

**Cuyama Joint Unified School District  
Citizens' Bond Oversight Committee**

Wednesday, May 29, 2019, 5:00pm  
Board Meeting Room, Cuyama Elementary School  
2300 Highway 166, Cuyama, California

**Agenda**

Meeting was called to order by CBOC Chairperson Mr. Eddie Fetterman at \_\_\_\_\_.

Roll Call:

_____	Mr. Eddie Fetterman
_____	Mr. Jake Furstenfeld
_____	Mr. Pete Mendiburu
_____	Mr. Alec Ballard
_____	Dr. Stephen Bluestein, Superintendent
_____	Mr. Juan Gonzalez
_____	Mrs. Angel Cannon
_____	Mrs. Linda Swader
_____	Mrs. Chris Rahe, Chief Business Official
_____	_____

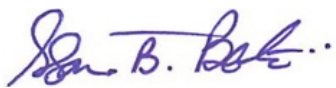
Flag Salute:

The Flag Salute was led by \_\_\_\_\_

Agenda Items:

1. **CBOC Membership:** Mr. Alec Ballard, CBOC Member, has moved his residence to Taft from New Cuyama, and does not now live in the Cuyama Joint Unified School District attendance area. Discussion.
2. **Current Status of Expenditures:**
3. **Timeline for Future Expenditures:**
4. **Receipt of Proposition 39 Bond Fund Audit (June 30, 2018):**
5. **Input and Discussion:**
6. **Next Meeting:** The next meeting of the CBOC was set for \_\_\_\_\_ at \_\_\_\_\_ in the Board Meeting Room at the Elementary School.

The CBOC meeting was adjourned at \_\_\_\_\_. Moved by \_\_\_\_\_ and seconded by \_\_\_\_\_.

A handwritten signature in blue ink, appearing to read "Stephen B. Bluestein".

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Dr. Stephen Bluestein  
Secretary to the Citizens Bond Oversight Committee

**Cuyama Joint Unified School District  
Citizens' Bond Oversight Committee**

Monday, September 17, 2018, 5:00pm  
Board Meeting Room, Cuyama Elementary School  
2300 Highway 166, Cuyama, California

**Minutes**

Meeting was called to order by CBOC Chairperson Mr. Eddie Fetterman at 5:01pm

Roll Call:

Present	Mr. Eddie Fetterman
Present	Mr. Jake Furstenfeld
Present	Mr. Pete Mendiburu
Present	Mr. Alec Ballard
Present	Dr. Stephen Bluestein, Superintendent
Present	Mr. Juan Gonzalez
Absent	Mrs. Angel Cannon
Absent	Mrs. Linda Swader
Absent	Mrs. Chris Rahe, Chief Business Official
Guest	Mrs. Heather Lomax

Flag Salute:

The Flag Salute was led by Mr. Alec Ballard

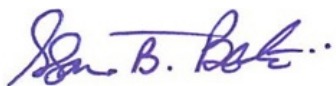
Agenda Items:

1. **New Members:** Two new members of the CBOC were welcomed to the meeting, Mr. Alec Ballard and Mr. Juan Gonzalez. These two new members replaced two outgoing members, Mr. Christopher Bundy and Mr. Glen Mead.
2. **Current Status of Expenditures:** Dr. Bluestein distributed the latest spending and fund balance documents and the CBOC reviewed the balances and questions were answered. Dr. Bluestein explained that the majority of the work at the high school was about to be embarked upon, so most all of the recent expense is for planning and preparation for these jobs, primarily by the Project Manager, SC Architect.
3. **Timeline for Future Expenditures:** The projects are phased and will start activity on a phased basis, says Dr. Bluestein. The first projects are the high school flooring project, the demolition of the high school pool, and the new monument sign at the elementary school. Preceding the actual construction work will be a project of asbestos abatement for areas where asbestos exists. Some projects will require approval from the Division of the State Architect (DSA), and some projects will not. We will also be doing required path-of-travel ADA work, as required for jobs like ours. After the high school flooring jobs will be the ADA work, electrical infrastructure upgrades at the high school, and then the HVAC upgrades to the high school. Dr. Bluestein explained that we have received

\$2,000,000 of the \$6,000,000 bond proceeds, and we will be receiving another \$2,000,000 in early 2019, and the final \$2,000,000 bond distribution in approximately 2021/2022.

