

**CUYAMA JOINT UNIFIED SCHOOL DISTRICT  
BOARD MEETING**

**Thursday October 12, 2023, 6:00 PM adjourned to Thursday October 19, 2023 6:00 PM  
BOARD ROOM, CUYAMA ELEMENTARY SCHOOL  
2300 Hwy 166, New Cuyama CA 93254**

**Join Zoom Meeting**

<https://us06web.zoom.us/j/88267616922?pwd=ZTZLOWIyZkl6MU5ZTVNyajRPR3JSZz09>

Meeting ID: 882 6761 6922

Passcode: eRvn75

I. The meeting will be called to order by Board President, Heather Lomax at \_\_\_\_ P.M.

Roll Call Vote:

Heather Lomax \_\_\_\_ Elaine Johnson \_\_\_\_ Whitney Goller \_\_\_\_ Jeffrey Mitchell \_\_\_\_

Michael Funkhouser \_\_\_\_

Alfonso Gamino \_\_\_\_ Superintendent

FLAG SALUTE: Led by \_\_\_\_

**II. PUBLIC FORUM:**

Following recognition by the President, members of the public shall have an opportunity to address the Board of Trustees either before or during the Board's consideration of each item of business to be discussed. In order to efficiently manage the business of the Board, the Board President may limit the amount of time allocated for each individual speaker to 3 minutes and limit the total time allocated on a particular issue to 15 minutes, pursuant to board policy. Items not appearing on the agenda cannot, by law, be the subject of Board action. Such items may be placed on future agendas for full discussion and/or action.

**III. Superintendent's /Designee Report**

- A. Teachers-in-charge at school sites
- B. Williams Visit Oct. 19, 2023 to CVHS
- C. Wi-Fi / Internet service
- D. New van
- E. Other

IV. Board Reports

- V. Cuyama Valley High School ASB/FFA Report: Jennifer Stancliff, Kevin Lebsack, and/or Officers

VI. CONSENT AGENDA:

The Board will consider the following consent calendar items. All items listed are considered to be routine and noncontroversial. Consent items will be considered first and may be approved by one motion if no member of the CJUSD Board wishes to comment or discuss. If comment or discussion is desired, the item will be removed from the consent agenda and considered in the listed sequence with an opportunity for any member of the public to address the CJUSD Board concerning the item before action is taken.

- a. Minutes of the September 14, 2023, Board Meeting.  
Members present: Heather Lomax, Whitney Goller, Michael Funkhouser, Elaine Johnson and . Members Absent: Heather Lomax **Pg. 1-8**
- b. Minutes of the September 21, 2023 Special Board Meeting. Members present: Heather Lomax, Michael Funkhouser, Elaine Johnson **Pg. 9-10**
- c. Checks Board Report and Warrants for Sept. 1-30, 2023. **Pg. 11-43**
- d. Fundraiser Library Book Fair: 10/28-11/5/2023. Requested by Kimberly Rivera. **Pg. 44**
- e. Fundraiser Cuyama Elementary ASB: Sell candy grams for Halloween 10/23-10/30/2023. Requested by Nicole Furstenfeld. **Pg. 45-49**
- f. Fundraiser CVHS FFA: FFA sticker sales, remainder of 2023-2024 school year. Requested by Angel Cannon. **Pg. 51**
- g. Fundraiser CVHS FFA: Sucker sales \$1.00 for the remainder of the 2023-2024 school year. Requested by Angel Cannon. **Pg. 52**
- h. Fundraiser CVHS FFA: Popcorn sales through JustFundraising.com from 10/13/23-10/31/23. Requested by Angel Cannon. **Pg. 53**
- i. Fundraiser CVHS FFA: Hot chocolate sales month of December to sell at Holiday Bazaar at CVHS and the Old Cuyama Store. Requested by Angel Cannon. **Pg. 54**
- j. Fundraiser CVHS FFA: Corn sales at haunted house event in October, date TBA by ASB. Requested by Angel Cannon. **Pg. 55**
- k. Fundraiser CVHS FFA: Drive-Thru BBQ -family style BBQ dinner, each quarter starting in November. Requested by Angel Cannon. **Pg. 56-57**
- l. Field Trip Request: FFA BIG (Best Informed Greenhand) Competition in Santa Maria, CA, 11/14/23 ETD 6am – return 8pm, grade 9, 6-10 students **Pg. 58**

Moved By: \_\_\_\_\_

2nd By: \_\_\_\_\_

Roll Call Vote:

Heather Lomax \_\_\_\_\_ Elaine Johnson \_\_\_\_\_ Whitney Goller \_\_\_\_\_

Jeffrey Mitchell \_\_\_\_\_ Michael Funkhouser \_\_\_\_\_

VII. Action Items:

a. It is recommended that the board discuss and approve the Statement of Assurance for K-12 SWP Round 6 grant for requested amount of \$10,000 primarily for FFA travel and competition expenses. **Pg. 59**

Moved By: \_\_\_\_\_ 2nd By: \_\_\_\_\_

Roll Call Vote:

Heather Lomax \_\_\_\_\_ Elaine Johnson \_\_\_\_\_ Whitney Goller \_\_\_\_\_

Jeffrey Mitchell \_\_\_\_\_ Michael Funkhouser \_\_\_\_\_

b. It is recommended that the board discuss and accept receipt of the Approval of the Fiscal Year 2023-2024 Adopted Budget correspondence from Santa Barbara County Education Office. **Pg. 60-63**

Moved By: \_\_\_\_\_ 2nd By: \_\_\_\_\_

Roll Call Vote:

Heather Lomax \_\_\_\_\_ Elaine Johnson \_\_\_\_\_ Whitney Goller \_\_\_\_\_

Jeffrey Mitchell \_\_\_\_\_ Michael Funkhouser \_\_\_\_\_

c. It is recommended that the board discuss and approve the Agreement for Support Services 7/1/2023-6/30/2026 provided by Education Systems Engineers and Matthew H. Stowell. **Pg 64-65**

Moved By: \_\_\_\_\_ 2nd By: \_\_\_\_\_

Roll Call Vote:

Heather Lomax \_\_\_\_\_ Elaine Johnson \_\_\_\_\_ Whitney Goller \_\_\_\_\_

Jeffrey Mitchell \_\_\_\_\_ Michael Funkhouser \_\_\_\_\_

d. It is recommended that the board discuss and approve the disposition of surplus property pursuant to Education Code 17546 consisting of one unrepairable 2002 Chevrolet Express Van 3500 VIN# 1GNHG39R221204255 **Pg. n/a**

Moved By: \_\_\_\_\_ 2nd By: \_\_\_\_\_

Roll Call Vote:

Heather Lomax \_\_\_\_ Elaine Johnson \_\_\_\_ Whitney Goller \_\_\_\_

Jeffrey Mitchell \_\_\_\_ Michael Funkhouser \_\_\_\_

e. It is recommended that the board discuss and approve the the employment contract for acting Superintendent/Principal. Beginning on **Pg. 66**

Moved By: \_\_\_\_\_ 2nd By: \_\_\_\_\_

Roll Call Vote:

Heather Lomax \_\_\_\_ Elaine Johnson \_\_\_\_ Whitney Goller \_\_\_\_

Jeffrey Mitchell \_\_\_\_ Michael Funkhouser \_\_\_\_

f. It is recommended that the Governing Board to have discussion and action to approve the district auditor for the 2023-2024, 2024-2025, and the 2025-2026 fiscal years. The auditor will provide an independent audit report for each of the three years starting in December of 2024. It is recommended that the district approve Jeannette L. Garcia & Associates to be the Cuyama Joint Unified School District auditor for the 2023-2024, 2024-2025, and the 2025-2026 fiscal years.

**Pg.** attached separately

Moved By: \_\_\_\_\_ 2nd By: \_\_\_\_\_

Roll Call Vote:

Heather Lomax \_\_\_\_ Elaine Johnson \_\_\_\_ Whitney Goller \_\_\_\_

Jeffrey Mitchell \_\_\_\_ Michael Funkhouser \_\_\_\_

VIII. ITEM(S) PULLED FROM CONSENT AGENDA:

1. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Moved By: \_\_\_\_\_ 2nd By: \_\_\_\_\_



Roll Call Vote:

Heather Lomax \_\_\_\_ Elaine Johnson \_\_\_\_ Whitney Goller \_\_\_\_

Jeffrey Mitchell \_\_\_\_ Michael Funkhouser \_\_\_\_

2. \_\_\_\_\_  
\_\_\_\_\_

Moved By: \_\_\_\_\_ 2nd By: \_\_\_\_\_

Roll Call Vote:

Heather Lomax \_\_\_\_ Elaine Johnson \_\_\_\_ Whitney Goller \_\_\_\_

Jeffrey Mitchell \_\_\_\_ Michael Funkhouser \_\_\_\_

3. \_\_\_\_\_  
\_\_\_\_\_

Moved By: \_\_\_\_\_ 2nd By: \_\_\_\_\_

Roll Call Vote:

Heather Lomax \_\_\_\_ Elaine Johnson \_\_\_\_ Whitney Goller \_\_\_\_

Jeffrey Mitchell \_\_\_\_ Michael Funkhouser \_\_\_\_

#### IX. CLOSED SESSION:

NOTE: The Brown Act permits the Board to consider certain matters in closed session, in limited circumstances. The Board will consider and may act upon any of the items described below in closed session. The Brown Act requires that the Board report out certain actions taken in closed session, which will be announced following the closed session.

WITH LIMITED EXCEPTIONS, THE LAW REQUIRES THAT INFORMATION DISCLOSED IN CLOSED SESSION REMAIN CONFIDENTIAL.

- A. Under California Government Code 54957 Certificated and Classified Personnel changes. The Board will be asked to review and approve a number of transfers, reassignments, promotions, evaluations, terminations, resignations and hirings reported by the Superintendent or Designee.
- B. Under California Government Code 7060.7 The Board will be asked to review District owned residential properties and tenancies by Superintendent or Designee.

The Board will adjourn into Closed Session at \_\_\_\_ p.m.

The Board returned to Open Session at \_\_\_\_\_p.m.

Report out from Closed Session.

X. ADJOURNMENT:

Moved By: \_\_\_\_\_ 2nd By: \_\_\_\_\_

Roll Call Vote:

Heather Lomax \_\_\_\_\_ Elaine Johnson \_\_\_\_\_ Whitney Goller \_\_\_\_\_

Jeffrey Mitchell \_\_\_\_\_ Michael Funkhouser \_\_\_\_\_

**The Regular Board Meeting adjourned at \_\_\_\_\_p.m**

Materials prepared in connection with an item on the regular session agenda may be reviewed in the Superintendent's office 72 hours in advance of the meeting and will be available for public inspection at the meeting. An individual who requires disability-related accommodations or modifications, including auxiliary aids and services, in order to participate in the Board meeting should contact the Superintendent or designee. (Government Code 54954.2)

**The next regularly scheduled School Board Meeting will be on**

**Thursday, November 9, 2023 at 6:00 p.m., Cuyama Elementary School Board Room**

Materials related to an item on this Order of Business distributed to the Board of Education are available for public inspection at the district office and at: <https://cuyamaunified.org/board-materials-2023-2024/> using the "Click Here" links next to the date: 11/09/2023.

**CUYAMA JOINT UNIFIED SCHOOL DISTRICT  
BOARD MEETING MINUTES  
Thursday September 14, 2023, 6:00 PM  
BOARD ROOM, CUYAMA ELEMENTARY SCHOOL  
2300 Hwy 166, New Cuyama CA 93254**

**Join Zoom Meeting**

<https://us06web.zoom.us/j/88267616922?pwd=ZTZLOWIyZkl6MU5ZTVNyajRPR3JSZz09>

Meeting ID: 882 6761 6922

Passcode: eRvn75

- I. The meeting will be called to order by Board President, Heather Lomax at **6:02 P.M.**

Roll Call Vote:

Heather Lomax **P** Elaine Johnson **P** Whitney Goller **Ab** Jeffrey Mitchell **Ab**

Michael Funkhouser **P**

Alfonso Gamino **P** Superintendent

**FLAG SALUTE: Led by Elaine Johnson**

II. **PUBLIC FORUM:**

Following recognition by the President, members of the public shall have an opportunity to address the Board of Trustees either before or during the Board's consideration of each item of business to be discussed. In order to efficiently manage the business of the Board, the Board President may limit the amount of time allocated for each individual speaker to 3 minutes and limit the total time allocated on a particular issue to 15 minutes, pursuant to board policy. Items not appearing on the agenda cannot, by law, be the subject of Board action. Such items may be placed on future agendas for full discussion and/or action.

**ASB Report:**

**ASB has been doing pep rallies on game days for football and volleyball including spirit days. ASB said that they had great feedback from the students and will keep planning on having these activities for game days.**

**Kevin Lebsack:**

Kevin spoke about how the FFA has so many new things planned this year and is looking forward to this year. Fun Trips planned and awesome fundraisers planned as well.

III. Superintendent's Report

A. Attendance start of school year Pg. 1-2

- **Attendance is improving at the high school and elementary school for this first month of the school year.**

B. Staff orientation/student orientation

**Both staff and student orientation went very well this year and will be planning on having them each year.**

B. Other

- **First JV game is happening tonight for the first time at Frazier Park**

- **One of our vans broke down today because of transmission issues. Will be looking into purchasing a new van.**

IV. Board Reports

**Elaine Johnson wanted to talk about internet issues at the high school.**

- **Gamino addresses the issue explaining that our internet company is coming out to install routers and try to fix the issue next week. They will be bringing new routers and hoping that will fix our issue. If not, will try other ideas to fix the issues, but school is doing there best to solve the issue.**

V. Public Hearing on the resolution regarding sufficiency of instructional materials 2023-2024:

Public Hearing regarding the sufficiency of instructional materials 2023-2024: The Cuyama Joint Unified School District Board of Trustees opens this public hearing regarding the sufficiency of instructional materials for 2023-2024. **Pg. 3**

**Public Hearing opened at 6:18 p.m.**

**Kevin Lebsack spoke about how the high school still has new materials and not needing any now, but the biggest issue at the high school is the internet and that interrupts the teachers instructional programs.**

**Public Hearing closed at 6:20 p.m.**

VI. Informational Items:

A. CJUSD Solar Plant Annual Report for the period of 7/1/2022 – 6/30/2023. This is an informational report. Everything looks good and the systems are operating normally. **Pg. 4-13**

**Heather Lomax would like all staff to have access to Solar Plant emergency numbers just in case.**

VII. **CONSENT AGENDA:**

The Board will consider the following consent calendar items. All items listed are considered to be routine and noncontroversial. Consent items will be considered first and may be approved by one motion if no member of the CJUSD Board wishes to comment or discuss. If comment or discussion is desired, the item will be removed from the consent agenda and considered in the listed sequence with an opportunity for any member of the public to address the CJUSD Board concerning the item before action is taken.

- a. Minutes of the August 10, 2023, Board Meeting.  
Members present- Whitney Goller, Michael Funkhouser, Elaine Johnson and Jeffrey Mitchell. Members Absent: Heather Lomax **Pg. 14-21**
- b. Checks Board Report and Warrants for August 1-31, 2023. **Pg. 22-42**
- c. Field Trip request to the Pumpkin Patch at Avila Barn in San Luis Obispo on October 27, 2023. Day trip by school bus. Funded by 4<sup>th</sup>-5<sup>th</sup> grade ASB funds from their balance. Requested by Nicole Furstenfeld. **Pg. 43-45**
- d. Field trip request to for 6<sup>th</sup>-8<sup>th</sup> grade students to Quail Springs for Farm tour, craft/workshop, and visit Pistachio Company on October 18, 2023. Requested by Leah Bourgeois. This is a day trip by school bus. **Pg. 47-48**
- e. Fundraiser Elementary TK/K & 4/5 combo class: Walk-a-thon TK/K and 4/5 grades to raise money for field trips and school presentations by visitors. Event date is March 8, 2024. Requested by Mrs. Furstenfeld. **Pg. 49-55**
- f. ~~Field Trip~~ Fundraiser Elementary ASB: To sell apparel, water bottles and school pencils during the 2023-2024 school year. Requested by Mrs. Furstenfeld. **Pg. 56-62**
- g. Fundraiser Elementary 8<sup>th</sup> grade class: Sell hats and T-shirts at local event on September 16, 2023. Raise funds for 8<sup>th</sup> grade field trip. Requested by Mr. Barnes. **Pg. 63**
- h. Fundraiser Elementary 8<sup>th</sup> grade class: Jog-a-thon: Students ask for donations for laps they run/walk in a 45 minute period on October 20, 2023. Requested by Mr. Barnes. **Pg. 64**
- i. Fundraiser Elementary 8<sup>th</sup> grade class: Halloween carnival and costume parade with carnival type booths and food concessions for October 31, 2023. Requested by Mr. Barnes. **Pg. 65**
- j. Fundraiser CVHS Ag Leadership class: Fundraiser to sell yearbook ads for the yearbook to alleviate the cost of the yearbook and allow all students to receive their own yearbook. Requested by Mrs. Cannon. **Pg. 66-67**
- k. Fundraiser CVHS ASB: ASB will host a Haunted High School tour and Fall Carnival. Sell shirts and hoodies specific to the event. Requested by Mrs. Stancliff. **Pg. 68-70**

- l. Fundraiser CVHS Class of 2025: Junior class will sell candy grams for Halloween, winter break, and Valentines Day to raise funds for Prom. Requested by Mrs. Stancliff. **Pg. 71**

Moved By: **Michael Funkhouser**

2nd By: **Elaine Johnson**

Roll Call Vote:

Heather Lomax **Y** Elaine Johnson **Y** Whitney Goller **Ab**

Jeffrey Mitchell **Ab** Michael Funkhouser **Y**

**Approved 3-0**

#### **IX. Action Items:**

- a. It is recommended that the board approve resolution 2023/2024:01 regarding sufficiency of instructional materials for the fiscal year 2023-2024. **Pg. 72-74**

Moved By: **Elaine Johnson**

2nd By: **Michael Funkhouser**

Roll Call Vote:

Heather Lomax **Y** Elaine Johnson **Y** Whitney Goller **Ab**

Jeffrey Mitchell **Ab** Michael Funkhouser **Y**

**Approved 3-0**

- b. It is recommended that the board approve resolution 2023/2024:03 to authorize temporary borrowing between funds of the Cuyama Joint Unified School District or Restricted fund monies for cash purposes. **Pg. 75**

Moved By: **Elaine Johnson** 2nd By: **Michael Funkhouser**

Roll Call Vote:

Heather Lomax **Y** Elaine Johnson **Y** Whitney Goller **Ab**

Jeffrey Mitchell **Ab** Michael Funkhouser **Y**

**Approved 3-0**

c. It is recommended that the district discuss and approve the revised LCAP for 2023-2024. The LCAP needed to two revisions as requested by SBCEO. Element 1 – Required Elements to adhere to LCAP template and additional explanation. Element 4- Missing values in the Carryover Table impact the resulting figures in the tables. The district worked with SBCEO and the staff at SBCEO approved the revisions. The LCAP needs to be approved again on September 14, 2023, and resubmitted to SBCEO. **Pg.76-143**

Moved By: **Elaine Johnson**

2nd By: **Michael Funkhouser**

Roll Call Vote:

Heather Lomax **Y** Elaine Johnson **Y** Whitney Goller **Ab**

Jeffrey Mitchell **Ab**

Michael Funkhouser **Y**

**Consultant Mathew Stowell reviewed the minor edits to the LCAP and informed the board that the LCAP has been reviewed by SBCEO and that the LCAP now meets all LCAP requirements.**

**Approved 3-0**

d. It is recommended that the board discuss and approve the Gann Limit Resolution 2023-2024:02 as required under Education Code Section 42132. **After Pg. 144-145**

Moved By: **Michael Funkhouser**

2nd By: **Elaine Johnson**

Roll Call Vote:

Heather Lomax **Y** Elaine Johnson **Y** Whitney Goller **Ab**

Jeffrey Mitchell **Ab**

Michael Funkhouser **Y**

**Approved 3-0**

e. It is recommended that the board review and approve the Unaudited Actuals report for Fiscal Year 2022-2023 and direct the Superintendent to take all necessary actions to submit the Report to the County Superintendent of Schools. **Page 146-242**

Moved By: **Michael Funkhouser**

2nd By: **Elaine Johnson**

Roll Call Vote:

Heather Lomax **Y** Elaine Johnson **Y** Whitney Goller **Ab**

Jeffrey Mitchell **Ab**      Michael Funkhouser **Y**

**Business Manager Terri King reviewed the Unaudited Actuals report for Fiscal Year 2022-2023 with the Board.**

**Approved 3-0**

f. It is recommended that the board discuss and approve the 2023-2024 consolidated application. **Page 243-250**

Moved By: **Michael Funkhouser**      2nd By: **Elaine Johnson**

Roll Call Vote:

Heather Lomax **Y** Elaine Johnson **Y** Whitney Goller **Ab**

Jeffrey Mitchell **Ab**      Michael Funkhouser **Y**

**Approved 3-0**

**X. ITEM(S) PULLED FROM CONSENT AGENDA:**

1. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Moved By: \_\_\_\_\_      2nd By: \_\_\_\_\_

Roll Call Vote:

Heather Lomax \_\_\_\_\_ Elaine Johnson \_\_\_\_\_ Whitney Goller \_\_\_\_\_

Jeffrey Mitchell \_\_\_\_\_      Michael Funkhouser \_\_\_\_\_

2. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Moved By: \_\_\_\_\_      2nd By: \_\_\_\_\_

Roll Call Vote:



Heather Lomax \_\_\_\_\_ Elaine Johnson \_\_\_\_\_ Whitney Goller \_\_\_\_\_

Jeffrey Mitchell \_\_\_\_\_ Michael Funkhouser \_\_\_\_\_

3.

---

---

Moved By: \_\_\_\_\_ 2nd By: \_\_\_\_\_

Roll Call Vote:

Heather Lomax \_\_\_\_\_ Elaine Johnson \_\_\_\_\_ Whitney Goller \_\_\_\_\_

Jeffrey Mitchell \_\_\_\_\_ Michael Funkhouser \_\_\_\_\_

#### XI. CLOSED SESSION:

NOTE: The Brown Act permits the Board to consider certain matters in closed session, in limited circumstances. The Board will consider and may act upon any of the items described below in closed session. The Brown Act requires that the Board report out certain actions taken in closed session, which will be announced following the closed session. WITH LIMITED EXCEPTIONS, THE LAW REQUIRES THAT INFORMATION DISCLOSED IN CLOSED SESSION REMAIN CONFIDENTIAL.

- A. Under California Government Code 54957 Certificated and Classified Personnel changes. The Board will be asked to review and approve a number of transfers, reassignments, promotions, evaluations, terminations, resignations and hirings reported by the Superintendent. **Pg. 251**
- B. Negotiations as it relates to CUE/CTA – Consult with District negotiators Mr. Tim Salazar and Mr. Alfonso Gamino, authorized by Government Code section 3549.1
- C. Negotiations as it relates to CSEA Cuyama Chapter #288 – Consult with District negotiators Mr. Tim Salazar and Mr. Alfonso Gamino, authorized by Government Code section 3549.1

The Board will adjourn into closed session at **7:14 p.m.**

The Board returned to open session at: **8:14 p.m.** p.m.

Report out from closed session

**The Board approved the Personnel Activity Report as submitted. Discussion and no action on Negotiations Items B and C of closed session.**

**XII. ADJOURNMENT:**

Moved By: **Michael Funkhouser**

2nd By: **Elaine Johnson**

Roll Call Vote:

Heather Lomax **Y** Elaine Johnson **Y** Whitney Goller **Ab**

Jeffrey Mitchell **Ab** Michael Funkhouser **Y**

**Meeting adjourned at 8:15 p.m.**

Materials prepared in connection with an item on the regular session agenda may be reviewed in the Superintendent's office 72 hours in advance of the meeting and will be available for public inspection at the meeting. An individual who requires disability-related accommodations or modifications, including auxiliary aids and services, in order to participate in the Board meeting should contact the Superintendent or designee. (Government Code 54954.2)

**The next regularly scheduled School Board Meeting will be on**

**Thursday, October 12, 2023; 6:00 p.m., Elementary School Board Room**

Materials related to an item on this Order of Business distributed to the Board of Education are available for public inspection at the district office and at: <https://cuyamaunified.org/board-materials-2023-2024/> using the "Click Here" links next to the date: 09/14/2023.

