

Cuyama Joint Unified School District  
Citizens' Bond Oversight Committee Minutes

Tuesday, June 8, 2021, 5:00pm

Alfonso Gamino is inviting you to a scheduled CBOC Zoom meeting.

Join Zoom Meeting

Meeting ID: 795 3013 6841

Passcode: VJcQ6g

**Agenda**

Meeting was called to order by CBOC Vice Chair **Mr. Jake Furstenfeld at 5:12 p.m.**

Roll Call:

\_\_\_ **P** \_\_\_ Mr. Eddie Fetterman

\_\_\_ **P** \_\_\_ Mr. Jake Furstenfeld

\_\_\_ **Ab** \_\_\_ Mr. Pete Mendiburu

\_\_\_ **P** \_\_\_ Mr. Juan Gonzalez

\_\_\_ **P** \_\_\_ Mrs. Linda Swader

\_\_\_ **P** \_\_\_ Mr. Alfonso Gamino, Superintendent

\_\_\_ **Ab** \_\_\_ Mrs. Theresa King, Business Manager

Flag Salute:

The Flag Salute was led by: **No flag salute as CBOC members Zoomed into the meeting.**

Agenda Items:

1. Introductions by everyone on the CBOC committee: **We all welcomed each other to this meeting. We all know each other.**

2. Information: Update on our efforts to recruit two more Bond Oversight Committee members. General conversation.

**Mr. Jake Furstenfeld, Mr. Eddie Fetterman, and Mr. Gamino expressed interest in continuing to recruit for two CBOC committee members. Currently there are five active members, and we need to add to additional members. All CBOC members agreed that we need to continue to actively recruit for two additional committee members.**

3. Action: Approval of Minutes for CBOC meeting from February 16, 2021 (attached back-up material).

Moved by **Eddie Fetterman** Seconded by: **Linda Swader**

Roll Call: EF Yes JF Yes PM Ab JG Yes LS Yes

**Approved 4-0**

4. Update Status of Expenditures and information on expenditures on all bond projects since February 16, 2021 (Theresa King, Business Manager).

**Mr. Gamino updated the CBOC committee members on current Bond expenditures through May 2020. At the end of the 2019-2020 school year (June 30, 2020), the Bond account had a beginning balance of \$1,466,608.82. Through May 2021 of the 2020-2021 school year, the bond account had a balance of approximately \$\$1,274,188.23. In addition, Mr. Gamino informed the CBOC committee that the Cuyama Joint Unified School District auditor audited the Proposition 39 (bond fund) with a financial audit and a performance audit through June 2020. These two audits will be shared with the CBOC committee at the next CBOC meeting scheduled for October 5, 2021, at 5:00 p.m.**

5. Update: Status of sale of last Series of GO bond (Mr. Gamino and Mrs. King).

**Mr. Gamino updated the CBOC committee regarding the status of the sale of the last Series of GO bond. The Board decided to not sell the third series of the GO bond during the 2020-2021 school year. The committee asked if the district architect could provide a cost analysis of the heating/air conditioning project for the high school with the latest estimated expense figures for the October 5, 2021, CBOC meeting. Mr. Gamino will call the architect to determine if the expense analysis can be made for the project.**

6. Input and discussion: **No input or discussion today on other subject matter.**

Next Meeting: The next meeting of the CBOC was set for **Tuesday, October 5, 2021, at 5:00 p.m.** via Zoom. Log-in information to be determined at a future date.

The CBOC meeting was adjourned at **5:39 p.m.**

Moved by **Eddie Fetterman** and seconded by **Juan Gonzalez.**

Roll Call: EF **Yes** JF **Yes** PM **AB** JG **Yes** LS **Yes**

**Approved 4-0**

**CUYAMA JOINT UNIFIED SCHOOL DISTRICT**

**PROPOSITION 39 FUNDING  
FINANCIAL AUDIT**

**June 30, 2020**

**CUYAMA JOINT UNIFIED SCHOOL DISTRICT**  
**PROPOSITION 39 FUNDING**  
**FINANCIAL AUDIT**  
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June 30, 2020

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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, 2020, 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, 2020, 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, 2020, 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 February 4, 2021 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 February 4, 2021 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, 2020 and should be considered in assessing the results of our financial audit.