4. **Input and Discussion:** Guest Mrs. Lomax asked questions about the asbestos abatement and the project phasing and safety aspects of the job, which Dr. Bluestein answered. Mr. Fetterman asked Dr. Bluestein if he would like to be the notekeeper of the meetings, and the Committee unanimously agreed this to be so.
5. **Next Meeting:** The next meeting of the CBOC was set for Wednesday, May 29, 2019 at 5:00pm in the Board Meeting Room at the Elementary School.

The CBOC meeting was adjourned at 6:00pm. Moved by Mr. Fetterman and seconded by Mr. Furstenfeld.



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Dr. Stephen Bluestein  
Secretary to the Citizens Bond Oversight Committee

**CUYAMA JOINT UNIFIED SCHOOL DISTRICT**

**PROPOSITION 39 FUNDING  
FINANCIAL AUDIT**

**June 30, 2018**

**CUYAMA JOINT UNIFIED SCHOOL DISTRICT**  
**PROPOSITION 39 FUNDING**  
**FINANCIAL AUDIT**  
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June 30, 2018

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## INDEPENDENT AUDITORS' REPORT

The Board of Trustees  
The Citizens' Oversight Committee  
Cuyama Joint Unified School District  
2300 Highway 166  
New Cuyama, CA 93254

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the Bond Building Fund of the Cuyama Joint Unified School District (the District), as of and for the fiscal year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Bond Building Fund's financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit of the Bond Building Fund in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements for the Bond Building Fund are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position and results of operations for the Bond Building Fund of Cuyama Joint Unified School District, as of and for fiscal year ended June 30, 2018, in accordance with accounting principles generally accepted in the United States of America.

## **Emphasis of Matter**

As discussed in Note 1, the financial statements present only the Bond Building Fund and do not purport to, and do not, present fairly the financial position of the Cuyama Joint Unified School District, as of June 30, 2018, and the changes in its financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 18, 2019, on our consideration of the Cuyama Joint Unified School District's internal control over the Bond Building Fund's financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

## **Report on Other Legal and Regulatory Requirements**

In accordance with the requirements of Proposition 39, as incorporated in the California Constitution Article 13A, we have also issued our performance audit report dated January 18, 2019 on our consideration of the Bond Building Fund's compliance with the requirements of Proposition 39. That report is an integral part of our audit of the Proposition 39 Bond Building Fund for the fiscal year ended June 30, 2018 and should be considered in assessing the results of our financial audit.

*Moss, Levy & Hargheim LLP*

Santa Maria, California  
January 18, 2019

CUYAMA JOINT UNIFIED SCHOOL DISTRICT  
BALANCE SHEET  
BOND BUILDING FUND  
June 30, 2018

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**ASSETS**

Cash in county treasury	\$ 1,221,045
Accounts receivable	<u>4,516</u>
Total current assets	<u>\$ 1,225,561</u>

**LIABILITIES AND FUND BALANCE**

Liabilities:

Accounts payable	\$ <u>500</u>
Total liabilities	<u>500</u>

Fund Balance:

Restricted for building projects	<u>1,225,061</u>
Total fund balance	<u>1,225,061</u>
Total liabilities and fund balance	<u>\$ 1,225,561</u>

**CUYAMA JOINT UNIFIED SCHOOL DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BOND BUILDING FUND**  
**For the Fiscal Year Ended June 30, 2018**

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**Revenues**

Interest	\$ 21,004
Other revenue	<u>9,417</u>
Total revenues	<u>30,421</u>

**Expenditures**

Services and other operating expenditures	58,184
Capital outlay	<u>538,364</u>
Total expenditures	<u>596,548</u>

