <i>District Parent Survey</i> to (BL:23-24; Yr 1:24-25; Yr 2:25-26; Yr 3:26-27)	7%				30%
03.03 - 3.B: Increase the # of instances a parent of each unduplicated student participates in school program or service for UDS (per UDS average) to (BL:23-24; Yr 1:24-25; Yr 2:25-26; Yr 3:26-27)	1.0				1.5
03.04 - 3.C: Increase the # of instances a parent of each exceptional needs student participates in a school program or service for ENS (per ENS average) to (BL:23-24; Yr 1:24-25; Yr 2:25-26; Yr 3:26-27)	1.4				2.0

Actions

Action #	Title	Description	Total Funds	Contributing
03.01	Parent Conferences	03.01: Provide annual parent conferences that focus on educating parents on student progress as well as strategies parents can use to support student learning. Make this event more like a parent night.	\$0.00	No
03.02	Parent Workshops	03.02: Provide workshops on some of the following topics: supporting children academically, 21st Century Skills, Social emotional wellness, FAFSA, technology such as Gmail, PowerSchool, Alert Solutions, etc. The district will provide childcare for meetings as appropriate.	\$10,000.00	No
03.03	Community Liaison	03.03: Staff a Community Liaison position to engage in outreach to parents, to provide parent coaching and training, and to provide other parent support as needed.	\$55,000.00	No
03.04	SSC and DELAC	03.04: Continue to encourage parent participation in the District English Learner Advisory Committee (DELAC) and SSC.	\$0.00	No
03.05	Parent Communication	03.05: Provide regular newsletters, Parent Square messages, emails and website posts to enhance communication with parents and the community.	\$600.00	No
03.06	Parent Education	03.06: Contract with PIQE or a similar organization to provide parent education workshops to the parents of unduplicated students.	\$14,500.00	Yes

Goal Analysis for 2023-24

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

Please see Annual Update for 2023-2024.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

Please see Annual Update for 2023-2024.

An explanation of how effective the specific actions were in making progress toward the goal.
Please see Annual Update for 2023-2024.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.
Please see Annual Update for 2023-2024.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students for 2024-25

Total Projected LCFF Supplemental and/or Concentration Grants	Projected Additional LCFF Concentration Grant (15 percent)
\$570,479.00	\$64,536.00

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
25.66%	0.00%	\$0	25.66%

The Budgeted Expenditures for Actions identified as Contributing may be found in the Contributing Actions Table.

Required Descriptions

LEA-wide and Schoolwide Actions

For each action being provided to an entire LEA or school, provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) for whom the action is principally directed, (2) how the action is designed to address the identified need(s) and why it is being provided on an LEA or schoolwide basis, and (3) the metric(s) used to measure the effectiveness of the action in improving outcomes for the unduplicated student group(s).

Goal and Action # (s)	Identified Needs	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
01.03	Additional support for all unduplicated students in need of intervention support.	The RTI Program, and the EL Program, along with the after school program, primarily support the EL, LI, and FY student groups. These programs are increased services above and beyond the core program and designed to support the academic needs of EL and LI students in particular. Additionally the direction and assistance of this position provides for a significantly improved delivery of service to the EL and LI populations. The LEA is continuing this action based on the need that educational partners see for a continued RTI. On analysis of the students that would be served by this action over 90% were unduplicated students.	% meeting standard on CAASPP ELA

Limited Actions

For each action being solely provided to one or more unduplicated student group(s), provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) being served, (2) how the action is designed to address the identified need(s), and (3) how the effectiveness of the action in improving outcomes for the unduplicated student group(s) will be measured.

Goal and Action # (s)	Identified Needs	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
01.01	To avoid three grade combo classes and maintain an environment at the high school with class sizes as small as possible.	The district's base program would provide for 7.86 FTE teachers which would provide a student to teacher ratio of approximately 27:1; however, because of the small nature of the district this would create three grade combos classes in grades TK-5 and would limit the elective and CCR offerings at the MS and HS. Because the district has such a high number of unduplicated students and because research shows that these students in particular suffer from combo classes and larger class sizes, the district will use S&C funds to reduce class sizes limiting combo classes in grades TK-5 while also providing more teachers at grades 6-12 for additional support periods and for intervention. This action will increase unduplicated student outcomes on CAASPP and other academic measures.	% meeting standard on CAASPP ELA
03.06	Increased parent understanding about how to help their students succeed in school.	In the previous four years the district has not contracted with an outside group. This action will provide a new service to the parents of EL students.	% on the District Parent Survey agreeing that district seeks parent input (Item 24)

Limited Actions

For each action being solely provided to one or more unduplicated student group(s), provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) being served, (2) how the action is designed to address the identified need(s), and (3) how the effectiveness of the action in improving outcomes for the unduplicated student group(s) will be measured.

Goal and Action # (s)	Identified Needs	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
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For any limited action contributing to meeting the increased or improved services requirement that is associated with a Planned Percentage of Improved Services in the Contributing Summary Table rather than an expenditure of LCFF funds, describe the methodology that was used to determine the contribution of the action towards the proportional percentage, as applicable.

No actions are associated with a Planned Percentage of Improved Services in the Contributing Summary Table rather than an expenditure of LCFF funds.

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

This staffing increase is found in action 01.01.

Staff-to-student ratios by type of school and concentration of unduplicated students	Schools with a student concentration of 55 percent or less	Schools with a student concentration of greater than 55 percent
Staff-to-student ratio of classified staff providing direct services to students	N/A	1 : 12.88
Staff-to-student ratio of certificated staff providing direct services to students	N/A	1 : 12.57

2023-24 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Actual Expenditures (Total Funds)
Totals:	\$1,549,947.00	\$1,576,648.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
01	01	Class-size Reduction	Yes	\$623,837.00	\$634,810.00
01	02	Instructional Materials	No	\$28,665.00	\$27,840.00
01	03	RTI / ASES Program Coordinator	Yes	\$103,821.00	\$105,660.00
01	04	Professional Development	No	\$10,290.00	\$10,290.00
01	05	College Career Ready at the H.S.	No	\$10,000.00	\$9,900.00
01	06	In-School and After-School CCR Enrichment	No	\$0.00	\$0.00
01	07	Writing Program PD	No	\$0.00	\$0.00
01	08	Instructional Support Positions	No	\$107,590.00	\$110,377.00

2023-24 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Actual Expenditures (Total Funds)
Totals:	\$1,549,947.00	\$1,576,648.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
01	09	Special Education Consortium	No	\$343,948.00	\$350,880.00
01	10	Special Ed Services	No	\$15,000.00	\$15,900.00
01	11	MTSS (Academic)	No	\$1,000.00	\$1,000.00
02	01	Instructional Technology Access	No	\$30,000.00	\$29,400.00
02	02	MTSS (Behavioral and Social Emotional)	No	\$2,000.00	\$2,000.00
02	03	ASES Program	No	\$47,815.00	\$47,520.00
02	04	Digital Learning Platforms	No	\$97,670.00	\$98,400.00
02	05	Professional Development	No	\$97,670.00	\$101,310.00

2023-24 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Actual Expenditures (Total Funds)
Totals:	\$1,549,947.00	\$1,576,648.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
02	06	Athletic Programs	No	\$16,941.00	\$16,941.00
02	07	Socialization Activities	No	\$500.00	\$500.00
02	08	Attendance	No	\$0.00	\$0.00
03	01	Parent Conferences	No	\$0.00	\$0.00
03	02	Parent Workshops	No	\$0.00	\$0.00
03	03	Parent Technology Workshops	No	\$600.00	\$600.00
03	04	SSC and DELAC	No	\$0.00	\$0.00
03	05	Parent Communication	No	\$600.00	\$600.00

2023-24 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Actual Expenditures (Total Funds)
Totals:	\$1,549,947.00	\$1,576,648.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
03	06	Parent Education	Yes	\$12,000.00	\$12,720.00

2023-24 Contributing Actions Annual Update Table

6. Estimated Actual LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 4 from 7)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Actual Percentage of Improved Services (%)	Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)
\$552,470.00	\$724,472	\$737,290	-\$12,818	0.00%	0.00%	0.00%

Goal	Action	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Action (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input %)
01	01	Class-size Reduction	Yes	\$623,837	\$634,810	0.0%	0.0%
01	03	RTI / ASES Program Coordinator	Yes	\$88,635	\$89,760	0.0%	0.0%
03	06	Parent Education	Yes	\$12,000	\$12,720	0.0%	0.0%

2023-24 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	LCFF Carryover - Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 8 plus 8)	12. LCFF Carryover - Dollar Amount (Subtract 11 from 10 and multiply 9)	13. LCFF Carryover Percentage (12 divided by 9)
\$2,333,026	\$552,470	0.62%	24.30%	\$737,290	0.00%	31.60%	\$0	0.00%

2024-25 Total Expenditures Table

LCAP Year 24-25	1. Projected LCFF Base Grant (Input Dollar Amount)	2. Projected LCFF Supplemental and/or Concentration Grant (Input Dollar Amount)	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover - Percentage (Input Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)
Totals	\$2,222,819.00	\$570,479.00	25.66%	0.00%	25.66%

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$1,077,634.00	\$92,927.00	\$0.00	\$70,294.00	\$1,240,855.00	\$800,799.00	\$440,056.00

Goal	Action	Action Title	Students Group (s)	Contributing to Increased or Improved Services	Scope	Unduplicated Students Group (s)	Location	Time Span	Total Personnel	Total Non- Personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Other State Funds	Planned % of Improved Services
01	01	Class-size Reduction	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	ongoi ng	\$521,996	\$0	\$521,956.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
01	02	Instructional Materials	All	No	LEA-wide	All	All Schools	ongoi ng	\$36,042	\$36,042	\$0.00	\$36,042.00	\$0.00	\$0.00	\$0.00	0.0%
01	03	RTI / ASES Program Coordinator	English Learners Low Income	Yes	LEA-wide	English Learners Low Income	All Schools	ongoi ng	\$95,990	\$0	\$87,880.00	\$8,110.00	\$0.00	\$0.00	\$0.00	0.0%
01	04	Professional Development	All	No	LEA-wide	All	All Schools	ongoi ng	\$23,004	\$23,004	\$0.00	\$0.00	\$0.00	\$0.00	\$23,004.00	0.0%

2024-25 Total Expenditures Table

LCAP Year 24-25	1. Projected LCFF Base Grant (Input Dollar Amount)	2. Projected LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover - Percentage (Input Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)
Totals	\$2,222,819.00	\$570,479.00	25.66%	0.00%	25.66%

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$1,077,634.00	\$92,927.00	\$0.00	\$70,294.00	\$1,240,855.00	\$800,799.00	\$440,056.00

Goal	Action	Action Title	Students Group (s)	Contributing to Increased or Improved Services	Scope	Unduplica ted Students Group (s)	Location	Time Span	Total Personnel	Total Non- Personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned % of Improved Services
01	05	College Career Ready at the H.S.	All	No	LEA-wide	All	Specific Grade Spans: 9 -12	ongoi ng		\$10,000	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	0.0%
01	06	In-School and After- School CCR Enrichment	All	No	LEA-wide	All	Specific Grade Spans: TK-8	ongoi ng		\$5,000	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.0%
01	07	MTSS (Academic)	All	No	LEA-wide	All	All Schools	ongoi ng		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
01	08	Instructional Support Positions	All	No	LEA-wide	All	All Schools	ongoi ng	\$103,948	\$0	\$56,658.00	\$0.00	\$0.00	\$47,290.00	\$103,948.00	0.0%

2024-25 Total Expenditures Table

LCAP Year 24-25	1. Projected LCFF Base Grant (Input Dollar Amount)	2. Projected LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	3. Projected Percentage to increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover - Percentage (Input Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)
Totals	\$2,222,819.00	\$570,479.00	25.65%	0.00%	25.65%

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$1,077,634.00	\$92,927.00	\$0.00	\$70,294.00	\$1,243,855.00	\$800,799.00	\$440,056.00

Goal	Action	Action Title	Students Group (s)	Contributing to Increased or Improved Services	Scope	Unduplicated Students Group (s)	Location	Time Span	Total Personnel	Total Non- Personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned % of Improved Services
01	09	Special Education Consortium	Students with Disabilities	No	LEA-wide	Students with Disabilities	All Schools	ongoing		\$318,000	\$318,000.00	\$0.00	\$0.00	\$0.00	\$318,000.00	0.0%
01	10	Special Ed Services	Students with Disabilities	No	LEA-wide	Students with Disabilities	All Schools	ongoing		\$15,000	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	0.0%
02	01	Instructional Technology Access	All	No	LEA-wide	All	All Schools	ongoing		\$10,000	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	0.0%
02	02	MTSS (Social Emotional)	All	No	LEA-wide	All	All Schools	ongoing		\$0	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	0.0%

2024-25 Total Expenditures Table

LCAP Year 24-25	1. Projected LCFF Base Grant (Input Dollar Amount)	2. Projected LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover - Percentage (Input Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)
Totals	\$2,222,819.00	\$570,479.00	25.66%	0.00%	25.66%

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$1,077,634.00	\$92,927.00	\$0.00	\$70,294.00	\$1,240,855.00	\$800,799.00	\$440,056.00

Goal	Action	Action Title	Students Group (s)	Contributing to Increased or Improved Services	Scope	Unduplicated Students Group (s)	Location	Time Span	Total Personnel	Total Non- Personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
02	03	MTSS (Behavioral)	All	No	LEA-wide	All	All Schools	ongoing		\$2,000	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00		
02	04	ASES Program	English Learners Foster Youth Low Income	No	LEA-wide	English Learners Foster Youth Low Income	All Schools TK-9	ongoing	\$21,365	\$27,410	\$0.00	\$48,775.00	\$0.00	\$0.00	\$48,775.00		
02	05	Professional Development	All	No	LEA-wide	All	All Schools	ongoing		\$10,000	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00		
02	06	Athletic Programs	All	No	LEA-wide	All	All Schools	ongoing		\$5,000	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00		

2024-25 Total Expenditures Table

LCAP Year 24-25	1. Projected LCFF Base Grant (Input Dollar Amount)	2. Projected LCFF Supplemental and/or Concentration Grants Input Dollar Amount	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover - Percentage (Input Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)
Totals	\$2,222,919.30	\$570,479.00	25.66%	0.00%	25.66%

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$1,077,634.00	\$92,927.00	\$0.00	\$70,234.00	\$1,240,855.00	\$800,799.00	\$440,056.00

Goal	Action Title	Students Group (s)	Contributing to Increased or Improved Services	Scope	Unduplicated Students Group (s)	Location	Time Span	Total Personnel	Total Non- Personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned % of Improved Services
02	07 Socialization Activities	All	No	LEA-wide	All	All Schools	ongoing		\$500	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
02	08 Attendance	All	No	LEA-wide	All	All Schools	ongoing		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
02	09 School Safety	All	No	LEA-wide	All	All Schools	ongoing		\$8,000	\$8,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
03	01 Parent Conferences	All	No	LEA-wide	All	All Schools	ongoing		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%

2024-25 Total Expenditures Table

LCAP Year 24-25	1. Projected LCFF Base Grant (Input Dollar Amount)	2. Projected LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover - Percentage (Input Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)
Totals	\$2,222,819.00	\$570,479.00	25.66%	0.00%	25.66%

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$1,077,634.00	\$92,927.00	\$0.00	\$70,294.00	\$1,240,855.00	\$800,799.00	\$440,056.00

Goal	Action	Action Title	Students Group (s)	Contributing to Increased or Improved Services	Scope	Unduplica ted Students Group (s)	Location	Time Span	Total Personnel	Total Non- Personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Local Funds	Federal Funds	Total Funds	Planned % of Improved Services
03	02	Parent Workshops	All	No	LEA-wide	All	All Schools	ongoi ng		\$10,000	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	0.0%
03	03	Community Liaison	All	No	Limited to Unduplica ted Student Group(s)	All	All Schools	ongoi ng	\$55,000	\$0				\$0.00	\$0.00	\$0.00	\$55,000.00	
03	04	SSC and DELAC	All	No	LEA-wide	All	All Schools	ongoi ng		\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
03	05	Parent Communication	All	No	LEA-wide	All	All Schools	ongoi ng		\$600	\$600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$600.00	0.0%

2024-25 Total Expenditures Table

LCAP Year 24-25	1. Projected LCFF Base Grant (Input Dollar Amount)	2. Projected LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover - Percentage (Input Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)
Totals	\$2,222,819.00	\$570,479.00	25.65%	0.00%	25.66%

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$1,077,634.00	\$92,927.00	\$0.00	\$70,294.00	\$1,240,855.00	\$800,799.00	\$440,056.00

Goal	Action	Action Title	Students Group (s)	Contributing to Improved Services	Scope	Unduplicated Students Group (s)	Location	Time Span	Total Personnel	Total Non- Personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned % of Improved Services
03	06	Parent Education	English Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	ongoing		\$14,500	\$14,500.00	\$0.00	\$0.00	\$0.00	\$14,500.00	

2024-25 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover - Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
\$2,222,819	\$570,479	25.66%	0.00%	25.66%	\$624,376	0.00%	28.09%	Total:	\$624,376
LEA-wide Total:									\$609,876
Limited Total:									\$14,500
Schoolwide Total:									\$0

Goal	Action	Action Title	Contributing to Increased or Improved Services	Scope	Unduplicated Students Group (s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned % of Improved Services
01	01	Class-size Reduction	Yes	LEA-wide	English Learners Low Income	All Schools	\$521,996.00	0.0%
01	03	RTI / ASES Program Coordinator	Yes	LEA-wide	English Learners Low Income	All Schools	\$87,880.00	0.0%
03	06	Parent Education	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	\$14,500.00	

Local Control and Accountability Plan Instructions

Plan Summary

Engaging Educational Partners

Goals and Actions

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students

For additional questions or technical assistance related to the completion of the Local Control and Accountability Plan (LCAP) template, please contact the local county office of education (COE), or the California Department of Education's (CDE's) Local Agency Systems Support Office, by phone at 916-319-0809 or by email at L_CFF@cde.ca.gov.

Introduction and Instructions

The Local Control Funding Formula (LCFF) requires local educational agencies (LEAs) to engage their local educational partners in an annual planning process to evaluate their progress within eight state priority areas encompassing all statutory metrics (COEs have 10 state priorities). LEAs document the results of this planning process in the LCAP using the template adopted by the State Board of Education.

52

The LCAP development process serves three distinct, but related functions:

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the California School Dashboard (California Education Code [EC] Section 52064[e][1]). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.
- **Meaningful Engagement of Educational Partners:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful engagement (EC Section 52064[e][1]). Local educational partners possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.
- **Accountability and Compliance:** The LCAP serves an important accountability function because the nature of some LCAP template sections require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:
 - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, including long-term English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (EC Section 52064[b][4-6]).

- Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (*EC* sections 52064[b][1] and [2]).
 - **NOTE:** As specified in *EC* Section 62064(b)(1), the LCAP must provide a description of the annual goals, for all pupils and each subgroup of pupils identified pursuant to *EC* Section 52052, to be achieved for each of the state priorities. Beginning in 2023–24, *EC* Section 52052 identifies long-term English learners as a separate and distinct pupil subgroup with a numerical significance at 15 students.
- Annually reviewing and updating the LCAP to reflect progress toward the goals (*EC* Section 52064[b][7]).
- Ensuring that all increases attributable to supplemental and concentration grant calculations, including concentration grant add-on funding and/or LCFF carryover, are reflected in the LCAP (*EC* sections 52064[b][6], [8], and [11]).

The LCAP template, like each LEA's final adopted LCAP, is a document, not a process. LEAs must use the template to memorialize the outcome of their LCAP development process, which must: (a) reflect comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the California School Dashboard (Dashboard), (b) through meaningful engagement with educational partners that (c) meets legal requirements, as reflected in the final adopted LCAP. The sections included within the LCAP template do not and cannot reflect the full development process, just as the LCAP template itself is not intended as a tool for engaging educational partners.

If a county superintendent of schools has jurisdiction over a single school district, the county board of education and the governing board of the school district may adopt and file for review and approval a single LCAP consistent with the requirements in *EC* sections 52060, 52062, 52066, 52068, and 52070. The LCAP must clearly articulate to which entity's budget (school district or county superintendent of schools) all budgeted and actual expenditures are aligned.

The revised LCAP template for the 2024–25, 2025–26, and 2026–27 school years reflects statutory changes made through Senate Bill 114 (Committee on Budget and Fiscal Review), Chapter 48, Statutes of 2023.

At its most basic, the adopted LCAP should attempt to distill not just what the LEA is doing for students in transitional kindergarten through grade twelve (TK–12), but also allow educational partners to understand why, and whether those strategies are leading to improved opportunities and outcomes for students. LEAs are strongly encouraged to use language and a level of detail in their adopted LCAPs intended to be meaningful and accessible for the LEA's diverse educational partners and the broader public.

In developing and finalizing the LCAP for adoption, LEAs are encouraged to keep the following overarching frame at the forefront of the strategic planning and educational partner engagement functions:

Given present performance across the state priorities and on indicators in the Dashboard, how is the LEA using its budgetary resources to respond to TK–12 student and community needs, and address any performance gaps, including by meeting its obligation to increase or improve services for foster youth, English learners, and low-income students?

LEAs are encouraged to focus on a set of metrics and actions which, based on research, experience, and input gathered from educational partners, the LEA believes will have the biggest impact on behalf of its TK–12 students.

Local Control and Accountability Plan Instructions

These instructions address the requirements for each section of the LCAP, but may include information about effective practices when developing the LCAP and completing the LCAP document. Additionally, the beginning of each template section includes information emphasizing the purpose that section serves.

Plan Summary

Purpose

A well-developed Plan Summary section provides a meaningful context for the LCAP. This section provides information about an LEA's community as well as relevant information about student needs and performance. In order to present a meaningful context for the rest of the LCAP, the content of this section should be clearly and meaningfully related to the content included throughout each subsequent section of the LCAP.

Requirements and Instructions

General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA.

Briefly describe the LEA, its schools, and its students in grades TK–12, as applicable to the LEA.

- For example, information about an LEA in terms of geography, enrollment, employment, the number and size of specific schools, recent community challenges, and other such information the LEA may wish to include can enable a reader to more fully understand the LEA's LCAP.
- As part of this response, identify all schools within the LEA receiving Equity Multiplier funding.

Reflections: Annual Performance

A reflection on annual performance based on a review of the California School Dashboard (Dashboard) and local data.

Reflect on the LEA's annual performance on the Dashboard and local data. This may include both successes and challenges identified by the LEA during the development process.

LEAs are encouraged to highlight how they are addressing the identified needs of student groups, and/or schools within the LCAP as part of this response.