*Moss, Remy & Hartgeim LLP*

Santa Maria, California  
February 4, 2021

**CUYAMA JOINT UNIFIED SCHOOL DISTRICT**  
**BALANCE SHEET**  
**BOND BUILDING FUND**  
**June 30, 2020**

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**ASSETS**

Cash in county treasury	\$	1,606,329
Accounts receivable		<u>10,836</u>
Total current assets	\$	<u><u>1,617,165</u></u>

**LIABILITIES AND FUND BALANCE**

Liabilities:

Accounts payable	\$	150,556
Total liabilities		<u>150,556</u>

Fund Balance:

Restricted for building projects		<u>1,466,609</u>
Total fund balance		<u>1,466,609</u>
Total liabilities and fund balance	\$	<u><u>1,617,165</u></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, 2020

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<b>Revenues</b>	
Interest	\$ 36,653
	<u>36,653</u>
Total revenues	<u>36,653</u>
<b>Expenditures</b>	
Services and other operating expenditures	60,937
Capital outlay	1,084,817
	<u>1,145,754</u>
Total expenditures	<u>1,145,754</u>
Deficiency of Revenues Under Expenditures	<u>(1,109,101)</u>
Net Change in Fund Balances	<u>(1,109,101)</u>
Fund balance, beginning of fiscal year	<u>2,575,710</u>
Fund balance, end of fiscal year	<u><u>\$ 1,466,609</u></u>

See notes to financial statements

**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, 2020**

	Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Interest	\$ 38,000	\$ 36,653	\$ (1,347)
Total revenues	<u>38,000</u>	<u>36,653</u>	<u>(1,347)</u>
<b>Expenditures</b>			
Services and other operating expenditures	64,000	60,937	3,063
Capital outlay	<u>890,131</u>	<u>1,084,817</u>	<u>(194,686)</u>
Total expenditures	<u>954,131</u>	<u>1,145,754</u>	<u>(191,623)</u>
Deficiency of Revenues Under Expenditures	(916,131)	(1,109,101)	(192,970)
Net Change in Fund Balances	<u>(916,131)</u>	<u>(1,109,101)</u>	<u>(192,970)</u>
Fund balance, beginning of fiscal year	<u>2,575,710</u>	<u>2,575,710</u>	
Fund balance, end of fiscal year	<u>\$ 1,659,579</u>	<u>\$ 1,466,609</u>	<u>\$ (192,970)</u>

See notes to financial statements

**CUYAMA JOINT UNIFIED SCHOOL DISTRICT**  
**BOND BUILDING FUND**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2020

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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.

**CUYAMA JOINT UNIFIED SCHOOL DISTRICT**  
**BOND BUILDING FUND**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2020**

**NOTE 2 – BONDED DEBT (Continued)**

The outstanding general obligation bonded debt of the Cuyama Joint Unified School District at June 30, 2020, is:

<u>Date of Issue</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Amount of Original Issue</u>	<u>Outstanding July 1, 2019</u>	<u>Issued Current Fiscal Year</u>	<u>Redeemed Current Fiscal Year</u>	<u>Outstanding June 30, 2020</u>
2016	2.0% - 5.0%	2046	\$ 2,000,000	\$ 1,950,000	\$ -	\$ -	\$ 1,950,000
2019	3.0% - 5.25%	2048	2,000,000	2,000,000			2,000,000
			<u>\$ 4,000,000</u>	<u>\$ 3,950,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,950,000</u>

The annual requirements to amortize general obligation bonds payable outstanding as of June 30, 2020, are as follows:

<u>Fiscal Year Ended June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 25,000	\$ 191,375	\$ 216,375
2022	20,000	189,975	209,975
2023	30,000	189,375	219,375
2024		189,375	189,375
2025		189,375	189,375
2026-2030	30,000	946,875	976,875
2031-2035	320,000	918,675	1,238,675
2036-2040	630,000	839,650	1,469,650
2041-2045	1,395,000	625,344	2,020,344
2046-2049	1,500,000	188,819	1,688,819
	<u>\$ 3,950,000</u>	<u>\$ 4,468,838</u>	<u>\$ 8,418,838</u>



Moss, Levy & Hartzheim LLP

Certified Public Accountants

**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, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated February 4, 2021.

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  
February 4, 2021

**CUYAMA JOINT UNIFIED SCHOOL DISTRICT**  
**BOND BUILDING FUND**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**June 30, 2020**

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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, 2020.