Net change in fund balance	(566,127)
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Fund balance, beginning of fiscal year	<u>1,791,188</u>
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Fund balance, end of fiscal year	<u><u>\$ 1,225,061</u></u>
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**CUYAMA JOINT UNIFIED SCHOOL DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**BOND BUILDING FUND**  
For the Fiscal Year Ended June 30, 2018

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	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Interest	\$ 25,000	\$ 21,004	\$ (3,996)
Other revenue		9,417	9,417
Total revenues	25,000	30,421	5,421
<b>Expenditures</b>			
Services and other operating expenditures	186,408	58,184	128,224
Capital outlay	538,364	538,364	-
Total expenditures	724,772	596,548	128,224
Net change in fund balance	(699,772)	(566,127)	133,645
Fund balance, beginning of fiscal year	1,791,188	1,791,188	
Fund balance, end of fiscal year	<u>\$ 1,091,416</u>	<u>\$ 1,225,061</u>	<u>\$ 133,645</u>

See notes to financial statements

**CUYAMA JOINT UNIFIED SCHOOL DISTRICT**  
**BOND BUILDING FUND**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2018

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Accounting Policies

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as prescribed by the Governmental Auditing Standards Board (GASB) and *Audits of State and Local Governmental Units* issued by the American Institute of Certified Public Accountants (AICPA).

Fund Structure

The Statement of Revenues, Expenditures, and Changes in Fund Balance is a statement of financial activities of the Bond Building Fund related to the current reporting period. Expenditures of the various funds frequently include amounts for land, buildings, equipment, retirement of indebtedness, transfers to other funds, etc. Consequently, these statements do not purport to present the result of operations of the net income or loss for the period as would a statement of income for a profit-type organization.

Basis of Accounting

The Bond Building Fund of Cuyama Joint Unified School District is maintained on the modified accrual basis of accounting. As such, revenues are recognized when they become susceptible to accrual, that is, when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized in the accounting period in which the liability is incurred (when goods are received, or services rendered).

Cash in the County Treasury is recorded at cost, which approximates fair value, in accordance with the requirements of GASB Statement No. 31 and the external pool is not valued according to GASB Statement 72.

Budget

The Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual includes a column entitled “Budget”. The amounts in this column represent the budget adopted by the Board and all amendments throughout the fiscal year.

Capital Assets and Long-Term Liabilities

The accounting and reporting treatment applied to the capital assets and long-term liabilities associated with the Bond Building Fund are determined by its measurement focus. The Bond Building Fund is accounted for on a spending or “financial flow” measurement focus. This means that only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered a measure of “available spendable resources.” Thus, the capital assets and long-term liabilities associated with the Bond Building Fund are accounted for in the basic financial statements of Cuyama Joint Unified School District.

**NOTE 2 – BONDED DEBT**

On July 7, 2016, \$6,000,000 in general obligation bonds were authorized by an election held within the Cuyama Joint Unified School District. The proceeds are to be used to improve the quality of education with funding that cannot be taken by the State, repair/replace leaky roofs; make health, safety and security improvements, upgrade inadequate electrical systems, improve student access to computers and modern technology, and modernize 50-year old classrooms, restrooms, and buildings.

**TEMPLETON UNIFIED SCHOOL DISTRICT**  
**BOND BUILDING FUND**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2018**

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**NOTE 2 – BONDED DEBT (Continued)**

The outstanding general obligation bonded debt of the Cuyama Joint Unified School District at June 30, 2018, is:

<u>Date of Issue</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Amount of Original Issue</u>	<u>Outstanding July 1, 2017</u>	<u>Issued Current Fiscal Year</u>	<u>Redeemed Current Fiscal Year</u>	<u>Outstanding June 30, 2018</u>
2016	3.00%	2046	\$ 2,000,000	\$ 2,000,000	\$ -	\$ -	\$ 2,000,000
			<u>\$ 2,000,000</u>	<u>\$ 2,000,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,000,000</u>