**CUYAMA JOINT UNIFIED SCHOOL DISTRICT  
SPECIAL BOARD MEETING MINUTES  
Thursday September 21, 2023, 5:00 PM  
BOARD ROOM, CUYAMA ELEMENTARY SCHOOL  
2300 Hwy 166, New Cuyama CA 93254**

**And at**

**343 Lockwood Valley Road  
Maricopa, CA 93252**

**Join Zoom Meeting**

<https://us06web.zoom.us/j/89467921085?pwd=LnNK50qlwoLqgxJPgbJq4phEVTecqr.l>

Meeting ID: 894 6792 1085

Passcode: 4hiVtc

- I. The meeting will be called to order by **Board Clerk, Elaine Johnson at 5:07 P.M.**

Roll Call Vote:

Heather Lomax **P** Elaine Johnson **P** Whitney Goller **Ab** Jeffrey Mitchell **Ab**

Michael Funkhouser **P**

Alfonso Gamino **P** Superintendent

**FLAG SALUTE:** Led by **Alleigh Cortes**

II. **PUBLIC FORUM:**

Following recognition by the President, members of the public shall have an opportunity to address the Board of Trustees either before or during the Board's consideration of each item of business to be discussed. In order to efficiently manage the business of the Board, the Board President may limit the amount of time allocated for each individual speaker to 3 minutes and limit the total time allocated on a particular issue to 15 minutes, pursuant to board policy. Items not appearing on the agenda cannot, by law, be the subject of Board action. Such items may be placed on future agendas for full discussion and/or action.

III. **Action Items:**

a. It is recommended that the board discuss and approve the purchase of a new or certified pre-owned van for purposes of safely and efficiently transporting students and staff to events and activities.

Moved By: **Heather Lomax** 2nd By: **Michael Funkhouser**

Roll Call Vote:

Heather Lomax **Y** Elaine Johnson **Y** Whitney Goller **Ab**

Jeffrey Mitchell **Ab** Michael Funkhouser **Y**

**Terri King handed out her research that she did to all board members. She showed how expensive the new vans are compared to the ones she found. Board members looked at the comparison of the prices and would prefer the 2020 instead of the 2023. She also mentioned that the dealership will be more than happy to deliver.**

**Approved 3-0 to purchase the district van for transportation purposes.**

#### IV. ADJOURNMENT:

Moved By: **Heather Lomax**

2nd By: **Michael Funkhouser**

Roll Call Vote:

Heather Lomax **P** Elaine Johnson **P** Whitney Goller **Ab**

Jeffrey Mitchell **Ab** Michael Funkhouser **P**

**Meeting adjourned at 5:30 p.m.**

Materials prepared in connection with an item on the regular session agenda may be reviewed in the Superintendent's office 72 hours in advance of the meeting and will be available for public inspection at the meeting. An individual who requires disability-related accommodations or modifications, including auxiliary aids and services, in order to participate in the Board meeting should contact the Superintendent or designee. (Government Code 54954.2)

**The next regularly scheduled School Board Meeting will be on**

**Thursday, October 12, 2023; 6:00 p.m., Elementary School Board Room**

Materials related to an item on this Order of Business distributed to the Board of Education are available for public inspection at the district office and at: <https://cuyamaunified.org/board-materials-2021-2022/> using the "Click Here" links next to the date: 09/14/2023.

## Checks Dated 09/01/2023 through 09/30/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
01-756830	09/01/2023	Gamino, Alfonso	01-4300		1,957.48
01-756831	09/01/2023	Uribe, Cesar E	01-5800		57.00
01-756832	09/01/2023	Accrediting Comm for Schools	01-5300		1,190.00
01-756833	09/01/2023	Amazon Business	01-4300		217.59
01-756834	09/01/2023	Amazon Capital Services	01-4300		143.70
01-756835	09/01/2023	Amazon Capital Services	01-4300		142.84
01-756836	09/01/2023	Bakersfield Athletic Supply	01-4300		2,812.76
01-756837	09/01/2023	Jordano's Food Service	13-4710		2,669.10
01-756838	09/01/2023	Kern County Supt. Of Schools	01-4380		52.15
01-756839	09/01/2023	Kern Electric Distributors	01-4300		127.86
01-756840	09/01/2023	Old Cuyama Do It Best	01-4300		83.00
01-756841	09/01/2023	Pacific Gas & Electric	01-5520		225.74
01-756842	09/01/2023	Southern California Gas Co.	01-5510		155.33
01-756843	09/01/2023	Ten-West Towing	01-5800		1,198.80
01-757389	09/08/2023	Brown & Reich Petroleum, Inc.	01-4381	1,648.77	
			01-4384	649.89	2,298.66
01-757390	09/08/2023	Cal-Coast Machinery, Inc.	01-4300		214.68
01-757391	09/08/2023	Frontier Communications	01-5910		804.79
01-757392	09/08/2023	IEC Power, LLC	01-5640	1,359.58	
			01-9501	1,319.98	2,679.56
01-757393	09/08/2023	Jordano's Food Service	13-4710		4,178.03
01-757394	09/08/2023	Midway Laboratory, Inc	01-5800		67.00
01-757395	09/08/2023	Pitney Bowes	01-5600	135.94	
			01-5800	56.85	192.79
01-757396	09/08/2023	Schoolyard Communications	01-5900		1,255.36
01-758508	09/15/2023	AMERICAN FIRE SAFETY	01-5640		1,446.66
01-758509	09/15/2023	Applied Technology Group, Inc.	01-5900		250.00
01-758510	09/15/2023	Country Auto & Truck	01-4300		571.03
01-758511	09/15/2023	Cuyama Community Services Dist	01-5530		509.89
01-758512	09/15/2023	Home Depot Credit Services	01-4300		661.93
01-758513	09/15/2023	James Herrera	01-5100		200.00
01-758514	09/15/2023	Jordano's Food Service	13-4710		1,819.01
01-758515	09/15/2023	Marborg Disposal	01-5570		778.68
01-758516	09/15/2023	Old Cuyama Do It Best	01-4300		78.65
01-758517	09/15/2023	Pacific Gas & Electric	01-5520		23.06
01-758518	09/15/2023	PowerSchool Group LLC	01-5835		4,291.18
01-758519	09/15/2023	Quill Corporation	01-4300		83.81
01-758520	09/15/2023	RingCentral Inc.	01-5910		892.83
01-758521	09/15/2023	Waldrop's Auto Parts	01-4382		13.33
01-759756	09/22/2023	Lebsack, Kevin D	01-5800		170.30
01-759757	09/22/2023	Uribe, Cesar E	01-5800		5.00
01-759758	09/22/2023	AUS West Lockbox	01-5550		416.14
01-759759	09/22/2023	Brown & Reich Petroleum, Inc.	01-4381	1,717.06	
			01-4384	951.48	2,668.54
01-759760	09/22/2023	CANON FINANCIAL SERVICES, INC.	01-5600	1,096.69	
			01-5800	1,281.23	2,377.92

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ONLINE

Page 1 of 3

## ReqPay12a

## Board Report

Checks Dated 09/01/2023 through 09/30/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
01-759761	09/22/2023	COMPREHENSIVE DRUG TESTING, INC	01-5800		177.00
01-759762	09/22/2023	Department Of Justice	01-5800		49.00
01-759763	09/22/2023	Dubuque Bank & Trust	01-7438	4,203.04	
			<b>01-7439</b>	<b>23,770.88</b>	<b>27,973.92</b>
01-759764	09/22/2023	Home Depot Credit Services	01-4300		1,001.33
01-759765	09/22/2023	IEC Power, LLC	01-5640		1,359.58
01-759766	09/22/2023	Jordano's Food Service	13-4300	203.81	
			<b>13-4710</b>	<b>4,856.79</b>	<b>5,060.60</b>
01-759767	09/22/2023	Jostens	01-5800		21.77
01-759768	09/22/2023	Pacific Gas & Electric	01-5520		1,043.70
01-759769	09/22/2023	Purchase Power	01-4300	95.67	
			<b>01-5900</b>	<b>480.66</b>	<b>576.33</b>
01-759770	09/22/2023	Quill Corporation	01-4300	562.59	
			13-4300	191.03	753.62
01-759771	09/22/2023	Schools Legal Service	01-5200		75.00
<b>01-759772</b>	<b>09/22/2023</b>	<b>Ten-West Towing</b>	<b>01-5800</b>		<b>623.70</b>
01-759773	09/22/2023	Tyack's Tires, Inc.	01-4300		1,534.66
01-759774	09/22/2023	Verizon Business	01-5910		21.52
01-759775	09/22/2023	VISA	01-4300		997.74
<b>01-760745</b>	<b>09/29/2023</b>	<b>Amazon Capital Services</b>	<b>01-4300</b>		<b>113.14</b>
01-760746	09/29/2023	Amazon Capital Services	01-4300		31.76
01-760747	09/29/2023	Amazon Capital Services	01-4300		934.97
01-760748	09/29/2023	Amazon Capital Services	01-4400		247.80
<b>01-760749</b>	<b>09/29/2023</b>	<b>Best Auto Sales Inc.</b>	<b>40-6400</b>		<b>56,878.29</b>
01-760750	09/29/2023	Brandon's Transmission & Automotive Repair	01-4400		3,922.75
01-760751	09/29/2023	Cummins Sales and Service	01-5640		870.00
01-760752	09/29/2023	Daybreak Medical PC	01-5800		32,500.00
<b>01-760753</b>	<b>09/29/2023</b>	<b>Frontier Communications</b>	<b>01-5910</b>		<b>402.38</b>
01-760754	09/29/2023	IEC Power, LLC	01-5640		1,359.58
01-760755	09/29/2023	Jordano's Food Service	13-4710		3,532.22
01-760756	09/29/2023	Kern County Supt. Of Schools	01-4300	332.56	
			<b>01-5640</b>	<b>1,730.31</b>	<b>2,062.87</b>
01-760757	09/29/2023	LimottalIT	01-5800		2,375.00
01-760758	09/29/2023	Lincoln Electric	01-4300		1,212.19
01-760759	09/29/2023	MidWay Driller	01-5800		255.00
<b>01-760760</b>	<b>09/29/2023</b>	<b>Old Cuyama Do It Best</b>	<b>01-4300</b>		<b>421.95</b>
			<b>Total Number of Checks</b>	<b>72</b>	<b>188,371.55</b>

## Fund Recap

Fund	Description	Check Count	Expensed Amount
01	General Fund	66	114,043.27
13	Cafeteria Spec Rev Fund	6	17,449.99
40	Spec Resv Cap Outlay Proj 1	1	56,878.29

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ONLINE

Page 2 of 3

043 - Cuyama Joint Unified School District

Generated for Gloria Morales-Lerena (43MORALESGL), Oct 9 2023  
8:48AM

## ReqPay12a

## Board Report

Checks Dated 09/01/2023 through 09/30/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
		Total Number of Checks	72	188,371.55	
		Less Unpaid Tax Liability		.00	
		Net (Check Amount)		188,371.55	

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ONLINE

Page 3 of 3

043 - Cuyama Joint Unified School District

Generated for Gloria Morales-Lerena (43MORALES), Oct 9 2023  
8:48AM

ReqPay05e

Payment Register by Check #

Bank Account COUNTRY - County-AP										
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Check # 01-756830, Dated 09/01/2023, Cleared (000337), PO# ,BatchId AP09012023										
Direct Employee										
Gamino, Alfonso (000127)										
228 Claudia Autumn Dr										
Bakersfield, CA 93314										
2023/24	08/29/23		Elmo Visual Presenter for ES classroom	230829AG	08/29/23	Paid	Cleared	696.85		696.85
2023/24	08/29/23	2024 01- 6762- 0- 1110- 1000- 4300- 030- 0000- 0000	Laptop charging carts ES	230829AGB	08/29/23	Paid	Cleared	1,000.00		1,000.00
2023/24	08/29/23	2024 01- 6762- 0- 1110- 1000- 4300- 030- 0000- 0000	Laptop charging carts ES	230829SAGC	08/29/23	Paid	Cleared	260.63		260.63
2024	01- 6762- 0- 1110- 1000- 4300- 030- 0000- 0000							1,957.48		
Check Amount for 01-756830										
Check # 01-756831, Dated 09/01/2023, Cleared (000337), PO# ,BatchId AP09012023										
Direct Employee										
Uribe, Cesar E (000149)										
213 Wylie St.										
New Cuyama, CA 93254										
2023/24	08/29/23		CHP test fee	230829CU	08/29/23	Paid	Cleared	57.00		57.00
2024	01- 0000- 0- 0000- 3600- 5800- 000- 0000- 7230							57.00		
Check Amount for 01-756831										
Check # 01-756832, Dated 09/01/2023, Printed (000337), PO# ,BatchId AP09012023										
Direct Vendor										
Accrediting Comm for Schools (002213/1)										
533 Airport Blvd., Ste 200										
Burlingame, CA 94010										
2023/24	08/15/23		Annual Accrediting Membership fee	1319016	08/29/23	Paid	Printed	1,190.00		1,190.00
2023-2024										
2024	01- 0000- 0- 0000- 2700- 5300- 070- 0000- 0000							1,190.00		
Check Amount for 01-756832										
Check # 01-756833, Dated 09/01/2023, Cleared (000337), PO# ,BatchId AP09012023										
Direct Vendor										
Amazon Business (000164/1)										
P.O Box 960013										
Orlando, FL 32896										

1

14

Selection Sorted by Check #, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 9/1/2023, Ending Check/Advice Date = 9/30/2023, Page Break by Check/Advice? = N, Zero? = Y)

043 - Cuyama Joint Unified School District

Generated for Gloria Morales-Lerena (43MORALESG), Oct 9 2023

8:49AM

ESCAPE ONLINE

Page 1 of 30



## ReqPay05e

## Payment Register by Check #

Bank Account COUNTY - County-AP									
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Expense Amount
<b>Check # 01-756833, Dated 09/01/2023, Cleared (000337), PO# ,Batchld AP09012023</b>									
Direct Vendor Amazon Business (000164/1) (continued)									
2023/24	08/23/23		Chargers for student laptops	1WCV-H6R1-3XRR	08/30/23	Paid	Cleared	217.59	217.59
	2024	01-6762-0-1110-1000-4300-030-0000-0000							
<b>Check # 01-756834, Dated 09/01/2023, Cleared (000337), PO# ,Batchld AP09012023</b>									
Direct Vendor Amazon Capital Services (000201/1)									
			PO Box 035184						
			Seattle, WA 98124-5184						
2023/24	08/09/23		Binders for District Offices	13JD-THYJ-6DPG	08/30/23	Paid	Cleared	143.70	143.70
	2024	01-0000-0-0000-2700-4300-000-0000-0000							
<b>Check # 01-756835, Dated 09/01/2023, Cleared (000337), PO# ,Batchld AP09012023</b>									
Direct Vendor Amazon Capital Services (000201/1)									
			PO Box 035184						
			Seattle, WA 98124-5184						
2023/24	08/23/23		District Office Supplies	1CKX-WQKV-3F6R	08/30/23	Paid	Cleared	142.84	142.84
	2024	01-0000-0-0000-2700-4300-000-0000-0000							
<b>Check # 01-756836, Dated 09/01/2023, Cleared (000337), PO# PO24-00030,Batchld AP09012023</b>									
AP Vendor Bakersfield Athletic Supply (000884/1)									
			PO BOX 1826						
			Bakersfield, CA 93303						
F	2023/24	08/25/23	R24-00031	Football and Volleyball supplies	265981	Paid	Cleared	2,812.76	2,812.76
	2024	01-0000-0-1137-4200-4300-070-0000-FTBL				2,044.88			
	2024	01-0000-0-1137-4200-4300-070-0000-VLBL				767.88			
<b>Check # 01-756837, Dated 09/01/2023, Cleared (000337), PO# PO24-00006,Batchld AP09012023</b>									
AP Vendor Jordano's Food Service (001095/1)									
			550 South Patterson Ave.						
			Santa Barbara, CA 93111						
2023/24	08/28/23	R24-00006	ES Lunch	6874981	08/29/23	Paid	Cleared	1,016.90	1,016.90

15

ESCAPE ONLINE

Page 2 of 30

Selection Sorted by Check #, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 9/1/2023, Ending

Check/Advice Date = 9/30/2023, Page Break by Check/Advice? = N, Zero? = Y)

Generated for Gloria Morales-Lerena (43MORALES), Oct 9 2023

043 - Cuyama Joint Unified School District

8:49AM

## ReqPay05e

## Payment Register by Check #

## Bank Account COUNTY - County-AP

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
-------------	--------------	-------	---------	-----------------------------	-------	--------------	--------------	----------------	------------------	----------------

## Check # 01-756837, Dated 09/01/2023, Cleared (000337), PO# PO24-00006, Batchld AP09012023

AP Vendor Jordano's Food Service (001095/1) (continued)

2023/24	08/28/23	R24-00006	ES Lunch	6874981 (continued)	08/29/23	Paid	Cleared	(continued)		
	2024	13-5310-0-0000-3700-4300-030-0000-0000								
	2024	13-5310-0-0000-3700-4300-070-0000-0000				1,016.90				
	2024	13-5310-0-0000-3700-4710-030-0000-0000								
	2024	13-5310-0-0000-3700-4710-030-SUMR-0000								
	2024	13-5310-0-0000-3700-4710-070-0000-0000								
2023/24	08/28/23	R24-00006	ES Breakfast	6874982	08/29/23	Paid	Cleared	388.70		388.70
	2024	13-5310-0-0000-3700-4300-030-0000-0000								
	2024	13-5310-0-0000-3700-4300-070-0000-0000								
	2024	13-5310-0-0000-3700-4710-030-0000-0000				388.70				
	2024	13-5310-0-0000-3700-4710-030-SUMR-0000								
	2024	13-5310-0-0000-3700-4710-070-0000-0000								
2023/24	08/28/23	R24-00005	HS Lunch	6874983	08/29/23	Paid	Cleared	787.86		787.86
	2024	13-5310-0-0000-3700-4300-070-0000-0000				787.86				
	2024	13-5310-0-0000-3700-4710-070-0000-0000								
	2024	13-5310-0-0000-3700-4790-070-0000-0000								
2023/24	08/28/23	R24-00005	HS Breakfast	6874984	08/29/23	Paid	Cleared	475.64		475.64
	2024	13-5310-0-0000-3700-4300-070-0000-0000								
	2024	13-5310-0-0000-3700-4710-070-0000-0000				475.64				
	2024	13-5310-0-0000-3700-4790-070-0000-0000								
Check Amount for 01-756837								2,669.10		

## Check # 01-756838, Dated 09/01/2023, Cleared (000337), PO# PO24-00015, Batchld AP09012023

AP Vendor Kern County Supt. Of Schools (001195/1)

2023/24	08/23/23	R24-00015	Bus 5 parts WO# 85772	400419	08/29/23	Paid	Cleared	52.15		52.15
	2024	01-0000-0-0000-3600-4380-000-BUS5-7230								
	2024	01-0000-0-0000-3600-5640-000-BUS1-7230				52.15				
	2024	01-0000-0-0000-3600-5640-000-BUS2-7230								
	2024	01-0000-0-0000-3600-5640-000-BUS3-7230								
	2024	01-0000-0-0000-3600-5640-000-BUS4-7230								
Check Amount for 01-756838								52.15		

## 16 Check # 01-756839, Dated 09/01/2023, Cleared (000337), PO# , Batchld AP09012023

ReqPay05e

Payment Register by Check #

Bank Account COUNTRY - County-AP										
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Check # 01-756839, Dated 09/01/2023, Cleared (000337), PO# ,Batchld AP09012023										
Direct Vendor Kern Electric Distributors (001743/1)										
415 30th St										
Bakersfield, CA 93301-2513										
2023/24	08/25/23		HS Gym	597488	08/30/23	Paid	Cleared	127.86		127.86
				2024 01- 0000- 0- 0000- 8100- 4300- 070- 0000- 0000						
Check # 01-756840, Dated 09/01/2023, Cleared (000337), PO# PO24-00004,Batchld AP09012023										
AP Vendor Old Cuyama Do It Best (000217/1)										
3045 Hwy 166										
Cuyama, CA 93254										
2023/24	08/21/23	R24-00004	ES grounds	B320440	08/29/23	Paid	Cleared	72.23		72.23
				2024 01- 0000- 0- 0000- 3600- 4380- 000- BUS1- 7230						
				2024 01- 0000- 0- 0000- 3600- 4380- 000- BUS4- 7230						
				2024 01- 0000- 0- 0000- 8100- 4300- 000- 0000- 0000						
				2024 01- 0000- 0- 0000- 8100- 4300- 030- 0000- 0000	72.23					
				2024 01- 0000- 0- 0000- 8100- 4300- 030- 0000- WELL						
				2024 01- 0000- 0- 0000- 8100- 4300- 070- 0000- 0000						
				2024 01- 0000- 0- 1137- 4200- 4300- 070- 0000- FTBL						
				2024 01- 0035- 0- 0000- 8100- 4300- 000- RENT- 0000						
2023/24	08/23/23	R24-00004	HS Maint. supplies	B320526	08/29/23	Paid	Cleared	7.54		7.54
				2024 01- 0000- 0- 0000- 3600- 4380- 000- BUS1- 7230						
				2024 01- 0000- 0- 0000- 3600- 4380- 000- BUS4- 7230						
				2024 01- 0000- 0- 0000- 8100- 4300- 000- 0000- 0000						
				2024 01- 0000- 0- 0000- 8100- 4300- 030- 0000- 0000						
				2024 01- 0000- 0- 0000- 8100- 4300- 030- 0000- WELL						
				2024 01- 0000- 0- 0000- 8100- 4300- 070- 0000- 0000	7.54					
				2024 01- 0000- 0- 1137- 4200- 4300- 070- 0000- FTBL						
				2024 01- 0035- 0- 0000- 8100- 4300- 000- RENT- 0000						
2023/24	09/30/23	R24-00004	HS Maint. Supplies	B320565	08/29/23	Paid	Cleared	3.23		3.23
				2024 01- 0000- 0- 0000- 3600- 4380- 000- BUS1- 7230						
				2024 01- 0000- 0- 0000- 3600- 4380- 000- BUS4- 7230						
				2024 01- 0000- 0- 0000- 8100- 4300- 000- 0000- 0000						
				2024 01- 0000- 0- 0000- 8100- 4300- 030- 0000- 0000						
				2024 01- 0000- 0- 0000- 8100- 4300- 030- 0000- WELL						
				2024 01- 0000- 0- 0000- 8100- 4300- 070- 0000- 0000	3.23					
				2024 01- 0000- 0- 1137- 4200- 4300- 070- 0000- FTBL						
				2024 01- 0035- 0- 0000- 8100- 4300- 000- RENT- 0000						

Sorted by Check #, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 9/1/2023, Ending Check/Advice Date = 9/30/2023, Page Break by Check/Advice? = N, Zero? = Y)