As part of this response, the LEA must identify the following, which will remain unchanged during the three-year LCAP cycle:

- Any school within the LEA that received the lowest performance level on one or more state indicators on the 2023 Dashboard;

- Any student group within the LEA that received the lowest performance level on one or more state indicators on the 2023 Dashboard; and/or
- Any student group within a school within the LEA that received the lowest performance level on one or more state indicators on the 2023 Dashboard.

Reflections: Technical Assistance

As applicable, a summary of the work underway as part of technical assistance.

Annually identify the reason(s) the LEA is eligible for or has requested technical assistance consistent with EC sections 47607.3, 52071, 52071.5, 52072, or 52072.5, and provide a summary of the work underway as part of receiving technical assistance. The most common form of this technical assistance is frequently referred to as Differentiated Assistance, however this also includes LEAs that have requested technical assistance from their COE.

- If the LEA is not eligible for or receiving technical assistance, the LEA may respond to this prompt as “Not Applicable.”

Comprehensive Support and Improvement

An LEA with a school or schools identified for comprehensive support and improvement (CSI) under the Every Student Succeeds Act must respond to the following prompts:

55

Schools Identified

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

- Identify the schools within the LEA that have been identified for CSI.

Support for Identified Schools

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

- Describe how the LEA has or will support the identified schools in developing CSI plans that included a school-level needs assessment, evidence-based interventions, and the identification of any resource inequities to be addressed through the implementation of the CSI plan.

Monitoring and Evaluating Effectiveness

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

- Describe how the LEA will monitor and evaluate the implementation and effectiveness of the CSI plan to support student and school improvement.

Engaging Educational Partners

Purpose

Significant and purposeful engagement of parents, students, educators, and other educational partners, including those representing the student groups identified by LCFF, is critical to the development of the LCAP and the budget process. Consistent with statute, such engagement should support comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the Dashboard, accountability, and improvement across the state priorities and locally identified priorities (EC Section 52064[e](1)). Engagement of educational partners is an ongoing, annual process.

This section is designed to reflect how the engagement of educational partners influenced the decisions reflected in the adopted LCAP. The goal is to allow educational partners that participated in the LCAP development process and the broader public to understand how the LEA engaged educational partners and the impact of that engagement. LEAs are encouraged to keep this goal in the forefront when completing this section.

Requirements

School districts and COEs: EC sections 52060(g) (California Legislative Information) and 52066(g) (California Legislative Information) specify the educational partners that must be consulted when developing the LCAP:

- Teachers,
- Principals,
- Administrators,
- Other school personnel,
- Local bargaining units of the LEA,
- Parents, and
- Students

A school district or COE receiving Equity Multiplier funds must also consult with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

Before adopting the LCAP, school districts and COEs must share it with the applicable committees, as identified below under Requirements and Instructions. The superintendent is required by statute to respond in writing to the comments received from these committees. School districts and COEs must also consult with the special education local plan area administrator(s) when developing the LCAP.

Charter schools: EC Section 47606.5(d) (California Legislative Information) requires that the following educational partners be consulted with when developing the LCAP:

- Teachers,
- Principals,
- Administrators,
- Other school personnel,
- Parents, and

Local Control and Accountability Plan Instructions

- Students

A charter school receiving Equity Multiplier funds must also consult with educational partners at the school generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for the school.

The LCAP should also be shared with, and LEAs should request input from, schoolsite-level advisory groups, as applicable (e.g., schoolsite councils, English Learner Advisory Councils, student advisory groups, etc.), to facilitate alignment between schoolsite and district-level goals. Information and resources that support effective engagement, define student consultation, and provide the requirements for advisory group composition, can be found under Resources on the [CDE's LCAP webpage](#).

Before the governing board/body of an LEA considers the adoption of the LCAP, the LEA must meet the following legal requirements:

- For school districts, see [Education Code Section 52062 \(California Legislative Information\)](#);
 - **Note:** Charter schools using the LCAP as the School Plan for Student Achievement must meet the requirements of *EC* Section 52062(a).
- For COEs, see [Education Code Section 52068 \(California Legislative Information\)](#); and
- For charter schools, see [Education Code Section 47606.5 \(California Legislative Information\)](#).
- **NOTE:** As a reminder, the superintendent of a school district or COE must respond, in writing, to comments received by the applicable committees identified in the *Education Code* sections listed above. This includes the parent advisory committee and may include the English learner parent advisory committee and, as of July 1, 2024, the student advisory committee, as applicable.

Instructions

Respond to the prompts as follows:

A summary of the process used to engage educational partners in the development of the LCAP.

School districts and county offices of education must, at a minimum, consult with teachers, principals, administrators, other school personnel, local bargaining units, parents, and students in the development of the LCAP.

Charter schools must, at a minimum, consult with teachers, principals, administrators, other school personnel, parents, and students in the development of the LCAP.

An LEA receiving Equity Multiplier funds must also consult with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

Complete the table as follows:

Educational Partners

Local Control and Accountability Plan Instructions

Identify the applicable educational partner(s) or group(s) that were engaged in the development of the LCAP.

Process for Engagement

Describe the engagement process used by the LEA to involve the identified educational partner(s) in the development of the LCAP. At a minimum, the LEA must describe how it met its obligation to consult with all statutorily required educational partners, as applicable to the type of LEA.

- A sufficient response to this prompt must include general information about the timeline of the process and meetings or other engagement strategies with educational partners. A response may also include information about an LEA's philosophical approach to engaging its educational partners.
- An LEA receiving Equity Multiplier funds must also include a summary of how it consulted with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

A description of how the adopted LCAP was influenced by the feedback provided by educational partners.

Describe any goals, metrics, actions, or budgeted expenditures in the LCAP that were influenced by or developed in response to the educational partner feedback.

- A sufficient response to this prompt will provide educational partners and the public with clear, specific information about how the engagement process influenced the development of the LCAP. This may include a description of how the LEA prioritized requests of educational partners within the context of the budgetary resources available or otherwise prioritized areas of focus within the LCAP.
- An LEA receiving Equity Multiplier funds must include a description of how the consultation with educational partners at schools generating Equity Multiplier funds influenced the development of the adopted LCAP.
- For the purposes of this prompt, this may also include, but is not necessarily limited to:

- Inclusion of a goal or decision to pursue a Focus Goal (as described below)
- Inclusion of metrics other than the statutorily required metrics
- Determination of the target outcome on one or more metrics
- Inclusion of performance by one or more student groups in the Measuring and Reporting Results subsection
- Inclusion of action(s) or a group of actions
- Elimination of action(s) or group of actions
- Changes to the level of proposed expenditures for one or more actions
- Inclusion of action(s) as contributing to increased or improved services for unduplicated students
- Analysis of effectiveness of the specific actions to achieve the goal
- Analysis of material differences in expenditures
- Analysis of changes made to a goal for the ensuing LCAP year based on the annual update process

Local Control and Accountability Plan Instructions

- Analysis of challenges or successes in the implementation of actions

Goals and Actions

Purpose

Well-developed goals will clearly communicate to educational partners what the LEA plans to accomplish, what the LEA plans to do in order to accomplish the goal, and how the LEA will know when it has accomplished the goal. A goal statement, associated metrics and expected outcomes, and the actions included in the goal must be in alignment. The explanation for why the LEA included a goal is an opportunity for LEAs to clearly communicate to educational partners and the public why, among the various strengths and areas for improvement highlighted by performance data and strategies and actions that could be pursued, the LEA decided to pursue this goal, and the related metrics, expected outcomes, actions, and expenditures.

A well-developed goal can be focused on the performance relative to a metric or metrics for all students, a specific student group(s), narrowing performance gaps, or implementing programs or strategies expected to impact outcomes. LEAs should assess the performance of their student groups when developing goals and the related actions to achieve such goals.

Requirements and Instructions

LEAs should prioritize the goals, specific actions, and related expenditures included within the LCAP within one or more state priorities. LEAs must consider performance on the state and local indicators, including their locally collected and reported data for the local indicators that are included in the Dashboard, in determining whether and how to prioritize its goals within the LCAP. As previously stated, strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students, and to address and reduce disparities in opportunities and outcomes between student groups indicated by the Dashboard.

In order to support prioritization of goals, the LCAP template provides LEAs with the option of developing three different kinds of goals:

- Focus Goal: A Focus Goal is relatively more concentrated in scope and may focus on a fewer number of metrics to measure improvement. A Focus Goal statement will be time bound and make clear how the goal is to be measured.
 - All Equity Multiplier goals must be developed as focus goals. For additional information, see Required Focus Goal(s) for LEAs Receiving Equity Multiplier Funding below.
- Broad Goal: A Broad Goal is relatively less concentrated in its scope and may focus on improving performance across a wide range of metrics.
- Maintenance of Progress Goal: A Maintenance of Progress Goal includes actions that may be ongoing without significant changes and allows an LEA to track performance on any metrics not addressed in the other goals of the LCAP.

Requirement to Address the LCFF State Priorities

Local Control and Accountability Plan Instructions

At a minimum, the LCAP must address all LCFF priorities and associated metrics articulated in EC sections 52060(d) and 52066(d), as applicable to the LEA. The [LCFF State Priorities Summary](#) provides a summary of EC sections 52060(d) and 52066(d) to aid in the development of the LCAP.

Respond to the following prompts, as applicable:

Focus Goal(s)

Description
The description provided for a Focus Goal must be specific, measurable, and time bound.
• An LEA develops a Focus Goal to address areas of need that may require or benefit from a more specific and data intensive approach. • The Focus Goal can explicitly reference the metric(s) by which achievement of the goal will be measured and the time frame according to which the LEA expects to achieve the goal.

Type of Goal

Identify the type of goal being implemented as a Focus Goal.
State Priorities addressed by this goal.
Identify each of the state priorities that this goal is intended to address.
An explanation of why the LEA has developed this goal.
Explain why the LEA has chosen to prioritize this goal.

- An explanation must be based on Dashboard data or other locally collected data.
- LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with educational partners.
- LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.

Required Focus Goal(s) for LEAs Receiving Equity Multiplier Funding

Description
LEAs receiving Equity Multiplier funding must include one or more focus goals for each school generating Equity Multiplier funding. In addition to addressing the focus goal requirements described above, LEAs must adhere to the following requirements.
Focus goals for Equity Multiplier schoolsites must address the following:
Local Control and Accountability Plan Instructions

- (A) All student groups that have the lowest performance level on one or more state indicators on the Dashboard, and
- (B) Any underlying issues in the credentialing, subject matter preparation, and retention of the school's educators, if applicable.
- Focus Goals for each and every Equity Multiplier schoolsite must identify specific metrics for each identified student group, as applicable.
- An LEA may create a single goal for multiple Equity Multiplier schoolsites if those schoolsites have the same student group(s) performing at the lowest performance level on one or more state indicators on the Dashboard or, experience similar issues in the credentialing, subject matter preparation, and retention of the school's educators.
 - When creating a single goal for multiple Equity Multiplier schoolsites, the goal must identify the student groups and the performance levels on the Dashboard that the Focus Goal is addressing; or,
 - The common issues the schoolsites are experiencing in credentialing, subject matter preparation, and retention of the school's educators, if applicable.

Type of Goal

Identify the type of goal being implemented as an Equity Multiplier Focus Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

- An explanation must be based on Dashboard data or other locally collected data.
- LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with educational partners.
- LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.
- In addition to this information, the LEA must also identify:
 - The school or schools to which the goal applies

LEAs are encouraged to approach an Equity Multiplier goal from a wholistic standpoint, considering how the goal might maximize student outcomes through the use of LCFF and other funding in addition to Equity Multiplier funds.

- Equity Multiplier funds must be used to supplement, not supplant, funding provided to Equity Multiplier schoolsites for purposes of the LCFF, the Expanded Learning Opportunities Program (ELO-P), the Literacy Coaches and Reading Specialists (LCRS) Grant Program, and/or the California Community Schools Partnership Program (CCSPP).
- This means that Equity Multiplier funds must not be used to replace funding that an Equity Multiplier schoolsite would otherwise receive to implement LEA-wide actions identified in the LCAP or that an Equity Multiplier schoolsite would otherwise receive to implement provisions of the ELO-P, the LCRS, and/or the CCSPP.

Note: *EC Section 42238.024(b)(1) (California Legislative Information)* requires that Equity Multiplier funds be used for the provision of evidence-based services and supports for students. Evidence-based services and supports are based on objective evidence that has informed the design of the service or support and/or guides the modification of those services and supports. Evidence-based supports and strategies are most commonly based on educational research and/or metrics of LEA, school, and/or student performance.

Broad Goal

Description

Describe what the LEA plans to achieve through the actions included in the goal.

- The description of a broad goal will be clearly aligned with the expected measurable outcomes included for the goal.
- The goal description organizes the actions and expected outcomes in a cohesive and consistent manner.
- A goal description is specific enough to be measurable in either quantitative or qualitative terms. A broad goal is not as specific as a focus goal. While it is specific enough to be measurable, there are many different metrics for measuring progress toward the goal.

Type of Goal

Identify the type of goal being implemented as a Broad Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain why the LEA developed this goal and how the actions and metrics grouped together will help achieve the goal.

Maintenance of Progress Goal

Description

Describe how the LEA intends to maintain the progress made in the LCFF State Priorities not addressed by the other goals in the LCAP.

Local Control and Accountability Plan Instructions

- Use this type of goal to address the state priorities and applicable metrics not addressed within the other goals in the LCAP.
- The state priorities and metrics to be addressed in this section are those for which the LEA, in consultation with educational partners, has determined to maintain actions and monitor progress while focusing implementation efforts on the actions covered by other goals in the LCAP.

Type of Goal

Identify the type of goal being implemented as a Maintenance of Progress Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain how the actions will sustain the progress exemplified by the related metrics.

Measuring and Reporting Results:

For each LCAP year, identify the metric(s) that the LEA will use to track progress toward the expected outcomes.

- LEAs must identify metrics for specific student groups, as appropriate, including expected outcomes that address and reduce disparities in outcomes between student groups.
- The metrics may be quantitative or qualitative; but at minimum, an LEA's LCAP must include goals that are measured using all of the applicable metrics for the related state priorities, in each LCAP year, as applicable to the type of LEA.
- To the extent a state priority does not specify one or more metrics (e.g., implementation of state academic content and performance standards), the LEA must identify a metric to use within the LCAP. For these state priorities, LEAs are encouraged to use metrics based on or reported through the relevant local indicator self-reflection tools within the Dashboard.
- **Required metrics for LEA-wide actions:** For each action identified as 1) contributing towards the requirement to increase or improve services for foster youth, English learners, including long-term English learners, and low-income students and 2) being provided on an LEA-wide basis, the LEA must identify one or more metrics to monitor the effectiveness of the action and its budgeted expenditures.
 - These required metrics may be identified within the action description or the first prompt in the increased or improved services section, however the description must clearly identify the metric(s) being used to monitor the effectiveness of the action and the action(s) that the metric(s) apply to.
- **Required metrics for Equity Multiplier goals:** For each Equity Multiplier goal, the LEA must identify:

- The specific metrics for each identified student group at each specific schoolsite, as applicable, to measure the progress toward the goal, and/or
- The specific metrics used to measure progress in meeting the goal related to credentialing, subject matter preparation, or educator retention at each specific schoolsite.

Complete the table as follows:

Metric #	• Enter the metric number.
Metric	• Identify the standard of measure being used to determine progress towards the goal and/or to measure the effectiveness of one or more actions associated with the goal.

Baseline	• Enter the baseline when completing the LCAP for 2024–25. ○ Use the most recent data associated with the metric available at the time of adoption of the LCAP for the first year of the three-year plan. LEAs may use data as reported on the 2023 Dashboard for the baseline of a metric only if that data represents the most recent available data (e.g., high school graduation rate). ○ Using the most recent data available may involve reviewing data the LEA is preparing for submission to the California Longitudinal Pupil Achievement Data System (CALPADS) or data that the LEA has recently submitted to CALPADS. ○ Indicate the school year to which the baseline data applies. ○ The baseline data must remain unchanged throughout the three-year LCAP.
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- This requirement is not intended to prevent LEAs from revising the baseline data if it is necessary to do so. For example, if an LEA identifies that its data collection practices for a particular metric are leading to inaccurate data and revises its practice to obtain accurate data, it would also be appropriate for the LEA to revise the baseline data to align with the more accurate data process and report its results using the accurate data.
- If an LEA chooses to revise its baseline data, then, at a minimum, it must clearly identify the change as part of its response to the description of changes prompt in the Goal Analysis for the goal. LEAs are also strongly encouraged to involve their educational partners in the decision of whether or not to revise a baseline and to communicate the proposed change to their educational partners.

- o Note for Charter Schools: Charter schools developing a one- or two-year LCAP may identify a new baseline each year, as applicable.

Year 1 Outcome

- When completing the LCAP for 2025–26, enter the most recent data available. Indicate the school year to which the data applies.
 - o Note for Charter Schools: Charter schools developing a one-year LCAP may provide the Year 1 Outcome when completing the LCAP for both 2025–26 and 2026–27 or may provide the Year 1 Outcome for 2025–26 and provide the Year 2 Outcome for 2026–27.

Year 2 Outcome

- When completing the LCAP for 2026–27, enter the most recent data available. Indicate the school year to which the data applies.
 - o Note for Charter Schools: Charter schools developing a one-year LCAP may identify the Year 2 Outcome as not applicable when completing the LCAP for 2026–27 or may provide the Year 2 Outcome for 2026–27.

Target for Year 3 Outcome

- When completing the first year of the LCAP, enter the target outcome for the relevant metric the LEA expects to achieve by the end of the three-year LCAP cycle.
 - o Note for Charter Schools: Charter schools developing a one- or two-year LCAP may identify a Target for Year 1 or Target for Year 2, as applicable.

Current Difference from Baseline

- When completing the LCAP for 2025–26 and 2026–27, enter the current difference between the baseline and the yearly outcome, as applicable.
 - o Note for Charter Schools: Charter schools developing a one- or two-year LCAP will identify the current difference between the baseline and the yearly outcome for Year 1 and/or the current difference between the baseline and the yearly outcome for Year 2, as applicable.

Timeline for school districts and COEs for completing the “Measuring and Reporting Results” part of the Goal.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
Enter information in this box when completing the LCAP for 2024–25 or when adding a new metric.	Enter information in this box when completing the LCAP for 2024–25 or when adding a new metric.	Enter information in this box when completing the LCAP for 2025–26 . Leave blank until then.	Enter information in this box when completing the LCAP for 2026–27 . Leave blank until then.	Enter information in this box when completing the LCAP for 2024–25 or when adding a new metric.	Enter information in this box when completing the LCAP for 2025–26 and 2026–27 . Leave blank until then.

Goal Analysis:

Enter the LCAP Year.

Using actual annual measurable outcome data, including data from the Dashboard, analyze whether the planned actions were effective towards achieving the goal. “Effective” means the degree to which the planned actions were successful in producing the target result. Respond to the prompts as instructed.

66

Note: When completing the 2024–25 LCAP, use the 2023–24 Local Control and Accountability Plan Annual Update template to complete the Goal Analysis and identify the Goal Analysis prompts in the 2024–25 LCAP as “Not Applicable.”

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

- Describe the overall implementation of the actions to achieve the articulated goal, including relevant challenges and successes experienced with implementation.
 - Include a discussion of relevant challenges and successes experienced with the implementation process.
 - This discussion must include any instance where the LEA did not implement a planned action or implemented a planned action in a manner that differs substantively from how it was described in the adopted LCAP.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures and between the Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services, as applicable. Minor variances in expenditures or percentages do not need to be addressed, and a dollar-for-dollar accounting is not required.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

- Describe the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal. “Effectiveness” means the degree to which the actions were successful in producing the target result and “ineffectiveness” means that the actions did not produce any significant or targeted result.
 - In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal.
 - When responding to this prompt, LEAs may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for educational partners. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.
 - Beginning with the development of the 2024–25 LCAP, the LEA must change actions that have not proven effective over a three-year period.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

- Describe any changes made to this goal, expected outcomes, metrics, or actions to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard or other local data, as applicable.
 - As noted above, beginning with the development of the 2024–25 LCAP, the LEA must change actions that have not proven effective over a three-year period. For actions that have been identified as ineffective, the LEA must identify the ineffective action and must include a description of the following:
 - The reasons for the ineffectiveness, and
 - How changes to the action will result in a new or strengthened approach.

Actions:

Complete the table as follows. Add additional rows as necessary.

Action #

- Enter the action number.

Title

- Provide a short title for the action. This title will also appear in the action tables.

Description	• Provide a brief description of the action. ○ For actions that contribute to meeting the increased or improved services requirement, the LEA may include an explanation of how each action is principally directed towards and effective in meeting the LEA's goals for unduplicated students, as described in the instructions for the Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students section. ○ As previously noted, for each action identified as 1) contributing towards the requirement to increase or improve services for foster youth, English learners, including long-term English learners, and low-income students and 2) being provided on an LEA-wide basis, the LEA must identify one or more metrics to monitor the effectiveness of the action and its budgeted expenditures. ○ These required metrics may be identified within the action description or the first prompt in the increased or improved services section; however, the description must clearly identify the metric(s) being used to monitor the effectiveness of the action and the action(s) that the metric(s) apply to.
Total Funds	• Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the action tables.
Contributing	• Indicate whether the action contributes to meeting the increased or improved services requirement as described in the Increased or Improved Services section using a "Y" for Yes or an "N" for No. ○ Note: for each such contributing action, the LEA will need to provide additional information in the Increased or Improved Services section to address the requirements in <i>California Code of Regulations</i>, Title 5 [5 CCR] Section 15496 in the Increased or Improved Services section of the LCAP.

Actions for Foster Youth: School districts, COEs, and charter schools that have a numerically significant foster youth student subgroup are encouraged to include specific actions in the LCAP designed to meet needs specific to foster youth students.

Required Actions

- LEAs with 30 or more English learners and/or 15 or more long-term English learners must include specific actions in the LCAP related to, at a minimum:
 - Language acquisition programs, as defined in EC Section 306, provided to students, and
 - Professional development for teachers.

- If an LEA has both 30 or more English learners and 15 or more long-term English learners, the LEA must include actions for both English learners and long-term English learners.
- LEAs eligible for technical assistance pursuant to *EC* sections 47607.3, 52071, 52071.5, 52072, or 52072.5, must include specific actions within the LCAP related to its implementation of the work underway as part of technical assistance. The most common form of this technical assistance is frequently referred to as Differentiated Assistance.
- LEAs that have Red Dashboard indicators for (1) a school within the LEA, (2) a student group within the LEA, and/or (3) a student group within any school within the LEA must include one or more specific actions within the LCAP:
 - The specific action(s) must be directed towards the identified student group(s) and/or school(s) and must address the identified state indicator(s) for which the student group or school received the lowest performance level on the 2023 Dashboard. Each student group and/or school that receives the lowest performance level on the 2023 Dashboard must be addressed by one or more actions.
 - These required actions will be effective for the three-year LCAP cycle.