The annual requirements to amortize general obligation bonds payable outstanding as of June 30, 2018, are as follows:

<u>Fiscal Year Ended June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 50,000	\$ 90,826	\$ 140,826
2020		90,325	90,325
2021		90,325	90,325
2022		90,325	90,325
2023		90,325	90,325
2024-2028		451,625	451,625
2029-2033	160,000	440,225	600,225
2034-2038	360,000	386,800	746,800
2039-2043	645,000	278,939	923,939
2044-2047	785,000	83,125	868,125
	<u>\$ 2,000,000</u>	<u>\$ 2,092,840</u>	<u>\$ 4,092,840</u>

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Board of Trustees  
The Citizens' Oversight Committee  
Cuyama Joint Unified School District  
2300 Highway 166  
New Cuyama, CA 93254

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Bond Building Fund of Cuyama Joint Unified School District (the District), as of and for the fiscal year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 18, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Moss, Levy & Hartzheim LLP*

Santa Maria, California  
January 18, 2019

**CUYAMA JOINT UNIFIED SCHOOL DISTRICT**  
**BOND BUILDING FUND**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**June 30, 2018**

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There were no findings and questioned costs related to the financial audit of the Bond Building Fund for the fiscal year ended June 30, 2018.

**CUYAMA JOINT UNIFIED SCHOOL DISTRICT**

**PROPOSITION 39 FUNDING  
PERFORMANCE AUDIT**

**For the Fiscal Year Ended  
June 30, 2018**

**CUYAMA JOINT UNIFIED SCHOOL DISTRICT**  
**PROPOSITION 39 FUNDING**  
**PERFORMANCE AUDIT**  
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**June 30, 2018**

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## **INDEPENDENT AUDITORS' REPORT ON PROPOSITION 39 COMPLIANCE REQUIREMENTS**

The Board of Trustees  
The Citizens' Oversight Committee  
Cuyama Joint Unified School District  
2300 Highway 166  
New Cuyama, CA 93254

We have conducted a performance audit of the Measure Q General Obligation Bond Program of the Cuyama Joint Unified School District's (the District) compliance with the California Proposition 39, as incorporated in Article 13A of the California Constitution and Education Code Section 15264 et seq., for the fiscal year that ended on June 30, 2018. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our performance audit.

We conducted this performance audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The attached performance audit report as referenced in the table of contents presents the objectives, scope, and methodology of the audit. The performance audit report also includes the results of our performance audit and conclusion.

We have audited the financial statements of the Measure Q General Obligation Program for the fiscal year ended June 30, 2018 and have issued our report thereon dated January 18, 2019. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

In our opinion, the Measure Q General Obligation Bond Program complied, in all material respects, with the aforementioned requirements during the fiscal year that ended on June 30, 2018. This report is intended solely for the information and use of the District's Governing Board, the Measure Q Citizens' Oversight Committee, management, others within the entity, and the taxpayers of Templeton Unified School District and is not intended to be and should not be used by anyone other than these specified parties.

*Moss, Levy & Hartzheim LLP*

Santa Maria, California  
January 18, 2019

## **OBJECTIVES**

The objectives of our Performance Audit were to:

Document the expenditures charged to the voter approved 2016 Series A General Obligation Bonds. Determine whether all expenditures for the fiscal year ended June 30, 2018, charged to the Building Fund have been made in accordance with project budgets and guidelines. Note any incongruities or system weaknesses and provided recommendation for improvements.

## **SCOPE OF THE AUDIT**

The scope of our Performance Audit covered the period from July 1, 2017 through June 30, 2018. The expenditures tested included all object and project codes associated with the Bond Projects. The propriety of expenditures for capital projects and maintenance projects funded through other State or local funding sources were not included with the scope of our audit. Expenditures incurred subsequent to June 30, 2018, were not reviewed or included within the scope of our audit.