043 - Cuyama Joint Unified School District

Generated for Gloria Morales-Lerena (43MORALESG), Oct 9 2023 8:49AM

ESCAPE ONLINE

Page 4 of 30

ReqPay05e

## Payment Register by Check #

Bank Account COUNTY - County-AP										
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Check # 01-756841, Dated 09/01/2023, Cleared (000337), PO# PO24-00044, BatchId AP09012023										
AP Vendor Pacific Gas & Electric (000074/1) Box 997300 Sacramento, CA 95899-7300										
2023/24	08/23/23	R24-00046	High School Electric Bill	230823-9949685111-6	08/29/23	Paid	Cleared	225.74		225.74
2024 01-0000-0-0000-8100-5520-070-0000-0000										
23										
2024 01-0000-0-0000-8100-5520-070-0000-0000										
23										
Check # 01-756842, Dated 09/01/2023, Cleared (000337), PO# PO24-00018, BatchId AP09012023										
AP Vendor Southern California Gas Co. (000091/1) PO BOX C Monterey Park, CA 91756-5111										
2023/24	08/23/23	R24-00018	E.S Natural Gas	230823-12760450	08/29/23	Paid	Cleared	127.74		127.74
2024 01-0000-0-0000-8100-5510-030-0000-0000										
23										
2024 01-0000-0-0000-8100-5510-030-0000-0000										
23										
2024 01-0000-0-0000-8100-5510-070-0000-0000										
23										
Check # 01-756843, Dated 09/01/2023, Cleared (000337), PO# PO24-00028, BatchId AP09012023										
AP Vendor Ten-West Towing (002551/1) PO BOX 82343 Bakersfield, CA 93380-2343										
2023/24	08/21/23	R24-00029	Tow	2023-27983	08/29/23	Paid	Cleared	1,198.80		1,198.80
2024 01-0000-0-0000-3600-5800-000-0000-7230										
23										
Check # 01-757389, Dated 09/08/2023, Cleared (000338), PO# PO24-00009, BatchId AP09082023										
AP Vendor Brown & Reich Petroleum, Inc. (002798/1) 215 South 6th Street PO BOX 1076 Taft, CA 93268										

18

ReqPay05e

Payment Register by Check #

Bank Account COUNTRY - County-AP										
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymnt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Check # 01-757389, Dated 09/08/2023, Cleared (000338), PO# PO24-00009, BatchId AP09082023										
AP Vendor Brown & Reich Petroleum, Inc. (002798/1) (continued)										
2023/24	08/30/23	R24-00009	Diesel and Fuel Order# 17702	33382	09/06/23	Paid	Cleared	2,298.66		2,298.66
		2024	01- 0000- 0- 0000- 3600- 4381- 000- 0000- 7230			1,648.77				
		2024	01- 0000- 0- 0000- 3600- 4382- 000- 0000- 7230							
		2024	01- 0000- 0- 0000- 8100- 4300- 030- 0000- WELL			649.89				
		2024	01- 0000- 0- 0000- 8100- 4384- 000- 0000- 0000							
								Check Amount for 01-757389	2,298.66	
Check # 01-757390, Dated 09/08/2023, Cleared (000338), PO# , BatchId AP09082023										
Direct Vendor Cal-Coast Machinery, Inc. (000989/1)										
617 South Blosser Road										
Santa Maria, CA 93458										
2023/24	07/12/23		Parts	842010	09/06/23	Paid	Cleared	103.84		103.84
	2024	01- 0000- 0- 0000- 8100- 4300- 000- 0000- 0000								
2023/24	08/23/23		Parts	851239	09/06/23	Paid	Cleared	110.84		110.84
	2024	01- 0000- 0- 0000- 8100- 4300- 000- 0000- 0000								
								Check Amount for 01-757390	214.68	
Check # 01-757391, Dated 09/08/2023, Cleared (000338), PO# PO24-00048, BatchId AP09082023										
AP Vendor Frontier Communications (000033/1)										
PO BOX 740407										
Cincinnati, OH 45274-0407										
2023/24	08/13/23	R24-00049	Frontier comm.	230812-2293	09/06/23	Paid	Cleared	600.26		600.26
		2024	01- 0000- 0- 0000- 2700- 5910- 070- 0000- 0000							
		2024	01- 0000- 0- 0000- 2700- 5910- 070- 0000- 0000							
		2024	01- 0000- 0- 0000- 2700- 5910- 070- 0000- 0000							
2023/24	08/13/23	R24-00050	Frontier Comm.	230813-2642	09/06/23	Paid	Cleared	204.53		204.53
		2024	01- 0000- 0- 0000- 2700- 5910- 030- 0000- 0000							
		2024	01- 0000- 0- 0000- 2700- 5910- 030- 0000- 0000							
								Check Amount for 01-757391	804.79	
Check # 01-757392, Dated 09/08/2023, Cleared (000338), PO# PO23-00022, BatchId AP09082023										

Check # 01-757392, Dated 09/08/2023, Cleared (000338), PO# PO23-00022, BatchId AP09082023

19

Selection

Sorted by Check #, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 9/1/2023, Ending Check/Advice Date = 9/30/2023, Page Break by Check/Advice? = N, Zero? = Y)

Generated for Gloria Morales-Lerena (43MORALESG), Oct 9 2023

043 - Cuyama Joint Unified School District

8:49AM

ESCAPE ONLINE

Page 6 of 30

### Payment Register by Check #

20

## ReqPay05e

## Payment Register by Check #

Bank Account COUNTY - County-AP										
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Check # 01-757393, Dated 09/08/2023, Cleared (000338), PO# PO24-00006,Batchld AP09082023 (continued)										
AP Vendor Jordano's Food Service (001095/1) (continued)										
2023/24	09/04/23	R24-00006	ES Breakfast	6878750 (continued)	09/06/23	Paid	Cleared	(continued)		(continued)
	2024	13- 5310- 0- 0000- 3700- 4300- 030- 0000- 0000								
	2024	13- 5310- 0- 0000- 3700- 4300- 070- 0000- 0000				456.80				
	2024	13- 5310- 0- 0000- 3700- 4710- 030- 0000- 0000								
	2024	13- 5310- 0- 0000- 3700- 4710- 030- SUMR- 0000								
	2024	13- 5310- 0- 0000- 3700- 4710- 070- 0000- 0000								
2023/24	09/04/23	R24-00007	ASES Snack	6878751	09/06/23	Paid	Cleared	28.10		28.10
	2024	13- 5310- 0- 0000- 3700- 4710- 030- 0000- ASES								
Check Amount for 01-757393								4,178.03		
Check # 01-757394, Dated 09/08/2023, Cleared (000338), PO# PO24-00019,Batchld AP09082023										
AP Vendor Midway Laboratory, Inc (002627/1)										
			315 Main Street PO BOX 1151 Taft, CA 93268							
2023/24	09/01/23	R24-00019	Monthly water testing Aug. 2023	39724	09/06/23	Paid	Cleared	67.00		67.00
	2024	01- 0000- 0- 0000- 8100- 5800- 030- 0000- 0000								
Check Amount for 01-757394								67.00		
Check # 01-757395, Dated 09/08/2023, Cleared (000338), PO# PO24-00052,Batchld AP09082023										
AP Vendor Pinney Bowes (000200/1)										
			PO BOX 981039 Boston, MA 02298-1039							
2023/24	08/27/23	R24-00053	Qtrly postage meter rental/refill/software 08/16-12/15/2023	1023759984	09/06/23	Paid	Cleared	192.79		192.79
	2024	01- 0000- 0- 0000- 7200- 5600- 000- 0000- 0000				135.94				
	2024	01- 0000- 0- 0000- 7200- 5800- 000- 0000- 0000				56.85				
Check Amount for 01-757395								192.79		
Check # 01-757396, Dated 09/08/2023, Cleared (000338), PO# PO24-00050,Batchld AP09082023										
AP Vendor Schoolyard Communications (002696/1)										
			PO BOX 4953 San Luis Obispo, CA 93403							
2023/24	08/28/23	R24-00051	Parent communications Booklets 2023-2024	23-161015	09/06/23	Paid	Cleared	1,255.36		1,255.36
	2024	01- 0000- 0- 0000- 2700- 5900- 000- 0000- 0000								
Selection Sorted by Check #, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 9/1/2023, Ending Check/Advice Date = 9/30/2023, Page Break by Check/Advice? = N, Zero? = Y)										
043 - Cuyama Joint Unified School District										
Generated for Gloria Morales-Lerena (43MORALESG), Oct 9 2023 8:49AM										

ESCAPE ONLINE

Page 8 of 30

ReqPay05e

Payment Register by Check #

Bank Account COUNTRY - County-AP

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
-------------	--------------	-------	---------	-----------------------------	-------	--------------	--------------	----------------	------------------	----------------

Check # 01-757396, Dated 09/08/2023, Cleared (000338), PO# PO24-00050, Batchld AP09082023

AP Vendor	Schoolyard Communications (002696/1) (continued)									
-----------	--	--	--	--	--	--	--	--	--	--

Check Amount for 01-757396 1,255.36

Check # 01-758508, Dated 09/15/2023, Cleared (000339), PO# ,Batchld AP09152023

Direct Vendor	AMERICAN FIRE SAFETY (000176/1) P.O. Box 10073 Bakersfield, CA 93389-0073									
---------------	---	--	--	--	--	--	--	--	--	--

2023/24	08/07/23		Yearly ES Fire Extinguisher maintenance 22-23	126231	09/11/23	Paid	Cleared	714.61		714.61
---------	----------	--	---	--------	----------	------	---------	--------	--	--------

2023/24	08/07/23	2024	01- 0000- 0- 0000- 8100- 5640- 030- 0000- 0000	126232	09/11/23	Paid	Cleared	732.05		732.05
---------	----------	------	--	--------	----------	------	---------	--------	--	--------

2024	01- 0000- 0- 0000- 8100- 5640- 070- 0000- 0000		Yearly HS Fire Extinguisher maintenance 22-23							
------	--	--	---	--	--	--	--	--	--	--

Check Amount for 01-758508 1,446.66

Check # 01-758509, Dated 09/15/2023, Cleared (000339), PO# PO24-00008, Batchld AP09152023

AP Vendor	Applied Technology Group, Inc. (000419/1) 4440 Easton Drive Bakersfield, CA 93309									
-----------	---	--	--	--	--	--	--	--	--	--

2023/24	09/01/23	R24-00008	UHF RADIO SERVICE	REC0000092864	09/11/23	Paid	Cleared	250.00		250.00
---------	----------	-----------	-------------------	---------------	----------	------	---------	--------	--	--------

2024	01- 0000- 0- 0000- 3600- 5900- 000- 0000- 7230									
------	--	--	--	--	--	--	--	--	--	--

Check Amount for 01-758509 250.00

Check # 01-758510, Dated 09/15/2023, Cleared (000339), PO# ,Batchld AP09152023

Direct Vendor	Country Auto & Truck (002701/1) 42914 Highway 58 Buttonwillow, CA 93206									
---------------	---	--	--	--	--	--	--	--	--	--

2023/24	08/02/23		Parts	620989	09/13/23	Paid	Cleared	571.03		571.03
---------	----------	--	-------	--------	----------	------	---------	--------	--	--------

2024	01- 0000- 0- 0000- 8100- 4300- 000- 0000- 0000									
------	--	--	--	--	--	--	--	--	--	--

Check Amount for 01-758510 571.03

Check # 01-758511, Dated 09/15/2023, Cleared (000339), PO# PO24-00040, Batchld AP09152023



ReqPay05e

Payment Register by Check #

Bank Account COUNTRY - County-AP

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
-------------	--------------	-------	---------	-----------------------------	-------	--------------	--------------	----------------	------------------	----------------

Check # 01-758511, Dated 09/15/2023, Cleared (000339), PO# PO24-00040,Batchld AP09152023

AP Vendor Cuyama Community Services Dist (000208/1)

PO BOX 368

New Cuyama, CA 93254

2023/24	08/31/23	R24-00041	Monthly water service for High School	230831-100213A	09/13/23	Paid	Cleared	208.90		208.90
---------	----------	-----------	---------------------------------------	----------------	----------	------	---------	--------	--	--------

07/20/2023-08/20/2023

23

2024 01-0000-0-0000-8100-5530-070-0000-0000

2023/24	08/31/23	R24-00041	Monthly water service for High School	230831-100213B	09/13/23	Paid	Cleared	300.99		300.99
---------	----------	-----------	---------------------------------------	----------------	----------	------	---------	--------	--	--------

07/20/2023-08/20/2023

23

2024 01-0000-0-0000-8100-5530-070-0000-0000

Check Amount for 01-758511 509.89

Check # 01-758512, Dated 09/15/2023, Cleared (000339), PO# ,Batchld AP09152023

Direct Vendor

Home Depot Credit Services (002329/1)

Dept 32-2502046356

PO BOX 78047

Phoenix, AZ 85062-8047

2023/24	09/07/23		ES Shop	39541	09/13/23	Paid	Cleared	463.31		463.31
---------	----------	--	---------	-------	----------	------	---------	--------	--	--------

2024 01-0000-0-0000-8100-4300-030-0000-0000

2023/24	08/23/23		AG Supplies	73645	09/13/23	Paid	Cleared	198.62		198.62
---------	----------	--	-------------	-------	----------	------	---------	--------	--	--------

2024 01-6387-0-3800-1000-4300-070-0000-00R7

Check Amount for 01-758512 661.93

Check # 01-758513, Dated 09/15/2023, Cleared (000339), PO# PO24-00003,Batchld AP09152023

AP Vendor

James Herrera (002887/1)

PO BOX 251

New Cuyama, CA 93254

2023/24	08/23/23	R24-00003	SPED	230831JH	09/11/23	Paid	Cleared	200.00		200.00
---------	----------	-----------	------	----------	----------	------	---------	--------	--	--------

StudentTransportatio  
n Daily Rate AUG.  
2023

2024 01-0000-0-0000-3600-5100-070-0000-SPED

Check Amount for 01-758513 200.00

Check # 01-758514, Dated 09/15/2023, Cleared (000339), PO# PO24-00006,Batchld AP09152023

Selection

Sorted by Check #, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 9/1/2023, Ending

Check/Advice Date = 9/30/2023, Page Break by Check/Advice? = N, Zero? = Y)

Generated for Gloria Morales-Lerena (43MORALESGL), Oct 9 2023

043 - Cuyama Joint Unified School District

8:49AM

ESCAPE ONLINE

Page 10 of 30

23

ReqPay05e

Payment Register by Check #

Bank Account COUNTY - County-AP										
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Check # 01-758514, Dated 09/15/2023, Cleared (000339), PO# PO24-00006, BatchId AP09152023										
AP Vendor Jordano's Food Service (001095/1)										
550 South Patterson Ave.										
Santa Barbara, CA 93111										
2023/24	09/11/23	R24-00006	ES Lunch	6882598	09/13/23	Paid	Cleared	1,231.07		1,231.07
	2024	13- 5310- 0- 0000- 3700- 4300- 030- 0000- 0000								
	2024	13- 5310- 0- 0000- 3700- 4300- 070- 0000- 0000				1,231.07				
	2024	13- 5310- 0- 0000- 3700- 4710- 030- 0000- 0000								
	2024	13- 5310- 0- 0000- 3700- 4710- 030- SUMR- 0000								
	2024	13- 5310- 0- 0000- 3700- 4710- 070- 0000- 0000								
2023/24	09/11/23	R24-00006	ES Breakfast	6882599	09/13/23	Paid	Cleared	587.94		587.94
	2024	13- 5310- 0- 0000- 3700- 4300- 030- 0000- 0000								
	2024	13- 5310- 0- 0000- 3700- 4300- 070- 0000- 0000				587.94				
	2024	13- 5310- 0- 0000- 3700- 4710- 030- 0000- 0000								
	2024	13- 5310- 0- 0000- 3700- 4710- 030- SUMR- 0000								
	2024	13- 5310- 0- 0000- 3700- 4710- 070- 0000- 0000								
Check Amount for 01-758514								1,819.01		
Check # 01-758515, Dated 09/15/2023, Cleared (000339), PO# PO24-00020, BatchId AP09152023										
AP Vendor Marborg Disposal (000715/1)										
PO BOX 4127										
Santa Barbara, CA 93140										
2023/24	08/31/23	R24-00020	HS Trash Services	5919103	09/11/23	Paid	Cleared	259.56		259.56
			Aug. 2023							
	2024	01- 0000- 0- 0000- 8100- 5570- 000- 0000- 0000								
2023/24	08/31/23	R24-00020	ES Trash Services	5919104	09/11/23	Paid	Cleared	519.12		519.12
			Aug. 2023							
	2024	01- 0000- 0- 0000- 8100- 5570- 000- 0000- 0000								
Check Amount for 01-758515								778.68		
Check # 01-758516, Dated 09/15/2023, Cleared (000339), PO# PO24-00004, BatchId AP09152023										
AP Vendor Old Cuyama Do It Best (000217/1)										
3045 Hwy 166										
Cuyama, CA 93254										
2023/24	08/15/23	R24-00004	Maint. Supplies	B320050	09/11/23	Paid	Cleared	62.49		62.49
	2024	01- 0000- 0- 0000- 3600- 4380- 000- BUS1- 7230								
	2024	01- 0000- 0- 0000- 3600- 4380- 000- BUS4- 7230				62.49				
	2024	01- 0000- 0- 0000- 8100- 4300- 000- 0000- 0000								
	2024	01- 0000- 0- 0000- 8100- 4300- 030- 0000- 0000								
	2024	01- 0000- 0- 0000- 8100- 4300- 030- 0000- WELL								
Sorted by Check #, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 9/1/2023, Ending Check/Advice Date = 9/30/2023, Page Break by Check/Advice? = N, Zero? = Y)										
043 - Cuyama Joint Unified School District										

24

Subtotal

Generated for Gloria Morales-Larena (43MORALESG), Oct 9 2023 8:49AM

Page 11 of 30

ESCAPE ONLINE

## ReqPay05e

## Payment Register by Check #

Bank Account COUNTY - County-AP

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
-------------	--------------	-------	---------	-----------------------------	-------	--------------	--------------	----------------	------------------	----------------

Check # 01-758516, Dated 09/15/2023, Cleared (000339), PO# PO24-00004, Batchld AP09152023

AP Vendor Old Cuyama Do it Best (000217/1) (continued)

2023/24	08/15/23	R24-00004	Maint. Supplies	B320050 (continued)	09/11/23	Paid	Cleared	(continued)		
	2024	01-0000-0-0000-8100-4300-070-0000-0000								
	2024	01-0000-0-1137-4200-4300-070-0000-FTBL								
	2024	01-0035-0-0000-8100-4300-000-RENT-0000								
2023/24	09/05/23	R24-00004	Maint. Supplies	B321366	09/11/23	Paid	Cleared	8.62		8.62
	2024	01-0000-0-0000-3600-4380-000-BUS1-7230								
	2024	01-0000-0-0000-3600-4380-000-BUS4-7230								
	2024	01-0000-0-0000-8100-4300-000-0000-0000						8.62		
	2024	01-0000-0-0000-8100-4300-030-0000-0000								
	2024	01-0000-0-0000-8100-4300-030-0000-WELL								
	2024	01-0000-0-0000-8100-4300-070-0000-0000								
	2024	01-0000-0-1137-4200-4300-070-0000-FTBL								
	2024	01-0035-0-0000-8100-4300-000-RENT-0000								
2023/24	09/08/23	R24-00004	HS Maint. Supplies	B321625	09/11/23	Paid	Cleared	7.54		7.54
	2024	01-0000-0-0000-3600-4380-000-BUS1-7230								
	2024	01-0000-0-0000-3600-4380-000-BUS4-7230								
	2024	01-0000-0-0000-8100-4300-000-0000-0000								
	2024	01-0000-0-0000-8100-4300-030-0000-0000								
	2024	01-0000-0-0000-8100-4300-030-0000-WELL								
	2024	01-0000-0-0000-8100-4300-070-0000-0000						7.54		
	2024	01-0000-0-1137-4200-4300-070-0000-FTBL								
	2024	01-0035-0-0000-8100-4300-000-RENT-0000								

Check Amount for 01-758516

78.65

Check # 01-758517, Dated 09/15/2023, Cleared (000339), PO# PO24-00043, Batchld AP09152023

AP Vendor Pacific Gas &amp; Electric (000074/1)

Box 997300

Sacramento, CA 95899-7300

2023/24	09/05/23	R24-00045	E.S Electric	230905-1192330140-9	09/13/23	Paid	Cleared	23.06		23.06
			08/04/2023-09/04/20							
			23							

2024 01-0000-0-0000-8100-5520-030-0000-0000

Check Amount for 01-758517

23.06

Check # 01-758518, Dated 09/15/2023, Printed (000339), PO# PO24-00053, Batchld AP09152023

AP Vendor PowerSchool Group LLC (000044/1)

PO BOX 398408

San Francisco, CA 94139-8408

2023/24	09/05/23	R24-00045	E.S Electric	230905-1192330140-9	09/13/23	Paid	Cleared	23.06		23.06
---------	----------	-----------	--------------	---------------------	----------	------	---------	-------	--	-------

25

Selection

Sorted by Check #, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 9/1/2023, Ending

Check/Advice Date = 9/30/2023, Page Break by Check/Advice? = N, Zero? = Y)

043 - Cuyama Joint Unified School District

Generated for Gloria Morales-Lerena (43MORALESG), Oct 9 2023

8:49AM

ESCAPE ONLINE

Page 12 of 30

### Payment Register by Check #

**Bank Account COUNTY - County-AP**

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Check # 01-758518, Dated 09/15/2023, Printed (000339), PO# PO24-00053, Batchld AP09152023										
AP Vendor PowerSchool Group LLC (000044/1) (continued)										
F	2023/24	06/19/23	R24-00054	License and subscription fees	09/12/23	INV354638	Printed	4,291.18		4,291.18
2024 01- 0000- 0- 0000- 2700- 5835- 000- 0000- 0000										
Check Amount for 01-758518										
Check # 01-758519, Dated 09/15/2023, Cleared (000339), PO# , Batchld AP09152023										
Direct Vendor Quill Corporation (000734/1)										
PO BOX 37600										
Philadelphia, PA 19101-0600										
2023/24	08/29/23		ES Supplies	34318533	09/13/23		Cleared	83.81		83.81
2024 01- 0000- 0- 0000- 2700- 4300- 030- 0000- 0000										
Check Amount for 01-758519										
Check # 01-758520, Dated 09/15/2023, Cleared (000339), PO# PO24-00046, Batchld AP09152023										
AP Vendor RingCentral Inc. (000194/1)										
P.O. Box 734232										
Dallas, TX 75373-4232										
2023/24	09/09/23	R24-00048	2023-2024 Phone Service	CD000654951	09/13/23		Cleared	892.83		892.83
08/22/2023-09/07/20										
23										
2024 01- 0000- 0- 0000- 2700- 5910- 030- 0000- 0000										
2024 01- 0000- 0- 0000- 2700- 5910- 070- 0000- 0000										
2024 01- 0000- 0- 0000- 7200- 5910- 000- 0000- 0000										
Check Amount for 01-758520										
Check # 01-758521, Dated 09/15/2023, Printed (000339), PO# PO24-00037, Batchld AP09152023										
AP Vendor Waldrop's Auto Parts (002783/1)										
601 Kern Street										
Taft, CA 93268-2716										
2023/24	09/01/23	R24-00038	Bus Oil	64964-1	09/11/23		Printed	13.33		13.33
2024 01- 0000- 0- 0000- 3600- 4380- 000- BUS1- 7230										
2024 01- 0000- 0- 0000- 3600- 4380- 000- BUS2- 7230										
2024 01- 0000- 0- 0000- 3600- 4380- 000- BUS3- 7230										
2024 01- 0000- 0- 0000- 3600- 4380- 000- BUS4- 7230										
2024 01- 0000- 0- 0000- 3600- 4380- 000- BUS5- 7230										
2024 01- 0000- 0- 0000- 3600- 4382- 000- 0000- 7230										
Check Amount for 01-758521										

## ReqPay05e

## Payment Register by Check #

## Bank Account COUNTY - County-AP

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
-------------	--------------	-------	---------	-----------------------------	-------	--------------	--------------	----------------	------------------	----------------