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students

Purpose

A well-written Increased or Improved Services section provides educational partners with a comprehensive description, within a single dedicated section, of how an LEA plans to increase or improve services for its unduplicated students as defined in *EC* Section 42238.02 in grades TK–12 as compared to all students in grades TK–12, as applicable, and how LEA-wide or schoolwide actions identified for this purpose meet regulatory requirements. Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broader understanding of educational partners to facilitate their ability to provide input. An LEA's description in this section must align with the actions included in the Goals and Actions section as contributing.

Please Note: For the purpose of meeting the Increased or Improved Services requirement and consistent with *EC* Section 42238.02, long-term English learners are included in the English learner student group.

Statutory Requirements

An LEA is required to demonstrate in its LCAP how it is increasing or improving services for its students who are foster youth, English learners, and/or low-income, collectively referred to as unduplicated students, as compared to the services provided to all students in proportion to the increase in funding it receives based on the number and concentration of unduplicated students in the LEA (*EC* Section 42238.07[a][1], *EC* Section 52064[b][8][B]; 5 *CCR* Section 15496[a]). This proportionality percentage is also known as the "minimum proportionality percentage" or "MPP." The manner in which an LEA demonstrates it is meeting its MPP is two-fold: (1) through the expenditure of LCFF funds or through the

identification of a Planned Percentage of Improved Services as documented in the Contributing Actions Table, and (2) through the explanations provided in the Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students section.

To improve services means to grow services in quality and to increase services means to grow services in quantity. Services are increased or improved by those actions in the LCAP that are identified in the Goals and Actions section as contributing to the increased or improved services requirement, whether they are provided across the entire LEA (LEA-wide action), provided to an entire school (Schoolwide action), or solely provided to one or more unduplicated student group(s) (Limited action).

Therefore, for any action contributing to meet the increased or improved services requirement, the LEA must include an explanation of:

- How the action is increasing or improving services for the unduplicated student group(s) (Identified Needs and Action Design), and
- How the action meets the LEA's goals for its unduplicated pupils in the state and any local priority areas (Measurement of Effectiveness).

LEA-wide and Schoolwide Actions

In addition to the above required explanations, LEAs must provide a justification for why an LEA-wide or Schoolwide action is being provided to all students and how the action is intended to improve outcomes for unduplicated student group(s) as compared to all students.

- Conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient.
- Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increased or improved services standard because enrolling students is not the same as serving students.

For School Districts Only

Actions provided on an **LEA-wide** basis at **school districts with an unduplicated pupil percentage of less than 55 percent** must also include a description of how the actions are the most effective use of the funds to meet the district's goals for its unduplicated pupils in the state and any local priority areas. The description must provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

Actions provided on a **Schoolwide** basis for **schools with less than 40 percent enrollment of unduplicated pupils** must also include a description of how these actions are the most effective use of the funds to meet the district's goals for its unduplicated pupils in the state and any local priority areas. The description must provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

Requirements and Instructions

Complete the tables as follows:

Total Projected LCFF Supplemental and/or Concentration Grants

Local Control and Accountability Plan Instructions

- Specify the amount of LCFF supplemental and concentration grant funds the LEA estimates it will receive in the coming year based on the number and concentration of foster youth, English learner, and low-income students. This amount includes the Additional 15 percent LCFF Concentration Grant.

Projected Additional 15 percent LCFF Concentration Grant

- Specify the amount of additional LCFF concentration grant add-on funding, as described in EC Section 42238.02, that the LEA estimates it will receive in the coming year.

Projected Percentage to Increase or Improve Services for the Coming School Year

- Specify the estimated percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year as calculated pursuant to 5 CCR Section 15496(a)(7).

LCFF Carryover — Percentage

- Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).

LCFF Carryover — Dollar

- Specify the LCFF Carryover — Dollar amount identified in the LCFF Carryover Table. If a carryover amount is not identified in the LCFF Carryover Table, specify an amount of zero (\$0).

Total Percentage to Increase or Improve Services for the Coming School Year

- Add the Projected Percentage to Increase or Improve Services for the Coming School Year and the Proportional LCFF Required Carryover Percentage and specify the percentage. This is the LEA's percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year, as calculated pursuant to 5 CCR Section 15496(a)(7).

Required Descriptions:

LEA-wide and Schoolwide Actions

For each action being provided to an entire LEA or school, provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) for whom the action is principally directed, (2) how the action is designed to address the identified need(s) and why it is being provided on an LEA or schoolwide basis, and (3) the metric(s) used to measure the effectiveness of the action in improving outcomes for the unduplicated student group(s).

If the LEA has provided this required description in the Action Descriptions, state as such within the table.

Complete the table as follows:

Identified Need(s)

Provide an explanation of the unique identified need(s) of the LEA's unduplicated student group(s) for whom the action is principally directed.

An LEA demonstrates how an action is principally directed towards an unduplicated student group(s) when the LEA explains the need(s), condition(s), or circumstance(s) of the unduplicated student group(s) identified through a needs assessment and how the action addresses them. A meaningful needs assessment includes, at a minimum, analysis of applicable student achievement data and educational partner feedback.

How the Action(s) are Designed to Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis

Provide an explanation of how the action as designed will address the unique identified need(s) of the LEA's unduplicated student group(s) for whom the action is principally directed and the rationale for why the action is being provided on an LEA-wide or schoolwide basis.

- As stated above, conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient.
- Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increased or improved services standard because enrolling students is not the same as serving students.

Metric(s) to Monitor Effectiveness

Identify the metric(s) being used to measure the progress and effectiveness of the action(s).

Note for COEs and Charter Schools: In the case of COEs and charter schools, schoolwide and LEA-wide are considered to be synonymous.

Limited Actions

For each action being solely provided to one or more unduplicated student group(s), provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) being served, (2) how the action is designed to address the identified need(s), and (3) how the effectiveness of the action in improving outcomes for the unduplicated student group(s) will be measured.

If the LEA has provided the required descriptions in the Action Descriptions, state as such.

Complete the table as follows:

Identified Need(s)

Provide an explanation of the unique need(s) of the unduplicated student group(s) being served identified through the LEA's needs assessment. A meaningful needs assessment includes, at a minimum, analysis of applicable student achievement data and educational partner feedback.

Local Control and Accountability Plan Instructions

How the Action(s) are Designed to Address Need(s)

Provide an explanation of how the action is designed to address the unique identified need(s) of the unduplicated student group(s) being served.

Metric(s) to Monitor Effectiveness

Identify the metric(s) being used to measure the progress and effectiveness of the action(s).

For any limited action contributing to meeting the increased or improved services requirement that is associated with a Planned Percentage of Improved Services in the Contributing Summary Table rather than an expenditure of LCFF funds, describe the methodology that was used to determine the contribution of the action towards the proportional percentage, as applicable.

- For each action with an identified Planned Percentage of Improved Services, identify the goal and action number and describe the methodology that was used.
- When identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.
- For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which, based on the LEA's current pay scale, the LEA estimates would cost \$165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of \$165,000 by the amount of LCFF Funding identified in the Total Planned Expenditures Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Services for the action.

Additional Concentration Grant Funding

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

An LEA that receives the additional concentration grant add-on described in EC Section 42238.02 is required to demonstrate how it is using these funds to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent as compared to the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is equal to or less than 55 percent. The staff who provide direct services to students must be certificated staff and/or classified staff employed by the LEA; classified staff includes custodial staff.

Provide the following descriptions, as applicable to the LEA:

- An LEA that does not receive a concentration grant or the concentration grant add-on must indicate that a response to this prompt is not applicable.
- Identify the goal and action numbers of the actions in the LCAP that the LEA is implementing to meet the requirement to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent.
- An LEA that does not have comparison schools from which to describe how it is using the concentration grant add-on funds, such as a single-school LEA or an LEA that only has schools with an enrollment of unduplicated students that is greater than 55 percent, must describe how it is using the funds to increase the number of credentialed staff, classified staff, or both, including custodial staff, who provide direct services to students at selected schools and the criteria used to determine which schools require additional staffing support.
- In the event that an additional concentration grant add-on is not sufficient to increase staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, the LEA must describe how it is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

Complete the table as follows:

- Provide the staff-to-student ratio of classified staff providing direct services to students with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of classified staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA.
 - The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA.
 - The staff-to-student ratio must be based on the number of full-time equivalent (FTE) staff and the number of enrolled students as counted on the first Wednesday in October of each year.
- Provide the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA.
 - The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA.
 - The staff-to-student ratio must be based on the number of FTE staff and the number of enrolled students as counted on the first Wednesday in October of each year.

Action Tables

Complete the Total Planned Expenditures Table for each action in the LCAP. The information entered into this table will automatically populate the other Action Tables. Information is only entered into the Total Planned Expenditures Table, the Annual Update Table, the Contributing Actions Annual Update Table, and the LCFF Carryover Table. The word “input” has been added to column headers to aid in identifying the column(s) where information will be entered. Information is not entered on the remaining Action tables.

The following tables are required to be included as part of the LCAP adopted by the local governing board or governing body:

- Table 1: Total Planned Expenditures Table (for the coming LCAP Year)
- Table 2: Contributing Actions Table (for the coming LCAP Year)
- Table 3: Annual Update Table (for the current LCAP Year)
- Table 4: Contributing Actions Annual Update Table (for the current LCAP Year)
- Table 5: LCFF Carryover Table (for the current LCAP Year)

Note: The coming LCAP Year is the year that is being planned for, while the current LCAP year is the current year of implementation. For example, when developing the 2024–25 LCAP, 2024–25 will be the coming LCAP Year and 2023–24 will be the current LCAP Year.

Total Planned Expenditures Table

In the Total Planned Expenditures Table, input the following information for each action in the LCAP for that applicable LCAP year:

- **LCAP Year:** Identify the applicable LCAP Year.
- **1. Projected LCFF Base Grant:** Provide the total amount estimated LCFF entitlement for the coming school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Block Grant program, the former Home-to-School Transportation program, and the Small School District Transportation program, pursuant to 5 CCR Section 15496(a)(8).
Note that the LCFF Base Grant for purposes of the LCAP also includes the Necessary Small Schools and Economic Recovery Target allowances for school districts, and County Operations Grant for COEs.

See EC sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF entitlement calculations.

- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants estimated on the basis of the number and concentration of unduplicated students for the coming school year.
- **3. Projected Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5

CCR Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the coming LCAP year.

- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- **Total Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover — Percentage. ***This is the percentage by which the LEA must increase or improve services for unduplicated pupils as compared to the services provided to all students in the coming LCAP year.***
- **Goal #:** Enter the LCAP Goal number for the action.
- **Action #:** Enter the action's number as indicated in the LCAP Goal.
- **Action Title:** Provide a title of the action.
- **Student Group(s):** Indicate the student group or groups who will be the primary beneficiary of the action by entering "All," or by entering a specific student group or groups.
- **Contributing to Increased or Improved Services?:** Type "Yes" if the action **is** included as contributing to meeting the increased or improved services requirement; OR, type "No" if the action is **not** included as contributing to meeting the increased or improved services requirement.
- If "Yes" is entered into the Contributing column, then complete the following columns:
 - **Scope:** The scope of an action may be LEA-wide (i.e., districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.
 - **Unduplicated Student Group(s):** Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
 - **Location:** Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate "All Schools." If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter "Specific Schools" or "Specific Grade Spans." Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades transitional kindergarten through grade five), as appropriate.

- **Time Span:** Enter “ongoing” if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter “1 Year,” or “2 Years,” or “6 Months.”
- **Total Personnel:** Enter the total amount of personnel expenditures utilized to implement this action.
- **Total Non-Personnel:** This amount will be automatically calculated based on information provided in the Total Personnel column and the Total Funds column.
- **LCFF Funds:** Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA’s total LCFF target (i.e., base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
 - **Note:** For an action to contribute towards meeting the increased or improved services requirement, it must include some measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.
- **Other State Funds:** Enter the total amount of Other State Funds utilized to implement this action, if any.
 - **Note:** Equity Multiplier funds must be included in the “Other State Funds” category, not in the “LCFF Funds” category. As a reminder, Equity Multiplier funds must be used to supplement, not supplant, funding provided to Equity Multiplier schoolsites for purposes of the LCFF, the ELO-P, the LCRS, and/or the CCSPP. This means that Equity Multiplier funds must not be used to replace funding that an Equity Multiplier schoolsite would otherwise receive to implement LEA-wide actions identified in the LEA’s LCAP or that an Equity Multiplier schoolsite would otherwise receive to implement provisions of the ELO-P, the LCRS, and/or the CCSPP.
- **Local Funds:** Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds:** Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds:** This amount is automatically calculated based on amounts entered in the previous four columns.
- **Planned Percentage of Improved Services:** For any action identified as contributing, being provided on a limited basis to unduplicated students, and that does not have funding associated with the action, enter the planned quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.
 - As noted in the instructions for the Increased or Improved Services section, when identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which, based on the LEA's current pay scale, the LEA estimates would cost \$165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of \$165,000 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Services for the action.

Contributing Actions Table

As noted above, information will not be entered in the Contributing Actions Table; however, the 'Contributing to Increased or Improved Services?' column will need to be checked to ensure that only actions with a "Yes" are displaying. If actions with a "No" are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the "Yes" responses.

Annual Update Table

In the Annual Update Table, provide the following information for each action in the LCAP for the relevant LCAP year:

- **Estimated Actual Expenditures:** Enter the total estimated actual expenditures to implement this action, if any.

Contributing Actions Annual Update Table

In the Contributing Actions Annual Update Table, check the 'Contributing to Increased or Improved Services?' column to ensure that only actions with a "Yes" are displaying. If actions with a "No" are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the "Yes" responses. Provide the following information for each contributing action in the LCAP for the relevant LCAP year:

- **6. Estimated Actual LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants estimated based on the number and concentration of unduplicated students in the current school year.
- **Estimated Actual Expenditures for Contributing Actions:** Enter the total estimated actual expenditure of LCFF funds used to implement this action, if any.
- **Estimated Actual Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis only to unduplicated students, and that does not have funding associated with the action, enter the total estimated actual quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%).
 - Building on the example provided above for calculating the Planned Percentage of Improved Services, the LEA in the example implements the action. As part of the annual update process, the LEA reviews implementation and student outcome data and

determines that the action was implemented with fidelity and that outcomes for foster youth students improved. The LEA reviews the original estimated cost for the action and determines that had it hired additional staff to collect and analyze data and to coordinate supports for students that estimated actual cost would have been \$169,500 due to a cost of living adjustment. The LEA would divide the estimated actual cost of \$169,500 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Estimated Actual Percentage of Improved Services for the action.

LCFF Carryover Table

- **9. Estimated Actual LCFF Base Grant:** Provide the total amount of estimated LCFF Target Entitlement for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Block Grant program, the former Home-to-School Transportation program, and the Small School District Transportation program, pursuant to 5 CCR Section 15496(a)(8). Note that the LCFF Base Grant for purposes of the LCAP also includes the Necessary Small Schools and Economic Recovery Target allowances for school districts, and County Operations Grant for COEs. See EC sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF entitlement calculations.
- **10. Total Percentage to Increase or Improve Services for the Current School Year:** This percentage will not be entered. The percentage is calculated based on the amounts of the Estimated Actual LCFF Base Grant (9) and the Estimated Actual LCFF Supplemental and/or Concentration Grants (6), pursuant to 5 CCR Section 15496(a)(8), plus the LCFF Carryover – Percentage from the prior year. This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the current LCAP year.

Calculations in the Action Tables

To reduce the duplication of effort of LEAs, the Action Tables include functionality such as pre-population of fields and cells based on the information provided in the Data Entry Table, the Annual Update Summary Table, and the Contributing Actions Table. For transparency, the functionality and calculations used are provided below.

Contributing Actions Table

- **4. Total Planned Contributing Expenditures (LCFF Funds)**
 - This amount is the total of the Planned Expenditures for Contributing Actions (LCFF Funds) column.
- **5. Total Planned Percentage of Improved Services**
 - This percentage is the total of the Planned Percentage of Improved Services column.
- **Planned Percentage to Increase or Improve Services for the coming school year (4 divided by 1, plus 5)**
 - This percentage is calculated by dividing the Total Planned Contributing Expenditures (4) by the Projected LCFF Base Grant (1), converting the quotient to a percentage, and adding it to the Total Planned Percentage of Improved Services (5).

Contributing Actions Annual Update Table

Pursuant to EC Section 42238.07(c)(2), if the Total Planned Contributing Expenditures (4) is less than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the LEA is required to calculate the difference between the Total Planned Percentage of Improved Services (5) and the Total Estimated Actual Percentage of Improved Services (7). If the Total Planned Contributing Expenditures (4) is equal to or greater than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the Difference Between Planned and Estimated Actual Percentage of Improved Services will display "Not Required."

- **6. Estimated Actual LCFF Supplemental and Concentration Grants**
 - This is the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.
- **4. Total Planned Contributing Expenditures (LCFF Funds)**
 - This amount is the total of the Last Year's Planned Expenditures for Contributing Actions (LCFF Funds).
- **7. Total Estimated Actual Expenditures for Contributing Actions**
 - This amount is the total of the Estimated Actual Expenditures for Contributing Actions (LCFF Funds).
- **Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)**
 - This amount is the Total Estimated Actual Expenditures for Contributing Actions (7) subtracted from the Total Planned Contributing Expenditures (4).
- **5. Total Planned Percentage of Improved Services (%)**
 - This amount is the total of the Planned Percentage of Improved Services column.
- **8. Total Estimated Actual Percentage of Improved Services (%)**
 - This amount is the total of the Estimated Actual Percentage of Improved Services column.
- **Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)**
 - This amount is the Total Planned Percentage of Improved Services (5) subtracted from the Total Estimated Actual Percentage of Improved Services (8).

LCFF Carryover Table

- **10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 plus Carryover %)**

- This percentage is the Estimated Actual LCFF Supplemental and/or Concentration Grants (6) divided by the Estimated Actual LCFF Base Grant (9) plus the LCFF Carryover – Percentage from the prior year.
- **11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)**
 - This percentage is the Total Estimated Actual Expenditures for Contributing Actions (7) divided by the LCFF Funding (9), then converting the quotient to a percentage and adding the Total Estimated Actual Percentage of Improved Services (8).
- **12. LCFF Carryover — Dollar Amount LCFF Carryover (Subtract 11 from 10 and multiply by 9)**
 - If the Estimated Actual Percentage of Increased or Improved Services (11) is less than the Estimated Actual Percentage to Increase or Improve Services (10), the LEA is required to carry over LCFF funds.
The amount of LCFF funds is calculated by subtracting the Estimated Actual Percentage to Increase or Improve Services (11) from the Estimated Actual Percentage of Increased or Improved Services (10) and then multiplying by the Estimated Actual LCFF Base Grant (9). This amount is the amount of LCFF funds that is required to be carried over to the coming year.
- **13. LCFF Carryover — Percentage (12 divided by 9)**
 - This percentage is the unmet portion of the Percentage to Increase or Improve Services that the LEA must carry over into the coming LCAP year. The percentage is calculated by dividing the LCFF Carryover (12) by the LCFF Funding (9).

California Department of Education
November 2023

LCAP, Metrics

[illegible]

	1	2	3	4	5	6	7	8	9	10
Actions	☒	☒	☒	☒	☒	☒	☒	☐	☐	☐
Metrics	☒	☒	☒	☒	☒	☒	☒	☒	☐	☐

Acronym Page

ADA, Average Daily Attendance	EAP, Early Assessment Program	SDAIE, Specially Designed Academic Instruction in English
ALD, Achievement Level Descriptor	EL, English Learner	SR SpEd, State Restricted Special Education
API, Academic Performance Index	ELA, English Language Arts	STEAM, Science, Technology, Engineering, Arts and Math
ASES, After School Education Safety	ELD, English Language Development	SWD, Students with Disabilities
AVID, Advancement Via Individualized Determination	ES, Elementary School	TECALS, Transitional Employment College Readiness and Life Skills
AYP, Adequate Yearly Progress	ESE, Education Systems Engineers	TOSA, Teacher on Special Assignment
BB, Below Basic	FBB, Far Below Basic	VOIP, Voice Over Internet Protocol
BL, Baseline	FTE, Full Time Equivalent	
CAASPP, California Assessment of Student Performance and Progress	FY, Foster Youth	
CASS, California State Standards	HS, High School	
CBO, Chief Business Officer	IA, Instructional Assistant	
CCCSS, California Common Core State Standards	IS, Independent Study	
CCR, College & Career Ready	ISSC, In School Suspension Classroom	
CCSS, Common Core State Standards	LCAP, Local Control Accountability Plan	
CELDT, California English Learner Development Test	LCFF, Local Control Funding Formula	
CHKS, California Healthy Kids Survey	LEA, Local Education Agency	
COP, Certificate of Participation	MOT, Maintenance, Operations and Transportation	
CSR, Class Size Reduction	MS, Middle School	
CST, California Standards Test	MTSS, Multi-Tiered Systems of Support	
CTE, Career Technical Education	PD, Professional Development	
	RLA, Reading Language Arts	
	RTI, Response To Intervention	
	SBE, State Board of Education	

LCAP Explanatory Page

Numbering System:

Each action in this LCAP has a unique four digit *Action ID*. For example an action may have the *Action ID* 04.02. This would mean that this particular action is listed under goal 4 and it is action 2 in that year and for that goal. In this manner each individual action can be identified in stakeholder update discussions.

Annual Outcomes Baseline Metrics:

Each Goal's Annual Outcomes Metrics lists a baseline denoted by the acronym *BL*. The baseline is the data that has been most recently reported to CDE when that is available; otherwise, it is the most recent data the district has available.

Action Without Expenditures:

If an action does not have an associated expenditure a "\$0" is placed in the *Budget Amount* column and a '-' is placed in both the *Source* field and the *Reference* field.

LCFF and LCFF Supplemental and Concentration:

If an expenditure is budgeted with supplemental and concentration funds it will have a 'LCFF, S&C' in the *Source* field. If the expenditure is budgeted with Base funds it will have only 'LCFF' in the *Source* field.

Annual Update Actual Actions and Services:

In the Annual Update fields titled *Actual Actions and Services*: there are two numbers at the end of the explanation. These two numbers represent a numeric estimate of the 1. progress towards completion and 2. effectiveness of the action towards meeting the goal. The number is a percentage between 0% and 100%. The numbers represent a best consensus of the LCAP committee.

Stakeholder Engagement Rank Percentages:

In the Stakeholder Engagement, Impact on LCAP sections there is a rank list of the top five actions requested by each stakeholder focus group. Each participant in the group had 12 votes they could use to identify their priorities. The percentage represents the percentage of all votes that the particular action received. For example in the Stakeholder Engagement, Impact on LCAP, Certificated Staff section there were 307 votes cast. The highest voted action received 27 votes or 8.79% of the total votes.