## **BACKGROUND INFORMATION**

On July 7, 2016, \$6,000,000 in general obligation bonds were authorized by an election held within the Cuyama Joint Unified School District. A Citizens' Oversight Committee was appointed to comply with the California Constitution and Education Code. The purpose of the Committee is to inform the public at least annually regarding the appropriate use of the bond proceeds. In 2016, the first series of bonds in the amount of \$2,000,000 in General Obligation Bonds Series A were issued. The total proceeds from the Bond issuance were received by the District (less the original bond issuance costs) and are to be used to replace, expand, and construct school facilities and technology projects of the Cuyama Joint Unified School District. California Constitution, Article 13A, section 1 (b) (3) requires an annual performance audit be conducted to ensure that funds have been expended only on the specific projects publicized by the District.

## **PROCEDURES PERFORMED**

We obtained the general ledger and the project expenditure summary reports and detail prepared by the District for the fiscal year ended June 30, 2018, for the Building Fund. Within the fiscal year audited, we obtained the actual invoices and other supporting documentation for all expenditures to ensure compliance with Proposition 39/Measure Q funding. We performed the following procedures:

- We reviewed the Bond Project publicized list of intended projects.
- We selected expenditures in the fiscal year ending June 30, 2018 and reviewed supporting documentation to ensure that funds were properly expended on the specific projects outlined on the publicized list and met the requirements for bidding, if applicable.
- We compared total project expenditures to budgets, to determine if there were any expenditures in excess of appropriation.
- We verified that funds were used for the construction of school facilities and were not used for salaries of school administrators or other operating expenses of the District.

**CUYAMA JOINT UNIFIED SCHOOL DISTRICT**  
**PROPOSITION 39 FUNDING**  
**PERFORMANCE AUDIT**  
June 30, 2018

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**RESULTS OF PROCEDURES**

The District put forward the numerous projects listed below, to replace, expand, and construct school facilities and technology projects, with the use of bond funding. The District incurred total costs of \$596,548 during the fiscal year ended June 30, 2018:

Project	Budget	Actual	Variance
High School Restroom Renovation	\$ 21,800	\$ 21,800	\$ -
Elementary School Paving/High School Resurfacing	574,248	574,248	-
Project-Wide (non-Project-Specific)	500	500	-
	<u>\$ 596,548</u>	<u>\$ 596,548</u>	<u>\$ -</u>

The projects have been given a specific project identification number within the District's Building Fund. Budgets for these projects are created and tracked for the whole project rather than on an annual basis.

The following outlines the results of testing related to material expenditures incurred as of June 30, 2018.

High School Restroom Renovation:

The restrooms at Cuyama High School were renovated.

Current fiscal year expenditures appear appropriate to the project.

Elementary School Paving/High School Resurfacing

Cuyama Elementary School driveway and parking lot was repaved. The Cuyama High School parking lot was resurfaced.

Current fiscal year expenditures appear appropriate to the project.

**CONCLUSION**

Based on the procedures performed, we found that for the items tested, the Cuyama Joint Unified School District had properly accounted for the expenditures of the Proposition 39/Measure Q General Obligation Bonds. Further, it was noted that the funds were not used for the salaries of school administrators or other operating expenditures.