Check Amount for 01-759756 13.33

## Check # 01-759756, Dated 09/22/2023, Cleared (000340), PO# ,Batchld AP092222023

Direct Employees										
Lebsack, Kevin D (000033)										
1070 Paso Robles Ave										
Los Osos, CA 93402										
2023/24	09/15/23		Mileage to pick up AG	230915KL	09/20/23	Paid	Cleared	170.30		170.30
supplies 260 miles										
at .55 a mile										
2024	01-0000-0-0000-2700-5800-0000-0000-0000									

Check Amount for 01-759756 170.30

## Check # 01-759757, Dated 09/22/2023, Printed (000340), PO# ,Batchld AP092222023

Direct Employees										
Uribe, Cesar E (000149)										
213 Wylie St.										
New Cuyama, CA 93254										
2023/24	08/18/23		DMV printout	230818CU	09/20/23	Paid	Printed	5.00		5.00
2024	01-0000-0-0000-3600-5800-0000-0000-7230									

Check Amount for 01-759757 5.00

## Check # 01-759758, Dated 09/22/2023, Cleared (000340), PO# PO24-00036,Batchld AP092222023

AP Vendor										
AUS West Lockbox (001882/1)										
PO BOX 101179										
Pasadena, CA 91189-1179										
2023/24	09/08/23	R24-00037	Mop head service for	5031268200	09/13/23	Paid	Cleared	416.14		416.14
ES & HS Aug. 2023										
2024	01-0000-0-0000-8100-5550-0000-0000-0000									

Check Amount for 01-759758 416.14

## Check # 01-759759, Dated 09/22/2023, Cleared (000340), PO# PO24-00009,Batchld AP092222023

AP Vendor										
Brown & Reich Petroleum, Inc. (002798/1)										
215 South 6th Street										
PO BOX 1076										
Taft, CA 93268										
2023/24	09/15/23	R24-00009	Diesel and Fuel	39717	09/20/23	Paid	Cleared	2,668.54		2,668.54
Order # 17859										
2024	01-0000-0-0000-3600-4381-0000-0000-7230									
2024	01-0000-0-0000-3600-4382-0000-0000-7230									
2024	01-0000-0-0000-8100-4300-0300-0000-WELL									
2024	01-0000-0-0000-8100-4384-0000-0000-0000									

1,717.06

951.48

27

Selection

Sorted by Check #, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 9/1/2023, Ending

Check/Advice Date = 9/30/2023, Page Break by Check/Advice? = N, Zero? = Y)

Generated for Gloria Morales-Lerena (43MORALESG), Oct 9 2023

043 - Cuyama Joint Unified School District

8:49AM

ESCAPE ONLINE

Page 14 of 30

## ReqPay05e

## Payment Register by Check #

## Bank Account COUNTY - County-AP

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
-------------	--------------	-------	---------	-----------------------------	-------	--------------	--------------	----------------	------------------	----------------

## Check # 01-759760, Dated 09/22/2023, Cleared (000340), PO# PO24-00014, BatchId AP09222023

AP Vendor	CANON FINANCIAL SERVICES, INC. (000155/1)
	14904 Collections Center Drive
	Chicago, IL 60693-0149

2023/24	09/11/23	R24-00014	METER	31216692	09/20/23	Paid	Cleared	2,377.92		2,377.92
06/01/2023-08/31/20										
23 LEASE										
09/01/2023-09/30/20										
23										

2024 01-0000-0-0000-2700-5600-030-0000-0000  
2024 01-0000-0-0000-2700-5600-070-0000-0000  
2024 01-0000-0-0000-2700-5800-000-0000-0000  
2024 01-0000-0-0000-2700-5800-000-0000-COPY  
2024 01-0000-0-0000-7200-5600-000-0000-0000  
2024 01-0000-0-0000-7200-5600-000-0000-COPY  
2024 01-0000-0-1110-1000-5600-030-0000-0000  
2024 01-0000-0-1110-1000-5600-030-0000-COPY  
2024 01-0000-0-1110-1000-5600-070-0000-0000  
2024 01-0000-0-1110-1000-5800-030-0000-COPY  
2024 01-0000-0-1110-1000-5800-070-0000-COPY

Check Amount for 01-759760 2,377.92

## Check # 01-759761, Dated 09/22/2023, Cleared (000340), PO# PO24-00022, BatchId AP09222023

AP Vendor	COMPREHENSIVE DRUG TESTING, INC (000172/1)
	230 COMMERCE, SUITE 100
	IRVINE CA 92602

2023/24	08/31/23	R24-00023	Employee drug and alcohol testing	53145	09/20/23	Paid	Cleared	177.00		177.00
2024 01-0000-0-0000-3600-5800-000-0000-7230										

Check Amount for 01-759761 177.00

## Check # 01-759762, Dated 09/22/2023, Cleared (000340), PO# PO24-00023, BatchId AP09222023

AP Vendor	Department Of Justice (001311/1)									
PO BOX 944255										
Sacramento, CA 94244-2550										

2023/24	09/06/23	R24-00024	Employee live scan	678479	09/20/23	Paid	Cleared	49.00		49.00
2024 01-0000-0-0000-7200-5800-000-0000-0000										

Check Amount for 01-759762 49.00

## Check # 01-759763, Dated 09/22/2023, Cleared (000340), PO# PO24-00001, BatchId AP09222023

Sorted by Check #, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 9/1/2023, Ending Check/Advice Date = 9/30/2023, Page Break by Check/Advice? = N, Zero? = Y)

043 - Cuyama Joint Unified School District

Generated for Gloria Morales-Lerena (43MORALESG), Oct 9 2023

8:49AM

ESCAPE ONLINE

Page 15 of 30

ReqPay05e

Payment Register by Check #

Bank Account COUNTY - County-AP

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
-------------	--------------	-------	---------	-----------------------------	-------	--------------	--------------	----------------	------------------	----------------

Check # 01-759763, Dated 09/22/2023, Cleared (000340), PO# PO24-00001, BatchId AP09222023

AP Vendor	Dubuque Bank & Trust (002903/1)									
	P.O. Box 360									
	Dubuque, IA 52004-0360									
2023/24	09/20/23	R24-00001	QUARTERLY	230920	09/20/23	Paid	Cleared	27,973.92		27,973.92

COMMERCIAL  
SOLAR LOAN  
PAYMENT PAYMENT  
1 OUT 42024 01-0000-0-0000-9100-7438-030-0000-QZAB 2,101.52  
2024 01-0000-0-0000-9100-7438-070-0000-QZAB 2,101.52  
2024 01-0000-0-0000-9100-7439-030-0000-QZAB 11,885.44  
2024 01-0000-0-0000-9100-7439-070-0000-QZAB 11,885.44

Check Amount for 01-759763 27,973.92

Check # 01-759764, Dated 09/22/2023, Cleared (000340), PO# , BatchId AP09222023

Direct Vendor	Home Depot Credit Services (002329/1)									
	Dept 32-2502046356									
	PO BOX 78047									
	Phoenix, AZ 85062-8047									
2023/24	09/04/23		AG Supplies	5015746	09/20/23	Paid	Cleared	559.17		559.17

2024 01-6387-0-3800-1000-4300-070-0000-00R7  
2023/24 09/10/23 AG Supplies 9521383 442.16  
2024 01-6387-0-3800-1000-4300-070-0000-00R7

Check Amount for 01-759764 1,001.33

Check # 01-759765, Dated 09/22/2023, Cleared (000340), PO# PO24-00051, BatchId AP09222023

AP Vendor	IEC Power, LLC (002897/1)									
	8775 Folsom Blvd, Suit 110									
	Sacramento, CA 95826									
2023/24	09/17/23	R24-00052	Solar Maintenance	CUYAMA-OM-IN111	09/20/23	Paid	Cleared	1,359.58		1,359.58

Agreement  
08/18/2023-09/17/20  
232024 01-0000-0-0000-8100-5640-030-0000-SOLR 679.79  
2024 01-0000-0-0000-8100-5640-070-0000-SOLR 679.79

Check Amount for 01-759765 1,359.58

Check # 01-759766, Dated 09/22/2023, Cleared (000340), PO# PO24-00005, BatchId AP09222023

Selection Sorted by Check #, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 9/1/2023, Ending Check/Advice Date = 9/30/2023, Page Break by Check/Advice? = N, Zero? = Y)

Generated for Gloria Morales-Lerena (43MORALESGL), Oct 9 2023 8:49AM

043 - Cuyama Joint Unified School District

ESCAPE ONLINE

## ReqPay05e

## Payment Register by Check #

Bank Account COUNTY - County-AP										
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Check # 01-759766, Dated 09/22/2023, Cleared (000340), PO# PO24-00005,BatchId AP09222023										
AP Vendor										
Jordano's Food Service (001095/1)										
550 South Patterson Ave.										
Santa Barbara, CA 93111										
2023/24	09/11/23	R24-00005	H Lunch	6882601	09/20/23	Paid	Cleared	576.89		576.89
	2024	13-5310-0-0000-3700-4300-070-0000-0000								
	2024	13-5310-0-0000-3700-4710-070-0000-0000				576.89				
	2024	13-5310-0-0000-3700-4790-070-0000-0000								
2023/24	09/11/23	R24-00005	HS Breakfast	6882602	09/20/23	Paid	Cleared	307.21		307.21
	2024	13-5310-0-0000-3700-4300-070-0000-0000								
	2024	13-5310-0-0000-3700-4710-070-0000-0000				307.21				
	2024	13-5310-0-0000-3700-4790-070-0000-0000								
2023/24	09/18/23	R24-00006	ES Lunch	6886431	09/20/23	Paid	Cleared	1,858.84		1,858.84
	2024	13-5310-0-0000-3700-4300-030-0000-0000								
	2024	13-5310-0-0000-3700-4300-070-0000-0000				203.81				
	2024	13-5310-0-0000-3700-4710-030-0000-0000								
	2024	13-5310-0-0000-3700-4710-030-0000-0000				1,655.03				
	2024	13-5310-0-0000-3700-4710-030-SUMR-0000								
	2024	13-5310-0-0000-3700-4710-070-0000-0000								
2023/24	09/18/23	R24-00006	ES Breakfast	6886432	09/20/23	Paid	Cleared	407.28		407.28
	2024	13-5310-0-0000-3700-4300-030-0000-0000								
	2024	13-5310-0-0000-3700-4300-070-0000-0000								
	2024	13-5310-0-0000-3700-4710-030-0000-0000				407.28				
	2024	13-5310-0-0000-3700-4710-030-0000-0000								
	2024	13-5310-0-0000-3700-4710-030-SUMR-0000								
	2024	13-5310-0-0000-3700-4710-070-0000-0000								
2023/24	09/18/23	R24-00007	ASES Snack	6886433	09/20/23	Paid	Cleared	92.90		92.90
	2024	13-5310-0-0000-3700-4710-030-0000-ASES								
2023/24	09/18/23	R24-00005	HS Lunch	6886434	09/20/23	Paid	Cleared	1,332.38		1,332.38
	2024	13-5310-0-0000-3700-4300-070-0000-0000								
	2024	13-5310-0-0000-3700-4710-070-0000-0000								
	2024	13-5310-0-0000-3700-4710-070-0000-0000				1,332.38				
	2024	13-5310-0-0000-3700-4790-070-0000-0000								
2023/24	09/18/23	R24-00005	HS Breakfast	6886435	09/20/23	Paid	Cleared	485.10		485.10
	2024	13-5310-0-0000-3700-4300-070-0000-0000								
	2024	13-5310-0-0000-3700-4710-070-0000-0000								
	2024	13-5310-0-0000-3700-4710-070-0000-0000				485.10				
	2024	13-5310-0-0000-3700-4790-070-0000-0000								
Check Amount for 01-759766								5,060.60		

30

Check # 01-759767, Dated 09/22/2023, Cleared (000340), PO# , BatchId AP09222023

Selection

Sorted by Check #, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 9/1/2023, Ending

Check/Advice Date = 9/30/2023, Page Break by Check/Advice? = N, Zero? = Y)

043 - Cuyama Joint Unified School District

Generated for Gloria Morales-Lerena (43MORALESG), Oct 9 2023

8:49AM

ESCAPE ONLINE

Page 17 of 30



## ReqPay05e

## Payment Register by Check #

## Bank Account COUNTY - County-AP

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
-------------	--------------	-------	---------	-----------------------------	-------	--------------	--------------	----------------	------------------	----------------

Check # 01-759767, Dated 09/22/2023, Cleared (000340), PO# ,BatchId AP09222023

Direct Vendor										
Jostens (001541/1)										
21336 Network Place										
Chicago, IL 60673-1213										
2023/24	07/12/23		HS Diploma	31696665	09/13/23	Paid	Cleared	21.77		21.77
	2024	01-0000-0-0000-2700-5800-070-0000-0000								

Check Amount for 01-759767 21.77

Check # 01-759768, Dated 09/22/2023, Cleared (000340), PO# PO24-00043, BatchId AP09222023

AP Vendor										
Pacific Gas & Electric (00074/1)										
Box 997300										
Sacramento, CA 95899-7300										
2023/24	09/12/23	R24-00045	E-S Electric	230912-9893147388-2	09/20/23	Paid	Cleared	1,043.70		1,043.70
			08/04/2023-09/04/20							
			23							
	2024	01-0000-0-0000-8100-5520-030-0000-0000								

Check Amount for 01-759768 1,043.70

Check # 01-759769, Dated 09/22/2023, Printed (000340), PO# PO24-00047, BatchId AP09222023

AP Vendor										
Purchase Power (000178/1)										
PO Box 981026										
Boston, MA 02298-1026										
2023/24	09/06/23	R24-00042	Postage Sept. 2023	230906-PP	09/20/23	Paid	Printed	576.33		576.33
			2024 01-0000-0-0000-2700-4300-000-0000-0000			95.67				
			2024 01-0000-0-0000-2700-5900-030-0000-0000			169.16				
			2024 01-0000-0-0000-2700-5900-070-0000-0000			132.72				
			2024 01-0000-0-0000-7200-5900-000-0000-0000			178.78				

Check Amount for 01-759769 576.33

Check # 01-759770, Dated 09/22/2023, Printed (000340), PO# ,BatchId AP09222023

Direct Vendor										
Quill Corporation (000734/1)										
PO BOX 37600										
Philadelphia, PA 19101-0600										
2023/24	08/11/23		Cafeteria desk chair	3390146	09/19/23	Paid	Printed	191.03		191.03
			2024 13-5310-0-0000-3700-4300-000-0000-0000							
2023/24	08/11/23		HS office supplies	34007702	09/20/23	Paid	Printed	350.28		350.28
			2024 01-0000-0-0000-2700-4300-070-0000-0000							
2023/24	08/16/23		HS office supplies	34070482	09/20/23	Paid	Printed	4.30		4.30
			2024 01-0000-0-0000-2700-4300-070-0000-0000							

31

Selection Sorted by Check #, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 9/1/2023, Ending Check/Advice Date = 9/30/2023, Page Break by Check/Advice? = N, Zero? = Y)

Generated for Gloria Morales-Lerena (43MORALESGL), Oct 9 2023

8:49AM

043 - Cuyama Joint Unified School District

ESCAPE ONLINE

Page 18 of 30

ReqPay05e

Payment Register by Check #

Bank Account COUNTY - County-AP

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
-------------	--------------	-------	---------	-----------------------------	-------	--------------	--------------	----------------	------------------	----------------

Check # 01-759770, Dated 09/22/2023, Printed (000340), PO# ,BatchId AP09222023 (continued)

Direct Vendor Quill Corporation (000734/1) (continued)										
2023/24	08/16/23		Ink for ES office	34088311	09/19/23	Paid	Printed	121.21		121.21
	2024	01-0000-0-0000-2700-4300-030-0000-0000								
2023/24	08/16/23		Clear folders ES teacher	34088912	09/19/23	Paid	Printed	51.27		51.27
	2024	01-0000-0-1110-1000-4300-030-0000-0000								
2023/24	09/08/23		ES office 11x17 copy paper	34499250	09/19/23	Paid	Printed	35.53		35.53
	2024	01-0000-0-0000-2700-4300-030-0000-0000								

Check Amount for 01-759770 753.62

Check # 01-759771, Dated 09/22/2023, Cleared (000340), PO# PO24-00012, BatchId AP09222023

AP Vendor Schools Legal Service (000215/1)										
			PO BOX 2445							
			Bakersfield, CA 93303							
F	2023/24	09/12/23	R24-00012	A. Gamino: Student discipline workshop	400569	09/20/23	Paid	Cleared	75.00	75.00
	2024	01-0000-0-0000-7100-5200-000-0000-0000								

Check Amount for 01-759771 75.00

Check # 01-759772, Dated 09/22/2023, Cleared (000340), PO# PO24-00028, BatchId AP09222023

AP Vendor Ten-West Towing (002551/1)										
			PO BOX 82343							
			Bakersfield, CA 93380-2343							
	2023/24	09/14/23	R24-00029	Tow	2023-28577	09/20/23	Paid	Cleared	623.70	623.70
	2024	01-0000-0-0000-3600-5800-000-0000-7230								

Check Amount for 01-759772 623.70

Check # 01-759773, Dated 09/22/2023, Cleared (000340), PO# PO24-00054, BatchId AP09222023

AP Vendor Tyack's Tires, Inc. (001563/1)										
			211 Summer St.							
			Bakersfield, CA 93305							
F	2023/24	09/14/23	R24-00055	HS tractor tires	227354	09/20/23	Paid	Cleared	1,534.66	1,534.66
	2024	01-0000-0-0000-8100-4300-000-0000-0000								

Check Amount for 01-759773 1,534.66

32 Check # 01-759774, Dated 09/22/2023, Cleared (000340), PO# PO24-00013, BatchId AP09222023

ReqPay05e

Payment Register by Check #

Bank Account COUNTRY - County-AP

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
-------------	--------------	-------	---------	-----------------------------	-------	--------------	--------------	----------------	------------------	----------------

Check # 01-759774, Dated 09/22/2023, Cleared (000340), PO# PO24-00013, BatchId AP09222023

AP Vendor	Verizon Business (002132/1)									
	PO Box 15043									
	Albany, NY 12212-5043									

2023/24	09/10/23	R24-00013	Verizon Fax Monthly	61974841	09/20/23	Paid	Cleared	21.52		21.52
			Fee							
			08/01/2023-08/31/20							
			23							
2024	01-0000-0-0000-2700-5910-000-0000-0000									

Check Amount for 01-759774 21.52

Check # 01-759775, Dated 09/22/2023, Printed (000340), PO# , BatchId AP09222023

Direct Vendor	VISA (000244/1)									
	PO BOX 4521									
	Carol Stream, IL 60197-4521									

2023/24	08/09/23		ES classroom supplies	5942	09/20/23	Paid	Printed	144.38		144.38
2024	01-0000-0-1110-1000-4300-030-0000-0000									
2023/24	08/09/23		PE equipment	5942A	09/20/23	Paid	Printed	603.36		603.36
2024	01-0000-0-1110-1000-4300-070-0000-0000									
2023/24	08/06/23		Applied technology bus radio	7399	09/20/23	Paid	Printed	250.00		250.00
2024	01-0000-0-0000-8100-4300-000-0000-0000									

Check Amount for 01-759775 997.74

Check # 01-760745, Dated 09/29/2023, Printed (000341), PO# , BatchId AP09292023

Direct Vendor	Amazon Capital Services (000201/1)									
	PO Box 035184									
	Seattle, WA 98124-5184									

2023/24	09/06/23		Office supplies	1DMX-6RPQ-6GH3	09/27/23	Paid	Printed	113.14		113.14
2024	01-0000-0-0000-2700-4300-000-0000-0000									

Check Amount for 01-760745 113.14

Check # 01-760746, Dated 09/29/2023, Printed (000341), PO# , BatchId AP09292023

Direct Vendor	Amazon Capital Services (000201/1)									
	PO Box 035184									
	Seattle, WA 98124-5184									

2023/24	09/20/23		ES classroom supplies	1HLH-GR1T-4MDH	09/27/23	Paid	Printed	31.76		31.76
2024	01-0000-0-0000-2700-4300-000-0000-0000									

33

Selection Sorted by Check #, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 9/1/2023, Ending Check/Advice Date = 9/30/2023, Page Break by Check/Advice? = N, Zero? = Y)

Generated for Gloria Morales-Lerena (43MORALES), Oct 9 2023 8:49AM

043 - Cuyama Joint Unified School District

ESCAPE ONLINE

Page 20 of 30

## ReqPay05e

## Payment Register by Check #

Bank Account COUNTY - County-AP										
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Check # 01-760746, Dated 09/29/2023, Printed (000341), PO# ,BatchId AP09292023										
Direct Vendor Amazon Capital Services (000201/1) (continued)										
2023/24	09/20/23		ES classroom supplies	1HLH-GR1T-4MDH (continued)	09/27/23	Paid	Printed	(continued)		
	2024	01- 0000- 0- 1110- 1000- 4300- 030- 0000- 0000								
								Check Amount for 01-760746	31.76	
Check # 01-760747, Dated 09/29/2023, Printed (000341), PO# ,BatchId AP09292023										
Direct Vendor Amazon Capital Services (000201/1)										
2023/24	08/09/23		Kindergarten supplies	1R9W-CFDP-6967	09/27/23	Paid	Printed	934.97		934.97
	2024	01- 6053- 0- 0001- 1000- 4300- 030- 0000- 0000								
								Check Amount for 01-760747	934.97	
Check # 01-760748, Dated 09/29/2023, Printed (000341), PO# ,BatchId AP09292023										
Direct Vendor Amazon Capital Services (000201/1)										
2023/24	09/20/23		Testing coordinator printer	1YVL-TW4W-3QDW	09/27/23	Paid	Printed	247.80		247.80
	2024	01- 7435- 0- 1110- 1000- 4400- 030- 0000- 0000								
								Check Amount for 01-760748	247.80	
Check # 01-760749, Dated 09/29/2023, Printed (000341), PO# PO24-00057,BatchId AP09292023										
AP Vendor Best Auto Sales Inc. (000265/1)										
F	2023/24	09/18/23	R24-00058	2020 Ford Transit Van VIN # 1FBAX2YG2LKB0077 3	09/27/23	Paid	Printed	56,878.29		56,878.29
	2024	40- 0000- 0- 0000- 8100- 6400- 000- 0000- 0000								
								Check Amount for 01-760749	56,878.29	
Check # 01-760750, Dated 09/29/2023, Printed (000341), PO# PO24-00056,BatchId AP09292023										

34

ReqPay05e

Payment Register by Check #

Bank Account COUNTY - County-AP

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Payment Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
-------------	--------------	-------	---------	-----------------------------	-------	----------------	--------------	----------------	------------------	----------------

Check # 01-760750, Dated 09/29/2023, Printed (000341), PO# PO24-00056, Batchid AP09292023

AP Vendor Brandon's Transmission & Automotive Repair (000262/1) 9834 S. Union Ave. Bakersfield, CA 93307										
F	2023/24	09/15/23	R24-00057	Dodge van transmission	005792	09/27/23	Paid	Printed	3,922.75	3,922.75
2024 01- 0000- 0- 0000- 8100- 4400- 000- 0000- 0000										

Check # 01-760751, Dated 09/29/2023, Printed (000341), PO# PO24-00025, Batchid AP09292023

AP Vendor Cummins Sales and Service (000263/1) 4601 East Brundage Lane Bakersfield, CA 93307										
F	2023/24	07/21/23	R24-00026	Bus 4 repair	Y8-37910	09/13/23	Paid	Printed	870.00	870.00
2024 01- 0000- 0- 0000- 3600- 5640- 000- BUS4- 7230										

Check # 01-760752, Dated 09/29/2023, Printed (000341), PO# PO24-00058, Batchid AP09292023

AP Vendor Daybreak Medical PC (000266/1) 2523 Pacific Avenue San Francisco, CA 94115										
F	2023/24	07/01/23	R24-00059	Contracted student mental health service for 23-24	CN-77D448C0-0027	09/27/23	Paid	Printed	32,500.00	32,500.00
2024 01- 9010- 0- 0000- 3110- 5800- 000- 0000- SBHP										