Metric 2.A: Implementation of SBE adopted standards for all students:

This is a number taken from the ESE LCAP Teacher survey in which teachers are asked to use their best professional judgement to determine how much of their instruction is rigorously aligned to the current CASS in the four core subject areas

Metric 2.B: Implementation of SBE adopted EL standards for all ELs:

This is a number taken from the ESE LCAP Teacher survey in which teachers of ELD are asked to use their best professional judgement to determine how much of their instruction is rigorously aligned to the current CA ELD Frameworks in the four core subject areas.

Metric 6.C: District School Climate Survey overall index rating:

This is an annual survey that the district administers at least every other school year. All sub-groups: certificated staff, classified staff, parents/community, and students are surveyed. The survey measures impressions of both school safety and the schools' social-emotional environment. An index score of 80% or higher is be deemed as satisfactory.

Metric 3.1: District Parent Survey overall index rating:

This is an annual parent survey that the district will begin administering each school year. The survey measures parent perceptions of both school safety and the schools' social-emotional environment as well as parent capacity. An index score of 80% or higher will be deemed as satisfactory.

Metric 7.A: % of students enrolled in required courses of study

The CCSESA LCAP Approval Manual list the following for 7.A: "A broad course of study that includes all of the subject areas described in Section 51210 and Section 51220(a) to (i), as applicable" Because CDE provides no specific calculation to determine this metric the district developed the following. The calculation for this metric is: the number of students in the district that are enrolled in the appropriate RLA, Math, Science, Social Science, and P.E. classes to ensure they are on track to either graduate (high school) or advance to the next grade level and divides them by the number of students in the district. This is expressed as a percentage.

Metric 7.B: % of unduplicated students participating in programs or services for unduplicated students:

The CCSESA LCAP Approval Manual list the following for 7.B: "Programs and services developed and provided to unduplicated pupils". Because CDE provides no specific calculation to determine this metric the district developed the following. The calculation for this metric is: the number of unduplicated students who participate in programs targeting unduplicated students for support divided by the number of unduplicated students in the district. This gives a number that is the number of programs of participation per unduplicated student.

Metric 7.C: % of exceptional needs students participating in programs or services for students with exceptional needs:

The CCSESA LCAP Approval Manual list the following for 7.B: "Programs and services developed and provided to individuals with exceptional needs". Because CDE provides no specific calculation to determine this metric the district developed the following. The calculation for this metric is: the number of exceptional needs students who participate in programs targeting exceptional needs students for support divided by the number of exceptional needs students in the district. This gives a number that is the number of programs of participation per exceptional needs student.

WASC and Strategic Plan Actions:

The district has multiple plans that stakeholders felt were important enough that the actions from these plans needed to be included in the LCAP. These plans might be the WASC or Strategic Plan. Actions from these plans are called out with the words (WASC) or (Strategic Plan) in brackets at the end of the actions description.

Metrics that are N/A (Not Applicable):

Metrics that have an "N/A" were deemed to be inapplicable because either the mobility rate is too great or the sample size of the student population is too small respectively to make this data valid for year over year comparisons, or the district was unable to collect data in a given year.

Metrics that are N/D (No Data):

Metrics that have an "N/D" have no data reported on the CDE CA Dashboard or other relevant CDE websites.

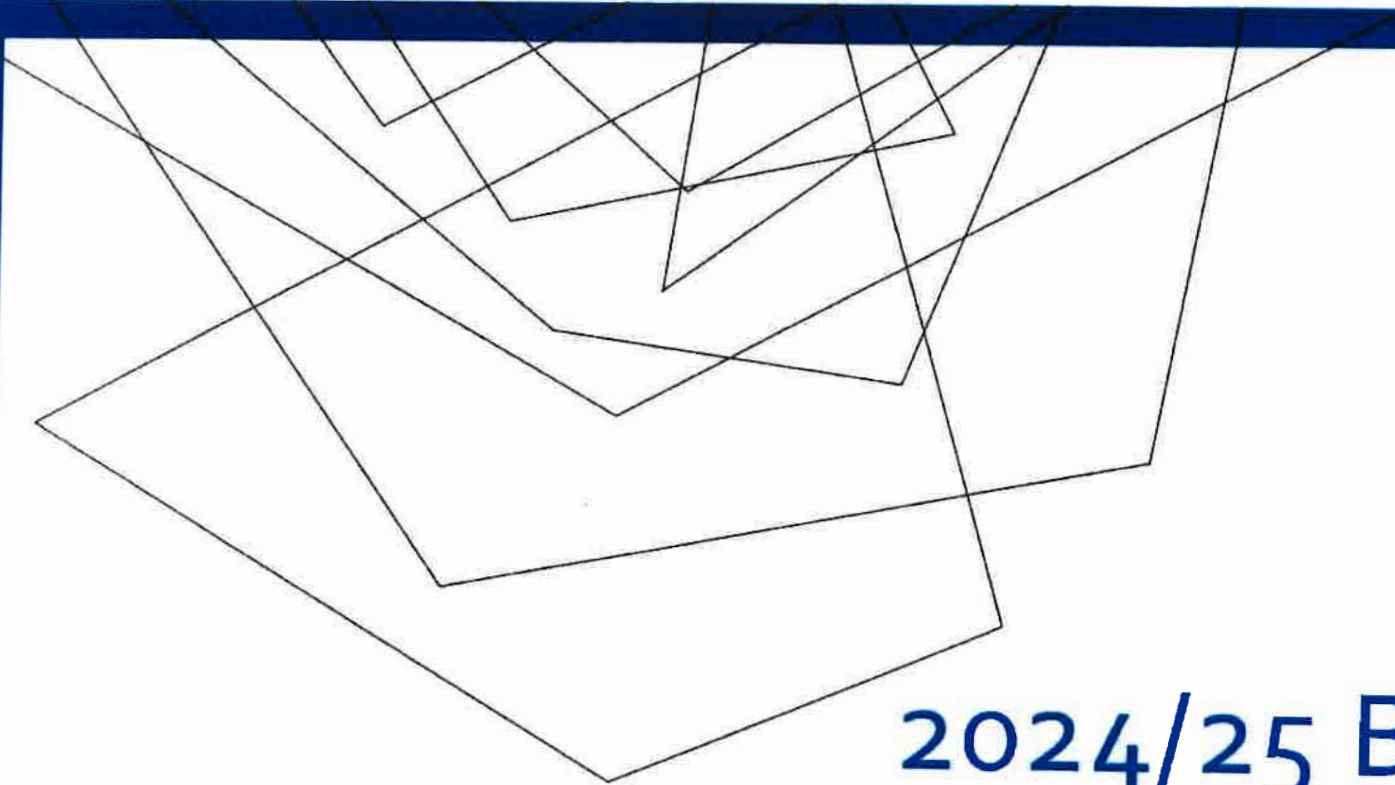
Metrics that are N/D/C (No Data due to COVID):

Metrics that have an "N/D/C" have no data reported in the LCAP due difficulties gathering data during the COVID pandemic.

Expenditures by Resource Code

	2024-2025			2025-2026			2026-2027		
	Allocation	In LCAP	Difference	Allocation	In LCAP	Difference	Allocation	In LCAP	Difference
LCFF	\$2,381,595	\$507,155	\$1,874,440	\$2,381,595	\$671,931	\$1,709,664	\$2,381,595	\$722,167	\$1,659,428
LCFF, S&C	\$570,479	\$570,479		\$570,479	\$570,479		\$570,479	\$570,479	
Title I	\$78,413	\$61,184	\$17,229	\$78,413	\$49,639	\$28,774	\$78,413	\$46,313	\$32,100
Title II	\$9,963	\$7,481	\$2,482	\$9,963	\$5,411	\$4,552	\$9,963	\$5,411	\$4,552
Title III	\$5,573	\$1,629	\$3,944	\$5,573	\$5,429	\$144	\$5,573	\$4,879	\$694
ESSA	\$29,855		\$29,855	\$29,855		\$29,855	\$29,855		\$29,855
Other Federal				\$374,363		\$374,363	\$86,004		\$86,004
Nutrition (CA)				\$2,000		\$2,000			
Mandated Cost	\$7,990		\$7,990	\$7,990		\$7,990	\$7,990		\$7,990
Lottery	\$58,863	\$36,042	\$22,821	\$58,863	\$19,163	\$39,700	\$58,863	\$29,445	\$29,418
ASES	\$63,001	\$56,885	\$6,116	\$63,001	\$63,001		\$63,001	\$63,001	
CTEIG	\$73,185		\$73,185	\$73,185		\$73,185	\$73,185		\$73,185
TUPE	\$11,003		\$11,003	\$11,003		\$11,003	\$11,003		\$11,003
Other State	\$702,868		\$702,868	\$702,868		\$702,868	\$702,868		\$702,868
Rentals	\$76,622		\$76,622	\$76,622		\$76,622	\$76,622		\$76,622
Interest	\$39,600		\$39,600	\$39,600		\$39,600	\$39,600		\$39,600
Interagency	\$2,800		\$2,800	\$2,800		\$2,800	\$2,800		\$2,800
Other F&C	\$85,000		\$85,000	\$85,000		\$85,000	\$85,000		\$85,000
Other Local	\$11,178		\$11,178	\$11,178		\$11,178	\$11,178		\$11,178

\$4,207,988	\$1,240,855	\$4,584,351	\$1,385,053	\$4,293,992	\$1,441,695
\$4,207,988	\$1,240,855	\$4,584,351	\$1,385,053	\$4,293,992	\$1,441,695
	\$1,295,855		\$1,444,453		\$1,505,847

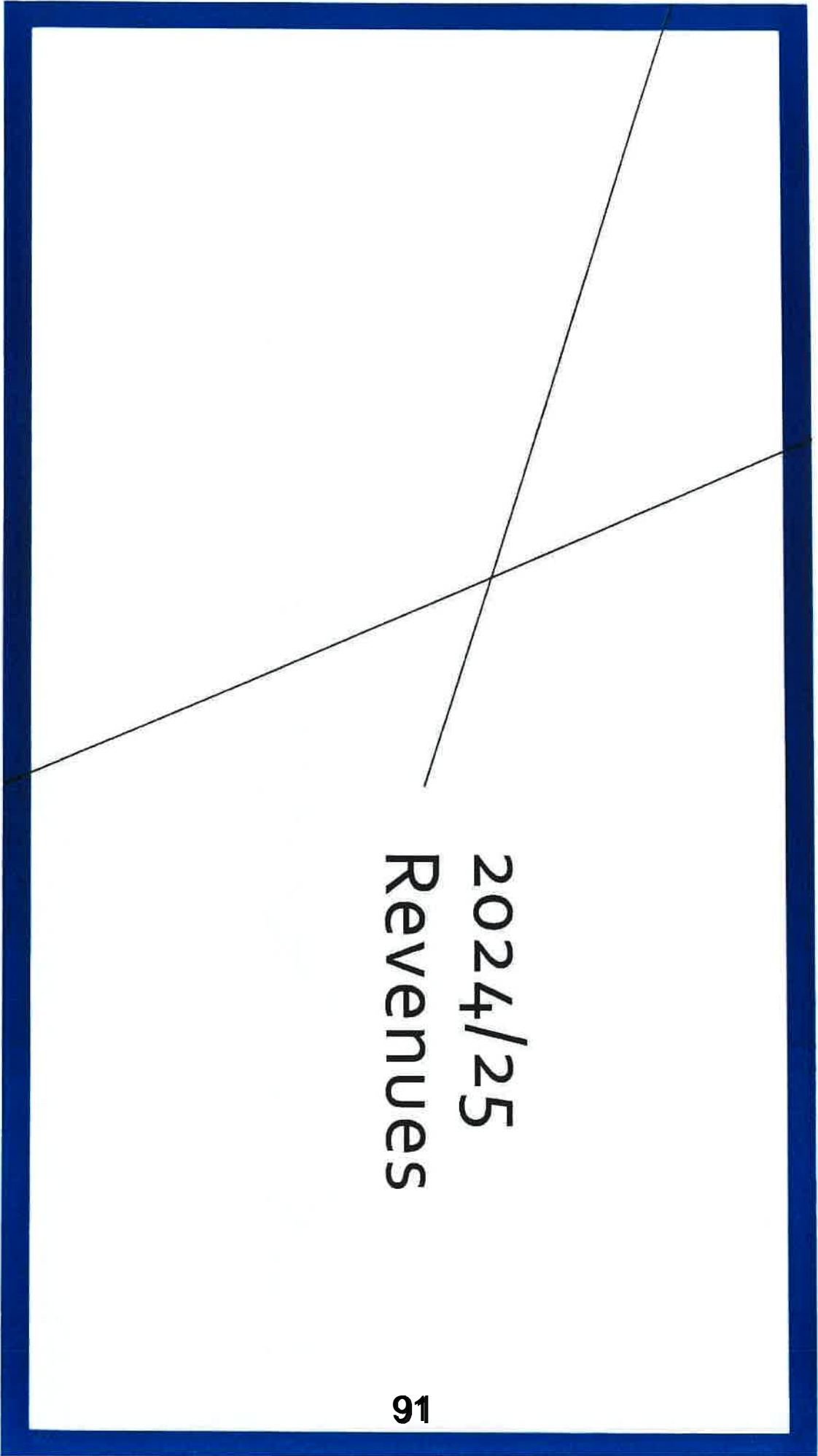


2024/25 Budget Adoption

Cuyama Joint Unified School District

Topics

- 2024/25 Revenue
- Revenue Assumptions
- 2024/25 Expenditures
- Expenditure Assumptions
- Multi-Year Revenue Assumptions
- Multi-Year Expenditure Assumptions
- Ending Fund Balance Projections
- Moving Forward



2024/25 Revenues

LCFF Revenue Calculation

	TK-3	4-6	7-8	9-12
Base Grant	\$9,919	\$10,069	\$10,367	\$12,015
COLA 1.07%	\$106	\$108	\$111	\$129
Grade Span Adj	\$1,043			\$316
Adjusted Base	\$11,068	\$10,177	\$10,478	\$12,460
TK Add-On	\$3,077			
Supplemental 20%	\$2,214	\$2,035	\$2,096	\$2,492
Concentration 60%	\$3,237	\$2,977	\$3,065	\$3,645
Maximum	\$19,596	\$15,189	\$15,639	\$18,597

Supplemental And Concentration Grants



2024/25 Revenue Assumptions

- LCFF revenues matched to LCFF calculator taking into account all audit findings
- Includes new Community School Grant for 5 years - \$300,000
- Elimination of prior year Community Schools grant in local resources - \$20,000
- **SBHP revenues eliminated from local revenue sources - \$123,953**
- Elimination of ESSER III funding in federal resources - \$86,004
- Elimination of Pre-K Planning funds - \$2,223
- Elimination of CTEIG carry-over funding - \$75,000

2024/25 Revenues

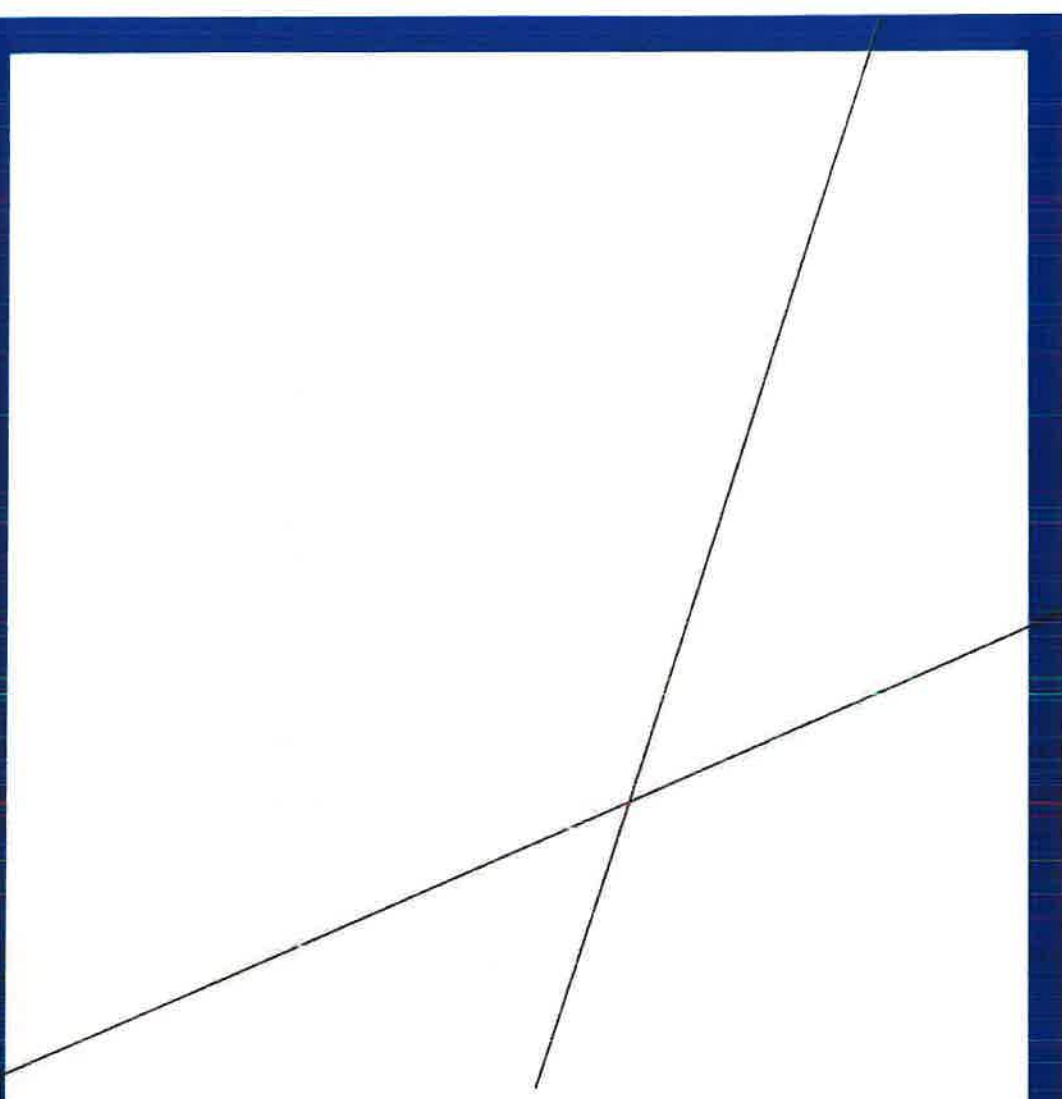
	2023/24	2024/25	Difference
LCFF Revenue	\$3,045,470	\$2,952,074	(\$93,396)
Federal	\$210,759	\$123,804	(\$86,955)
Other State	\$747,942	\$916,910	\$168,968
Local	\$396,986	\$215,200	(\$181,786)
Total	\$4,401,156	\$4,207,987	(\$193,169)

2024/25 Expenditure Assumptions

- Community Schools Coordinator added to budget due to grant - \$80,000
- Teacher retirement savings included – (\$70,000)
- Elimination of CTEIG expenditures tied to carry-over funding – (\$75,000)
- Reduced salaries and benefits in one-time funding resources – (\$255,787)
- Moved $\frac{1}{2}$ of Sierra Madera salary and benefits to the LCFF Equity Multiplier - \$30,000
- Eliminated overtime budgets – (\$20,000)
- Allocated \$350 per teacher for classroom materials in unrestricted lottery - \$3,600
- **Anticipated expenditure of kitchen infrastructure in capital outlay - \$20,000**
- Included increased Special Education costs to match 2023/24 actuals
- Elimination of audit penalties - \$107,000

2024/25 Expenditures

	2023/24	2024/25	Difference
Certificated Salaries	\$1,180,765	\$1,112,790	(\$67,975)
Classified Salaries	\$733,746	\$721,112	(\$12,634)
Benefits	\$817,773	\$835,763	\$17,990
Books & Supplies	\$408,830	\$386,102	(\$22,728)
Services & Operating	\$861,332	\$818,009	(\$43,323)
Capital Outlay	\$76,672	\$164,196	\$87,524
Other Outgo	\$597,594	\$637,412	\$39,818
Indirect Costs	(\$6,771)	(\$6,771)	\$0
Transfers Out	\$94,375	\$69,804	(\$24,571)
Total	\$4,764,316	\$4,738,416	(\$25,900)



Multi-Year Projections

Multi-Year Assumptions

- Eliminate all 2023/24 Community School Grant carry-over - \$60,172
- Increased rent per board approval - \$9,500
- Updated LCFF sources per the LCFF calculator taking into account all audit findings
- Step and Column
 - Certificated: 1.32%
 - Classified: 1.66%
 - Benefits: 2.0%
- Eliminate all Kitchen infrastructure expenditures - \$78,285
- Eliminate all A-G grant expenditures as the resource is spent down - \$132,232
- Elimination of Arts, Music, and Instructional Materials Discretionary Block Grant - \$9,016
- Eliminate Educator Effectiveness expenditures as the carry-over is eliminated - \$27,263
- All other expenditures and revenues remain the same

Ending Fund Balance Projections

	2024/25	2025/26	2026/27
Beginning Bal	\$772,464	\$242,034	\$168,313
Revenues	\$4,207,987	\$4,319,375	\$4,388,378
Expenditures	\$4,738,416	\$4,393,095	\$4,411,984
Increase (Decrease)	(\$530,429)	(\$73,722)	(\$23,606)
Ending Fund Bal	\$242,035	\$168,313	\$144,707
Unrestricted Bal	(\$519,816)	(\$672,445)	(\$777,283)
Reserve	(0.66%)	(15.31%)	(17.62%)

Deficit Spending

- Decrease in LCFF revenue due to:
 - Audit findings (ADA and unduplicated 3-year average)
 - Declining enrollment
- Expending one-time revenues:
 - Educator Effectiveness - \$7,079
 - Community Schools Partnership - \$46,698
 - Kitchen Infrastructure - \$78,285
 - A-G Grants - \$58,664
 - SBHP funding - \$37,963

Moving Forward

- Governor's Budget Adoption – July 18th
- Possible 45 Day Budget Revision in August
- 2023/24 Unaudited Actuals – September 15th
- FCMAT Review
- Negotiations

THANK YOU

LeAnn Zayasbazan

661-766-4104

lzayasbazan@cuyamaunified.org

2024/25 Budget Development Assumptions

- LCFF ADA decreased by proposed audit finding in 2023/24 and flat enrollment projected
- The Community Schools Coordinator has been added back into the classified salaries
- Two teacher retirements are included
- The new community schools grant of \$300,000 has been included
- CTEIG rollover has been anticipated at \$0 until unaudited actuals

Review Certificated salaries and benefits

- ESSER III Salaries and benefits – (\$64,692)
- Retirees – (\$70,000)
- Reduced Cert Salaries in 6387 (\$27,266)
- Reduced salaries in 6770 – (\$25,000)
- Elimination of LREBG expenditures 7435 (\$66,000)
- Moved Counselor to be paid out of SBHP for 25% of the year and Community Schools for 75%.
- Reduction of salaries for temporary superintendent sub
- Removed certificated and classified salaries from 6770 AMS as no salaries are anticipated to be charged here.
- Moved Sierra Madre salary to LCFF Equity Multiplier
- Removed salaries from A-G Success as no salaries are anticipated to be charged
- Changes in salary coding:
 - Aids from eliminated resources to general fund or eliminated
 - High School to 3010 period
- Overtime eliminated

Supplies

- Increased 6762 to expend resource (funds weren't spent in 2023/24 due to planning, but it is anticipated that funds will be spent in 2024/25)
- Reduced 6387 for R7 and R8 carry over. Revenues and expenses will be update with unaudited actuals close out (\$119,792)
- Increased 7032 Kitchen Infrastructure in 6400 to expend resource - \$30,000
- All general unrestricted expenditures remained the same except the cafeteria contribution decreased due to increased revenues based on current year trends and the SPED costs increased per SBCEI's final bill for the current year =\$120,000.