## Fiscal03a

## Account Transaction Detail by Object-Balance

Detail for Dates 07/01/2018 through 06/30/2019

Fiscal Year 2018/19

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
Fund 21 - Building1									
21-0000-0-	- -9791-	- - BegFdBal							
	BA19-00005		Adopted Budget,OB19-01,Fund 2-	07/01/18	1,789,500.70	1,789,500.70			.00
	BB19-00006		Starting Balance From (9791 , Be	07/01/18				1,789,500.70	1,789,500.70
	BB19-00006		Starting Balance From (9790 , Un	07/01/18			564,440.51		1,225,060.19
	BR19-00001		Adjust Revised Starting Balances	10/10/18		564,440.51-			1,225,060.19
			Account Total	06/30/19	1,789,500.70	1,225,060.19	564,440.51	1,789,500.70	
	Total for Starting Balance Accounts and Object 9791				1,789,500.70	1,225,060.19	564,440.51	1,789,500.70	1,225,060.19
Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Revenue	Expenditure	Account Balance
21-0000-0-0000-0000-8660-000-0000-0000 Interest									
	CT19-00036		INTEREST APPORTIONMENT C,	07/20/18			4,515.61		4,515.61-
	CT19-00035		INTEREST APPORTIONMENT C,	10/22/18			4,905.71		9,421.32-
	BR19-00003		18/19 First Interim,BR19-01,Fund	01/11/19		94,421.32			85,000.00
	CT19-00660		4th Qtr Interest 1.661%	01/22/19			5,008.32		79,991.68
	CT19-00948		INTEREST APPORTIONMENT C,	04/22/19			10,324.21		69,667.47
	BR19-00022		REVERSE INTEREST PER ANALY	04/30/19		63,921.32-			5,746.15
	GJ19-00027		REVERSE PRIOR YR INTEREST	04/30/19			4,515.61-		10,261.76
			Account Total	06/30/19	.00	30,500.00		20,238.24	
21-0000-0-0000-0000-8951-000-0000-0000 ProcBonds									
	AR19-00073		Principal Amount of the Bonds	02/13/19			2,140,022.70		2,140,022.70-
	BR19-00055		ADJ FOR BOND PROCEEDS & P	05/01/19		2,140,022.00			.70-
			Account Total	06/30/19	.00	2,140,022.00		2,140,022.70	
	Total for Revenue Accounts				.00	2,170,522.00		2,160,260.94	10,261.06
Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
21-0000-0-0000-8500-5800-000-0000-0000 Unstrct,Expense									
	Bluestein, Stephen B	EX19-00970	PRIORITY MAIL/ MAILED ORG S	02/08/19				25.50	25.50-
	AR19-00074		Cost of Issuance	02/13/19				120,000.00	120,025.50-
	BR19-00055		ADJ FOR BOND PROCEEDS & P	05/01/19		120,030.00			4.50
			Account Total	06/30/19	.00	120,030.00	.00	120,025.50	
21-0000-0-0000-8500-5800-000-0000-PAVE Unstrct,Expense									
	BA19-00005		Adopted Budget,OB19-01,Fund 21	07/01/18	186,408.00	186,408.00			186,408.00
	BR19-00056		BOND FUND REMOVE PAVE BU	05/01/19		186,408.00-			.00
			Account Total	06/30/19	186,408.00	.00	.00	.00	