**CUYAMA JOINT UNIFIED SCHOOL DISTRICT**

**PROPOSITION 39 FUNDING  
PERFORMANCE AUDIT**

**For the Fiscal Year Ended  
June 30, 2020**

**CUYAMA JOINT UNIFIED SCHOOL DISTRICT  
PROPOSITION 39 FUNDING  
PERFORMANCE AUDIT  
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June 30, 2020**

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Moss, Levy & Hartzheim LLP

Certified Public Accountants

**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, 2020. 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, 2020 and have issued our report thereon dated February 4, 2021. 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, 2020. 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  
February 4, 2021

## **OBJECTIVES**

The objectives of our Performance Audit were to:

Document the expenditures charged to the voter approved 2016 Series A General Obligation Bonds and 2019 Series B General Obligation Bonds. Determine whether all expenditures for the fiscal year ended June 30, 2020, 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, 2019 through June 30, 2020. 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, 2020, 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. In 2019, the second series of bonds in the amount of \$2,000,000 in General Obligation Series B 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, 2020, 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, 2020 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, 2020

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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 \$1,145,754 during the fiscal year ended June 30, 2020:

<u>Project</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
High School HVAC/Flooring	\$ 159,831	\$ 132,109	\$ 27,722
High School Pool Demo/Fill	377,300	375,747	1,553
High School Electrical	400,000	622,271	(222,271)
Elementary School Monument	10,000	9,409	591
Project-Wide (non-Capital Project-Specific)	7,000	6,218	782
	<u>\$ 954,131</u>	<u>\$ 1,145,754</u>	<u>\$ (191,623)</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, 2020.

High School Flooring/HVAC:

Flooring and HVAC upgrades were made at the High School.

Current fiscal year expenditures appear appropriate to the project.

Elementary School Monument

A new concrete monument sign was made at the Elementary School.

Current fiscal year expenditures appear appropriate to the project.

High School Pool Demolition/Fill

Asbestos abatement, demolition and backfill of the abandoned pool at the High School.

Current fiscal year expenditures appear appropriate to the project.

High School Electrical

Upgrades of the electrical system infrastructure at the High School.

Current fiscal year expenditures appear appropriate to the project.

There were expenditures in excess of appropriations for the High School Electrical project. The project is budgeted on the basis of the whole project and more work was done by June 30, 2020 than anticipated in the annual budgeting.

**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.

1238	Complete Aug. 2017		
Cuyama Elem Road Imp			
A/E Fee			\$63,265.14
Reimbursables:			\$4,779.10
Construction Cost			\$512,544.11
Testing Lab	incl'd in A/E Fee	\$7,549.83	
On Site Inspector	incl'd in A/E Fee	\$5,184.00	
Advertising	Billed as reimb.	\$2,103.28	
	S.T.		<b>\$580,588.35</b>
1264	Pending DSA Submittal		
Cuyama HS HVAC Upgrade			
Estimated A/E Fee			\$284,155.72
Billed to Date:	Architect's Fee PTD	(\$137,938.93)	
Reimbursables:			\$290.17
Bal Due		\$146,216.79	
Estimate Cost of Construction		\$ 2,439,779.25	
Estimate Project Cost			\$3,128,600.02
	Est'd Balance less A/E PTD	\$2,990,661.09	
	S.T.		<b>\$3,128,600.02</b>
1264.1	Completed Jul 2019		
Cuyama Elem Monument Sign			
A/E Fee Billed to Date:			\$17,176.76
Reimbursables:			\$320.99
Cost of Construction			\$85,186.00
Testing Lab			\$2,583.20
Advertising			\$2,672.04
	S.T.		<b>\$107,938.99</b>
1264.2	Completed Aug 2019		
Cuyama HS Flooring			
A/E Fee Billed to Date:			\$21,357.50
Reimbursables:			\$347.10
Cost of Construction			\$273,853.42
Hazard Mat'ls Abate Consultant			\$31,397.00
Full School Hazard Mat'ls Survey			\$7,177.50
Advertising			\$2,646.06
	S.T.		<b>\$336,778.58</b>
1264.3	Completed Sep 2019		
Cuyama HS Pool Demo			
Billed to Date:			\$31,910.00
Reimbursables:			\$420.42
Cost of Construction			\$292,675.00
Testing Lab			\$6,782.80
Hazard Mat'ls Abate Consultant			\$4,173.00
Hazard Mat'l Consultant covered Walkways-Gas pipe insulation			\$5,875.00
Advertising			\$2,749.98
	S.T.		<b>\$344,586.20</b>
1264.4	Completed 2019		
Cuyama HS Sign repair			
Billed to Date:			\$3,262.50
	S.T.		<b>\$3,262.50</b>
1264.5	Completed 2020		
Cuyama HS Electrical Upgrade			
A/E Fee (Base Bid +Alt Bid)			\$118,103.96
Billed to Date:		(\$117,842.61)	
Balance Due		\$261.35	
Cost of Construction w/o Alt Bid as Bid		\$ 754,632.91	
Testing Lab			\$3,153.68
IOR			\$1,980.00
Advertising			\$2,516.16
PG&E			\$25,215.89
	S.T.		<b>\$905,602.60</b>
			Need to verify this amount
<b>Est'd GRAND TOTAL</b>			<b>\$5,407,357.24</b>
<b>GRAND PROJECT COSTS TO DATE</b>			<b>\$2,424,974.01</b>
Bond Issuances	2 ea		\$4,000,000.00
2021 Bond Issuance	Jan-21		<u>\$2,000,000.00</u>
	Total		\$6,000,000.00
Total Funds Currently available w/o 3rd bond issuance less costs to date			\$1,575,025.99
Total funds available with all bond issuances less costs to date			\$3,575,025.99
Total 3 bond issuance less Est'd Grand Total			\$592,642.76
Remaining projects cost	HVAC Project Est'd Bal		\$2,990,661.09
Est'd remaining bond balance			\$584,364.90