- Resource 0900 removed COMP expenditures
- 1100 increased by \$300 per teacher for classroom supplies
- 1400 Matches final LCFF calculator
- All resources – updated annual indirect cost rate
- Resource 3213 removed all expenditures
- Resource 6053 Universal Pre-Kinder in eliminated
- Salaries removed from Educator Effectiveness, Contracted services and travel will be charged here to utilize the funding
- 6300 Increased based on current year actuals and to accommodate a textbook material purchase
- 6331 removed all expenses except last expense to purchase a van.
- 6332 new 5 year grant of \$300,000
- No expenditures for 6546 and 6547 until we determine how to spend the revenues
- 7435 LREBG Eliminated
- 9010 SELF and SBHP revenues removed (one-time grants).
- Instructional material purchase with Art, Music, & Instructional Material Discretionary grant.

MYP Assumptions

- Eliminate all remaining 6331 expenses
- Increased rent revenue by 10% per board approval
- 1400 and LCFF sources updated be LCFF calculator
- Step and Column:
- 1.32% Certificated, 1.66% Classified, 1.5% Benefits
- Expend all 7032 Kitchen Infrastructure in 2024/25 (\$78,285 expenditures)
- 7412, 7413 A-G resources eliminated in 2024/25
- 6762 is eliminated in 2025/26. All remaining carry-over spent in 2024/25
- Educator Effectiveness is expended in 2024/25, no ongoing funds.

Budget, July 1
FINANCIAL REPORTS
2024-25 Budget
School District Certification

42 75010 000000
Form CB
F8BNW114JS(2024-25)

ANNUAL BUDGET REPORT
July 1, 2024 Budget Adoption

Select applicable boxes:

- X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52062, 52061, and 52062.
- X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: 2300 HWY 166, New Cuyama, CA 93254

Date: 06/17/2024

Adoption Date: 06/27/24

Signed: _____

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

Public Hearing:

Place: 2300 HWY 166, New Cuyama, CA 93254

Date: 06/20/24

Time: 6:00pm

Contact person for additional information on the budget reports:

Name: LeAnn Zayasbayan

Title: Business Manager

Telephone: 6617664104

E-mail: lzayasbayan@cuyamaunified.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected (Funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.	X	
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.		X
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.		X
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.		X

Budget, July 1
FINANCIAL REPORTS
2024-25 Budget
School District Certification

42 75010 0000000
Form CB
F8BNW114JS(2024-25)

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audit, litigation, state compliance reviews) that may impact the budget?		X
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?		X
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multi-year) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?	X	X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X n/a n/a n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certified? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X X n/a
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X 06/27/2024
S10	LCAP Expenditures	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?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?		X
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the CDE, pursuant to EC 42127.8(a).		X
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a school district, either individually or as a member of a joint powers agency is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a)

Total liabilities actuarially determined:

\$

Less: Amount of total liabilities reserved in budget:

\$

Estimated accrued but unfunded liabilities:

\$

0.00

X This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

Santa Barbara County Education Office

This school district is not self-insured for workers' compensation claims.

Signed

Date of Meeting: 06/27/24

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name: LeAnn Zaynebazzan

Title: Business Manager

Telephone: 80517684104

E-mail: lzaynebazzan@cuyamajointunified.org

G = General
Ledger Data, S =
Supplemental
Data

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

51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
78	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CASH	Cashflow Worksheet		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
ICR	Indirect Cost Rate Worksheet	GS	
I	Inventory Report	GS	

MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8038	3,045,470.26	0.00	3,045,470.26	2,952,074.00	0.00	2,952,074.00	-3.1%
2) Federal Revenue		8100-8299	0.00	210,758.55	210,758.55	0.00	123,803.57	123,803.57	-41.3%
3) Other State Revenue		8300-8599	37,327.75	710,613.81	747,941.66	50,178.00	868,731.54	916,909.54	22.6%
4) Other Local Revenue		8600-8769	202,458.00	194,487.50	396,945.50	215,200.00	0.00	215,200.00	-45.8%
5) TOTAL REVENUES			3,285,256.01	1,115,859.87	4,401,115.98	3,217,452.00	990,535.11	4,207,987.11	-4.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,040,473.23	140,291.24	1,180,764.53	1,000,453.62	112,336.18	1,112,789.80	-5.6%
2) Classified Salaries		2000-2999	495,188.91	238,557.37	733,746.28	503,869.58	217,242.31	721,111.89	-1.7%
3) Employee Benefits		3000-3999	595,148.21	252,625.02	847,773.23	598,358.45	237,404.75	835,763.20	2.2%
4) Books and Supplies		4000-4999	230,315.44	178,514.93	408,830.37	194,490.77	191,011.87	386,102.44	-5.6%
5) Services and Other Operating Expenditures		5000-5999	562,369.16	298,983.21	861,352.37	607,369.16	210,840.06	818,009.24	-5.0%
6) Capital Outlay		6000-6999	23,677.00	52,985.00	76,662.00	23,677.00	140,518.66	164,195.66	114.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	597,593.70	0.00	597,593.70	637,411.70	0.00	637,411.70	6.7%
8) Other Outgo - Transfers of Indirect Costs		7400-7499	(70,783.95)	64,112.83	(6,671.12)	(69,345.61)	62,544.49	(6,771.12)	0.0%
9) TOTAL EXPENDITURES			3,443,981.76	1,225,958.60	4,669,940.36	3,496,314.67	1,172,299.14	4,668,612.81	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(158,885.75)	(110,098.63)	(268,984.38)	(278,862.67)	(181,783.03)	(460,645.70)	71.4%
D. OTHER FINANCING SOURCES/USES									
1) Intrafund Transfers									
a) Transfers In		8800-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	94,375.00	0.00	94,375.00	69,803.68	0.00	69,803.68	-26.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,800.18)	1,800.18	0.00	(309.02)	309.02	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(96,175.18)	1,800.18	(94,375.00)	(70,112.70)	309.02	(69,803.68)	-26.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(254,860.93)	(108,298.45)	(363,159.38)	(348,975.37)	(181,454.01)	(530,429.38)	46.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	164,329.56	1,051,804.43	1,216,133.99	(170,841.06)	943,304.99	772,463.92	-36.5%
b) Audit Adjustments		9793	(80,309.69)	0.00	(80,309.69)	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F'1a + F'1b)			64,019.87	1,031,604.43	1,135,624.30	(170,641.06)	943,304.98	772,463.92	-32.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F'1c + F'1d)			64,019.87	1,031,604.43	1,135,624.30	(170,641.06)	943,304.98	772,463.92	-32.0%
2) Ending Balance, June 30 (E + F'1e)			(170,641.06)	943,304.98	772,463.92	(519,816.43)	761,850.97	242,034.54	-68.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sicrus		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	943,304.98	943,304.98	0.00	761,850.97	761,850.97	-18.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(172,641.06)	0.00	(172,641.06)	(619,816.43)	0.00	(519,816.43)	204.3%
G. ASSETS									
1) Cash									
a) in County Treasury		9710	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		3111	0.00	0.00	0.00				
b) in Banks		9720	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Disposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9203	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
b) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
b) Other Current Assets		9340	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL ASSETS			0.00	0.00	0.00				
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	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL LIABILITIES			0.00	0.00	0.00				
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			0.00	0.00	0.00				
(G10 + H2) - (I6 + J2)									
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	1,263,065.00	0.00	1,263,065.00	1,254,139.00	0.00	1,254,139.00	-0.7%
Education Protection Account State Aid - Current Year		8012	707,681.00	0.00	707,681.00	636,959.00	0.00	636,959.00	-10.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	6,293.00	0.00	6,293.00	8,293.00	0.00	8,293.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	1,577,101.00	0.00	1,577,101.00	1,504,615.74	0.00	1,504,615.74	-4.7%
Unsecured Roll Taxes		8042	55,424.00	0.00	55,424.00	55,424.00	0.00	55,424.00	0.0%
Prior Years' Taxes		8043	(251.00)	0.00	(251.00)	287.00	0.00	287.00	206.4%
Supplemental Taxes		8044	86,122.26	0.00	86,122.26	86,122.26	0.00	86,122.26	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	193,594.00	0.00	193,594.00	193,594.00	0.00	193,594.00	0.0%

Description	Resource Codes	Object Codes	2024-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 61/1689/1992)		6047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		6048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Macleanerous Funds (FC 41064)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Loss, Non-LCF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCF Sources			3,069,033.26	0.00	3,069,033.26	3,037,414.00	0.00	3,037,414.00	-1.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(843,563.00)	0.00	(843,563.00)	(885,340.00)	0.00	(885,340.00)	5.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCF SOURCES			3,045,470.26	0.00	3,045,470.26	2,952,074.00	0.00	2,952,074.00	-3.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Enrollment		8181	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	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	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3050, 3081, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		25,854.57	29,854.57		29,854.57	29,854.57	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	86,954.89	86,954.89	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	210,758.56	210,758.56	0.00	123,803.57	123,803.57	-41.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROCIP Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	7,990.00	0.00	7,990.00	7,990.00	0.00	7,990.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	29,337.75	11,934.00	41,271.75	42,188.00	16,675.00	58,863.00	42.6%
Tax Relief Subventions									
Restricted Levies - Other		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes									
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Allier School Education and Safety (ASES)	6010	8590		63,000.59	63,000.59		63,000.59	63,000.59	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		11,002.95	11,002.95		11,002.95	11,002.95	0.0%
California Clean Energy Jobs Act	8230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		192,976.80	192,976.80		73,195.00	73,165.00	-52.1%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	431,699.57	431,699.57	0.00	702,868.00	702,868.00	62.8%
TOTAL, OTHER STATE REVENUE			37,327.75	710,613.91	747,941.66	50,178.00	860,731.54	910,909.54	27.6%
OTHER LOCAL REVENUE									

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	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%
Motor-Vehicle 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		8636	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	63,820.00	0.00	63,820.00	76,622.00	0.00	76,622.00	19.9%
Interest		8660	39,600.00	0.00	39,600.00	39,600.00	0.00	39,600.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	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%
Intramural Services		8677	2,800.00	0.00	2,800.00	2,800.00	0.00	2,800.00	0.0%
Maintenance/Driver Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	85,000.00	175,987.50	260,987.50	85,000.00	0.00	85,000.00	-67.4%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Addition:		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	11,178.00	0.00	11,178.00	11,178.00	0.00	11,178.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers In		8781-8783	0.00	18,500.00	18,500.00	0.00	0.00	0.00	100.0%
Transfers of Apportionments									
Special Education SELPA Transfers	6500	8791		0.00	0.00		0.00	0.00	0.0%
From Districts or Charter Schools	9500	8792		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8793		0.00	0.00		0.00	0.00	0.0%
From JPAs									
ROCIP Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From Districts or Charter Schools	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs									
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			202,498.00	194,487.50	396,985.50	215,200.00	0.00	215,200.00	-45.8%
TOTAL REVENUES			3,265,296.01	1,115,859.87	4,401,155.98	3,217,452.00	994,535.11	4,207,987.11	-4.4%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	895,927.17	140,291.24	1,036,218.41	880,653.62	112,336.18	972,989.80	-6.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	144,546.12	0.00	144,546.12	139,800.00	0.00	139,800.00	-3.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,040,473.29	140,291.24	1,180,764.53	1,000,453.62	112,336.18	1,112,789.80	-5.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	70,038.32	80,793.60	150,831.92	90,106.35	26,158.07	116,264.42	-22.9%
Classified Support Salaries		2200	220,750.53	150,311.07	371,061.60	210,288.59	184,271.54	394,560.13	6.3%
Classified Supervisors' and Administrators' Salaries		2300	80,284.80	0.00	80,284.80	72,960.00	0.00	72,960.00	-9.1%
Clerical, Technical and Office Salaries		2400	123,364.82	7,262.70	130,627.52	130,514.64	6,812.70	137,327.34	5.1%
Other Classified Salaries		2900	770.44	0.00	770.44	0.00	0.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			495,188.91	238,357.37	733,546.28	503,869.58	217,242.31	721,111.89	1.7%
EMPLOYEE BENEFITS									
SIPS		3101-3102	159,942.16	136,366.03	296,308.19	182,546.39	128,310.05	310,856.44	4.1%
PERS		3201-3202	140,535.78	63,336.88	203,872.66	141,377.03	57,902.82	199,279.85	-2.1%
OASDI/Medicare/Alternative		3301-3302	55,357.24	20,359.08	75,716.32	55,351.06	18,196.07	73,547.13	-1.5%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% D/R Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	183,436.85	26,927.22	220,363.87	198,504.45	27,770.00	226,274.45	2.7%
Unemployment Insurance		3501-3502	713.24	176.44	889.68	699.19	163.76	862.95	-3.0%
Workers' Compensation		3601-3602	15,163.13	3,457.36	18,620.49	18,880.33	5,082.25	23,962.58	28.6%
CPER, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CPER, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EMPLOYEE BENEFITS			565,148.21	232,625.02	817,773.23	596,358.45	237,404.75	833,763.20	2.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	3,000.00	2,600.00	5,600.00	3,000.00	2,600.00	5,600.00	0.0%
Books and Other Reference Materials		4200	6,000.00	14,000.00	20,000.00	7,515.00	55,387.10	66,902.10	234.5%
Materials and Supplies		4300	150,260.00	91,493.29	241,753.29	153,495.00	105,142.34	258,637.34	6.9%
Noncapitalized Equipment		4400	71,055.44	70,471.64	141,477.08	30,790.77	24,492.23	55,273.00	-60.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			230,315.44	78,514.93	408,830.37	194,490.77	191,611.67	385,102.44	-5.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	3,200.00	0.00	3,200.00	3,200.00	0.00	3,200.00	0.0%
Traavel and Conferences		5200	4,800.00	41,044.95	45,844.95	4,800.00	27,204.86	32,004.86	-30.2%
Dues and Memberships		5300	4,868.00	865.00	5,753.00	4,868.00	200.00	5,068.00	-11.9%
Insurance		5400 - 5450	72,695.33	0.00	72,695.33	72,695.33	0.00	72,695.33	0.0%
Operations and Housekeeping Services		5500	131,958.00	0.00	131,958.00	131,958.00	0.00	131,958.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	116,368.71	15,000.00	131,368.71	148,388.71	5,000.00	121,388.71	-7.6%
Transfers of Direct Costs		5710	(10,304.89)	10,304.86	0.00	(10,304.89)	10,304.86	0.00	0.0%
Transfers of Direct Costs - Interrupt		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	218,144.00	231,778.38	448,872.38	263,144.00	167,830.34	431,074.34	-4.2%
Communications		5900	20,820.00	0.00	20,820.00	20,820.00	0.00	20,820.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			562,368.16	238,963.21	861,332.37	607,369.16	210,640.08	818,009.24	-5.0%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	23,677.00	52,995.00	76,672.00	23,677.00	140,518.56	164,195.56	114.2%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund co. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscriber Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			23,877.00	52,995.00	76,872.00	23,877.00	140,516.68	164,393.68	114.2%
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		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to Districts or Charter Schools		7142	485,898.00	0.00	485,898.00	525,516.00	0.00	525,516.00	8.2%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs									
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	5500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	5500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/F Transfers of Apportionments									
To Districts or Charter Schools	6350	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	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	13,921.93	0.00	13,921.93	13,921.93	0.00	13,921.93	0.0%
Other Debt Service - Principal		7439	97,973.77	0.00	97,973.77	97,973.77	0.00	97,973.77	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			597,583.70	0.00	597,583.70	837,411.70	0.00	837,411.70	6.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(64,012.80)	64,812.83	0.00	(62,544.49)	62,544.49	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Inirect Costs - Interfund		7300	(6,771.12)	0.00	(6,771.12)	(6,771.12)	0.00	(6,771.12)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(72,703.95)	64,012.63	(6,771.12)	(69,315.61)	62,544.49	(6,771.12)	0.0%
TOTAL, EXPENDITURES			3,443,581.76	1,235,959.60	4,659,941.36	3,496,314.67	1,172,298.14	4,668,612.81	0.0%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
In: TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: California Fund		7616	94,375.00	0.00	94,375.00	69,803.68	0.00	69,803.68	26.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
In: TOTAL, INTERFUND TRANSFERS OUT			94,375.00	0.00	94,375.00	69,803.68	0.00	69,803.68	26.0%
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		9953	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%
(d) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(1,800.18)	1,800.18	0.00	(309.02)	309.02	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			(1,800.18)	1,800.18	0.00	(309.02)	309.02	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+c+d+e)			(96,175.18)	1,800.18	(94,375.00)	(70,112.70)	309.02	(69,803.68)	-26.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Local Sources		6010-8094	3,045,470.26	0.00	3,045,470.26	2,952,074.00	0.00	2,952,074.00	-3.1%
2) Federal Revenue		8110-8799	0.00	210,758.56	210,758.56	0.00	123,803.57	123,803.57	-41.3%
3) Other State Revenue		8300-8599	37,327.75	710,613.91	747,941.66	50,178.00	866,731.54	916,909.54	22.6%
4) Other Local Revenue		8600-8799	203,498.00	194,487.50	396,985.50	215,200.00	0.00	215,200.00	-45.6%
5) TOTAL REVENUES			3,285,296.01	1,115,859.97	4,401,155.98	3,217,452.00	866,731.54	4,084,183.54	-4.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		1,395,897.27	690,246.41	2,087,145.68	1,430,627.84	537,470.14	1,976,097.98	-5.3%
2) Instruction - Related Services	2000-2999		233,864.72	27,230.90	261,195.62	270,727.81	139,289.35	419,024.16	58.6%
3) Public Services	3000-3999		223,088.27	430,005.65	652,093.92	210,377.94	424,041.78	634,419.72	0.4%
4) Auxiliary Services	4000-4999		22,987.23	0.00	22,987.23	21,912.84	0.00	21,912.84	-4.7%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		480,797.16	88,882.25	569,679.41	466,491.06	62,544.49	529,035.55	-8.5%
8) Plant Services	8000-8999		475,653.39	9,592.34	485,245.73	441,765.48	8,942.28	450,707.66	-7.1%
9) Other Outgo	9000-9999	Except 7600-7699	597,593.70	0.00	597,593.70	637,411.70	0.00	637,411.70	6.7%
10) TOTAL EXPENDITURES			3,443,981.76	1,225,958.60	4,669,941.36	3,486,314.67	1,172,298.14	4,658,612.81	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(158,685.75)	(110,009.63)	(268,765.38)	(278,862.67)	(181,763.31)	(460,625.70)	71.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		(4,375.00)	0.00	(4,375.00)	69,803.68	0.00	69,803.68	-26.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(1,800.18)	1,800.18	0.00	(309.02)	309.02	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(95,175.18)	1,800.18	(94,375.00)	(70,112.70)	309.02	(69,803.68)	-26.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(254,060.93)	(108,299.45)	(363,160.38)	(348,975.37)	(181,454.01)	(530,429.38)	46.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		164,329.56	1,051,604.43	1,215,933.99	(170,641.06)	943,304.96	772,663.90	-36.5%

Description: Function Codes	Object Codes	2023-24 Estimate Actuals			2024-25 Budget			% Diff Column C & F
		Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments	9793	(80,309.89)	0.00	(80,309.89)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)		84,019.87	1,051,604.43	1,135,624.30	(170,841.06)	943,304.98	772,463.92	32.0%
d) Other Restatements	9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		84,019.87	1,051,604.43	1,135,624.30	(170,841.06)	943,304.98	772,463.92	-32.0%
2) Ending Balance, June 30 (E + F1e)		(170,841.06)	943,304.98	772,463.92	(519,816.43)	761,850.97	242,034.54	68.7%
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stipends	9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items	9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others	9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740	0.00	943,304.98	943,304.98	0.00	761,850.97	761,850.97	-19.2%
c) Committed								
Stabilization Arrangements	9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned								
Other Assignments (by Resource/Object)	9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790	(170,841.06)	0.00	(170,841.06)	(519,816.43)	0.00	(519,816.43)	204.3%

Resource	Description	2023-24		2024-25	
		Estimated Actuals		Budget	
2600	Expanded Learning Opportunities Program	183,817.68	254,815.34		
6286	Educator Effectiveness, FY 2021-22	17,670.24	10,591.36		
6300	Lottery: Instructional Materials	11,890.07	16,766.07		
8331	CA Community Schools Partnership Act - Planning Grant	46,898.39	0.00		
8546	Mental Health-Refined Services	4,500.80	12,802.80		
8547	Special Education Early Intervention Preschool Grant	34,907.00	43,741.00		
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	42,287.18	0.00		
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KTT Funds	78,285.00	0.00		
7394	LCFF Equity Multiplier	50,000.00	46,322.92		
7412	A-Q Accessibility Grant	28,029.55	26,259.30		
7413	A-Q Learning Loss Mitigation Grant	57,628.29	734.88		
7810	Other Restricted State	1,328.00	1,328.00		
9010	Other Restricted Local	386,852.00	348,888.50		
Total, Restricted Balance		943,304.88	761,850.97		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8310-8399	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8399	0.00	0.00	0.0%
4) Other Local Revenue		8500-8799	20,725.65	20,725.65	0.0%
5) TOTAL, REVENUES			20,725.65	20,725.65	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	7,421.76	7,421.76	0.0%
5) Services and Other Operating Expenditures		5000-5999	13,710.00	13,710.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			21,131.76	21,131.76	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(406.11)	(406.11)	0.0%
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)			(406.11)	(406.11)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,062.55	32,891.44	-6.2%
b) Audit Adjustments		9793	(1,765.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			33,297.55	32,891.44	-1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,297.55	32,891.44	-1.2%
2) Ending Balance, June 30 (E + F1e)			32,891.44	32,485.33	-1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	32,891.44	32,485.33	-1.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other Commitments		9759	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9783	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9799	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
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		
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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor 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		9593	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			0.00		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	9,130.00	9,130.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8669	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other Local Revenue		8699	11,595.65	11,595.65	0.0%
TOTAL, REVENUES			20,725.65	20,725.65	0.0%
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%
PERS		3201-3202	0.00	0.00	0.0%
CASDI/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	7,421.76	7,421.76	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,421.76	7,421.76	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	13,710.00	13,710.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,710.00	13,710.00	0.0%
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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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			21,131.76	21,131.76	0.0%
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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8810-8999	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,725.65	20,725.65	0.0%
5) TOTAL, REVENUES			20,725.65	20,725.65	0.0%
B. 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		21,131.76	21,131.76	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7999	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			21,131.76	21,131.76	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(406.11)	(406.11)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8925	0.00	0.00	0.0%
b) Transfers Out		7600-7625	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)			(406.11)	(406.11)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,062.55	32,891.44	-6.2%
b) Audit Adjustments		9793	(1,765.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			33,297.55	32,891.44	-1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,297.55	32,891.44	-1.2%
2) Ending Balance, June 30 (E + F1e)			32,891.44	32,485.33	-1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	32,891.44	32,485.33	-1.2%
c) Committed					