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Fiscal Year 2018/19

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 21 - Building1 (continued)</b>									
21-0000-0-0000-8500-5800-030-0000-ESMO	Unstrct,Expense								
	SCArchitect, Inc.	EX19-01160	hourly billing for asso. Sr. project n	03/22/19				2,891.61	2,891.61-
	SCArchitect, Inc.	EX19-01163	Reimbursable Expenses for Feb E	03/22/19				121.32	3,012.93-
	SCArchitect, Inc.	EX19-01222	MONUMENT SIGN BLUEPRINT S	04/12/19				162.61	3,175.54-
	SCArchitect, Inc.	EX19-01223	MONUMENT SIGN PROJECT MA	04/12/19				1,300.00	4,475.54-
	Kern County Supt. Of Sc	EX19-01252	Monument sign set up fee/ LCM s	04/19/19				1,500.00	5,975.54-
	BR19-00055		ADJ FOR BOND PROCEEDS & P	05/01/19		10,905.00			4,929.46
	BR19-00057		BOND FUND ELEM SCH MONUM	05/01/19		10,905.00-			5,975.54-
	GJ19-00038		ELEM MONUMENT SIGN MOVE	05/01/19				10,901.31-	4,925.77
	The Bakersfield Californ	EX19-01338	Notice to Contract monument	05/10/19				2,672.04	2,253.73
	Black / Hall Constructor	EX19-01342	CES Monument	05/14/19				2,253.73	.00
			Account Total	06/30/19	.00	.00	.00	.00	.00
21-0000-0-0000-8500-5800-030-0000-ESSN	Unstrct,Expense								
PO19-00060	SCArchitect, Inc.	EN19-00109	Elementary School Sign	02/06/19			5,496.10		5,496.10-
PO19-00060	SCArchitect, Inc.	EN19-00112	Elementary School Sign	02/08/19			5,496.10-		.00
PO19-00060	SCArchitect, Inc.	EX19-00982	Elementary School Sign	02/08/19				5,496.10	5,496.10-
PO19-00063	Yowell Environmental se	EN19-00114	Asbestos Inspection	02/13/19			7,177.50		12,673.60-
PO19-00063	Yowell Environmental se	EN19-00116	Asbestos Inspection	02/22/19			7,177.50-		5,496.10-
PO19-00063	Yowell Environmental se	EX19-01014	Asbestos Inspection	02/22/19				7,177.50	12,673.60-
	Yowell Environmental se	EX19-01177	SCOPE OF WORK	03/29/19				800.00	13,473.60-
		BR19-00055	ADJ FOR BOND PROCEEDS & P	05/01/19		13,475.00			1.40
		BR19-00057	BOND FUND ELEM SCH MONUM	05/01/19		13,475.00-			13,473.60-
		GJ19-00038	ELEM MONUMENT SIGN MOVE	05/01/19				13,473.60-	.00
			Account Total	06/30/19	.00	.00	.00	.00	.00
21-0000-0-0000-8500-5800-070-0000-0000	Unstrct,Expense								
	SCArchitect, Inc.	EX19-00797	CAD/Draftperson	12/07/18				180.00	180.00-
	SCArchitect, Inc.	EX19-00798	CAD/Draftperson	12/07/18				540.00	720.00-
PO19-00054	S&P GLOBAL RATINGE	EN19-00095	analytical services	01/02/19			11,500.00		12,220.00-
PO19-00054	S&P GLOBAL RATINGE	EN19-00100	analytical services	01/04/19			11,500.00-		720.00-
PO19-00054	S&P GLOBAL RATINGE	EX19-00898	analytical services	01/04/19				11,500.00	12,220.00-
	SCArchitect, Inc.	EX19-00979	HOURLY BILLING FOR DEC 201	02/08/19				3,277.50	15,497.50-
	SCArchitect, Inc.	EX19-00980	HOURLY BILLING FOR DEC 201	02/08/19				175.00	15,672.50-
	SCArchitect, Inc.	EX19-00981	HOURLY BILLING FOR JAN 201	02/08/19				2,719.55	18,392.05-
	SCArchitect, Inc.	EX19-01215	MONUMENT REPAIR	04/12/19				3,087.50	21,479.55-
Selection	Filtered by User Permissions. (Org = 43, Online/Offline = N, Fiscal Year = 2019, Unposted JEs? = N, Ref#? = Y, Assets and Liabilities? = N, Restricted? = Y, Fund = 21, Object Digits = 4, Page Break Lvl = )								ESCAPE
	043 - Cuyama Joint Unified School District								ONLINE
	Generated for Chris Rahe (43RAHEC), May 21 2019 9:43AM								Page 2 of 6