Check # 01-760753, Dated 09/29/2023, Printed (000341), PO# PO24-00049, Batchid AP09292023

AP Vendor Frontier Communications (000033/1) PO BOX 740407 Cincinnati, OH 45274-0407										
2023/24	09/13/23	R24-00050	Frontier Comm. Fee	230913-2293	09/13/2023-10/12/20	09/25/23	Paid	Printed	300.13	300.13
23 661-766-2642										
2024	01- 0000- 0- 0000- 2700- 5910- 030- 0000- 0000									
2023/24	09/13/23	R24-00050	Frontier Comm. Fee	230913-2642	09/13/2023-10/12/20	09/25/23	Paid	Printed	102.25	102.25
23 661-766-2642										
2024	01- 0000- 0- 0000- 2700- 5910- 030- 0000- 0000									

Selection

Sorted by Check #, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 9/1/2023, Ending Check/Advice Date = 9/30/2023, Page Break by Check/Advice? = N, Zero? = Y)

Generated for Gloria Morales-Lerena (43MORALESG), Oct 9 2023

8:49AM

043 - Cuyama Joint Unified School District

ESCAPE ONLINE

Page 22 of 30

35

## ReqPay05e

## Payment Register by Check #

Bank Account COUNTY - County-AP										
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Check # 01-760753, Dated 09/29/2023, Printed (000341), PO# PO24-00049, BatchId AP09292023 (continued)										
AP Vendor	Frontier Communications (000033/1) (continued)									
(continued)										

Check # 01-760754, Dated 09/29/2023, Printed (000341), PO# PO24-00051, BatchId AP09292023										
AP Vendor	IEC Power, LLC (002897/1) 8775 Folsom Blvd, Suit 110 Sacramento, CA 95826									
2023/24	08/17/23	R24-00052	Solar Maintenance Agreement	CUYAMA-OM-IN110	09/27/23	Paid	Printed	1,359.58		1,359.58
07/18/2023-08/17/2023										
23										
2024	01-0000-0-0000-8100-5640-030-0000-SOLR					679.79				
2024	01-0000-0-0000-8100-5640-070-0000-SOLR					679.79				
Check Amount for 01-760754 1,359.58										

Check # 01-760755, Dated 09/29/2023, Printed (000341), PO# PO24-00006, BatchId AP09292023										
AP Vendor	Jordano's Food Service (001095/1) 550 South Patterson Ave. Santa Barbara, CA 93111									
2023/24	09/25/23	R24-00006	ES Lunch	6890176	09/27/23	Paid	Printed	1,764.16		1,764.16
2024 13-5310-0-0000-3700-4300-030-0000-0000										
2024 13-5310-0-0000-3700-4300-070-0000-0000										
2024 13-5310-0-0000-3700-4710-030-0000-0000										
2024 13-5310-0-0000-3700-4710-030-SUMR-0000										
2024 13-5310-0-0000-3700-4710-070-0000-0000										
Check Amount for 01-760755 1,764.16										

2023/24	09/25/23	R24-00006	ES Breakfast	6890177	09/27/23	Paid	Printed	560.77		560.77
2024 13-5310-0-0000-3700-4300-030-0000-0000										
2024 13-5310-0-0000-3700-4300-070-0000-0000										
2024 13-5310-0-0000-3700-4710-030-0000-0000										
2024 13-5310-0-0000-3700-4710-030-SUMR-0000										
2024 13-5310-0-0000-3700-4710-070-0000-0000										
Check Amount for 01-760756 560.77										

2023/24	09/25/23	R24-00007	ASES Snack	6890178	09/27/23	Paid	Printed	17.32		17.32
2024 13-5310-0-0000-3700-4710-030-0000-ASES										
Check Amount for 01-760757 17.32										

2023/24	09/25/23	R24-00005	HS Lunch	6890179	09/27/23	Paid	Printed	759.21		759.21
2024 13-5310-0-0000-3700-4300-070-0000-0000										
2024 13-5310-0-0000-3700-4710-070-0000-0000										
2024 13-5310-0-0000-3700-4790-070-0000-0000										
Check Amount for 01-760758 759.21										

2023/24	09/25/23	R24-00005	HS Breakfast	6890180	09/27/23	Paid	Printed	430.76		430.76
2024 13-5310-0-0000-3700-4710-030-0000-ASES										
Check Amount for 01-760759 430.76										

36

## ReqPay05e

## Payment Register by Check #

## Bank Account COUNTY - County-AP

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
-------------	--------------	-------	---------	-----------------------------	-------	--------------	--------------	----------------	------------------	----------------

Check # 01-760755, Dated 09/29/2023, Printed (000341), PO# PO24-00005, Batchld AP09292023 (continued)

AP Vendor Jordano's Food Service (001095/1) (continued)

2023/24	09/25/23	R24-00005	HS Breakfast	6890180 (continued)	09/27/23	Paid	Printed	(continued)		
	2024	13-5310-0-0000-3700-4300-070-0000-0000								
	2024	13-5310-0-0000-3700-4710-070-0000-0000				430.76				
	2024	13-5310-0-0000-3700-4790-070-0000-0000								

Check Amount for 01-760755 3,532.22

Check # 01-760756, Dated 09/29/2023, Printed (000341), PO# PO24-00015, Batchld AP09292023

AP Vendor Kern County Supt. Of Schools (001195/1)  
1300 17th Street  
Bakersfield, CA 93301

2023/24	08/15/23	R24-00015	Parts WO# 85528	400368	09/27/23	Paid	Printed	332.56		332.56
---------	----------	-----------	-----------------	--------	----------	------	---------	--------	--	--------

	2024	01-0000-0-0000-3600-4380-000-BUS5-7230								
	2024	01-0000-0-0000-3600-5640-000-BUS1-7230								
	2024	01-0000-0-0000-3600-5640-000-BUS2-7230								
	2024	01-0000-0-0000-3600-5640-000-BUS3-7230								
	2024	01-0000-0-0000-3600-5640-000-BUS4-7230								
	2024	01-0000-0-0000-3600-5640-000-BUS5-7230								
	2024	01-0000-0-0000-8100-4300-000-0000-0000				332.56				

2023/24	09/21/23	R24-00015	BUS 1 Repairs WO# 400630 85896		09/27/23	Paid	Printed	1,730.31		1,730.31
---------	----------	-----------	-----------------------------------	--	----------	------	---------	----------	--	----------

	2024	01-0000-0-0000-3600-4380-000-BUS5-7230								
	2024	01-0000-0-0000-3600-5640-000-BUS1-7230				1,730.31				
	2024	01-0000-0-0000-3600-5640-000-BUS2-7230								
	2024	01-0000-0-0000-3600-5640-000-BUS3-7230								
	2024	01-0000-0-0000-3600-5640-000-BUS4-7230								
	2024	01-0000-0-0000-3600-5640-000-BUS5-7230								

Check Amount for 01-760756 2,062.87

Check # 01-760757, Dated 09/29/2023, Printed (000341), PO# ,Batchld AP09292023

Direct Vendor LimottalIT (002779/1)  
320 Alisal Road  
Suite 101  
Solvang, CA 93463

2023/24	09/13/23		Labor hours for July and August 2023	45880	09/27/23	Paid	Printed	2,375.00		2,375.00
---------	----------	--	--------------------------------------	-------	----------	------	---------	----------	--	----------

	2024	01-0000-0-1110-1000-5800-030-0000-0000				2,125.00				
	2024	01-0000-0-1110-1000-5800-070-0000-0000				250.00				

37

## ReqPay05e

## Payment Register by Check #

Bank Account COUNTY - County-AP									
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Expense Amount
Check # 01-760758, Dated 09/29/2023, Printed (000341), PO# PO23-00131,Batchld AP09292023									
AP Vendor Lincoln Electric (000137/1)									
PO Box 64248									
Pittsburgh, PA 15264-4248									
F	2023/24	09/22/23	R23-00134 AG torch part	912425245	09/27/23	Paid	Printed	1,212.19	1,212.19
2024 01- 6387- 0- 3800- 1000- 4300- 070- 0000- 00R7									
Check Amount for 01-760757 2,375.00									
Check # 01-760759, Dated 09/29/2023, Printed (000341), PO# ,Batchld AP09292023									
Direct Vendor MidWay Driller (000157/1)									
315 Center St.									
Taft, CA 93268									
2023/24	07/01/23		Bid notice	1253338-2023	09/27/23	Paid	Printed	255.00	255.00
2024 01- 0000- 0- 0000- 7200- 5800- 000- 0000- 0000									
Check Amount for 01-760758 1,212.19									
Check # 01-760760, Dated 09/29/2023, Printed (000341), PO# PO24-00004,Batchld AP09292023									
AP Vendor Old Cuyama Do It Best (000217/1)									
3045 Hwy 166									
Cuyama, CA 93254									
2023/24	08/16/23	R24-00004	Supplies	B318981	09/26/23	Paid	Printed	20.66	20.66
2024 01- 0000- 0- 0000- 3600- 4380- 000- BUS1- 7230									
2024 01- 0000- 0- 0000- 3600- 4380- 000- BUS4- 7230									
2024 01- 0000- 0- 0000- 8100- 4300- 000- 0000- 0000									
2024 01- 0000- 0- 0000- 8100- 4300- 000- 0000- 0000									
2024 01- 0000- 0- 0000- 8100- 4300- 030- 0000- 0000									
2024 01- 0000- 0- 0000- 8100- 4300- 030- 0000- WELL									
2024 01- 0000- 0- 0000- 8100- 4300- 070- 0000- 0000									
2024 01- 0000- 0- 1137- 4200- 4300- 070- 0000- FTBL									
2024 01- 0035- 0- 0000- 8100- 4300- 000- RENT- 0000									
2023/24	08/07/23	R24-00004	Supplies	B319405	09/26/23	Paid	Printed	18.60	18.60
2024 01- 0000- 0- 0000- 3600- 4380- 000- BUS1- 7230									
2024 01- 0000- 0- 0000- 3600- 4380- 000- BUS4- 7230									
2024 01- 0000- 0- 0000- 8100- 4300- 000- 0000- 0000									
2024 01- 0000- 0- 0000- 8100- 4300- 030- 0000- 0000									
2024 01- 0000- 0- 0000- 8100- 4300- 030- 0000- WELL									
2024 01- 0000- 0- 0000- 8100- 4300- 070- 0000- 0000									
2024 01- 0000- 0- 1137- 4200- 4300- 070- 0000- FTBL									
2024 01- 0035- 0- 0000- 8100- 4300- 000- RENT- 0000									

38



## ReqPay05e

## Payment Register by Check #

Bank Account COUNTY - County-AP									
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Expense Amount
Check # 01-760760, Dated 09/29/2023, Printed (000341), PO# PO24-00004, Batchld AP09292023 (continued)									
AP Vendor Old Cuyama Do It Best (000217/1) (continued)									
2023/24	08/14/23	R24-00004	Supplies	B319951	09/26/23	Paid	Printed	31.88	31.88
	2024	01-0000-0-0000-3600-4380-000-BUS1-7230							
	2024	01-0000-0-0000-3600-4380-000-BUS4-7230							
	2024	01-0000-0-0000-8100-4300-000-0000-0000							
	2024	01-0000-0-0000-8100-4300-030-0000-0000				31.88			
	2024	01-0000-0-0000-8100-4300-030-0000-WELL							
	2024	01-0000-0-0000-8100-4300-070-0000-0000							
	2024	01-0000-0-1137-4200-4300-070-0000-FTBL							
	2024	01-0035-0-0000-8100-4300-000-RENT-0000							
2023/24	08/16/23	R24-00004	Supplies	B320057	09/26/23	Paid	Printed	17.24	17.24
	2024	01-0000-0-0000-3600-4380-000-BUS1-7230							
	2024	01-0000-0-0000-3600-4380-000-BUS4-7230							
	2024	01-0000-0-0000-8100-4300-000-0000-0000							
	2024	01-0000-0-0000-8100-4300-030-0000-0000				17.24			
	2024	01-0000-0-0000-8100-4300-030-0000-WELL							
	2024	01-0000-0-0000-8100-4300-070-0000-0000							
	2024	01-0000-0-1137-4200-4300-070-0000-FTBL							
	2024	01-0035-0-0000-8100-4300-000-RENT-0000							
2023/24	08/17/23	R24-00004	Supplies	B320119	09/26/23	Paid	Printed	8.62	8.62
	2024	01-0000-0-0000-3600-4380-000-BUS1-7230							
	2024	01-0000-0-0000-3600-4380-000-BUS4-7230							
	2024	01-0000-0-0000-8100-4300-000-0000-0000							
	2024	01-0000-0-0000-8100-4300-030-0000-0000							
	2024	01-0000-0-0000-8100-4300-030-0000-WELL				8.62			
	2024	01-0000-0-0000-8100-4300-070-0000-0000							
	2024	01-0000-0-1137-4200-4300-070-0000-FTBL							
	2024	01-0035-0-0000-8100-4300-000-RENT-0000							
2023/24	08/17/23	R24-00004	Supplies	B320137	09/26/23	Paid	Printed	32.32	32.32
	2024	01-0000-0-0000-3600-4380-000-BUS1-7230							
	2024	01-0000-0-0000-3600-4380-000-BUS4-7230							
	2024	01-0000-0-0000-8100-4300-000-0000-0000							
	2024	01-0000-0-0000-8100-4300-030-0000-0000							
	2024	01-0000-0-0000-8100-4300-030-0000-WELL							
	2024	01-0000-0-0000-8100-4300-070-0000-0000							
	2024	01-0000-0-1137-4200-4300-070-0000-FTBL							
	2024	01-0035-0-0000-8100-4300-000-RENT-0000							
2023/24	08/18/23	R24-00004	Supplies	B320229	09/26/23	Paid	Printed	12.93	12.93
	2024	01-0000-0-0000-3600-4380-000-BUS1-7230							
	2024	01-0000-0-0000-3600-4380-000-BUS4-7230							
	2024	01-0000-0-0000-8100-4300-000-0000-0000							
	2024	01-0000-0-0000-8100-4300-030-0000-0000							
	2024	01-0000-0-0000-8100-4300-030-0000-WELL							
	2024	01-0000-0-0000-8100-4300-070-0000-0000							
	2024	01-0000-0-1137-4200-4300-070-0000-FTBL							
	2024	01-0035-0-0000-8100-4300-000-RENT-0000							

ReqPay05e

Payment Register by Check #

Bank Account COUNTY - County-AP

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Check # 01-760760, Dated 09/29/2023, Printed (000341), PO# PO24-00004, Batchld AP09292023 (continued)										
AP Vendor Old Cuyama Do It Best (0002171) (continued)										
2023/24	08/18/23	R24-00004	Supplies	B320229 (continued)	09/26/23	Paid	Printed	(continued)		(continued)

2024	01-0000-0-0000-3600-4380-000-BUS1-7230									
2024	01-0000-0-0000-3600-4380-000-BUS4-7230					12.93				
2024	01-0000-0-0000-8100-4300-000-0000-0000									
2024	01-0000-0-0000-8100-4300-030-0000-0000									
2024	01-0000-0-0000-8100-4300-030-0000-WELL									
2024	01-0000-0-0000-8100-4300-070-0000-0000									
2024	01-0000-0-1137-4200-4300-070-0000-FTBL									
2024	01-0035-0-0000-8100-4300-000-RENT-0000									

2023/24	08/24/23	R24-00004	Supplies	B320643	09/26/23	Paid	Printed	16.16		16.16
2024	01-0000-0-0000-3600-4380-000-BUS1-7230									
2024	01-0000-0-0000-3600-4380-000-BUS4-7230									
2024	01-0000-0-0000-8100-4300-000-0000-0000									
2024	01-0000-0-0000-8100-4300-030-0000-0000									
2024	01-0000-0-0000-8100-4300-030-0000-WELL					16.16				
2024	01-0000-0-0000-8100-4300-070-0000-0000									
2024	01-0000-0-1137-4200-4300-070-0000-FTBL									
2024	01-0035-0-0000-8100-4300-000-RENT-0000									

2023/24	08/24/23	R24-00004	Supplies	B320650	09/26/23	Paid	Printed	30.17		30.17
2024	01-0000-0-0000-3600-4380-000-BUS1-7230									
2024	01-0000-0-0000-3600-4380-000-BUS4-7230									
2024	01-0000-0-0000-8100-4300-000-0000-0000									
2024	01-0000-0-0000-8100-4300-030-0000-0000									
2024	01-0000-0-0000-8100-4300-030-0000-WELL									
2024	01-0000-0-0000-8100-4300-070-0000-0000					30.17				
2024	01-0000-0-1137-4200-4300-070-0000-FTBL									
2024	01-0035-0-0000-8100-4300-000-RENT-0000									

2023/24	09/01/23	R24-00004	Supplies	B321192	09/26/23	Paid	Printed	22.08		22.08
2024	01-0000-0-0000-3600-4380-000-BUS1-7230									
2024	01-0000-0-0000-3600-4380-000-BUS4-7230									
2024	01-0000-0-0000-8100-4300-000-0000-0000									
2024	01-0000-0-0000-8100-4300-030-0000-0000									
2024	01-0000-0-0000-8100-4300-030-0000-WELL									
2024	01-0000-0-0000-8100-4300-070-0000-0000					22.08				
2024	01-0000-0-1137-4200-4300-070-0000-FTBL									
2024	01-0035-0-0000-8100-4300-000-RENT-0000									

2023/24	09/12/23	R24-00004	Supplies	B321902	09/26/23	Paid	Printed	48.42		48.42
2024	01-0000-0-0000-3600-4380-000-BUS1-7230									
2024	01-0000-0-0000-3600-4380-000-BUS4-7230									
2024	01-0000-0-0000-8100-4300-000-0000-0000									
2024	01-0000-0-0000-8100-4300-030-0000-0000									
2024	01-0000-0-0000-8100-4300-030-0000-WELL									
2024	01-0000-0-0000-8100-4300-070-0000-0000									
2024	01-0000-0-1137-4200-4300-070-0000-FTBL									
2024	01-0035-0-0000-8100-4300-000-RENT-0000									

40

## ReqPay05e

## Payment Register by Check #

## Bank Account COUNTRY - County-AP

Flscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
----------------	-----------------	-------	---------	--------------------------------	-------	-----------------	-----------------	-------------------	---------------------	-------------------

Check # 01-760760, Dated 09/29/2023, Printed (000341), PO# PO24-00004, Batchld AP09292023 (continued)

AP Vendor Old Cuyama Do It Best (000217/1) (continued)

2023/24	09/12/23	R24-00004	Supplies	B321902 (continued)	09/26/23	Paid	Printed	(continued)		(continued)
---------	----------	-----------	----------	---------------------	----------	------	---------	-------------	--	-------------

2024	01-0000-0-0000-3600-4380-000-BUS1-7230									
2024	01-0000-0-0000-3600-4380-000-BUS4-7230									
2024	01-0000-0-0000-8100-4300-000-0000-0000									
2024	01-0000-0-0000-8100-4300-030-0000-0000									
2024	01-0000-0-0000-8100-4300-030-0000-WELL									
2024	01-0000-0-0000-8100-4300-070-0000-0000									
2024	01-0000-0-1137-4200-4300-070-0000-FTBL									
2024	01-0035-0-0000-8100-4300-000-RENT-0000									

2023/24	09/13/23	R24-00004	Supplies	B321996	09/26/23	Paid	Printed	28.20		28.20
---------	----------	-----------	----------	---------	----------	------	---------	-------	--	-------

2024	01-0000-0-0000-3600-4380-000-BUS1-7230									
2024	01-0000-0-0000-3600-4380-000-BUS4-7230									
2024	01-0000-0-0000-8100-4300-000-0000-0000									
2024	01-0000-0-0000-8100-4300-030-0000-0000									
2024	01-0000-0-0000-8100-4300-030-0000-WELL									
2024	01-0000-0-0000-8100-4300-070-0000-0000									
2024	01-0000-0-1137-4200-4300-070-0000-FTBL									
2024	01-0035-0-0000-8100-4300-000-RENT-0000									

2023/24	09/14/23	R24-00004	Supplies	B322082	09/26/23	Paid	Printed	16.16		16.16
---------	----------	-----------	----------	---------	----------	------	---------	-------	--	-------

2024	01-0000-0-0000-3600-4380-000-BUS1-7230									
2024	01-0000-0-0000-3600-4380-000-BUS4-7230									
2024	01-0000-0-0000-8100-4300-000-0000-0000									
2024	01-0000-0-0000-8100-4300-030-0000-0000									
2024	01-0000-0-0000-8100-4300-030-0000-WELL									
2024	01-0000-0-0000-8100-4300-070-0000-0000									
2024	01-0000-0-1137-4200-4300-070-0000-FTBL									
2024	01-0035-0-0000-8100-4300-000-RENT-0000									

2023/24	09/15/23	R24-00004	Supplies	B322156	09/26/23	Paid	Printed	39.86		39.86
---------	----------	-----------	----------	---------	----------	------	---------	-------	--	-------

2024	01-0000-0-0000-3600-4380-000-BUS1-7230									
2024	01-0000-0-0000-3600-4380-000-BUS4-7230									
2024	01-0000-0-0000-8100-4300-000-0000-0000									
2024	01-0000-0-0000-8100-4300-030-0000-0000									
2024	01-0000-0-0000-8100-4300-030-0000-WELL									
2024	01-0000-0-0000-8100-4300-070-0000-0000									
2024	01-0000-0-1137-4200-4300-070-0000-FTBL									
2024	01-0035-0-0000-8100-4300-000-RENT-0000									

2023/24	09/18/23	R24-00004	Supplies	B322352	09/26/23	Paid	Printed	53.87		53.87
---------	----------	-----------	----------	---------	----------	------	---------	-------	--	-------

2024	01-0000-0-0000-3600-4380-000-BUS1-7230									
2024	01-0000-0-0000-3600-4380-000-BUS4-7230									
2024	01-0000-0-0000-8100-4300-000-0000-0000									
2024	01-0000-0-0000-8100-4300-030-0000-0000									
2024	01-0000-0-0000-8100-4300-030-0000-WELL									
2024	01-0000-0-0000-8100-4300-070-0000-0000									
2024	01-0000-0-1137-4200-4300-070-0000-FTBL									
2024	01-0035-0-0000-8100-4300-000-RENT-0000									

2023/24	09/18/23	R24-00004	Supplies	B322352	09/26/23	Paid	Printed	53.87		53.87
---------	----------	-----------	----------	---------	----------	------	---------	-------	--	-------

2024	01-0000-0-0000-3600-4380-000-BUS1-7230									
2024	01-0000-0-0000-3600-4380-000-BUS4-7230									
2024	01-0000-0-0000-8100-4300-000-0000-0000									
2024	01-0000-0-0000-8100-4300-030-0000-0000									
2024	01-0000-0-0000-8100-4300-030-0000-WELL									
2024	01-0000-0-0000-8100-4300-070-0000-0000									
2024	01-0000-0-1137-4200-4300-070-0000-FTBL									
2024	01-0035-0-0000-8100-4300-000-RENT-0000									

2023/24	09/18/23	R24-00004	Supplies	B322352	09/26/23	Paid	Printed	53.87		53.87
---------	----------	-----------	----------	---------	----------	------	---------	-------	--	-------

2024	01-0000-0-0000-3600-4380-000-BUS1-7230									
2024	01-0000-0-0000-3600-4380-000-BUS4-7230									
2024	01-0000-0-0000-8100-4300-000-0000-0000									
2024	01-0000-0-0000-8100-4300-030-0000-0000									
2024	01-0000-0-0000-8100-4300-030-0000-WELL									
2024	01-0000-0-0000-8100-4300-070-0000-0000									
2024	01-0000-0-1137-4200-4300-070-0000-FTBL									
2024	01-0035-0-0000-8100-4300-000-RENT-0000									