**OPINION OF PROJECT COST FOR MODERNIZATION**  
Base Bid

Appl. No. County: Santa Barbara  
 District: Cuyama Joint Unified School District  
 Project: Cuyama Valley HS-HVAC Upgrade

[X] Preliminary [ ] Final

<b>A. Site - Not Eligible</b>		SFP SB 50 Grant Portion	0.00	Total Cost	0.00
<b>B. District Budget \$</b>	\$ 0.00 (District + Estimated State Match)				
<b>Plans - Based On \$</b>	\$ 2,439,779.25 (Total Bid Incl'g all alternates)				
<b>1. Architect's Fee</b>					PTD=\$137,936.93 11/22/2019
<b>2. a. DSA-SSS Plan Check Fee</b>					
<b>b. DSA-ACS Plan Check Fee</b>					
<b>c. DSA-FLS Plan Check Fee</b>					
<b>d. DSA-Landscape Plan Check Fee</b>					
<b>3. Dept. of Education Plan Check Fee</b>					
<b>4. Preliminary Tests</b>					
<b>5. Other (list) Printing &amp; Adv.</b>					
<b>6. Total</b>					315,445.05
<b>C. Construction (Reconstruction)</b>					
<b>1. Utility Services (Normally not eligible)</b>					
<b>2. Off-Site Development (Normally not eligible)</b>					
<b>3. Interim Housing, ___ trailers for ___ mos.</b>					
<b>4. General Site Development</b>					
<b>5. Modernization Costs</b>					
<b>6. Total Construction (Modernization)</b>					2,439,779.25
<b>D. Tests (Construction &amp; Hazardous Materials)</b>					24,397.79
<b>E. Inspection</b>	15 months @ \$		7,000.00		106,000.00
<b>Total - Lines A through E</b>					2,884,622.09
<b>F. Furniture, Fixtures, &amp; Equipment</b>					0.00
<b>G. Contingencies</b>					243,977.92
<b>H. Total Estimated Cost (Items A through G)</b>					3,128,600.02

24-Jun-21

Date

Stephen J. Corbin, NCARB, AIA, LEED-® AP

Architect

Checked By (Field Representative OPSC)

Date

Estimated Cost of Construction		\$
Preliminary	3.30%	1,859,084.81
Supervision	4.40%	61,349.80
Bonds & Insi	3.00%	81,799.73
Clean-up	0.50%	55,772.54
Janitorial	0.30%	9,295.42
		5,577.25
		0.00
S.T.		2,072,879.56
General Coni	7.00%	145,101.57
Contingency	10.00%	221,798.11
<b>GRAND TOTAL</b>		<b>\$ 2,439,779.25</b>