Detail for Dates 07/01/2018 through 06/30/2019

Fiscal Year 2018/19

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 21 - Building1 (continued)</b>									
21-0000-0-0000-8500-070-0000-HVAC	Unstrct,Expense (continued)								
PO19-00047	SCArchitect, Inc.	EN19-00086	Architect fees for HS HVAC and el	11/30/18			23,889.24-		11,944.62-
PO19-00047	SCArchitect, Inc.	EX19-00761	Architect fees for HS HVAC and el	11/30/18				23,889.24	35,833.86-
PO19-00050	SCArchitect, Inc.	EN19-00090	HS HVAC and electrical upgrades	12/05/18			45,390.87		81,224.73-
PO19-00050	SCArchitect, Inc.	EN19-00094	HS HVAC and electrical upgrades	12/07/18			45,390.87-		35,833.86-
PO19-00050	SCArchitect, Inc.	EX19-00799	HS HVAC and electrical upgrades	12/07/18				45,390.87	81,224.73-
PO19-00061	SCArchitect, Inc.	EN19-00110	HS HVAC / Electrical	02/06/19			39,864.08		121,088.81-
PO19-00061	SCArchitect, Inc.	EN19-00113	HS HVAC / Electrical	02/08/19			39,864.08-		81,224.73-
PO19-00061	SCArchitect, Inc.	EX19-00983	HS HVAC / Electrical	02/08/19				19,932.04	101,156.77-
PO19-00061	SCArchitect, Inc.	EX19-00984	HS HVAC / Electrical	02/08/19				19,932.04	121,088.81-
PO19-00061	SCArchitect, Inc.	EX19-01162	Reimbursable Expenses for Feb H	03/22/19				54.30	121,143.11-
PO19-00084	SCArchitect, Inc.	EN19-00148	SC ARCHITECT	04/03/19			20,775.93		141,919.04-
PO19-00084	SCArchitect, Inc.	EN19-00152	SC ARCHITECT	04/05/19			20,775.93-		121,143.11-
PO19-00084	SCArchitect, Inc.	EX19-01195	SC ARCHITECT	04/05/19				20,775.93	141,919.04-
PO19-00087	SCArchitect, Inc.	EN19-00155	HS HVAC	04/09/19			11,680.16		153,599.20-
PO19-00087	SCArchitect, Inc.	EN19-00160	HS HVAC	04/12/19			11,680.16-		141,919.04-
PO19-00087	SCArchitect, Inc.	EX19-01214	HVAC UPGRADES BW COPIES	04/12/19				68.70	141,987.74-
PO19-00087	SCArchitect, Inc.	EX19-01218	ELECTRICAL UPGRADE	04/12/19				4,160.13	146,147.87-
PO19-00087	SCArchitect, Inc.	EX19-01224	HS HVAC	04/12/19				11,680.16	157,828.03-
PO19-00087	SCArchitect, Inc.	BR19-00055	ADJ FOR BOND PROCEEDS & P	05/01/19		157,860.00			31.97
			Account Total	06/30/19	.00	157,860.00	.00	157,828.03	
			<b>Total for Object 5800</b>		<b>186,408.00</b>	<b>382,262.00</b>	<b>.00</b>	<b>340,028.39</b>	<b>42,233.61</b>
21-0000-0-0000-8500-000-0000-0000	Unstrct,Commun								
	Stephen B. Bluestein	EX19-00935	US postal service	01/25/19				24.70	24.70-
21-0000-0-0000-8500-6170-030-0000-ESMO	Unstrct,LandImprov								
	BR19-00057		BOND FUND ELEM SCH MONUM	05/01/19		86,000.00			86,000.00
	GJ19-00038		ELEM MONUMENT SIGN MOVE	05/01/19				24,374.91	61,625.09
			Account Total	06/30/19	.00	86,000.00	.00	24,374.91	
21-0000-0-0000-8500-6170-070-0000-HSPO	Unstrct,LandImprov								
	BR19-00060		POOL DEMOLITION / REPL W-B/	05/01/19		235,000.00			235,000.00
	BR19-00062		POOL DEMOLITION / REPL W-B/	05/01/19		235,000.00-			.00
			Account Total	06/30/19	.00	.00	.00	.00	
			<b>Total for Object 6170</b>		<b>.00</b>	<b>86,000.00</b>	<b>.00</b>	<b>24,374.91</b>	<b>61,625.09</b>
21-0000-0-0000-9100-7699-000-0000-0000	Unstrct,All Oth Fin Use								
<b>043 - Cuyama Joint Unified School District</b>									
Selection	Filtered by User Permissions, (Org = 43, Online/Offline = N, Fiscal Year = 2019, Unposted JEs? = N, Ref#? = Y, Assets and Liabilities? = N, Restricted? = Y, Fund = 21, Object Digits = 4, Page Break Lvl = )								ESCAPE
								ONLINE	Page 4 of 6