2023/24	09/18/23	R24-00004	Supplies	B322352	09/26/23	Paid	Printed	53.87		53.87
---------	----------	-----------	----------	---------	----------	------	---------	-------	--	-------

2024	01-0000-0-0000-3600-4380-000-BUS1-7230									
2024	01-0000-0-0000-3600-4380-000-BUS4-7230									
2024	01-0000-0-0000-8100-4300-000-0000-0000									
2024	01-0000-0-0000-8100-4300-030-0000-0000									
2024	01-0000-0-0000-8100-4300-030-0000-WELL									
2024	01-0000-0-0000-8100-4300-070-0000-0000									
2024	01-0000-0-1137-4200-4300-070-0000-FTBL									
2024	01-0035-0-0000-8100-4300-000-RENT-0000									

ReqPay05e

Payment Register by Check #

Bank Account COUNTY - County-AP

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Check # 01-760760, Dated 09/29/2023, Printed (000341), PO# PO24-00004, Batchld AP09292023 (continued)										
Alt Vendor	2023/24	09/18/23	R24-00004	Supplies	B322352 (continued)	09/26/23	Printed	(continued)		(continued)

2023/24	09/18/23	R24-00004	Supplies	B322352 (continued)	09/26/23	Paid	Printed	(continued)		
	2024	01-0000-0-0000-3600-4380-000-BUS1-7230								
	2024	01-0000-0-0000-3600-4380-000-BUS4-7230								
	2024	01-0000-0-0000-8100-4300-000-0000-0000								
	2024	01-0000-0-0000-8100-4300-030-0000-0000								
	2024	01-0000-0-0000-8100-4300-030-0000-WELL								
	2024	01-0000-0-0000-8100-4300-070-0000-0000				53.87				
	2024	01-0000-0-1137-4200-4300-070-0000-FTBL								
	2024	01-0000-0-1137-4200-4300-070-0000-FTBL								
	2024	01-0035-0-0000-8100-4300-000-RENT-0000								
	2024	01-0035-0-0000-8100-4300-000-RENT-0000								
2023/24	09/18/23	R24-00004	Supplies	B322366	09/26/23	Paid	Printed	2.15-		2.15-
	2024	01-0000-0-0000-3600-4380-000-BUS1-7230								
	2024	01-0000-0-0000-3600-4380-000-BUS4-7230								
	2024	01-0000-0-0000-8100-4300-000-0000-0000								
	2024	01-0000-0-0000-8100-4300-030-0000-0000				2.15-				
	2024	01-0000-0-0000-8100-4300-030-0000-WELL								
	2024	01-0000-0-0000-8100-4300-070-0000-0000								
	2024	01-0000-0-0000-8100-4300-070-0000-0000								
	2024	01-0000-0-1137-4200-4300-070-0000-FTBL								
	2024	01-0035-0-0000-8100-4300-000-RENT-0000								
2023/24	09/20/23	R24-00004	Supplies	B322548	09/26/23	Paid	Printed	26.93		26.93
	2024	01-0000-0-0000-3600-4380-000-BUS1-7230								
	2024	01-0000-0-0000-3600-4380-000-BUS4-7230								
	2024	01-0000-0-0000-8100-4300-000-0000-0000								
	2024	01-0000-0-0000-8100-4300-030-0000-0000								
	2024	01-0000-0-0000-8100-4300-030-0000-WELL								
	2024	01-0000-0-0000-8100-4300-070-0000-0000				26.93				
	2024	01-0000-0-0000-8100-4300-070-0000-0000								
	2024	01-0000-0-1137-4200-4300-070-0000-FTBL								
	2024	01-0035-0-0000-8100-4300-000-RENT-0000								

Check Amount for 01-760760

421.95

EXPENSES BY FUND - Bank Account COUNTY			
Fund	Expense	Cash Balance	Difference
01	112,723.29	1,411,376.94	1,298,653.65
13	17,449.99	35,435.18	17,985.19
40	56,878.29	182,263.16	125,384.87
Total	187,051.57		

42

ReqPay05e

Payment Register by Check #

Bank Account COUNTY - County-AP

Number of Payments	130	
Number of Checks	72	\$133,662.99
Number of ACH Advice	0	
Number of vCard Advice	0	
Total Check/Advice Amount	\$188,371.55	
Total Unpaid Sales Tax	\$ .00	
Total Expense Amount	\$188,371.55	

CHECK/ADVICE AMOUNT DISTRIBUTION COUNTS		
\$0 - \$99	14	
\$100 - \$499	18	
\$500 - \$999	12	
\$1,000 - \$4,999	24	
\$5,000 - \$9,999	1	
\$10,000 - \$14,999		
\$15,000 - \$99,999	3	
\$100,000 - \$199,999		
\$200,000 - \$499,999		
\$500,000 - \$999,999		
\$1,000,000 -		

\*\*\*\*\* ITEMS OF INTEREST \*\*\*\*\*

\* Number of payments to a different vendor  
! Number of Prepaid payments  
@ Number of Liability payments  
& Number of Employee Also Vendors

? denotes check name different than payment name  
F denotes Final Payment

43

Report Totals -

Payment Count

130

Check Count

72

ACH Count

0

vCard Count

0

Total Check/Advice Amount

188,371.55

Selection

Sorted by Check #, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 9/1/2023, Ending Check/Advice Date = 9/30/2023, Page Break by Check/Advice? = N, Zero? = Y)

043 - Cuyama Joint Unified School District

Generated for Gloria Morales-Lerena (43MORALESGL), Oct 9 2023 8:49AM

ESCAPE ONLINE

Page 30 of 30

# Cuyama Joint Unified School District

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

## FUNDRAISING REQUEST FORM

Name of Person Completing Request Form: Kimberly Rivera

Individual/Organization Seeking Fundraising Approval: Library Book Fair

Date of Request: 9/25/23 Date(s) of Fundraiser: Oct 28 - Nov 5<sup>th</sup>

Description of Proposed Fundraising Activity: Book Fair

Method(s) of Solicitation: sending fliers home to parents

Purpose of Fundraiser: more books for the library

Kimberly Rivera 9/25/23  
Signature of Applicant Date

\_\_\_\_\_  
Signature of Site Administrator Date

\_\_\_\_\_  
Signature of Superintendent Date

*This item will go before the Governing Board on \_\_\_\_\_ fundraising will not be approved until that date or otherwise approved by the Board. Any fundraising activity done without acceptable permission by the Governing Board will be subject to disciplinary action.*

.....  
Comments: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Request for Approval: Fundraising Event

Name of School: Cuyama Elementary School

Name of Club: ASB

### Request for Fundraiser Approval

Fiscal Year: 2023/24

Date this form is completed: 9-25-23

Proposed event: Candy Grams for Halloween

Description of fundraiser: ASB Would like to sell Spooky Treat Grams the week before Halloween. To be delivered on Halloween Day.

Requesting Club/Organization(s): ASB

Proposed Date(s) of Event: Oct 23-30<sup>th</sup> 2023

Club Contact: Nicole Furstenfeld

ASB or Club: Nicole Furstenfeld

Location of Proposed Activity: Elementary School

Status of Event (circle one): ☒ New Event ☐ Held Previously (Years): \_\_\_\_\_

Budget Plan for Activity (Attach Description)

Revenue Potential form completed? ☐ Yes ☐ No (attached form if completed)

Other Background Information (such as other schools or clubs that have held similar events):

#### Approval

Submitted and Approved by:

Student Club Representative: Luisa Castillo  
Signature, Title and Date

Club Advisor: Nicole Furstenfeld  
Signature, Title and Date

Student Council Recommendation ☐ Yes ☐ No

Student Council Representative: \_\_\_\_\_  
Signature, Title and Date

Principal/School Administrator or Designee Recommendation: ☐ Yes ☐ No

Approved by:

Principal/School Administrator: \_\_\_\_\_  
Signature, Title and Date

ASB Student Council President: X Lucia Castillo  
Signature, Title and Date

Recorded in ASB Student Council Minutes on: Sept 21, 2023  
Date

Presented to District Office, if applicable, on: 9-25-23  
Date

Reason for disapproval, if applicable: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_





## Cuyama ASB Elementary School Meeting Minutes

### Agenda items

Purpose of Meeting: ASB meeting

- I. This meeting is called to Order on 9-21-2023 at 11:40 am in outside  
(Date) (Time) (Circle One)  
outside by Lusio  
(Location) (Presiding Officer)

#### II. Roll Call: The following persons were present:

☒ P ☐ A Name (President) Lusio Castillo

☒ P ☐ A Name (Vice President) Katy Alarcon

☒ P ☐ A Name Secretary) Khloee Peavy

☒ P ☐ A Name (Treasurer) Abby Uribe

☒ P ☐ A Name (Class Representative) Luis

☒ P ☐ A Name (ASB Advisor)

#### III. Secretary's review of minutes from last meeting on \_\_\_\_\_ were read and approved. (Date)

Any corrections shall be made on the previous meeting minutes in a purple or green pen and marked with the corrected date.

Motion By: Lusio

Second By: Katy

In Favor: \_\_\_\_\_

Opposed: \_\_\_\_\_

Absent: \_\_\_\_\_

#### IV. Reports of officers

- a) Treasure's Report (attached report ☐ Yes ☐ No)  
b) Class Representative Report (attached report ☐ Yes ☐ No)

#### V. Reports of Committees

- a) Standing Committees  
i) \_\_\_\_\_ (attached report ☐ Yes ☐ No)  
ii) \_\_\_\_\_  
b) Special Committees  
i) \_\_\_\_\_  
ii) \_\_\_\_\_

#### VI. Unfinished Business

Action Items	Owner(s)	Deadline	Status
order Spooky			
treat gram surprise			

**VII. Purchase Orders:** The following purchase orders were approved (list below or attach separate listing):

Vendor Name	Amount	Purpose of Expenditure

Motion By: \_\_\_\_\_

Second By: \_\_\_\_\_

In Favor: \_\_\_\_\_

Opposed: \_\_\_\_\_

Absent: \_\_\_\_\_

**VIII. Invoices & Reimbursements:** The following invoices were submitted for payment (list below or attach separate listing):

Check Number	Payable To	Amount	Purpose of Expenditure

Motion By: \_\_\_\_\_

Second By: \_\_\_\_\_

In Favor: \_\_\_\_\_

Opposed: \_\_\_\_\_

Absent: \_\_\_\_\_

**IX. New Business**

Action Items	Owner(s)	Motioned	Status/Approval		
Approve to order item for Spooky treats.		M: Katy 2nd: Lusio	Approved 5	Opposed 0	Absent 0
<input type="checkbox"/> Requires Action			Discussed <input type="checkbox"/> Tabled <input type="checkbox"/>		
Approve to		M:	Approved	Opposed	Absent
		2nd:			
<input type="checkbox"/> Requires Action			Discussed <input type="checkbox"/> Tabled <input type="checkbox"/>		
Approve to		M:	Approved	Opposed	Absent



[intentionally blank]

✓

# Cuyama Joint Unified School District

2300 Highway 166, Santa Cuyama, California 93254  
(861) 766-2182 • FAX (861) 766-2255

## FUNDRAISING REQUEST FORM

Name of Person Completing Request Form: Angel Cannon

Individual/Organization Seeking Fundraising Approval: FFA

Date of Request: 10/2/23 Date(s) of Fundraiser: 2023-24 school year

Description of Proposed Fundraising Activity: FFA sticker sales

Method(s) of Solicitation: Social media & in-person

Purpose of Fundraiser: FFA trips & competitions

Angel Cannon  
Signature of Applicant 10/2/23  
Date

[Signature]  
Signature of Site Administrator 10/2/23  
Date

Signature of Superintendent \_\_\_\_\_  
Date

This item will go before the Governing Board on \_\_\_\_\_ fundraising will not be approved until that date or otherwise approved by the Board. Any fundraising activity done without acceptable permission by the Governing Board will be subject to disciplinary action.

Comments: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



# Cuyama Joint Unified School District

2300 Highway 166, New Cuyama, California 93254  
1661: 766-2482 • FAX 1661: 766-2255

## FUNDRAISING REQUEST FORM

Name of Person Completing Request Form: Angel Cannon

Individual/Organization Seeking Fundraising Approval: FFA

Date of Request: 10/2/23 Date(s) of Fundraiser: Remainder of the year

Description of Proposed Fundraising Activity: \$1<sup>00</sup> sucker sales

Method(s) of Solicitation: In-person

Purpose of Fundraiser: FFA trips & competitions

Angel Cannon 10/2/23  
Signature of Applicant Date

[Signature] 10/2/23  
Signature of Site Administrator Date

\_\_\_\_\_  
Signature of Superintendent Date

*This item will go before the Governing Board on \_\_\_\_\_ fundraising will not be approved until that date or otherwise approved by the Board. Any fundraising activity done without acceptable permission by the Governing Board will be subject to disciplinary action.*

.....

Comments: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

# Cuyama Joint Unified School District

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

## FUNDRAISING REQUEST FORM

Name of Person Completing Request Form: Angel Cannon/Kendal Price

Individual/Organization Seeking Fundraising Approval: FFA

Date of Request: 9/14/23 Date(s) of Fundraiser: 10/13-10/31/23

Description of Proposed Fundraising Activity: Popcorn sales through JUST Fundraising.com. Students take orders for popcorn & collect \$ up front (\$12 & \$18 bags). When sales end, FFA places order online for necessary products. Once product arrives, FFA delivers popcorn to those who purchased.

Method(s) of Solicitation: In-person

Purpose of Fundraiser: FFA competition & travel expenses

Acannon Kendal Price 9/14/23  
Signature of Applicant Date

[Signature] 9/14/23  
Signature of Site Administrator Date

Signature of Superintendent Date

This item will go before the Governing Board on \_\_\_\_\_ fundraising will not be approved until that date or otherwise approved by the Board. Any fundraising activity done without acceptable permission by the Governing Board will be subject to disciplinary action.

Comments: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

# Cuyama Joint Unified School District

2300 Highway 136, New Cuyama, California 93254  
(661) 766-2482 • FAX (661) 766-2255

## FUNDRAISING REQUEST FORM

Name of Person Completing Request Form: Angel Cannon/Kendal Price

Individual/Organization Seeking Fundraising Approval: FFA

Date of Request: 9/14/23 Date(s) of Fundraiser: 12/1-12/15

Description of Proposed Fundraising Activity: Hot chocolate sales  
month of December, FFA members will make hot chocolate  
bombs & bags to sell at Holiday Bazaar at school & the  
Old Cuyama Store (prices range from \$2-15)

Method(s) of Solicitation: In-person

Purpose of Fundraiser: FFA competitions & travel

ACannon Kendal Price 9/14/23  
Signature of Applicant Date

[Signature] 9/14/23  
Signature of Site Administrator Date

Signature of Superintendent Date

*This item will go before the Governing Board on \_\_\_\_\_ fundraising will not be approved until that date or otherwise approved by the Board. Any fundraising activity done without acceptable permission by the Governing Board will be subject to disciplinary action.*

Comments: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



# Cuyama Joint Unified School District

2300 Highway 136, New Cuyama, California 93254  
(661) 766-2482 • FAX: (661) 766-2255

## FUNDRAISING REQUEST FORM

Name of Person Completing Request Form: Angel Cannon / Valeria Garcia

Individual/Organization Seeking Fundraising Approval: FFA

Date of Request: 9/14/23 Date(s) of Fundraiser: October (date TBA)  
by ASTB

Description of Proposed Fundraising Activity: Selling corn at Haunted  
High School Event

Method(s) of Solicitation: In-Person

Purpose of Fundraiser: FFA Competitions & Travel

Angel Cannon Valeria Garcia 9/14/23  
Signature of Applicant Date

[Signature] 9/14/23  
Signature of Site Administrator Date

Signature of Superintendent Date

This item will go before the Governing Board on \_\_\_\_\_ fundraising will not be approved until that date or otherwise approved by the Board. Any fundraising activity done without acceptable permission by the Governing Board will be subject to disciplinary action.

Comments: \_\_\_\_\_

# Cuyama Joint Unified School District

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

## FUNDRAISING REQUEST FORM

Name of Person Completing Request Form: Angel Cannon / Kendal Price

Individual/Organization Seeking Fundraising Approval: FFA

Date of Request: 9/14/23 Date(s) of Fundraiser: 11/1-11/24/23 sales  
12/1/23 BBQ

Description of Proposed Fundraising Activity: Drive-Thru BBQ  
working w/maria de los Santos, FFA will sell tickets for  
family style BBQ (\$50 per ticket = 1 whole cooked tri-tip,  
1 loaf garlic bread, 1 bag salad + 1 qt. beans). FFA + cafeteria  
will prepare all food.

Method(s) of Solicitation: In-person

Purpose of Fundraiser: FFA competition + travel expenses

Angel Cannon  
Signature of Applicant

9/14/23  
Date

[Signature]  
Signature of Site Administrator

9/14/23  
Date

Signature of Superintendent

Date

*This item will go before the Governing Board on \_\_\_\_\_ fundraising will not be approved until that date or otherwise approved by the Board. Any fundraising activity done without acceptable permission by the Governing Board will be subject to disciplinary action.*

Comments: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

✓

# Cuyama Joint Unified School District

2300 Highway 168, New Cuyama, California 93254  
(661) 766-2482 • FAX (661) 766-2255

## FUNDRAISING REQUEST FORM

Name of Person Completing Request Form: Angel Cannon

Individual/Organization Seeking Fundraising Approval: FFA

Date of Request: 10/2/23 Date(s) of Fundraiser: 1 per quarter  
2023-24 school year

Description of Proposed Fundraising Activity: Drive-thru BBQ  
(family style BBQ dinner)

Method(s) of Solicitation: In-person

Purpose of Fundraiser: FFA trips + competitions

Acannon 10/2/23  
Signature of Applicant Date

[Signature] 10/2/23  
Signature of Site Administrator Date

Signature of Superintendent Date

*This item will go before the Governing Board on \_\_\_\_\_ fundraising will not be approved until that date or otherwise approved by the Board. Any fundraising activity done without acceptable permission by the Governing Board will be subject to disciplinary action.*

.....

Comments: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

# 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: 9/22/23  
Purpose: FFA BIG (Best Informed Greenhand) Competition  
Field Trip Location/Destination: Santa Maria  
Departure Date: 11/14/23 Departure Time: 6 am Return Date: 11/14/23 Return Time: 8 pm  
Grade Level(s): 9 Site Location: CVHS Number of Students: 6-10  
Will Sack Lunches be Needed? ☒ YES ☐ NO If yes, please fill out Sack Lunch Request form  
Method of transportation: Ag Van  
Ensure you have filled out a Vehicle Request form if needed.

### ESTIMATE OF EXPENDITURES:

Substitute Needed: YES ☐ NO ☒

Number of Days: 1

Lodging Needed: YES ☐ NO ☒

Where? \_\_\_\_\_

Meals Needed: YES ☐ NO ☐

Total Estimate of Expenses: \_\_\_\_\_

Source of Funding for This Field Trip: FFA/Ag Grant

-----DO NOT WRITE BELOW THIS LINE - FOR DISTRICT OFFICE USE ONLY-----

### ADMINISTRATION APPROVAL

SITE ADMINISTRATOR SIGNATURE: \_\_\_\_\_

DATE: \_\_\_\_\_

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



## Santa Barbara County Education Office

4400 Cathedral Oaks Rd, PO Box 6307, Santa Barbara, CA 93160-6307  
Telephone: (805) 964-4711 • FAX: (805) 964-4712 • sbceo.org

Susan C. Salcido, Superintendent of Schools

### Statement of Assurance

From: Santa Barbara County Education Office

K-12 SWP Round 6

Sarah Cameron, Director, Career Technical Education

402 Farnel Road, Suite L, Santa Maria, California 93458

[scameron@sbceo.org](mailto:scameron@sbceo.org) / (805) 937-8427 x2531

To: Alfonso Gamino, Superintendent, Cuyama Joint Unified School District

RE: Statement of Assurance and Supporting Documentation

### Assurances:

A duly authorized representative for the Lead LEA should review all assurances, certifications, and terms and conditions to be familiar with the grant expectations. Please upload the Assurance Agreement form into NOVA attesting that this Pathway/Program Work Plan is:

- In compliance with K12 SWP legislation (Education Code, Section 88827 – 88828(c)(8)(C)):
- All partners will report outcomes and financials in the NOVA and Cal-PASS Plus Systems.
- Aligned with your district(s)/partner district(s) 2022-23 LCP.
- Informed by, aligned with, and expands upon your region's Regional Plan and planning efforts occurring through the Strong Workforce Program.
- Informed by Labor Market Information and regional priorities.
- Staffed by skilled teachers or faculty and provides professional development opportunities for those teachers or faculty members.

Please attest to the assurances that the Lead LEA and Partners will:

- Report data that can be used by policymakers, LEAs, community college districts, and their regional partners to support and evaluate the program, including, to the extent possible, demographic data used to evaluate progress in closing equity gaps in program access and completion, and earnings of underserved demographic groups.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Lead LEA: Santa Barbara County Education Office/ROP North

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Partner LEA: Cuyama Joint Unified

Statement of Assurance for 10,000.00 will be submitted for Board approval on 10/12/23



## Santa Barbara County Education Office


4400 Cathedral Oaks Rd, PO Box 6307, Santa Barbara, CA 93160-6307  
Telephone: (805) 964-4711 • FAX: (805) 964-4712 • sbceo.org

Susan C. Salcido, Superintendent of Schools

September 15, 2023

SBAS-9622

TO: School Board President  
Alfonso Gamino, Superintendent  
Cuyama Joint Unified School District

FROM: Steve Torres, Associate Superintendent, Administrative Services 

SUBJECT: **Approval of Fiscal Year 2023-24 Adopted Budget**

As required by Education Code Section 42127, our office has reviewed your district's Adopted Budget. We have conducted a detailed analysis of the budget for compliance with the *State-Adopted Criteria and Standards* and I am pleased to notify you that your budget is approved as submitted. Technical comments, if any, will be communicated to the district's business office.

According to the information provided in the Adopted Budget Report, labor contract negotiations remain unsettled for the current year. We advise the district that any increase in costs should be supported by additional ongoing revenue or expenditure reductions, or both, for sustainability.

If you have any questions, please feel free to contact me at ext. 5700.

ad

c Joshua Becerra, Administrator  
Dr. Susan Salcido, County Superintendent of Schools



# Santa Barbara County Education Office

4400 Cathedral Oaks Rd, PO Box 6307, Santa Barbara, CA 93160-6307  
Telephone: (805) 964-4711 • FAX: (805) 964-4712 • sbceo.org

Susan C. Salcido, Superintendent of Schools

September 15, 2023

SBAS-9623

TO: Alfonso Gamino, Superintendent  
Cuyama Joint Unified School District

FROM: Joshua Becerra, Administrator  
Danielle Spahn, District Financial Advisor *DS*

SUBJECT: **Adopted Budget Analysis and Recommendations**

In accordance with the provisions of Education Code Section 42127, our office has completed a review of the district's Adopted Budget. Based on the multiyear projections and assumptions provided by the district, it appears that the district will be able to meet its financial obligations for the current and two subsequent fiscal years while maintaining the required minimum level Reserve for Economic Uncertainties (REU). We are therefore approving the district's Adopted Budget as submitted. Our office will share technical recommendations, if any, with your district's business office. A summary of the three-year budget submitted by the district follows.