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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		9799	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Cuyama Joint Unified
Santa Barbara County

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

42 75010 0000000
Form 06
F08NW114JS(2024-25)

Resource	Description	2023-24	2024-25
		Estimated Actuals	Budget
8210	Student Activity Funds	32,891.44	32,485.33
Total, Restricted Balance		32,891.44	32,485.33

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	148,013.73	148,013.73	0.0%
3) Other State Revenue		8300-8599	85,043.09	96,043.09	11.6%
4) Other Local Revenue		8600-8799	2,030.00	2,030.00	0.0%
5) TOTAL REVENUES			235,086.82	246,086.82	4.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3.00	0.00	0.0%
2) Classified Salaries		2000-2999	92,602.38	92,207.51	-0.4%
3) Employee Benefits		3000-3999	32,881.01	36,164.37	10.7%
4) Books and Supplies		4000-4999	198,595.59	198,595.59	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,479.00	3,479.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	8,771.12	8,771.12	0.0%
9) TOTAL EXPENDITURES			334,129.50	337,217.69	0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(98,042.68)	(91,131.17)	-7.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	94,375.00	89,803.88	-26.0%
b) Transfers Out		7800-7829	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			94,375.00	89,803.88	-26.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,667.68)	(21,327.49)	481.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,465.63	21,327.49	1,355.2%
b) Audit Adjustments		9793	23,529.54	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			24,995.17	21,327.49	-14.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,995.17	21,327.49	-14.7%
2) Ending Balance, June 30 (E + F1e)			21,327.49	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		8711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	20,806.87	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9780	520.62	0.00	-100.0%
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	-100.0%
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		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9290	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 Receivables		9390	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9550	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
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					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	140,000.00	140,000.00	0.0%
Donated Food Commodities		8221	8,013.73	8,013.73	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			148,013.73	148,013.73	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	86,043.09	86,043.09	11.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			86,043.09	86,043.09	11.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,680.00	1,680.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	350.00	350.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
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			2,330.00	2,030.00	0.0%
TOTAL, REVENUES			236,386.82	246,086.82	4.2%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	60,504.56	60,503.82	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	31,997.62	31,703.69	-0.9%
General Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL CLASSIFIED SALARIES			92,502.18	92,207.51	-0.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	24,647.20	24,342.10	1.2%
NASM/Medicare/Alternative		3301-3302	7,013.42	9,203.30	21.9%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	45.84	447.54	675.3%
Workers' Compensation		3501-3502	974.55	1,521.43	55.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			12,681.01	36,164.37	19.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,525.00	3,525.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	195,070.99	195,070.99	0.0%
TOTAL, BOOKS AND SUPPLIES			198,595.99	199,595.99	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	109.00	109.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Repairs, Leases, Repairs, and Noncapitalized Improvements		5600	2,000.00	2,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,370.00	1,370.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,479.00	3,479.00	0.0%
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	6,771.12	6,771.12	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,771.12	6,771.12	0.0%
TOTAL, EXPENDITURES			334,129.50	337,217.99	0.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	94,375.00	69,803.68	-25.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			94,375.00	69,803.68	-25.0%
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		7655	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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other Financing Uses		7899	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8890	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)			34,375.00	69,803.88	-20.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8059	0.00	0.00	0.0%
2) Federal Revenue		8100-8199	148,013.73	148,013.73	0.0%
3) Other State Revenue		8300-8399	86,343.09	86,043.09	11.6%
4) Other Local Revenue		8400-8499	2,030.00	2,030.00	0.0%
5) TOTAL REVENUES			236,386.82	245,086.82	-4.2%
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		327,358.36	330,446.87	-0.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		6,771.12	6,771.12	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			334,129.50	337,217.99	-0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(98,042.68)	(91,131.17)	-7.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	94,375.00	69,503.68	-26.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			94,375.00	69,503.68	-26.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,667.68)	(21,327.49)	-481.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,465.83	21,327.49	1,355.2%
b) Audit Adjustments		9793	23,529.54	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			24,995.17	21,327.49	-14.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,995.17	21,327.49	-14.7%
2) Ending Balance, June 30 (E + F1e)			21,327.49	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	20,808.67	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9780	320.82	0.00	-100.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	-100.0%

Resource	Description	2023-24	2024-25
		Estimated Actuals	Budget
5310	Child Nutrition School Programs (e.g. School Lunch, School Breakfast, Milk, Fruit/and/or Vegetables)	20,806.87	0.00
Total: Restricted Balance		20,806.87	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LGFF Sources		6010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8199	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	700.00	700.00	0.0%
5) TOTAL, REVENUES			700.00	700.00	0.0%
B. 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	5,300.00	0.00	-100.0%
6) Capital Outlay		6000-6999	5,500.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7400-7499	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		7300-7399	10,800.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,800.00)	700.00	-107.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		5900-5929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		5930-5979	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)			(9,800.00)	700.00	-107.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,819.56	2,889.16	-77.1%
b) Audit Adjustments		9793	69.60	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			12,889.16	2,889.16	-77.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,889.16	2,889.16	-77.2%
2) Ending Balance, June 30 (E + F1e)			2,889.16	3,589.16	24.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,456.28	2,968.28	20.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	622.88	New
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	422.88	0.00	-100.0%
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		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor: Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL ASSETS			0.00		
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					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL LCFF SOURCES			0.00	0.00	0.0%
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	200.00	230.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	500.00	500.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8759	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			700.00	730.00	0.3%
TOTAL REVENUES			700.00	730.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		7200	3.00	0.00	0.0%
Other Classified Salaries		2900	3.00	0.00	0.0%
TOTAL CLASSIFIED SALARIES			3.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
QASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,000.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,000.00	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		8170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		8200	0.00	0.00	0.0%
Equipment		8400	0.00	0.00	0.0%
Equipment Replacement		8500	5,500.00	0.00	-100.0%
Lease Assets		8600	0.00	0.00	0.0%
Subscription Assets		8700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,500.00	0.00	-100.0%
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			10,500.00	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					
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		8978	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		9980	0.00	0.00	0.0%
Contributions from Restricted Revenues		9990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LOFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	700.00	700.00	0.0%
5) TOTAL REVENUES			700.00	700.00	0.0%
B. EXPENDITURES (Object 1000-7999)					
1) Instruction	1000	1099	0.00	0.00	0.0%
2) Instruction - Related Services	2000	2999	0.00	0.00	0.0%
3) Pupil Services	3000	3999	0.00	0.00	0.0%
4) Auxiliary Services	4000	4999	0.00	0.00	0.0%
5) Community Services	5000	5999	0.00	0.00	0.0%
6) Enterprise	6000	6999	0.00	0.00	0.0%
7) General Administration	7000	7999	0.00	0.00	0.0%
8) Plant Services	8000	8999	10,500.00	0.00	-100.0%
9) Other Outgo	9000	8999	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			10,500.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - B10)			(9,800.00)	700.00	-107.1%
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%
F. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,800.00)	700.00	-107.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,819.58	2,889.18	-77.1%
b) Audit Adjustments		4741	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			12,819.58	2,889.18	-77.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,819.58	2,889.18	-77.2%
2) Ending Balance June 30 (E + F1e)			2,889.18	3,589.18	24.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,468.28	2,368.28	-4.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9780	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	522.90	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	422.90	0.00	-100.0%

Cuyama Joint Unified
Santa Barbara County

Budget, July 1
Deferred Maintenance Fund
Exhibit: Restricted Balance Detail

42 75010 0000000
Form 14
F0BNW114J9(2024-25)

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	2,488,28	2,988,28
Total, Restricted Balance		2,488,28	2,988,28

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LGFF Sources		0010-0099	0.00	0.00	0.0%
2) Federal Revenue		0100-0299	0.00	0.00	0.0%
3) Other State Revenue		0300-0399	0.00	0.00	0.0%
4) Other Local Revenue		0500-0799	5,500.00	5,500.00	0.0%
5) TOTAL, REVENUES			5,500.00	5,500.00	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)			5,500.00	5,500.00	0.0%
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)			5,500.00	5,500.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	474,934.96	483,046.46	1.7%
b) Audit Adjustments		9793	2,611.50	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			477,546.46	483,046.46	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			477,546.46	483,046.46	1.2%
2) Ending Balance, June 30 (E + F1e)			483,046.46	488,546.46	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stones		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9780	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	483,046.46	488,546.46	1.1%
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		8111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
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		9550	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,500.00	5,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,500.00	5,500.00	0.0%
TOTAL, REVENUES			5,500.00	5,500.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8312	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8319	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					
Other Sources					
Transfer from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfer of Funds from Lapsed/Reorganized LEAs		7551	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)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		3010-8099	0.00	0.00	0.0%
2) Federal Revenue		3100-8299	0.00	0.00	0.0%
3) Other State Revenue		3300-8599	0.00	0.00	0.0%
4) Other Local Revenue		3500-8799	5,500.00	5,500.00	0.0%
5) TOTAL, REVENUES			5,500.00	5,500.00	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)			5,500.00	5,500.00	0.0%
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)			5,500.00	5,500.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		474,934.96	483,046.46	1.7%
b) Audit Adjustments	9793		2,611.50	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			477,546.46	483,046.46	1.2%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			477,546.46	483,046.46	1.2%
2) Ending Balance, June 30 (E + F1e)			483,046.46	488,546.46	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	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		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		483,046.46	488,546.46	1.1%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Cuyama Joint Unified
Santa Barbara County

Budget, July 1
Special Reserve Fund for Other Than Capital Outlay Projects
Exhibit: Restricted Balance Detail

42 75010 0000000
Form 17
F8BNW114JS(2024-25)

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		90 0-8059	0.00	0.00	0.0%
2) Federal Revenue		3100-8299	0.00	0.00	0.0%
3) Other State Revenue		5300-8593	0.00	0.00	0.0%
4) Other Local Revenue		3600-8722	5,500.00	5,500.00	0.0%
5) TOTAL REVENUES			5,500.00	5,500.00	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		4000-4993	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 7400-7459	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)			5,500.00	5,500.00	0.0%
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)			5,500.00	5,500.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	474,934.96	483,046.46	1.7%
b) Audit Adjustments		9793	2,611.50	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			477,546.46	483,046.46	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			477,546.46	483,046.46	1.2%
2) Ending Balance, June 30 (E + F1e)			483,046.46	488,546.46	1.1%
Components of Ending Fund Balance:					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9750	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9750	0.00	0.00	0.0%
a) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	483,046.46	488,546.46	1.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
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		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9292	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 Receivables		9390	0.00		
10) TOTAL ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9450	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,500.00	5,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,500.00	5,500.00	0.0%
TOTAL, REVENUES			5,500.00	5,500.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8812	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					
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		6990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8293	0.00	0.00	0.0%
3) Other State Revenue		8300-8593	0.00	0.00	0.0%
4) Other Local Revenue		8600-8793	5,500.00	5,500.00	0.0%
5) TOTAL REVENUES			5,500.00	5,500.00	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) Auxiliary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outlay	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 (AS - B10)			5,500.00	5,500.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8500-8529	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8800-8979	0.00	0.00	0.0%
b) Uses		7600-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,500.00	5,500.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	474,934.96	483,046.46	1.7%
b) Audit Adjustments		9793	2,611.90	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			477,546.46	483,046.46	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			477,546.46	483,046.46	1.2%
2) Ending Balance, June 30 (E + F1e)			483,046.46	488,546.46	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	483,046.46	488,546.46	1.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Cuyama Joint Unified
Santa Barbara County

Budget, July 1
Special Reserve Fund for Other Than Capital Outlay Projects
Exhibit: Restricted Balance Detail

42 75010 0000000
Form 17
F8BNW114JS(2024-25)

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		3100-8299	0.00	0.00	0.0%
3) Other State Revenue		3300-8399	0.00	0.00	0.0%
4) Other Local Revenue		3600-8799	14,200.00	14,200.00	0.0%
5) TOTAL REVENUES			14,200.00	14,200.00	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	5,000.00	5,000.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			5,000.00	5,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,200.00	9,200.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		5900-8929	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)			9,200.00	9,200.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,155,255.83	1,170,827.45	1.3%
b) Audit Adjustments		9793	6,371.62	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,161,627.45	1,170,827.45	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,161,627.45	1,170,827.45	0.8%
2) Ending Balance, June 30 (E + F1e)			1,170,827.45	1,180,027.45	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9714	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		9750	1,170,827.45	1,180,027.45	0.8%
d) Assigned					
Other Assignments		9730	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9759	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9720	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		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9360	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor 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 (G10 + H2) - (I5 + J2)			0.00		
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	14,200.00	14,200.00	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			14,200.00	14,200.00	0.0%
TOTAL REVENUES			14,200.00	14,200.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors and Administrators' Salaries		2000	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2000	0.00	0.00	0.0%
TOTAL CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
SIRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
QASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
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	5,000.00	5,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,000.00	5,000.00	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					
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			5,000.00	5,000.00	0.0%
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		7610	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					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		9961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		9965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		9971	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		9972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		9973	0.00	0.00	0.0%
Proceeds from SBITAs		9974	0.00	0.00	0.0%
All Other Financing Sources		9979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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		3300-3599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,200.00	14,200.00	0.0%
5) TOTAL, REVENUES			14,200.00	14,200.00	0.0%
B. 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	5000-5999		5,000.00	5,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,000.00	5,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B10)			9,200.00	9,200.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		5900-5929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8978	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)			9,200.00	9,200.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		1,155,255.83	1,170,827.45	1.3%
b) Audit Adjustments	9793		8,371.82	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,161,627.45	1,170,827.45	0.8%
d) Other Reallocations	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,161,627.45	1,170,827.45	0.8%
2) Ending Balance, June 30 (E + F1e)			1,170,827.45	1,180,027.45	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9750		1,170,827.45	1,180,027.45	0.8%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainty	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Cuyama Joint Unified
Santa Barbara County

Budget, July 1
Building Fund
Exhibit: Restricted Balance Detail

42 75010 0000000
Form 21
FBBNW114JS(2024-25)

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LOFF Sources		8100-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,661.00	2,661.00	0.0%
5) TOTAL, REVENUES			2,661.00	2,661.00	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	31,878.29	31,878.29	0.0%
7) Other Outlay (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outlay - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			31,878.29	31,878.29	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(29,217.29)	(29,217.29)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7800-7829	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(29,217.29)	(29,217.29)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	229,975.51	202,026.52	-12.2%
b) Audit Adjustments		9793	1,268.30	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			231,243.81	202,026.52	-12.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			231,243.81	202,026.52	-12.6%
2) Ending Balance, June 30 (E + F1e)			202,026.52	172,809.23	-14.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Due to		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	184,539.32	182,681.03	-1.5%
c) Committed					
Subsidiary Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	7,467.20	10,148.20	35.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
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		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		5150	0.00		
3) Accounts Receivable		5200	0.00		
4) Due from Grantor Government		9293	0.00		
5) Due from Other Funds		3310	0.00		
6) Stores		3320	0.00		
7) Prepaid Expenditures		3330	0.00		
8) Other Current Assets		3340	0.00		
9) Lease Receivable		3350	0.00		
10) TOTAL ASSETS			0.00		
N. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		3490	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 (G10 + M2) - (I6 + J2)			0.00		
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	2,661.00	2,661.00	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		3799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,661.00	2,661.00	0.0%
TOTAL, REVENUES			2,661.00	2,661.00	0.0%
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%
QASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
CPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4201	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	31,878.29	31,878.29	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			31,878.29	31,878.29	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			31,878.29	31,878.29	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		8960	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certification of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8873	0.00	0.00	0.0%
Proceeds from SBTPs		8874	0.00	0.00	0.0%
All Other Financing Sources		8879	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7851	0.00	0.00	0.0%
All Other Financing Uses		7898	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8580	0.00	0.00	0.0%
Contributions from Restricted Revenues		8590	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		3000-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,661.00	2,661.00	0.0%
5) TOTAL REVENUES			2,661.00	2,661.00	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		31,878.29	31,878.29	0.0%
9) Other Outgo	9000-9999	Parap 7500-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			31,878.29	31,878.29	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B10)			(29,217.29)	(29,217.29)	0.3%
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)			(29,217.29)	(29,217.29)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	229,975.51	202,026.52	-12.2%
b) Audit Adjustments		9793	1,268.30	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			231,243.81	202,026.52	-12.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			231,243.81	202,026.52	-12.6%
2) Ending Balance, June 30 (E + F1e)			202,026.52	172,809.23	-14.5%
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	194,538.32	162,881.03	-16.4%
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)		9750	7,487.20	10,148.20	35.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9783	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Guyana Joint Unified
Santa Barbara County

Budget, July 1
Special Reserve Fund for Capital Outlay Projects
Exhibit: Restricted Balance Detail

42 75010 0000003
Form 40
F8BNW114JS(2024-25)

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9210	Other Restricted Local	194,509,00	162,661,00
Total, Restricted Balance		194,509,00	162,661,00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LGFF Sources		6010-8099	0.00	0.00	0.0%
2) Federal Revenue		9100-8199	0.00	0.00	0.0%
3) Other State Revenue		9300-8199	354.00	354.00	0.0%
4) Other Local Revenue		8500-8799	185,360.21	185,360.21	0.0%
5) TOTAL, REVENUES			185,714.21	185,714.21	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	221,669.00	221,669.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7400-7499	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			221,669.00	221,669.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(35,954.79)	(35,954.79)	0.0%
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)			(35,954.79)	(35,954.79)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		5791	234,143.56	199,318.85	-14.9%
b) Audit Adjustments		9793	1,129.88	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			235,273.44	199,318.85	-15.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			235,273.44	199,318.85	-15.3%
2) Ending Balance, June 30 (E + F1e)			199,318.65	163,363.86	-18.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9750	199,318.65	163,363.86	-18.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
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		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9130	0.00		
3) Accounts Receivable		9220	0.00		
4) Due from Grantor Government		9030	0.00		
5) Due from Other Funds		9110	0.00		
6) Stores		9270	0.00		
7) Prepaid Expenditures		9320	0.00		
8) Other Current Assets		9440	0.00		
9) Lease Receivable		9330	0.00		
10) TOTAL ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor 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 (G10 + H2) - (I6 + J2)			0.00		
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 Rates/ Subventions					
Voted Indebtedness Levies					
Homesteaders' Exemptions		8571	354.00	354.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL OTHER STATE REVENUE			354.00	354.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	171,508.49	171,508.49	0.0%
Unsecured Roll		8612	8,966.82	8,966.82	0.0%
Pror Years' Taxes		8613	384.90	384.90	0.0%
Supplemental Taxes		8614	2,400.00	2,400.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	2,100.00	2,100.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			185,360.21	185,360.21	0.0%
TOTAL, REVENUES			185,714.21	185,714.21	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	30,000.00	30,000.00	0.0%
Bond Interest and Other Service Charges		7434	191,669.00	191,669.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7435	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			221,669.00	221,669.00	0.0%
TOTAL EXPENDITURES			221,669.00	221,669.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8915	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7814	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		8905	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		7851	0.00	0.00	0.0%
All Other Financing Uses		7899	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8059	0.00	0.00	0.0%
2) Federal Revenue		8100-8209	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	354.00	354.00	0.0%
4) Other Local Revenue		8390-8799	185,360.21	185,360.21	0.0%
5) TOTAL, REVENUES			185,714.21	185,714.21	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) Auxiliary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8599		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	221,669.00	221,669.00	0.0%
10) TOTAL, EXPENDITURES			221,669.00	221,669.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B10)			(35,954.79)	(35,954.79)	0.0%
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		8930-8975	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)			(35,954.79)	(35,954.79)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	234,143.56	199,318.65	-14.9%
b) Audit Adjustments		9793	1,129.88	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			235,273.44	199,318.65	-15.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			235,273.44	199,318.65	-15.3%
2) Ending Balance, June 30 (E + F1e)			199,318.65	163,363.86	-18.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	199,318.65	163,363.86	-18.0%
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

Budget, July 1
Bond Interest and Redemption Fund
Exhibit: Restricted Balance Detail

42 75010 000000
Form 51
F8BNW114JS(2024-25)

Resource	Description	2023-24	2024-25
		Estimated Actuals	Budget
Total Restricted Balance		5.25	5.03

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (Includes Necessary Small School ADA)	160.59	160.59	160.59	160.59	160.59	160.59
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)	160.59	160.59	160.59	160.59	160.59	160.59
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 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	160.59	160.59	160.59	160.59	160.59	160.59
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. 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)						

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 52 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 52: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 52.						
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 52 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	120,564.00		120,564.00			120,564.00
Work in Progress	185,930.00		185,930.00			185,930.00
Total capital assets not being depreciated	306,504.00	0.00	306,504.00	0.00	0.00	306,504.00
Capital assets being depreciated:						
Land Improvements		1,965,194.38	1,965,194.38			1,965,194.38
Buildings	9,345,167.00	(2,712,321.00)	7,132,365.00			7,132,365.00
Equipment	2,883,122.00	30,922.00	2,914,044.00	68,578.00		2,932,622.00
Total capital assets being depreciated	12,728,309.00	(716,704.62)	12,011,604.38	68,578.00	0.00	12,080,182.38
Accumulated Depreciation for:						
Land Improvements		(777,200.15)	(777,200.15)	(95,045.42)		(872,245.57)
Buildings	(5,061,292.00)	510,977.00	(4,570,915.00)	(126,981.50)		(4,697,896.50)
Equipment	(1,684,906.00)	(99,232.00)	(1,764,138.00)	(55,712.00)		(1,859,850.00)
Total accumulated depreciation	(6,746,798.00)	(265,455.15)	(7,112,253.15)	(317,738.92)	0.00	(7,429,992.07)
Total capital assets being depreciated, net excluding lease and subscription assets	5,981,511.00	(1,082,159.77)	4,899,351.23	(249,160.92)	0.00	4,650,190.31
Lease Assets:	49,814.00		49,814.00			49,814.00
Accumulated amortization for lease assets	(13,531.00)		(13,531.00)			(13,531.00)
Total lease assets, net	36,283.00	0.00	36,283.00	0.00	0.00	36,083.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	6,324,198.00	(1,082,159.77)	5,242,038.23	(245,160.92)	0.00	4,992,877.31
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