General Fund Unrestricted (Fund 01)	Year 1	Year 2	Year 3
<b>Beginning Balance</b>	<b>\$156,353</b>	<b>\$133,930</b>	<b>\$65,448</b>
Revenue	3,268,406	3,275,898	3,357,521
Expense	3,196,452	3,249,379	3,287,484
<b>Operating Surplus / (Deficit)</b>	<b>71,954</b>	<b>26,518</b>	<b>70,037</b>
Transfers In	-	-	-
Transfers Out	94,377	95,000	95,000
Contributions to Restricted Programs	-	-	-
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(22,423)</b>	<b>(68,482)</b>	<b>(24,963)</b>
<b>Ending Balance</b>	<b>\$133,930</b>	<b>\$65,448</b>	<b>\$40,485</b>
Reserves			
Fund 01			
➤ Nonspendable	-	-	-
➤ Committed	-	-	-
➤ Assigned	24,045	50,000	-
➤ Reserved for Economic Uncertainties*	109,885	15,448	40,485
➤ Unassigned/Unappropriated*	-	-	-
Fund 17			
➤ Reserved for Economic Uncertainties*	496,348.23	496,348.23	496,348.23
➤ Unassigned/Unappropriated*	-	-	-
<b>* Total Available Reserves (\$)</b>	<b>\$606,233</b>	<b>\$511,796</b>	<b>\$536,833</b>
<b>* Total Available Reserves (%)</b>	<b>14.26%</b>	<b>12.67%</b>	<b>13.58%</b>
*The district's Multi-Year Projection included the elimination of the temporary counselor position in 2025-26 and partial spend-down of the committed Legal Contingency Reserve, reflected in the resulting 2025-26 reserve available.			

### **Deficit Spending**

While the district expects to maintain adequate reserves for this period, continued deficit spending will deplete the district's reserves over time. District reserves are a one-time source and should be used strategically to support one-time costs. The district should plan for expenditure reductions and/or revenue enhancements to reduce the projected deficits and preserve unrestricted reserves. Once reserves are depleted, the district will no longer have additional resources for unexpected needs and future economic downturns. Expenditure reductions made now will have a compounding beneficial effect over the multiyear period, thereby reducing the need for even deeper cuts in a future year. The district must continue to proactively manage staffing levels, escalating costs, and facilities needs to ensure that adequate ongoing funding remains available to support its core programs and fund activities in the Local Control and Accountability Plan.

Over the past several years, the district has been able to fund positions with one-time revenues. These one-time revenues enabled the district to put off some spending reductions that the district proposed to put into place during the 2019-20 and following fiscal years, in response to legal contingencies arising due to the closure of the A3 Charters. The 2023-24 Adopted Budget includes approximately \$260,000 in salaries and benefits funded by one-time revenues. With deficit spending projected in the unrestricted general fund during 2023-24, the general fund is unable to absorb these costs on an ongoing basis based on existing projections. The district's Multi-Year Projection includes the elimination of the temporary Counselor position at the end of the 2024-25 school year, as well as uncommitting the district's Legal Contingency Reserve. Implementing the budgeted position reduction will be critical to maintaining fiscal solvency. As a reminder, the legal contingency commitment may only be eliminated by board approval of a resolution to uncommit the funds. We recommend that the district seek legal counsel prior to uncommitting these funds.

Furthermore, in order to guard against deterioration of the district's financial situation, we recommend that the district utilize its budget as a tool for financial control by implementing the following, or similar, restrictions:

- No extra hours work should be approved unless it directly relates to a restricted program with available restricted funding, or the backfilling of a vacancy.
- No new positions should be authorized.
- All non-personnel expenditures should be made within the existing budget. Requests for expenditures that do not fit within the existing budget should be denied, except for emergencies and expenditures necessary to comply with legal mandates.
- Leave vacant positions unfilled wherever possible.

### **Reserves**

District reserves are a one-time source of revenue. While the district expects to maintain its minimum REU, continued deficit spending of this magnitude is not sustainable. The district must remain diligent about updating and monitoring the budget to ensure sustained long-term fiscal



health and solvency. It will be critical for the district to weigh ongoing cost increases against projected revenue growth to sustain a strong financial position in subsequent years.

### **Cashflow**

The district's cash flow projections indicate that the general fund will maintain a positive balance throughout the current fiscal year. *Please notify our office immediately if a cash shortfall is projected that cannot be covered through local means (i.e., interfund borrowing).*

### **Charter Schools**

The district has one charter school, California Connections Academy, approved under Education Code Section 47605(b). We want to remind the district of its required oversight responsibilities as defined by Education Code Section 47604.32:

Additional resources regarding oversight responsibilities are available on the Fiscal Crisis and Management Assistance Team website at the following location:

<https://www.fcmat.org/charter-school-oversight-checklist>

### **Conclusion**

We are aware that the information provided reflects the district's financial position and assumptions as of a point in time and that further adjustments will be made during the year as additional data becomes available.

We wish to express our appreciation to the district staff for their cooperation during this review. If our office can be of further assistance, please call us.

ad

c      Theresa King, Business Manager  
         Steve Torres, Associate Superintendent, Administrative Services  
         Dr. Susan Salcido, County Superintendent of Schools

## Cuyama Joint Unified School District (DISTRICT) and Education Systems Engineers (ESE)

## Agreement for Support Services, 7/1/2023 - 6/30/2026, Contract ID: 1051

1. ESE shall provide DISTRICT with the following services during the term of the contract:

Service:

General State and Federal Support Services \$1,400 / Day

Description:

Support services related but not limited to LCAP, Federal Addendum, SPSA, CA Dashboard, Budgeting, Superintendent Evaluation, and other services as requested by the superintendent.

Service:

Travel Expenses (See bullet 10)

Description:

Travel expenses (mileage, hotel, meals, etc.) are billed at the rate of \$2.50 + IRS mileage rate. This amount covers mileage, lodging, meals, and travel time. Travel time will not be billed under services listed in this agreement.

2. The term of this Agreement shall be the 7/1/2023 - 6/30/2026. ESE and DISTRICT acknowledge that approximately the same amount of services will be delivered in each year of this agreement. Services not delivered in a given year may be delivered in a subsequent year with written approval. Services delivered in a particular year may be billed for in a subsequent year.
3. ESE will invoice DISTRICT at least every quarter. DISTRICT acknowledges that ESE may invoice more frequently than every quarter. DISTRICT acknowledges that reimburseable services (specialized print jobs that need to be outsourced for example) shall be included on the invoice. For services described above, DISTRICT shall pay ESE within 30 days of receipt of invoice.
4. DISTRICT shall, at its own expense, make available to ESE such personnel and facilities as are reasonably necessary for ESE to fulfill its obligations under this Agreement.
5. ESE shall secure and maintain during the period of this Agreement such general liability, property damage, and automobile insurance as is reasonably satisfactory to DISTRICT, and shall provide proof of such insurance upon request.
6. Failure or delay by either ESE or DISTRICT to insist on the strict performance of any covenant, term, provision or condition hereunder, or to exercise any option herein contained, or to pursue any claim or right arising herefrom, shall not constitute or be construed as a waiver of such covenant, term, provision, condition, option, claim or right. Any waiver by either party shall be effective only if in a writing delivered to the other party hereto and setting forth, with specificity, the covenant, term, provision or condition so waived. Any such waiver shall not constitute or be construed as a continuing waiver of any subsequent default.
7. This Agreement may be executed in any number of counterparts and by different parties hereto in separate counterparts, each of which when so executed and delivered shall be deemed an original, but all such counterparts together shall constitute but one and the same instrument, signature pages may be detached from multiple separate counterparts and attached to a single counterpart so that all signature pages are physically attached to the same document. This Agreement shall become effective upon the date of execution and delivery of this Agreement by the last party to do so.
8. Jurisdiction and venue for any action or proceeding concerning the enforcement or interpretation of this Agreement shall be in the Superior Court of the State of California for the County of Alameda, or the United States District Court for the Northern District of California. If any action at law or in equity is necessary to enforce or interpret the terms of this Agreement, the prevailing party shall be entitled to reasonable attorney fees, costs and necessary disbursements incurred both before and after judgment in addition to any other relief to which such party

may be entitled.

9. The execution of this Agreement may be effected by facsimile signatures or by scanned email images, all of which shall be treated as originals; provided, however, that the party receiving a document with a facsimile signature may, by written notice to the other, require the prompt delivery of an original signature to evidence and confirm the delivery of the facsimile signature. ESE and DISTRICT each intend to be bound by its respective facsimile transmitted signature, and are aware that the other party will rely thereon, and each party waives any defenses to the enforcement of the Agreement delivered by facsimile transmission.

10. DISTRICT acknowledges that ESE is not providing an estimate in this contract of the number of days needed to properly execute any service that is referred to in bullet 1. ESE estimates that the work will take approximately the same number of days as in previous years give or take 25% of this number either way. District acknowledges this.

11. DISTRICT acknowledges that ESE spends significant resources developing proprietary intellectual property such as powerpoints, spreadsheets, documents, surveys, etc. DISTRICT agrees to not use these except in conjunction with ESE's services. Furthermore, DISTRICT agrees to not give or share these resources with other districts without ESE's written consent.

\_\_\_\_\_  
DISTRICT

\_\_\_\_\_  
Date

\_\_\_\_\_  
ESE

\_\_\_\_\_  
Date

## CUYAMA JOINT UNIFIED SCHOOL DISTRICT

### CONTRACT FOR EMPLOYMENT AS A LIMITED TERM RETIRED CERTIFICATED ADMINISTRATOR (ACTING SUPERINTENDENT/PRINCIPAL)

This Contract for Employment as a Limited Term Part-Time Retired Certificated Administrator (Acting Superintendent/Principal) ("Contract") is entered into by and between the Cuyama Joint Unified School District of Santa Barbara County, California ("District"), and Kathy Granger, a retired certificated CalSTRS annuitant ("Acting Superintendent/Principal").

#### RECITALS

- A. District requires the services of an Acting Superintendent/Principal on a limited term basis for the 2023-24 school year while the current Superintendent/Principal is on leave for an unspecified time frame.
- B. Acting Superintendent/Principal is a retired annuitant in the California State Teachers' Retirement System (CalSTRS) with the appropriate credentials and experience to provide the needed services. She represents that she retired into CalSTRS at least 180 days before this Contract takes effect and is permitted to work on a limited term basis subject to earnings limitations for certificated retired annuitants contained in the Education Code. This Contract is intended to be the written agreement between the parties related to the services to be provided during the referenced limited term (the 2023-24 school year).
- C. Acting Superintendent/Principal understands that the current Superintendent/Principal may return to duty at any time and that, as provided in this Contract, District may terminate this Contract upon his return to duty.
- D. Acting Superintendent/Principal understands that during the term of this Contract she will be classified as a retired certificated employee under applicable law providing for post-retirement employment, and will have no right to claim probationary or permanent classification with District.
- E. Acting Superintendent/Principal represents that she possesses the following California credentials and certificates, duly registered with the County Office of Education/County Superintendent of Schools and will provide verifications of those such credentials and certificates.

TYPE OF CREDENTIAL/AUTHORIZATION	EXPIRES
Administrative Service Credential	8/1/2028
Single Subject Teaching Credential	8/1/2028
Cross Cultural Language and Academic Development Certificate	Issued 9/20/1999

F. Acting Superintendent/Principal further represents that she is not under contract or any other employment obligation or agreement with another school district or any other public or private school entity that would conflict with this Contract.

G. District expressly relies on the above representations by Acting Superintendent/Principal in entering into this Contract.

## TERMS

Based upon the Recitals and the promises exchanged in this Contract, the parties agree as follows:

1. **Recitals.** The above recitals are true and correct.
2. **Employment and Notification of Classification.** District offers to Acting Superintendent/Principal, and Acting Superintendent/Principal accepts, limited term employment in the certificated service of District pursuant to the terms of this Contract. Acting Superintendent/Principal understands and agrees that her classification is not as a probationary employee and that her employment under this Contract will not be included in computing the service required as a prerequisite to attainment of, or eligibility for, classification as a permanent employee of District.
3. **Duties.** Acting Superintendent/Principal shall serve as the chief administrative officer of the District, which includes administration of the District's instructional program, business affairs, personnel services, and property management functions, with the assistance of district personnel, along with any other duties specified in board policy and any job description for the position. Among other things, this shall include nomination for employment and assignment of all employees in accordance with the laws of the state of California and the appropriate rules and regulations of the state and those of the Board, as well as recommendations concerning discipline and dismissal of employees. In addition, Acting Superintendent/Principal shall:
  - A. Review all policies adopted by Board and make appropriate recommendations to Board;
  - B. Evaluate or cause to be evaluated all district employees as required by law and district policy;
  - C. Advise Board of all possible funding sources that might be available to implement present or contemplated district programs;
  - D. Establish and maintain positive community, staff, and board relations;
  - E. Serve as liaison to Board with respect to employer-employee relations and make recommendations to Board concerning those matters; and
  - F. Recommend district goals and objectives for the ensuing year or years.

In addition, due to the size of the District, Superintendent/Principal shall undertake additional duties as Principal of Cuyama High School and Cuyama Elementary School. The duties of the Principal are ancillary to the duties of the Superintendent. Termination of this Contract for any reason shall be effective as to both positions, notwithstanding Education Code section 44951.

4. **Term of Employment.** The term of this Contract begins October 23, 2023, and terminates at the earlier of June 30, 2024, or any of the following events:

- A. Acting Superintendent/Principal's resignation with at least 30 days' advance written notice;
- B. District's termination of this Contract and Acting Superintendent/Principal's employment due to failure to maintain a valid credential, certificate, or authorization;
- C. District's termination of this Contract and Acting Superintendent/Principal's employment on 15 days' advance written notice. In the event District exercises this option, no further payments or benefits shall be owing to Acting Superintendent/Principal beyond the 15-day notice period;
- D. District's termination of this Contract and Acting Superintendent/Principal's employment due to abandonment of position; or
- E. District's termination of this Contract and Acting Superintendent/Principal's employment for any other reason authorized by law.

Acting Superintendent/Principal understands and agrees that she is not entitled to a statement of, or a hearing on issue of, the reason(s) for any termination of employment.

The parties may extend the term of the Contract and Acting Superintendent/Principal's limited term temporary employment beyond its initial term as mutually agreed in writing.

5. **Resignation:** Acting Superintendent/Principal expressly resigns the employment provided by this Contract as of June 30, 2024, unless the employment terminates sooner as provided in Paragraph 4 above.

6. **Consent to Assignment and Maintenance of Credential(s).** Acting Superintendent/Principal consents to placement in any lawful assignment. Acting Superintendent/Principal warrants and represents that she will, with respect to each credential or authorization recited above and any other credential subsequently obtained by Acting Superintendent/Principal:

- A. Immediately register each credential or authorization with all appropriate agencies, including the County Office of Education/County Superintendent of Schools.
- B. Take and pass all examinations or continuing education courses which are now or may be required for renewal of each credential or authorization.

- C. Refrain from any act or omission which is intended to or will result in suspension, revocation, expiration, or deregistration of any or all credentials or authorizations.

Acting Superintendent/Principal acknowledges that her employment with District is expressly conditioned on maintenance of each credential and authorization. Failure to maintain valid certification will result in termination of employment and this Contract.

**7. Compensation and Health and Welfare Benefits.**

- A. Acting Superintendent/Principal shall provide the services described in Paragraph 3 in exchange for payment at the daily rate of \$ 625.00 for each full day of service rendered.

Acting Superintendent/Principal shall work an estimated three (3) days per week during the term of this Contract with the option of extending the number of days up to five (5) days per week as approved by email by the Board President. Acting Superintendent/Principal shall submit a work calendar so Board may be informed and arrange for appropriate coverage otherwise as needed. Absent Board approval, the workdays will not include weekends and holidays. Acting Superintendent/Principal shall plan for a mutually agreeable combination of remote and on-site work to accommodate the needs of the board, county office, and district. Work will primarily be on site although remote work may be necessary such as on the week of October 23, 2023-October 27, 2023, and on November 15, 2023.

- B. Health and welfare benefits will not be provided to Acting Superintendent/Principal.

C. The annualized rate of pay for Acting Superintendent/Principal's services shall not be less than the minimum or exceed the maximum amount paid by District to other superintendents performing comparable duties. Additionally, the amount will not exceed the post-retirement earnings limitation set forth in Education Code section 24214(f) or any other applicable law. For the 2023-24 school year, the earnings limitation is \$50,655. Payment will be made monthly by payroll warrant with appropriate withholdings required by law and other legally authorized deductions. District agrees to maintain accurate records of Acting Superintendent/Principal's earnings and report those earnings monthly to CalSTRS and Acting Superintendent/Principal.

D. District shall be entitled to recover any erroneous excess payment, regardless of cause. Acting Superintendent/Principal acknowledges and agrees that any excess payment discovered within a fiscal year may be recovered, in whole or in part, by adjustment of further payments due during or on account of that fiscal year.

**8. Business Expenses.** Acting Superintendent/Principal shall be reimbursed for all actual and necessary business expenses, including travel-related expenses permitted by district policy or incurred with prior approval of the Board. Acting Superintendent/Principal shall provide appropriate documentation to support expenses for which reimbursement is requested.

9. **Final Approval of Contract.** Upon execution by Acting Superintendent/Principal, this Contract constitutes an irrevocable acceptance of employment but confers no equitable or legal rights unless and until the Contract is approved by District's Board of Trustees ("Board") at a lawfully conducted public meeting or by a designee of the Board who has been expressly delegated the authority to approve such contracts by the Board.

10. **Adherence to Laws and Regulations.** Acting Superintendent/Principal agrees that she will faithfully adhere to all laws of the state of California and the United States, the regulations of the State Board of Education, and all regulations, policies, and directives of Board and District.

11. **Confidential Information.** Acting Superintendent/Principal recognizes that District has and will have confidential student, employee, and possibly other types of information and records that it cannot be compelled to disclose under the California Public Records Act. Acting Superintendent/Principal shall comply with all federal and state laws and district policy, administrative regulations, and practices concerning disclosure of such information/documents/records. A violation of this paragraph shall constitute a material breach of this Contract. The confidentiality provisions of this Contract shall remain in full force and effect following termination of services under this Contract.

12. **Tax/Retirement Liability.** Notwithstanding any other provision of this Contract, District shall not be liable for any retirement or state/federal tax consequences to Acting Superintendent/Principal or any designated beneficiary, heir, administrator, executor, successor, or assign of Acting Superintendent/Principal. Acting Superintendent/Principal shall assume sole responsibility and liability for all state or federal tax consequences of this Contract and all related payroll and retirement consequences, including but not limited to whether compensation or service is creditable for purposes of retirement, all tax and retirement consequences stemming from any payments made to Acting Superintendent/Principal as a result of the termination without cause provision of this Contract, retirement payments, expense reimbursements, and payments for insurance.

13. **Provisions Required by Law.**

A. *Limitation on Cash Settlement and Noncash Benefits Upon Termination.* The parties acknowledge that pursuant to the requirements of state law (Government Code sections 53260-53261), the following restrictions apply:

(1) In the event this Contract is terminated for any reason, no cash settlement may be made in an amount which exceeds the salary remaining under this Contract or salary for 12 months, whichever is less.

(2) In the event this Contract is terminated for any reason, no noncash benefit may be conferred in settlement except for employer-paid health benefits which may be provided for a period not to exceed the monthly period by which any cash settlement is measured. In any event, employer-paid health benefits shall be discontinued if and when the employee obtains other employment before the measuring period has expired.



The foregoing provisions reflect statutory limitations on the legal rights and authority of the parties and are not intended as a settlement commitment or guarantee by either party. In the event of early termination by District under Paragraph 4, more restrictive contractual restrictions apply.

B. *Reimbursement Upon Conviction of Abuse of Office.* Pursuant to Government Code sections 53243-53243.4, if District provides funds to Acting Superintendent/Principal for any of the following purposes, Acting Superintendent/Principal shall fully reimburse District in the event she is convicted of a crime involving abuse of office or position as defined in Government Code section 53243.4:

- (1) Paid leave salary pending an investigation;
- (2) Payment for Acting Superintendent/Principal's legal criminal defense; or
- (3) Any cash settlement related to the termination of Acting Superintendent/Principal's employment.

14. **Review of Contract.** Acting Superintendent/Principal has had the opportunity to obtain independent legal or other professional advice with regard to this Contract and the consequences that flow from it, including tax and retirement consequences. Acting Superintendent/Principal waives any claims against District and holds District harmless from any claims, demands, or penalties stemming from the tax or retirement consequences of this Contract.

15. **Governing Laws/Severance.** This Contract shall be construed in accordance with and governed by the laws of the state of California. Should any provision of this Contract be found invalid or unenforceable by an arbitrator or court of competent jurisdiction, the remaining provisions shall nevertheless remain in full force and effect.

16. **Modification.** This Contract cannot be changed or supplemented orally and may be modified or superseded only by a written instrument executed by both parties.

17. **Entire Agreement.** This Contract constitutes the entire and exclusive agreement and understanding between the parties with respect to its subject matter, notwithstanding any provisions contained in board policies, administrative regulations, management handbooks, or similar documents. There are no other written or oral understandings, terms, or conditions and neither party has relied upon any representation, express or implied, not contained in this Contract. All prior understandings, terms, and conditions are deemed merged into this Contract.

18. **Waiver.** Any waiver of any breach of any term or provision of this Contract shall not be construed to be a waiver of any other breach of this Contract.

This Contract is executed at Cuyama, Santa Barbara County, California.

ACTING SUPERINTENDENT/PRINCIPAL      CUYAMA JOINT UNIFIED SCHOOL  
DISTRICT

\_\_\_\_\_  
Kathy Granger

By: \_\_\_\_\_

Date: October \_\_\_\_, 2023

Date: October \_\_\_\_, 2023

**Additional Option for Acting Superintendent Coverage:**

It is possible for Kern County Superintendent of Schools (KCSOS) to provide some temporary part-time assistance for administrative support 1-2 days per week as needed upon request.

Erica Andrews was a long tie Superintendent of a small school district on the outskirts of Bakersfield (Edison School District) and is now an Administrator on Special Assignment working with all the Superintendents of the small school districts in Kern as a mentor and trainer and overseeing the Williams process.

Her normal daily rate is \$850. Proposed rate is also \$625 per day with mileage reimbursement.

Ms. Andrews holds a Single Subject English credential, an Administrative Services credential, and a CLAD certificate.

KCSOS would invoice CJUSD.

# **Cuyama Joint Unified School District**

ANNUAL AUDITING SERVICES

# **JLG**

**Jeanette L. Garcia & Associates**

CERTIFIED PUBLIC ACCOUNTANT

Jeanette L. Garcia, CPA

202 East Airport Drive, Suite 160, San Bernardino, CA 92408

Phone (909) 763-2100 Fax (909) 763-2330

August 15, 2023

**PROPOSAL FOR INDEPENDENT  
AUDITING AND ACCOUNTING SERVICES**

**Table of Contents**

Letter of Transmittal	
Description of Firm	1
Auditor's Staffing and Qualifications	3
References	6
Auditor's Approach to the Audits	9
Costs of the Services	15
Additional Information	16
Assurances	17
Peer Review	



## Jeanette L. Garcia & Associates

202 East Airport Drive, Suite 160

San Bernardino, CA 92408

Phone: (909) 763-2100

Fax: (909) 763-2330

www.jlgcpa.net

August 15, 2023

Jeanette L. Garcia,  
CPA

Theresa King  
Business Manager  
Cuyama Joint Unified School District  
2300 Highway 166  
New Cuyama, CA 93254

Re: Independent Auditing Services

Dear Mrs. King:

Thank you for the opportunity to present the details and strengths of Jeanette L. Garcia & Associates.

Our CPA firm has been providing audit and accounting services since 1990 and our primary emphasis is providing auditing and accounting services to school districts and other local educational agencies. We have provided services to local educational agencies in a variety of counties including, but not limited to, San Bernardino, Los Angeles, Fresno, Riverside, Orange, San Diego, Alameda, Stanislaus, San Mateo, Merced and Kern Counties. These services include annual financial and compliance audits, special audits, in-service training, management advisory services, assistance with GASB 34 conversion and other accounting services.

We are familiar with the audit report due dates and the funding periods to be covered in the reports. We agree to complete the audit within the specified time period and to issue the reports on or before the due dates. We are also in compliance with the auditor rotation requirements, by contracting with another outside CPA to supervise the audit every six years.