Cashflow Report
2024/25 Budget Adoption
Base Year 2024-25

Object Range	Budget/Beg. Balance	2025											
		2024 July	August	September	October	November	December	January	February				
A. BEGINNING CASH	1,515,874.08	1,515,874.08	1,998,890.72	2,045,477.27	2,003,574.83	1,861,762.08	1,906,807.39	2,339,992.45	2,367,037.76				
B. RECEIPTS													
LCFF Sources													
Principal Apportionment	1,891,098.00	62,706.95	62,706.95	272,112.26	112,872.51	112,872.51	272,112.26	112,872.51	112,872.51	112,872.51	112,872.51	112,872.51	112,872.51
Property Taxes	1,946,316.00	20,000.00	130,000.00	2,000.00	50,000.00	180,000.00	460,000.00	290,000.00	15,000.00	290,000.00	290,000.00	15,000.00	15,000.00
Miscellaneous Funds & LCFF Transfers	(885,340.00)	—	(53,120.40)	(106,240.80)	(70,827.20)	(70,827.20)	(70,827.20)	(70,827.20)	(70,827.20)	(70,827.20)	(70,827.20)	(70,827.20)	(70,827.20)
Federal Revenue	123,803.57	40,000.00	—	—	—	40,000.00	—	—	—	40,000.00	—	—	20,000.00
Other State Revenue	916,909.54	10,000.00	12,000.00	30,000.00	25,000.00	25,000.00	77,000.00	40,000.00	35,000.00	40,000.00	40,000.00	35,000.00	35,000.00
Other Local Revenue	215,200.00	50,000.00	10,000.00	9,900.00	20,000.00	50,000.00	9,900.00	5,000.00	10,600.00	5,000.00	5,000.00	10,600.00	10,600.00
Interfund Transfers In	0.00	—	—	—	—	—	—	—	—	—	—	—	—
All Other Financing Sources	0.00	—	—	—	—	—	—	—	—	—	—	—	—
TOTAL RECEIPTS	4,207,987.11	192,706.95	161,586.55	207,771.46	137,045.31	337,045.31	748,185.06	377,045.31	122,643.31	377,045.31	377,045.31	122,643.31	122,643.31
C. DISBURSEMENTS													
Certificated Salaries	1,112,789.80	20,000.00	20,000.00	105,000.00	106,000.00	110,000.00	105,000.00	105,000.00	105,000.00	105,000.00	105,000.00	105,000.00	105,000.00
Classified Salaries	721,111.89	40,000.00	50,000.00	65,000.00	55,000.00	60,000.00	60,000.00	55,000.00	55,000.00	55,000.00	55,000.00	55,000.00	55,000.00
Employee Benefits	835,763.20	45,000.00	55,000.00	70,000.00	60,000.00	65,000.00	65,000.00	65,000.00	60,000.00	65,000.00	65,000.00	60,000.00	60,000.00
Books and Supplies	386,102.44	5,000.00	20,000.00	20,000.00	30,000.00	32,000.00	20,000.00	20,000.00	40,000.00	20,000.00	20,000.00	40,000.00	40,000.00
Services	818,009.24	10,000.00	180,000.00	60,000.00	30,000.00	25,000.00	35,000.00	75,000.00	25,000.00	75,000.00	75,000.00	25,000.00	25,000.00
Capital Outlay	164,195.66	—	30,000.00	—	—	—	—	30,000.00	—	30,000.00	—	—	—
Other Outgo	630,640.58	—	—	30,000.00	—	—	—	—	—	—	—	—	—
Interfund Transfers Out	69,803.68	—	—	—	—	—	—	—	—	—	—	—	—
All Other Financing Uses	0.00	—	—	—	—	—	—	—	—	—	—	—	—
TOTAL DISBURSEMENTS	4,738,416.49	120,000.00	355,000.00	350,000.00	281,000.00	292,000.00	315,000.00	350,000.00	285,000.00	350,000.00	350,000.00	285,000.00	285,000.00
E. NET INCREASE/DECREASE (B - C + D)	(1,207,865.34)	483,016.64	46,586.55	(41,902.44)	(43,812.75)	45,045.31	433,185.06	27,045.31	(162,354.69)	433,185.06	433,185.06	(162,354.69)	(162,354.69)
F. ENDING CASH (A + E)		1,998,890.72	2,045,477.27	2,003,574.83	1,861,762.08	1,906,807.39	2,339,992.45	2,367,037.76	2,204,683.07	2,339,992.45	2,339,992.45	2,204,683.07	2,204,683.07
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS													

Cashflow Report
2024/25 Budget Adoption
Base Year 2024-25

Fund 01

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Object Range	Budget/Beg. Balance	2025					Accruals	Adjustments	TOTAL	Variance
		March	April	May	June					
A. BEGINNING CASH	1,515,874.08	2,204,683.07	2,117,747.74	2,353,646.48	1,754,545.21					
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019 1,891,098.00	272,112.26	112,872.51	112,872.51	272,112.26				1,891,098.00	
Property Taxes	8020-8079 1,946,316.00	20,000.00	440,000.00	100,000.00	200,000.00	39,316.00			1,946,316.00	
Miscellaneous Funds & LCFF Transfers	8080-8099 (885,340.00)	(123,947.59)	(61,973.78)	(61,973.78)	(61,973.81)	(61,973.85)			(885,340.00)	
Federal Revenue	8100-8299 123,803.57					23,803.57			123,803.57	
Other State Revenue	8300-8599 916,909.54	60,000.00	30,000.00	25,000.00	130,000.00	417,909.54			916,909.54	
Other Local Revenue	8600-8799 215,200.00	19,900.00	5,000.00	5,000.00	9,900.00				215,200.00	
Interfund Transfers In	8910-8929 0.00									
All Other Financing Sources	8930-8999 0.00									
TOTAL RECEIPTS	4,207,987.11	248,064.67	525,868.73	180,866.73	590,038.45	419,055.26			4,207,987.11	
C. DISBURSEMENTS										
Certificated Salaries	1000-1999 1,112,789.80	110,000.00	110,000.00	110,000.00	105,000.00	1,789.80			1,112,789.80	
Casified Salaries	2000-2999 721,111.39	60,000.00	55,000.00	60,000.00	60,000.00	46,111.89			721,111.89	
Employee Benefits	3000-3999 835,763.20	60,000.00	65,000.00	65,000.00	65,000.00	95,763.20			835,763.20	
Books and Supplies	4000-4999 386,102.44	20,000.00	30,000.00	30,000.00	35,000.00	84,102.44			386,102.44	
Services	5000-5999 818,009.24	25,000.00	30,000.00	55,000.00	90,000.00	178,009.24			818,009.24	
Capital Outlay	6000-6999 164,195.66	30,000.00				74,195.66			164,195.66	
Other Outgo	7000-7499 630,640.58	30,000.00		350,000.00		190,640.58			630,640.58	
Interfund Transfers Out	7600-7629 69,803.68								69,803.68	
All Other Financing Uses	7630-7699 0.00									
TOTAL DISBURSEMENTS	4,738,416.49	335,000.00	290,000.00	670,000.00	424,803.68	670,612.81			4,738,416.49	
E. NET INCREASE/DECREASE (B - C + D)	(1,247,865.34)	(86,335.33)	235,868.73	(599,101.27)	(324,765.23)	(401,557.55)			(487,652.63)	
F. ENDING CASH (A + E)	2,117,747.74	2,117,747.74	2,353,646.48	1,754,545.21	1,429,779.98				2,117,747.74	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									1,028,222.43	

Cashflow Report
2024/25 Budget Adoption
Base Year 2024-25

Object Range	Budget/Beg. Balance	2024 July	August	September	October	November	December	January	February
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	35,341.77	—	—	—	—	—	—	—	—
Accounts Receivable	(225,326.10)	80,000.00	90,000.00	55,326.10	—	—	—	—	—
Due From Other Funds	0.00	—	—	—	—	—	—	—	—
Stores	0.00	—	—	—	—	—	—	—	—
Prepaid Expenditures	0.00	—	—	—	—	—	—	—	—
Other Current Assets	0.00	—	—	—	—	—	—	—	—
Deferred Outflows of Resources	0.00	—	—	—	—	—	—	—	—
SUBTOTAL	(189,984.33)	80,000.00	90,000.00	55,326.10	—	—	—	—	—
Liabilities and Deferred Inflows									
Accounts Payable	397,141.94	(200,000.00)	(150,000.00)	(45,000.00)	(2,141.94)	—	—	—	—
Due To Other Funds	0.00	—	—	—	—	—	—	—	—
Current Loans	0.00	—	—	—	—	—	—	—	—
Unearned Revenues	130,309.69	(130,309.69)	—	—	—	—	—	—	—
Deferred Inflows of Resources	0.00	—	—	—	—	—	—	—	—
SUBTOTAL	527,451.63	(330,309.69)	(150,000.00)	(45,000.00)	(2,141.94)	—	—	—	—
Nonoperating									
Suspense Clearing	0.00	—	—	—	—	—	—	—	—
TOTAL BALANCE SHEET ITEMS	(717,435.96)	410,309.69	240,000.00	100,326.10	2,141.94	—	—	—	—
E. NET INCREASE/DECREASE (B - C + D)	(1,247,865.34)	483,016.64	46,586.55	(41,902.44)	(141,812.75)	45,045.31	433,185.06	27,045.31	(162,354.69)
F. ENDING CASH (A + E)		1,996,890.72	2,045,477.27	2,003,574.83	1,861,762.08	1,906,807.39	2,335,992.45	2,367,037.76	2,204,683.07
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

Cashflow Report
2024/25 Budget Adoption
Base Year 2024-25

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Fund 01

D. BALANCE SHEET ITEMS	Object Range	Budget/Ref. Balance	2025 March	April	May	June	Accruals	Adjustments	TOTAL	Variance
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	35,341.77	—	—	—	—	—	—	—	—
Accounts Receivable	9200-9299	(225,326.10)	—	—	(50,000.00)	(230,000.00)	—	—	(24,673.90)	—
Due From Other Funds	9310	0.00	—	—	—	—	—	—	—	—
Stores	9320	0.00	—	—	—	—	—	—	—	—
Prepaid Expenditures	9330	0.00	—	—	—	—	—	—	—	—
Other Current Assets	9340	0.00	—	—	—	—	—	—	—	—
Deferred Outflows of Resources	9490	0.00	—	—	—	—	—	—	—	—
SUBTOTAL		(189,984.33)	—	—	(50,000.00)	(230,000.00)	—	—	(24,673.90)	—
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	397,141.94	—	—	60,000.00	230,000.00	—	—	(87,141.94)	—
Due To Other Funds	9610	0.00	—	—	—	—	—	—	—	—
Current Loans	9640	0.00	—	—	—	—	—	—	—	—
Unearned Revenues	9650	130,309.63	—	—	—	—	150,000.00	—	19,690.37	—
Deferred Inflows of Resources	9690	0.00	—	—	—	—	—	—	—	—
SUBTOTAL		527,451.57	—	—	60,000.00	230,000.00	150,000.00	—	(67,451.57)	—
Nonoperating										
Suspense Clearing	9910	0.00	—	—	—	—	—	—	—	—
TOTAL BALANCE SHEET ITEMS		(717,435.96)	—	—	(110,000.00)	(450,000.00)	(150,000.00)	—	42,777.73	—
E. NET INCREASE/DECREASE (B - C + D)		(1,247,865.34)	(86,935.38)	235,898.73	(399,101.27)	(324,765.23)	(401,557.55)	—	(487,651.69)	—
F. ENDING CASH (A + E)			2,117,747.74	2,353,646.48	1,754,545.21	1,429,779.98	—	—	—	—
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									1,028,222.43	—

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	1,160,764.53	301	0.00	303	1,160,764.53	305	8,797.98		307	1,171,966.55	309
2000 - Classified Salaries	731,740.23	311	2,132.55	313	731,613.73	315	109,301.15		317	622,312.58	319
3000 - Employee Benefits	317,773.23	321	753.84	323	917,017.39	325	51,359.45		327	755,657.94	329
4000 - Books, Supplies Equip Replace. (\$500)	404,430.37	331	22,935.41	333	185,334.96	335	92,144.10		337	297,850.36	339
5000 - Services... & 7000 - Indirect Costs	844,576.74	341	10,387.33	343	834,189.41	345	54,096.28		347	770,093.13	349
TOTAL					1,949,580.02	365			TOTAL	3,623,881.16	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. DASDI - 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.....		395
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).....		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.....		396
14. TOTAL SALARIES AND BENEFITS.....		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.....		44.82%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').....		

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district: (Part II, Line 15)	44.82%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	10.18%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	3,623,881.16
5. Deficiency Amount: (Part III, Line 3 times Line 4)	368,911.10
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	1,112,789.80	301	0.00	303	1,112,789.80	305	6,808.10		307	1,103,981.70	309
2000 - Classified Salaries	721,111.89	311	2,132.55	313	718,979.34	315	87,780.95		317	631,198.39	319
3000 - Employee Benefits	835,763.20	321	755.84	323	835,007.36	325	59,651.84		327	775,355.52	329
4000 - Books, Supplies Equip Replace. (6500)	386,102.44	331	0.00	333	386,102.44	335	98,288.87		337	287,813.57	339
5000 - Services . . & 7300 - Indirect Costs	704,218.60	341	0.00	343	704,218.60	345	64,058.77		347	640,159.83	349
TOTAL					3,757,097.54	355	TOTAL			3,438,509.01	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	0.00
10. Other Benefits (EC 22310).	3901 & 3902	0.00
		393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	1,464,009.25	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)	39,102.34	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	1,424,906.91	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372	41.44%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	41.44%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	13.56%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	3,438,509.01	
5. Deficiency Amount (Part III, Line 3 times Line 4)	466,261.82	

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

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	3,875,000.00		3,875,000.00			3,875,000.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	866,779.00		866,779.00		99,452.00	767,327.00	100,952.00
Lease Revenue Bonds Payable	23,999.00		23,999.00		13,508.00	10,491.00	10,491.00
Other General Long-Term Debt	420,001.00	(420,001.00)	0.00			0.00	
Net Pension Liability	1,525,459.00		1,525,459.00	265,849.00		1,792,308.00	
Total/Net OPEB Liability			0.00	8,497.00		8,497.00	8,497.00
Compensated Absences Payable	8,263.00		8,263.00			8,263.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	6,719,501.00	(420,001.00)	6,299,500.00	275,346.00	112,860.00	6,461,986.00	119,940.00
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

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	4,754,331.85
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	212,558.74
C. Less state and local expenditures not allowed for MOE (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-9999 except 6800, 6810	78,872.00
3. Debt Service	All	9100	5400-5450, 5900, 7430-7439	111,695.70
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	94,375.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				282,942.70
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-6699	98,042.68
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)				4,358,873.09
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C8)				180.59
B. Expenditures per ADA (Line E divided by Line (I.A))				27,130.41

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	3,793,420.41	23,546.99
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	3,793,420.41	23,546.99
B. Required effort (Line A.2 times 90%)	3,414,078.37	21,192.29
C. Current year expenditures (Line I.E and Line II.B)	4,356,873.09	27,130.41
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	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)	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

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)

178,481.64

2. Contracted general administrative positions not paid through payroll

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

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

B. 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)

2,553,802.40

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)

8.99%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

Entry
required

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)

316,310.86

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

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

27,255.00

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)	31,625.73
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)	1,293.15
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)	376,485.74
9. Carry-Forward Adjustment (Part IV, Line F)	(36,279.88)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	340,205.85
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	2,054,150.68
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	264,185.62
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	599,505.92
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	22,997.23
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)	229,895.27
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)	13,989.43
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)	420,830.04
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	17,206.85
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)	21,131.76
15. Adult Education (Fund 11, functions 1000-5999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-5999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-5999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	132,287.39
18. Foundation (Funds 19 & 57, functions 1000-5999, 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)	3,776,180.19
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)	9.97%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/act/c) (Line A10 divided by Line B19)	9.01%
Part IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	370,405.74
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	40,739.43
2. Carry-forward adjustment amount deferred from prior year(s), if any	(26,796.69)
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 (11.30%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (11.30%) times Part III, Line B19) or (the highest rate used to recover costs from any program (11.30%) times Part III, Line B19); zero if positive	(36,279.88)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(36,279.88)
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:	9.01%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-18139.94) is applied to the current year calculation and the remainder (\$ 18139.94) is deferred to one or more future years:	9.49%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-12093.29) is applied to the current year calculation and the remainder (\$-24186.59) is deferred to one or more future years:	9.65%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(36,279.88)

Approved
Indirect
cost rate: 11.30%

Highest
rate used
in any
program: 11.30%

Fund	Resource	Eligible Expenditures (Objects 1000-5899 except 4700 & 6100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2800	91,357.16	10,323.36	11.30%
01	3010	70,540.00	7,873.00	11.16%
01	3213	77,328.61	8,675.48	11.22%
01	4035	8,963.00	1,010.00	11.28%
01	4128	18,003.57	1,851.00	10.28%
01	4127	8,984.73	1,015.27	11.30%
01	4203	8,807.37	585.81	8.31%
01	5634	855.00	96.00	11.23%
01	6010	58,884.84	3,035.75	5.06%
01	6053	1,997.57	225.00	11.26%
01	6286	8,643.33	948.20	10.98%
01	6331	73,994.93	6,178.79	8.35%
01	6387	143,988.58	16,015.24	11.12%
01	6690	8,916.97	1,085.88	10.95%
01	8762	8,100.38	915.35	11.30%
01	7412	39,298.12	597.61	1.52%
01	7413	6,500.00	468.00	7.20%
01	7435	110,357.20	3,133.99	2.84%
13	5310	132,287.39	6,771.12	5.12%

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

42 75010 0000000
Form L
F8BNW114JS(2024-25)

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	15,416.67		11,356.07	26,772.74
2. State Lottery Revenue	8560	29,337.75		11,934.00	41,271.75
3. Other Local Revenue	8500-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8955	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		44,754.42	0.00	23,290.07	68,044.49
B. 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	25,926.00		11,600.00	37,526.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		25,926.00	0.00	11,600.00	37,526.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	18,828.42	0.00	11,690.07	30,518.49
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.

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	2,352,074.00	4.18%	3,075,515.00	2.25%	3,144,632.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	50,178.00	-15.92%	42,188.00	0.00%	42,188.00
4. Other Local Revenues	8600-8799	215,200.00	-1.89%	211,135.04	-0.27%	210,568.97
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(308.02)	23.39%	(381.31)	-100.00%	
6. Total (Sum lines A1 thru A5c)		3,217,142.98	3.46%	3,328,456.73	2.07%	3,397,388.97
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,000,453.82		1,005,291.75
b. Step & Column Adjustment				4,838.13		4,482.70
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,000,453.62	0.48%	1,005,291.75	0.45%	1,009,774.45
2. Classified Salaries						
a. Base Salaries				503,889.58		512,233.82
b. Step & Column Adjustment				8,364.24		8,503.09
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	503,889.58	1.66%	512,233.82	1.66%	520,736.91
3. Employee Benefits	3000-3999	588,358.45	1.47%	607,142.37	1.34%	615,298.66
4. Books and Supplies	4000-4999	194,490.77	0.00%	194,490.77	0.00%	194,490.77
5. Services and Other Operating Expenditures	5000-5999	607,369.16	-17.62%	500,349.64	0.00%	500,349.64
6. Capital Outlay	6000-6999	23,677.00	0.00%	23,677.00	0.00%	23,677.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	637,411.70	0.00%	637,411.70	0.00%	637,411.70
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(69,315.61)	0.00%	(69,315.61)	0.00%	(69,315.61)
9. Other Financing Uses						
a. Transfers Out	7600-7629	69,803.68	0.00%	69,803.68	0.00%	69,803.68
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		3,566,118.35	-2.38%	3,481,085.12	0.61%	3,502,227.20
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(348,975.37)		(152,628.39)		(104,838.23)

D. FUND BALANCE					
Description	Object	Budget 2024-25 (Form 01)	Change (Col. C-A/A) %	Projection 2025-26 (C)	Change (Col. E-C/C) %
1. Net Beginning Fund Balance (Form 01, line F10)		(170,841.06)		(519,816.43)	
2. Ending Fund Balance (Sum lines C and D1)		(519,816.43)		(672,444.82)	
3. Components of Ending Fund Balance					
a. Nonspendable	9710-9719	0.00			
b. Restricted	9740				
c. Committed					
1. Stabilization Arrangements	9750	0.00			
2. Other Commitments	9760	0.00			
d. Assigned	9780	0.00			
e. Unassigned/Unappropriated		0.00			
1. Reserve for Economic Uncertainties	9789	0.00			
2. Unassigned/Unappropriated	9790	(519,816.43)		(672,444.82)	
f. Total Components of Ending Fund Balance (line D3/ must agree with line D2)		(519,816.43)		(672,444.82)	
E. AVAILABLE RESERVES					
1. General Fund					
a. Stabilization Arrangements	9750	0.00		0.00	
b. Reserve for Economic Uncertainties	9789	0.00		0.00	
c. Unassigned/Unappropriated	9790	(519,816.43)		(672,444.82)	
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)					
2. Special Reserve Fund - Noncapital Outlay (Fund 17)					
a. Stabilization Arrangements	9750				
b. Reserve for Economic Uncertainties	9789	488,546.46			
c. Unassigned/Unappropriated	9790				
3. Total Available Reserves (Sum lines E1a thru E2c)		(31,269.97)		(672,444.82)	
F. ASSUMPTIONS					
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SAC's Financial Reporting Software User Guide.					

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	
2. Federal Revenues	8100-8299	123,803.57	0.00%	123,803.57	0.00%	123,803.57
3. Other State Revenues	8300-8599	866,731.54	0.00%	866,731.54	0.00%	866,731.54
4. Other Local Revenues	8600-8799	0.00	0.00%	0.00	0.00%	0.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	309.02	23.38%	381.31	19.11%	454.16
6. Total (Sum lines A1 thru A5c)		990,844.13	0.01%	990,916.42	0.01%	990,989.27
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				112,336.18		113,819.02
b. Step & Column Adjustment				1,482.84		1,502.41
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	112,336.18	1.32%	113,819.02	1.32%	115,321.43
2. Classified Salaries						
a. Base Salaries				217,242.31		220,848.52
b. Step & Column Adjustment				3,606.21		3,666.09
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	217,242.31	1.66%	220,848.52	1.66%	224,514.61
3. Employee Benefits	3000-3999	237,404.75	4.78%	248,761.54	1.09%	251,466.27
4. Books and Supplies	4000-4999	191,611.87	-45.93%	103,602.35	-1.38%	102,195.10
5. Services and Other Operating Expenditures	5000-5999	210,640.08	-16.80%	175,677.57	-4.96%	166,958.98
6. Capital Outlay	6000-6999	140,518.66	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	62,544.49	-21.17%	49,300.71	0.00%	49,300.71
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,172,298.14	-22.20%	912,009.72	-0.25%	909,757.11
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(181,454.01)		78,906.70		81,232.16

Object	Description	2024-25 Budget (Form 01)	Change (Col. C-A/A) %	2025-26 Projection (C)	Change (Col. E-C/C) %	2026-27 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)						
2. Ending Fund Balance (Sum of lines C and D1)						
3. Components of Ending Fund Balance						
a. Nonspendable						
b. Restricted						
c. Committed						
1. Stabilization Arrangements						
2. Other Commitments						
d. Assigned						
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties						
2. Unassigned/Unappropriated						
f. Total Components of Ending Fund Balance (Line F1e must agree with line D2)						
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements						
b. Reserve for Economic Uncertainties						
c. Unassigned/Unappropriated						
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 7)						
a. Stabilization Arrangements						
b. Reserve for Economic Uncertainties						
c. Unassigned/Unappropriated						
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d and B1c. For additional information, please refer to the Budget Assumptions section of the SACIS Financial Reporting Software User Guide.						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	2,952,074.00	4.18%	3,075,515.00	2.25%	3,144,632.00
2. Federal Revenues	8100-8299	123,803.57	0.00%	123,803.57	0.00%	123,803.57
3. Other State Revenues	8300-8599	916,909.54	-0.67%	908,919.54	0.00%	908,919.54
4. Other Local Revenues	8600-8799	215,200.00	-1.89%	211,135.04	-0.27%	210,568.97
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	454.16
6. Total (Sum lines A1 thru A5c)		4,207,987.11	2.65%	4,319,373.15	1.60%	4,368,378.24
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,112,789.80		1,119,110.77
b. Step & Column Adjustment				6,320.97		5,985.11
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,112,789.80	0.57%	1,119,110.77	0.53%	1,125,085.88
2. Classified Salaries						
a. Base Salaries				721,111.89		733,082.34
b. Step & Column Adjustment				11,970.45		12,169.18
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	721,111.89	1.66%	733,082.34	1.66%	745,251.52
3. Employee Benefits	3000-3999	835,783.20	2.41%	855,903.91	1.27%	866,764.93
4. Books and Supplies	4000-4999	386,102.44	-22.79%	298,093.13	-0.47%	296,685.87
5. Services and Other Operating Expenditures	5000-5999	818,009.24	-17.36%	676,027.21	-1.29%	667,308.63
6. Capital Outlay	6000-6999	164,195.86	-85.58%	23,677.00	0.00%	23,677.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	637,411.70	0.00%	637,411.70	0.00%	637,411.70
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(6,771.12)	195.59%	(20,014.90)	0.00%	(20,014.90)
9. Other Financing Uses						
a. Transfers Out	7600-7629	69,803.88	0.00%	69,803.68	0.00%	69,803.88
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		4,738,418.49	-7.28%	4,393,094.84	0.43%	4,411,984.31
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(530,429.38)		(73,721.69)		(23,806.07)

Description					Object Codes	2024-25 Budget (Form 01) (A)	% Change (B) (Col. C-A/A)	2025-26 Projection (C)	% Change (D) (Col. E-C/C)	2026-27 Projection (E)
D. FUND BALANCE										
1. Net Beginning Fund Balance (Form 01, line F10)						772,463.92		242,034.54		168,312.85
2. Ending Fund Balance (Sum lines C and D1)						242,034.54		168,312.85		144,706.78
3. Components of Ending Fund Balance										
a. Nonspendable					9710-9719	0.00		0.00		0.00
b. Restricted					9740	761,850.97		840,757.67		921,989.82
c. Committed					9750	0.00		0.00		0.00
1. Stabilization Arrangements										
2. Other Commitments					9760	0.00		0.00		0.00
d. Assigned					9780	0.00		0.00		0.00
a. Unassigned/Unappropriated										
1. Reserve for Economic Uncertainties					9789	0.00		0.00		0.00
2. Unassigned/Unappropriated					9790	(519,816.43)		(572,444.82)		(777,283.05)
F. FUND BALANCE (Line D3 must agree with line D2)						242,034.54		168,312.85		144,706.78
E. AVAILABLE RESERVES										
1. General Fund										
a. Stabilization Arrangements					9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties					9789	0.00		0.00		0.00
a. Stabilization Arrangements					9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties					9789	488,546.46		0.00		0.00
c. Unassigned/Unappropriated					9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)						(31,269.97)		(672,444.82)		(777,283.05)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)						-0.66%		-15.31%		-17.62%
F. RECOMMENDED RESERVES										
Exclusions										
1. Special Education Pass-through										
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):										
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?					Yes					

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B1f)						
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
e. Reserve Standard - By Percent (Line F3c times F3d)						
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)						
g. Reserve Standard (Greater of Line F3e or F3f)						
h. Available Reserves (Line E3)						
Meet Reserve Standard (Line F3g)						
		0.00				
		180.59		160.59		160.59
		4,738,416.49		4,393,094.84		4,411,984.31
		0.00		0.00		0.00
		4,738,416.49		4,393,094.84		4,411,984.31
		5.00%		5.00%		5.00%
		235,920.82		219,654.74		220,599.22
		87,000.00		87,000.00		87,000.00
		238,920.82		219,654.74		220,599.22
		NO		NO		NO

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

42 75010 0000000
Form SIAA
F88NW114JS(2024-25)

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

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

42 75010 0000000
Form SIAA
F8BNW114JS(2024-25)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8800-8929	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
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

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

42 75010 0000000
Form SIAA
F8BNW114J3(2024-25)

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
66 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								

Cuyama Joint Unified
Santa Barbara County

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

42 75010 0000000
Form SIAA
F88NW114J8(2024-25)

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
TOTALS	0.00	0.00	6,771.12	(6,771.12)	94,375.00	94,375.00	0.00	0.00

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

42 75010 000000
Form SIAB
F8BNW114JS(2024-25)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(5 771.12)				
Other Sources/Uses Detail					0.00	69,803.68		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	6,771.12	0.00				
Other Sources/Uses Detail					69,803.68	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

42 75010 0000000
Form SIAB
F8BNW114JS(2024-25)

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

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

42 75010 000000
Form SIAB
F8BNW114JS(2024-25)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
83 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
86 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
87 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	6,771.12	(6,771.12)	69,803.68	69,803.68		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multi-year 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):	160.59
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 (2021-22)				
District Regular	190	190		
Charter School				
Total ADA	190	190	N/A	Met
Second Prior Year (2022-23)				
District Regular	180	186		
Charter School				
Total ADA	180	186	N/A	Met
First Prior Year (2023-24)				
District Regular	171	161		
Charter School		0		
Total ADA	171	161	8.1%	Not Met
Budget Year (2024-25)				
District Regular	161			
Charter School	0			
Total ADA	161			

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)

A family left the area unexpectedly and new did not materialize as expected.

- 1b. STANDARD MET - Funded ADA 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)

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
1.0%	0 to 300
2.0%	301 to 1,000
3.0%	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	Budget	CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	172	263		
Charter School				
Total Enrollment	172	263	N/A	Met
Second Prior Year (2022-23)				
District Regular	182	303		
Charter School				
Total Enrollment	182	303	N/A	Met
First Prior Year (2023-24)				
District Regular	183	171		
Charter School				
Total Enrollment	183	171	6.6%	Not Met
Budget Year (2024-25)				
District Regular	171			
Charter School				
Total Enrollment	171			

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment 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 enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

One family moved away and other enrollment projected did not materialize.

- 1b. STANDARD MET - Enrollment 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)

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/Unadjusted Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	159	263	
Charter School		0	
Total ADA/Enrollment	159	263	60.5%
Second Prior Year (2022-23)			
District Regular	161	300	
Charter School	0		
Total ADA/Enrollment	161	300	53.7%
First Prior Year (2023-24)			
District Regular	161	171	
Charter School			
Total ADA/Enrollment	161	171	93.9%
Historical Average Ratio:			69.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			69.9%

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 (2024-25)				
District Regular	161	171		
Charter School	0			
Total ADA/Enrollment	161	171	93.9%	Not Met
1st Subsequent Year (2025-26)				
District Regular	161	171		
Charter School				
Total ADA/Enrollment	161	171	94.2%	Not Met
2nd Subsequent Year (2026-27)				
District Regular	161	171		
Charter School				
Total ADA/Enrollment	161	171	94.2%	Not 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 NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The District is projecting full enrollment and ADA.

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

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	180.59	160.59	160.59	160.59
b. Prior Year ADA (Funded)		160.59	160.59	160.59
c. Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		2,952,071.00	3,075,512.00	3,144,829.00
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		0.00%	0.00%	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):		N/A	N/A	N/A

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 (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Projected Local Property Taxes (Form 01, Objects 8021 - 8039)	1,918,253.26	1,946,316.00	1,945,611.00	1,945,611.00
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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%

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 (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
LCFF Revenue (Fund 01, Objects 9011, 9012, 9020-9089)	3,869,033.26	3,837,414.00	3,969,405.00	4,041,219.00
District's Projected Change in LCFF Revenue:		(1.33%)	3.44%	1.81%
Necessary Small School Standard:		-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		Not Met	Not 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)

ADA at the charter school has been increasing while the ADA at the district is decreasing.

5. CRITERION: Salaries and Benefits

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 reserve 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 (2021-22)	1,772,783.78	2,881,934.87	61.5%
Second Prior Year (2022-23)	1,914,413.33	3,101,030.51	61.7%
First Prior Year (2023-24)	2,100,810.41	3,433,997.25	61.2%
	Historical Average Ratio:		61.5%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	5.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	56.5% to 66.5%	56.5% to 66.5%	56.5% to 66.5%

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)	Total Expenditures (Form 01, Objects 1000-7499)		
Budget Year (2024-25)	2,102,581.65	3,389,295.15	62.0%	Met
1st Subsequent Year (2025-26)	2,124,567.94	3,411,281.44	62.3%	Met
2nd Subsequent Year (2026-27)	2,145,810.02	3,432,423.52	62.5%	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)

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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	0.00%	0.00%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.00% to 10.00%	-10.00% to 10.00%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.00% to 5.00%	-5.00% to 5.00%	-5.00% to 5.00%

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 (2023-24)	210,758.56		
Budget Year (2024-25)	123,803.57	(41.26%)	Yes
1st Subsequent Year (2025-26)	123,803.57	0.00%	No
2nd Subsequent Year (2026-27)	123,803.57	0.00%	No

Explanation:
(required if Yes)

elimination of ESSER funds.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2023-24)	747,941.66		
Budget Year (2024-25)	916,908.54	22.59%	Yes
1st Subsequent Year (2025-26)	908,918.54	(.87%)	No
2nd Subsequent Year (2026-27)	908,918.54	0.00%	No

Explanation:
(required if Yes)

Elimination of one Community Schools Grant and the addition of a larger replacement Community Schools Grant.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2023-24)	396,365.50		
Budget Year (2024-25)	215,200.00	(45.79%)	Yes
1st Subsequent Year (2025-26)	211,135.04	(1.89%)	No
2nd Subsequent Year (2026-27)	210,568.97	(.27%)	No

Explanation:
(required if Yes)

Elimination of Student Behavioral Health Incentive Program funding.

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

First Prior Year (2023-24)	408,630.37		
Budget Year (2024-25)	356,102.44	(5.56%)	Yes
1st Subsequent Year (2025-26)	298,093.13	(22.79%)	Yes
2nd Subsequent Year (2026-27)	246,685.87	(1.47%)	No

Explanation:
(required if Yes)

Elimination of expenditures to expend carry over.

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

First Prior Year (2023-24)	861,332.37		
Budget Year (2024-25)	710,989.72	(17.45%)	Yes
1st Subsequent Year (2025-26)	675,027.21	(4.92%)	No
2nd Subsequent Year (2026-27)	667,308.63	(1.29%)	No

Explanation:
(required if Yes)

Elimination of expenditures to expend carry over.

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 (2023-24)	1,355,685.72		
Budget Year (2024-25)	1,255,913.11	(7.36%)	Met
1st Subsequent Year (2025-26)	1,243,858.15	(.96%)	Met
2nd Subsequent Year (2026-27)	1,243,292.08	(.05%)	Met

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

First Prior Year (2023-24)	1,270,162.74		
Budget Year (2024-25)	1,097,092.18	(13.63%)	Not Met
1st Subsequent Year (2025-26)	974,120.34	(11.21%)	Not Met
2nd Subsequent Year (2026-27)	963,994.50	(1.04%)	Met

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

DATA ENTRY: 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 and 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 8A above and will also display in the explanation box below.

Explanation:
Books and Supplies
(linked from 5B
if NOT met)

Elimination of expenditures to expend carry over.

Explanation:
Services and Other Exps
(linked from 5B
if NOT met)

Elimination of expenditures to expend carry over.

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 52050(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, 5315, 5632, 5633, 5634, 7027, and 7590.

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 3300-3498, 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 7590)

4,518,371.97

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

0.00

3% Required
Minimum Contribution
(Line 2c times 3%)

Budgeted Contribution¹
to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

4,518,371.97

135,551.16

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)

a. 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 (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1. District's Available Reserve Amounts (resources 3000-9999)			
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)	706,389.83	622,450.20	483,046.46
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	(160,856.55)
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 9792, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	706,389.83	622,450.20	322,189.91
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	3,782,069.36	4,358,608.23	4,754,331.85
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6545 objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	3,782,069.36	4,358,608.23	4,754,331.85
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	18.7%	14.3%	6.8%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	6.2%	4.8%	2.3%

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.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	(62,002.32)	2,927,136.00	2.8%	Met
Second Prior Year (2022-23)	(46,962.31)	3,192,477.37	1.5%	Met
First Prior Year (2023-24)	(244,876.42)	3,528,372.25	6.9%	Not Met
Budget Year (2024-25) (information only)	(241,955.85)	3,459,096.81		

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)

--

3. 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
1.5%	311 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 ¹ (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level		Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)		
Third Prior Year (2021-22)	158,209.25	129,170.49	N/A		Met
Second Prior Year (2022-23)	224,111.77	211,291.57	5.7%		Not Met
First Prior Year (2023-24)	156,353.27	94,019.87	46.3%		Not Met
Budget Year (2024-25) (Information only)	(160,856.55)				

¹ 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 NOT MET - Unrestricted general fund beginning balance 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 the beginning unrestricted fund balance, and what changes, if any, will be made to improve the accuracy of projecting the unrestricted beginning fund balance.

Explanation:
(required if NOT met)

There were additional unexpected expenditures, such as an increase in the Special Education costs and audit finding penalties.

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 (2024-25)	(324,419.36)	Not 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 NOT MET - General fund cash balance is projected to be negative at the end of the current fiscal year. Provide reasons for the negative cash balance and what changes or remedies will be made to ensure that the general fund is solvent and is able to satisfy its current year financial obligations.

Explanation:
(required if NOT met)

The District is projecting the inability to meet its fiscal obligations and the inability to maintain a positive cash flow.

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 \$87,000 (greater of)	0 to 300
4% or \$87,000 (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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4, Subsequent Years, Form MYP, Line F2, if available.)	161	161	161
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?

Yes

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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7888) (Form MYP, Line B11)	4,631,396.97	4,393,094.64	4,411,984.31
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)	4,631,396.97	4,393,094.64	4,411,984.31
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	231,569.85	219,654.74	220,599.22
6. Reserve Standard - by Amount			

	(587,000 for districts with 0 to 1,000 ADA, else 0)	67,000.00	87,000.00	117,000.00
7	District's Reserve Standard			
	(Greater of Line B5 or Line B6)	231,589.85	219,654.74	220,599.22

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.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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 9788) (Form MYP, Line E1b)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	(402,812.40)	(555,440.79)	(660,279.02)
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 9792, 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)	488,546.46		
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)	85,734.06	(555,440.79)	(660,279.02)
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10D, Line 3)	1.85%	(12.64%)	(14.97%)
District's Reserve Standard (Section 10B, Line 7):	231,589.85	219,654.74	220,599.22
Status	Not Met	Not Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD NOT MET - Projected available reserves are below the standard at one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

The District is projecting to not be able to meet its fiscal obligations.

SUPPLEMENTAL INFORMATION

DATA ENTRY: 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 got 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 purchases

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:

SS. 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 \$21,000 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 operations' budget.

District's Contributions and Transfers Standard:

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

SSA. 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 8680)				
First Prior Year (2023-24)	0.00			
Budget Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2023-24)	0.00			
Budget Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2023-24)	94,375.30			
Budget Year (2024-25)	59,303.68	(24,571.32)	(26.0%)	Not Met
1st Subsequent Year (2025-26)	69,803.68	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	69,803.68	0.00	0.0%	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.

SSB. 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. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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)

- 1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Revenue for food services is projected to increase based on the actuals for 2023/24 requiring less of a contribution.

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

Project Information:
(required if YES)

98B. 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)

98C. 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)

57. 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.).

57A. 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?	No															
	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	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Self-Insurance Fund</th> <th style="text-align: center;">Governmental Fund</th> </tr> </thead> <tbody> <tr> <td style="height: 20px;"></td> <td style="height: 20px;"></td> </tr> </tbody> </table>	Self-Insurance Fund	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)	0.00															
	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																
5.	OPEB Contributions	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Budget Year (2024-25)</th> <th style="text-align: center;">1st Subsequent Year (2025-26)</th> <th style="text-align: center;">2nd Subsequent Year (2026-27)</th> </tr> </thead> <tbody> <tr> <td>a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method</td> <td></td> <td></td> </tr> <tr> <td>b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)</td> <td style="text-align: center;">0.00</td> <td></td> </tr> <tr> <td>c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)</td> <td></td> <td></td> </tr> <tr> <td>d. Number of retirees receiving OPEB benefits</td> <td></td> <td></td> </tr> </tbody> </table>	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)	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)	0.00		c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			d. Number of retirees receiving OPEB benefits		
Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)															
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)	0.00																
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)																	
d. Number of retirees receiving OPEB benefits																	

57B. 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 57A) (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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

58. Status of Labor Agreements

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

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

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

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

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

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

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

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.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

Cuyama Joint Unified
Santa Barbara County

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

42 75010 0000000
Form 01CS
FEBNW114JS(2024-25)

(Indicate the source of funding that will be used to support multi-year salary commitments.)

--

Negotiations Not Settled

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

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

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.):

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified(non - management) FTE positions	15	16	16	16

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

- 2a. Per Government Code Section 3547.5(e), 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 needs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

One Year Agreement

Total cost of salary settlement:

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement:

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

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

Nonmanagement Not Settled

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

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

7. Amount included for any tentative salary schedule increases

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

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

Yes	Yes	Yes

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:

No		

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

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

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.):

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

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

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	6	5	6	5

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

N/A

If Yes, complete question 2.

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

If N/A, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

Management/Supervisor/Confidential

Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step and column adjustments
3. Percent change in step & column over prior year

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

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

30. 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 27, 2024

818. 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

ADDITIONAL FISCAL INDICATORS

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

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	Yes
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.5(a)? (If Yes, provide copies to the county office of education)	Yes
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

Comments:
(optional)

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

End of School District Budget Criteria and Standards Review

Budget, July 1
Budget 2024-25
Technical Review Checks
Phase - All
Display - All Technical Checks

Cuyama Joint Unified

Santa Barbara County

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

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

IMPORT CHECKS

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

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CS and Form MYP, which can negatively affect the criteria and standards. **Exception**

FUND	RESOURCE	NEG. EFB
01	0000	(\$442,287.33)
Total of negative resource balances for Fund 01		(\$442,287.33)

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

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

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
01	0000	9790	(\$442,287.33)

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

CB-BALANCE-ABOVE-MIN - (Warning) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). **Passed**

CB-BUDGET-CERTIFY - (Fatal) - In Form CB, the district checked the box relating to the required budget certifications. **Passed**

CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided.	<u>Passed</u>
CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) Explanation: Cashflow will be provided on an alternative form.	<u>Exception</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>
WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided.	<u>Passed</u>

Budget, July 1
Estimated Actuals 2023-24
Technical Review Checks
Phase - All
Display - All Technical Checks

Cuyama Joint Unified

Santa Barbara County

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

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

IMPORT CHECKS

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

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

FUND	RESOURCE	NEG. EFB
01	0000	(\$189,669.48)
Total of negative resource balances for Fund 01		(\$189,669.48)

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

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

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

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

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

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

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

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

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

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

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

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery Instructional Materials (Resource 5300). **Passed**

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

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

FUND	RESOURCE	OBJECT	VALUE
01	0000	9790	(\$189,669.48)

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOVGO.BONDS.9661	\$3,875,000.00	\$3,875,000.00
DEBT.GOVCOMP.ABS.9665	\$8,263.00	\$8,263.00
DEBT.GOV.OTH.DEBT.9669		\$420,001.00

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

EXPORT VALIDATION CHECKS

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

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

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

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

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

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

Cuyama Joint Unified School District

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

Student Field Trip Request

Requestor(s): Angel Cannon Today's Date: 5/9/24
Purpose: FFA National Convention & Industry Tours

Field Trip Location/Destination: Indianapolis, Indiana & Louisville, Kentucky
Departure Date: 10/21/24 Departure Time: TBA Return Date: 10/28/24 Return Time: TBA
Grade Level(s): 12 Site Location: CUTS Number of Students: 3-4
Will Sack Lunches be Needed? YES ☒ NO ☐ If yes, please fill out Sack Lunch Request form
Method of transportation: plane & rental car
Ensure you have filled out a Vehicle Request form if needed.

ESTIMATE OF EXPENDITURES:

Substitute Needed: YES ☒ NO ☐

Lodging Needed: YES ☒ NO ☐

Meals Needed: YES ☒ NO ☐

Source of Funding for This Field Trip:

Number of Days: 6

Where? Air B-n-B

Total Estimate of Expenses: \$8000-\$10000

FFA Fundraising & Grants

* Full Itinerary
to follow as the
FFA releases
more info.

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

ADMINISTRATION APPROVAL

SITE ADMINISTRATOR SIGNATURE: [Signature]

DATE: 5/10/2024

SUPERINTENDENT SIGNATURE: _____

DATE: _____

REQUEST APPROVED: YES ___ NO ___

BOARD APPROVAL

APPROVED BY THE BOARD: YES ___ NO ___

APPLICANT NOTIFIED: YES ___ NO ___

FINANCE NOTIFIED: YES ___ NO ___

Student Field Trip Request

Form 3B

Rev. 06/24/2019