The authorized agent of Jeanette L. Garcia & Associates, in this matter, is Jeanette L. Garcia, CPA, who is authorized to make any representations within her capacity as owner of Jeanette L. Garcia & Associates and is further authorized to execute the proposed agreement with the Cuyama Joint Unified School District on behalf of Jeanette L. Garcia & Associates.

Regardless of the firm you select, your audit will only be as good as the audit team assigned to your District. We acknowledge that we are not the largest firm in the industry. But we can assure you that the audit team sent to Cuyama Joint Unified School District not only will be extremely experienced in school auditing, but the "partner in charge" will be the leader of the audit team.

***The fee quoted in this proposal is a true "not to exceed" fee. Barring any unusual and unexpected change in state laws or accounting and auditing standards, the fee quoted in this proposal is the total amount you will be billed for the District audit.***

We would welcome the opportunity to service the Cuyama Joint Unified School District as its auditors. Should you have any further questions or comments regarding this proposal, please call.

Member:

American  
Institute of  
Certified Public  
Accountants

California  
Society of  
Certified Public  
Accountants

Yours very truly,

Jeanette L. Garcia, CPA

## Description of Firm

Jeanette L. Garcia & Associates is organized in the form of a sole proprietorship and is licensed to practice public accounting in the State of California and is independent of the Cuyama Joint Unified School District in accordance with the Government Auditing Standards, issued by the Comptroller General of the United States. Jeanette L. Garcia & Associates does not have a record of substandard work. Additionally, Jeanette L. Garcia & Associates meets all specific requirements imposed by State or local law, rules and regulations. Our firm is comprised of one active owner and five other professional staff members, allowing friendlier and more personal service. We are also members of the AICPA Quality Peer Review Program. Our most recent peer review is enclosed at the end of this proposal.

There have been no claims filed against Jeanette L. Garcia & Associates.

We have no recent, current or anticipated contractual obligations that may pose a conflict with the Firm's ability to provide services to Cuyama Joint Unified School District.

Jeanette L. Garcia & Associates is a local firm providing services in the areas of audit, general accounting, tax services, and financial and management consulting services. We have one office located in the City of San Bernardino, California. We are members of the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants.

We have a wide range of experience in auditing and management services with an emphasis in audits of local educational agencies.

- ◆ We have performed audits and/or financial and management reviews for school districts, college districts, regional occupational programs and centers, federal and state categorical/aid programs, and joint powers authorities.
- ◆ We have also conducted fraud audits and special audits of district internal controls, general funds, cafeteria accounts, attendance accounting (including continuation and adult programs), associated student body funds, booster clubs, and Mello-Roos districts.
- ◆ We annually provide in-service training, upon request, to our clients in the areas of attendance and student body accounting.
- ◆ We have experience in position replacement and have assisted school districts in GASB 34 conversion, budget preparation, revenue calculations, report preparations, posting transactions and reconciling in-house and county general ledgers.
- ◆ We are members of the California Association of School Business Officials (CASBO) and have participated in CASBO workshops. We are committed to servicing our school district clients and are active with CASBO.

Although all school districts/LEAs are subject to the same Education Codes and follow the same basic accounting procedures, we recognize that each LEA is different. Our proposal has been and the audit will be specifically designed for Cuyama Joint Unified School District.

In planning and performing our audits, we will consider the District's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinions on the District's financial statements and on its compliance with requirements applicable to State laws and regulations.

However, our goal is not merely to attest to the fairness of the financial statements but to provide the District with useful information and suggestions that will assist the District in improving financial procedures and controls. Our firm has extensive experience in school auditing and is eager to share ideas and knowledge throughout the audit process. The audit reports are also an excellent information resource for the Board and Administration.

Our basic premise in performing local educational agency audits is that ***we are here to provide a service to you.*** Our "***firm philosophy***" as independent auditors, therefore, is to go beyond mere numbers and figures by putting emphasis on management improvement recommendations consistent with reasonableness and practicality; to be associated with clients who wish to reach their maximum potential; and to be a firm that is enjoyable to work for and rewarding to work with.

What would this mean to Cuyama Joint Unified School District?

- ◆ The District would receive a more comprehensive audit.
- ◆ Although not absolute, the District would have greater assurance on the adequacy of its internal control structure.
- ◆ The District would be more likely to become aware of problems before they become unmanageable.
- ◆ The audit will serve as a more useful tool to the Governing Board and Management.

To us, the audit product of a CPA firm performing local educational agency audits should be something more than the equivalent of minimum compliance with professional requirements. The audit process as a whole must offer creative ideas, the implementation of which should enable administrators and employees to better discharge their important functions as custodians of public funds and property.

***Each and every client is important. Our most important audit is yours!*** Our service does not end with the issuance of the final audit report. We are always available to offer advice and answer any questions. Just call us!



## Auditor's Staffing and Qualifications

Jeanette L. Garcia & Associates prides itself in the ability to offer an audit team thoroughly experienced in providing auditing services to school districts. Ninety-five percent of our gross revenues are generated from providing auditing and other services to local educational agencies; accordingly, the majority of our firm's expendable resources are dedicated to maintaining and improving our knowledge and skills in this complex area. Jeanette L. Garcia & Associates upholds the tradition of professional and thorough auditing services provided by pleasant and experienced staff. All members of the audit team complete more than the required minimum of 80 hours of continuing education and training in subjects directly related to government auditing every two years.

We believe in significant partner and manager participation. Although the staff assigned to the audit of the Cuyama Joint Unified School District will be experienced in auditing school districts, a partner and/or manager will be on-site during the majority of the audit. It is our policy to assign the same supervisory staff to the audit each year to ensure consistency in audit administration and familiarity with client policies and procedures, unless the District requests a change.

Jeanette Garcia will be the CPA in charge of the audit of Cuyama Joint Unified School District. Jeanette has been auditing school districts since 1984, when she was hired as a staff auditor at a local Southern California firm, where she audited numerous school districts and other LEAs. After spending five years at that firm, she joined the firm of Boceta, Macon, Workman & Associates, where she spent another eighteen years auditing school districts and other LEAs. After the untimely death of the founding partner, Samuel Macon, in 2008, Jeanette has continued the work of Boceta, Macon, Workman & Associates in her own name.

Jeanette Garcia manages her own audits and will be an active manager of the audit of Cuyama Joint Unified School District. In addition, there will be support staff also assigned to the audit. Liana Martinez will be the senior auditor during the audit of Cuyama Joint Unified School District. She has over fifteen years of experience, performed over 160 audits of various LEAs and conducted many special purpose audits.

During the audit of Cuyama Joint Unified School District, one or two experienced staff auditors will also be assigned to perform auditing services. All of our entry level staff members must possess a Bachelor's Degree in Accounting, and would be adequately trained before being assigned to your audit. Due to the highly specific and complex nature of audits on school districts, all staff members are required to participate in *intensive in-house training*. All of our staff attend the annual CASBO conference where we all receive valuable knowledge and training in specialized areas. The firm also attends the annual CalCPA School District Conference, as well as other CPE provided by the CalCPA Education Foundation and CheckPoint Learning throughout the year. We are confident that our staff auditors have been thoroughly trained to perform audits for LEAs and are appropriately supervised throughout the audit.

## **Résumé**

### **JEANETTE L. GARCIA, CPA**

Length of Service	May 1990 to Present
Experience	<p>Over thirty-seven years of varied public accounting experience with an emphasis in audits of local educational agencies and over one year of private industry accounting experience.</p> <p>Active member of Eastern Section, Finance Professional Council</p>
Areas of Expertise	<p><u>Local Educational Agency Audits</u> More than 500 audits of:</p> <ul style="list-style-type: none"><li>◆ K-12 School Districts</li><li>◆ Regional Occupational Centers/Programs</li><li>◆ Community College Districts</li><li>◆ Proposition 39 Bond Audits</li></ul> <p><u>Management and Consulting Services</u></p> <ul style="list-style-type: none"><li>◆ GASB 34 Assistance</li><li>◆ Special Audits, including ASB and Attendance</li><li>◆ Staff Training Workshops on ASB and Attendance</li><li>◆ Internal Control Reviews</li></ul> <p><u>Other Audits</u></p> <ul style="list-style-type: none"><li>◆ Not for Profit Corporations</li><li>◆ Community Facilities Districts</li><li>◆ Building Corporations</li><li>◆ Special Districts</li></ul>
Professional Organizations	<p>American Institute of Certified Public Accountants California State Society of Certified Public Accountants California Association of School Business Officials</p>
Educational Background	<p>Bachelor of Science – Accounting California State College (now University), San Bernardino</p>

## Résumé

### LIANA MARTINEZ

Position	Senior Auditor, Local Educational Agency Audits and Services
Length of Service	September 2007 to Present
Experience	Over fifteen years of experience specializing in audits of various local educational agencies.
Areas of Expertise	<u>Local Educational Agency Audits</u> More than 160 audits of: <ul style="list-style-type: none"><li>◆ K-12 School Districts</li><li>◆ Regional Occupational Centers/Programs</li><li>◆ Proposition 39 Bond Audits</li></ul> <u>Management and Consulting Services</u> <ul style="list-style-type: none"><li>◆ Special Audits, including payroll, ASB and Attendance</li><li>◆ Staff Training Workshops on ASB and Attendance</li><li>◆ Internal Control Reviews</li></ul> <u>Other Audits</u> <ul style="list-style-type: none"><li>◆ Not for Profit Corporations</li><li>◆ Community Facilities Districts</li><li>◆ Building Corporations</li><li>◆ Special Districts</li><li>◆ Special Programs</li></ul>
Educational Background	Bachelor of Science - Accounting California State University, San Bernardino

## References

Jeanette L. Garcia & Associates has performed a broad range of auditing services for LEAs. We have performed audits and/or financial and management reviews for school districts, college districts, regional occupational programs and centers, federal and state categorical/aid programs, and joint powers authorities. We have also conducted fraud audits and special audits of district internal controls, general funds, cafeteria accounts, attendance accounting (including continuation and adult programs), associated student body funds, booster clubs, Mello-Roos districts, and Proposition 39 Bond audits. All of the following audits for the last five years were completed in a timely manner and accepted by the client.

<u>Local Educational Agencies</u>	<u>Services Provided</u>	<u>County</u>	<u>ADA</u>	<u>Term</u>
Alta Loma SD	①②③	San Bernardino	5,816	2002/03 - Present
Baker Valley USD	①③	San Bernardino	116	2002/03 - Present
Beaumont USD	①③④⑨	Riverside	10,165	2022/23-Presetn
Blake Elementary SD	①③	Kern	16	2019/20 - Present
East San Gabriel Valley ROP	①③③	Los Angeles	2,960	2005/06 – 2017/18
The Grove School	①⑦③	San Bernardino	229	1999/00 - Present
Helendale SD	①②⑦③	San Bernardino	1,075	2002/03 - Present
Hilmar USD	①③	Merced	2,098	2022/23-Presetn
La Puente Valley ROP	①③	Los Angeles	1,302	1997/98 – 2018/19
Linns Valley-Poso Flat Union SD	①③	Kern	18	2019/20 - Present
Los Banos USD	①③③	Merced	10,490	2014/15 - Present
Lucerne Valley USD	①③	San Bernardino	767	2005/06 - Present
Muroc Joint USD	①②③③	Kern	1,708	2012/13 - Present
Needles USD	①②③	San Bernardino	939	2002/03 – 2019/20
Savanna SD	①②③	Orange	2,013	2004/05 - Present
Riverside USD	①②④③	Riverside	38,315	2019/20 – 2020/21
Semitropic Elementary SD	①③	Kern	196	2019/20 – 2019/20
Southern Kern USD	①②③	Kern	3,312	2011/12 - Present
Standard SD	①③	Kern	2426	2021/22 - Present
Trona Joint USD	①③	San Bernardino	239	2017/18 - Present
Westside Union SD	①②④	Los Angeles	9,236	2004/05 - Present
<u>Other Governmental Agencies</u>				
Mojave Desert Resource Conservation District	①	San Bernardino		2002/03 - Present

- ① Financial and Compliance Audit
- ② Proposition 39 Financial and Compliance Audit
- ③ Management Services
- ④ Mello-Roos audit included

- ⑤ Building Corporation included
- ⑥ ASB and/or Attendance Workshop
- ⑦ Charter Schools
- ⑧ GASB 34 Assistance
- ⑨ Federal and State Tax Filings

## Contact Information

<u>District</u>	<u>Cognizant Official</u>	<u>Telephone Number</u>
Alta Loma School District 9340 Baseline Road Alta Loma, CA 91701	Mr. Eric Hart Associate Superintendent, Administrative Services <a href="mailto:ehart@alsd.k12.ca.us">ehart@alsd.k12.ca.us</a>	(909) 484-5151
Baker Valley Unified School District P.O. Box 460 Baker, CA 92309	Mr. Cecil Edwards Superintendent <a href="mailto:cecil_edwards@baker.k12.ca.us">cecil_edwards@baker.k12.ca.us</a>	(760) 733-4567
Beaumont Unified School District 350 West Brookside Ave. Beaumont, CA 92223-0187	Ms. Mays Kakish Superintendent <a href="mailto:mkakish@beaumontusd.k12.ca.us">mkakish@beaumontusd.k12.ca.us</a>	(951) 845-1631
Blake Elementary School District 19165 Main St. Woody, CA 93287-0040	Ms. Timari Duty Superintendent <a href="mailto:tiduty@blakesd.org">tiduty@blakesd.org</a>	(661) 536-8559
The Grove School 200 Nevada Street Redlands, CA 92373	Ms. Connie Brown <a href="mailto:cbrown@thegroveschool.org">cbrown@thegroveschool.org</a>	(909) 307-6464
Helendale School District 15350 Riverview Road Helendale, CA 92342	Mr. Joshua Behnke Assistant Superintendent <a href="mailto:jbehnke@helendalesd.com">jbehnke@helendalesd.com</a>	(760) 952-1180
Hilmar Unified School District 7807 N. Lander Avenue Hilmar, CA 95324	Melissa Bento Director of Fiscal Services <a href="mailto:mbento@hilmar.k12.ca.us">mbento@hilmar.k12.ca.us</a>	(209) 667-5701
Los Banos Unified School District 1717 S. 11 <sup>th</sup> Street Los Banos, CA 93635	Ms. Alejandra Garibay Director of Fiscal Services <a href="mailto:Agaribay@losbanosusd.net">Agaribay@losbanosusd.net</a>	(209) 826-3801
Lucerne Valley Unified School District 8560 Aliento Rd. Lucerne Valley, CA 92356	Ms. Olga Fisher Assistant Superintendent, Business <a href="mailto:olga_fisher@lucernevalleyusd.org">olga_fisher@lucernevalleyusd.org</a>	(760) 248-6108
Muroc Joint Unified School District 17100 Foothill Avenue North Edwards, CA 93523	Mr. Trevor Walker Assistant Superintendent of Business Services <a href="mailto:twalker@muroc.k12.ca.us">twalker@muroc.k12.ca.us</a>	(760) 769-4821
Savanna School District 1330 South Knott Avenue Anaheim, CA 92804	Dr. Sue Johnson Superintendent <a href="mailto:sue.johnson@savsd.org">sue.johnson@savsd.org</a>	(714) 236-3800

## Contact Information, continued

<u>District</u>	<u>Cognizant Official</u>	<u>Telephone Number</u>
Southern Kern Unified School District 2800 Rosamond Blvd. Rosamond, CA 93560	Mr. Robert Irving Chief Business Officer <a href="mailto:rirving@skusd.k12.ca.us">rirving@skusd.k12.ca.us</a>	(661) 256-5000
Standard School District 1200 N. Chester Avenue Bakersfield, CA 93308	Ms. Stacy Robertson Chief Business Officer <a href="mailto:sroberts@standardschools.net">sroberts@standardschools.net</a>	(661) 392-2110
Trona Joint Unified School District 83600 Trona Road Trona, CA 93562	Dr. Jairo Arellano Superintendent <a href="mailto:jarellano@tjUSD.net">jarellano@tjUSD.net</a>	(760) 372-2861
Westside Union School District 41914 50 <sup>th</sup> Street West Quartz Hill, CA 93536	Mr. Jacob Briggs Assistant Superintendent, Business Services <a href="mailto:j.briggs@westside.k12.ca.us">j.briggs@westside.k12.ca.us</a>	(661) 722-0716

# Auditor's Approach to the Audits

## Description of Services

Our examination of the Cuyama Joint Unified School District will be performed in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; Office of Management and Budget (OMB) Uniform Guidance (2 CFR Part 200) and Uniform Guidance Compliance Supplement; the State Controller's Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting; and Governmental Accounting Standards Board Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments. These standards will be reviewed in conjunction with the District's accounting records to determine the laws and regulations subject to test work.

We will conduct a comprehensive financial audit of the Cuyama Joint Unified School District's funds and accounts. We will also audit the District's compliance with requirements applicable to major Federal financial assistance programs and the District's compliance with State laws and regulations. During the substantive testing phase of the audit, beginning balances for all funds will be verified. A management letter will be prepared in conjunction with each audit and incorporated into each audit report, if applicable. The management letter will include a statement of findings and recommendations affecting the financial statements, internal control, accounting, accounting systems, legality of actions, other instances of noncompliance with laws and regulations, and any other reportable conditions. Prior to issuance of any of these items, we shall conduct an exit conference with appropriate District personnel to discuss our findings, if any, and resolve any areas of difference.

Our responsibility is to express an opinion on the financial statements of the District based on our audit. Our objective is to determine whether the financial statements of the District present fairly, in all material respects, the financial position and the results of its operations for the year then ended, in conformity with accounting principles generally accepted in the United States of America. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may occur and not be detected. If, however, conditions are noted that lead to the belief that material errors, defalcations or other irregularities may exist, or if any other circumstances are encountered that require extended services, the auditor will promptly advise the appropriate District personnel of the conditions noted. We also plan to communicate regularly throughout the audit process to keep management abreast of the status of the audit.

Under SAS No. 99, the auditor has the responsibility to plan and perform an audit to obtain reasonable assurance about whether financial statements are free of material misstatement. The auditor is required to consider forty-one risk factors relating to fraudulent financial reporting and misappropriation of assets when designing an audit plan. Furthermore, the plan needs to be continuously modified during the audit on the basis of information gathered concerning these factors. The SAS has provided examples of conditions that would require reconsideration of an initial risk assessment. However, auditors must still use subjective judgment in analyzing the many risk factors. Professional judgment will be used when determining areas of risk. Components of our assessment will include discussions with staff and management, internal control testing, assurance of segregation of duties and separation of function.

#### **“Interim Audit”**

Subject to the approval of the Governing Board, we anticipate to commence work on the audit as soon as practicable after award of the audit agreement, but prior to June 30, 2023, if possible. During this period, we will perform audit tests of the basic accounting records, including, but not limited to cash receipts, cash disbursements, payroll and equipment control for all funds. Sample sizes will vary between funds and specific tests. Samples will be selected using a variety of methods, including unrestricted random sampling without replacement, systematic sampling and judgment sampling. Audit samples for purposes of Federal and State compliance testing will be selected with the samples used for testing the internal control structure. Site visitations will be made as needed for attendance, student body funds, and program auditing, and we will assess control risks of the internal control over financial reporting. This process will take approximately one week.

#### **“Final Audit”**

We plan to perform the substantive portion of the audits of the District funds and accounts and the applicable Federal and State programs as soon as practicable after filing of the District's Financial Reporting Form. We estimate that this final phase of fieldwork will last an additional week. We estimate that approximately 359 hours will be required to complete the regular audit of the District.

Our preferred method of conducting fieldwork is in-person, at the District. Although we have the capability to perform the audit virtually, we place importance on the quality of information received from face-to-face interaction.



The scope of the audit is outlined in our written agreement and is briefly explained in this proposal. Some of our clients request a meeting prior to the commencement of the audit to review our audit plan. Throughout the audit, communication is a key factor. Any questions or concerns we may have are discussed with District administration. Upon completion of the audit, we review the results of the audit with District administration in an exit interview. The Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters will explain the difference between a control deficiency and a significant deficiency and will refer to any matters noted during the audit that are included in the Findings and Recommendations Section of the audit report, if applicable. We are also able to meet with the Board and/or appear at the Board meeting to answer any questions.

In addition, no extended services will be performed unless authorized in the contractual agreement or in an amendment to the agreement.

## **Associated Student Body Accounts**

Jeanette L. Garcia & Associates prides itself in providing a complete and thorough audit. Years of experience in auditing school districts have revealed areas that are more at risk for school districts. One of the most high risk areas of a school district audit is Associated Student Body (ASB) Accounts. For most school districts and other LEAs, ASBs are operating on their own at a school site, away from the direct supervision of the Business Office. The high volume of cash transactions, combined with a lack of segregation of duties, creates a high risk situation.

We place great emphasis on Associated Student Body Accounts during the annual audit. Unlike other firms that test only a sample of ASB accounts each year, it is our policy to perform both internal control and substantive testing at all secondary schools each year for all of our clients. In addition to all secondary school ASB accounts, we also perform substantive testing on any elementary ASB accounts we may encounter during the audit. This gives a client greater assurance that adequate internal controls are in place at ASBs throughout the District.

## **GASB 34 Conversion**

It is our commitment to assist the District in the year end conversion to the GASB 34 financial statement format as much as possible. However, it is the primary responsibility of the District to prepare the financial statements and Management's Discussion & Analysis. We have been and will continue to be available throughout the year to answer questions and give advice on this and other new issues as they arise. Should the District need assistance with the preparation of the conversion entries and worksheets, *we will provide such assistance at no additional charge.*

## Proposition 39 Bonds

Jeanette L. Garcia & Associates will also provide audit services for Proposition 39 Bonds. We will perform both a financial and performance audit. The objectives of the Proposition 39 Bond audit are to determine whether:

- ◆ Costs incurred under the Bond Program and other funding are eligible and reasonable;
- ◆ The District complied with general provisions of the issuance and sale of bonds;
- ◆ The District adequately managed and monitored the bond programs and bond project managers;
- ◆ Bond proceeds and interest were accounted for properly; and
- ◆ Bond proceeds were expended in accordance with the provisions of the bond measures as approved by the voters.

Within the period audited, we will review invoices and other supporting documentation for a sample of expenditures to ensure compliance with the requirements of Proposition 39 and the Proposition 39 Bonds as to the bond projects. We will verify that the funds expended comply with the purpose that was specified to the registered voters of the District and that none of the funds were used for salaries of school administrators or other operating expenses of the District.

Some of our clients request a meeting prior to the commencement of the audit to review our audit plan. Throughout the audit, communication would be a key factor. Any questions or concerns we may have would be discussed with District administration. Upon completion of the audit, we will review our findings, if any, with District administration in an exit interview. The Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters will explain the difference between a control deficiency and a significant deficiency and would refer to any matters noted during the audit that are included in the Findings and Recommendations Section of the audit report. We will also be able to meet with the Citizens' Oversight Committee to present the audit report and answer any questions.

If the bond audit is performed in conjunction with the regular audit of the District, audit steps are not duplicated and our fees are greatly reduced.

### ***Field work audit plan***

- ◆ ***Initial Audit Planning and Consideration of Fraud Risk***

During this time, we will begin our general planning procedures, including but not limited to, internal planning checklists, risk assessment, and internal fraud discussions (SAS 99). Lists of records needed during the audit will be generated and sent to the District in advance of our arrival. Upon our arrival, we will conduct an entrance conference with management.

- ◆ ***Internal Control Testing***

We will conduct interviews with District personnel and review client-prepared internal control questionnaires. We will test internal controls by performing tests of transactions from all District funds in the areas of cash receipts, disbursements, payroll and equipment (capital assets).

- ◆ ***Associated Student Body***

JLG & Associates places great emphasis on ASB accounts. We will test internal controls over the ASB accounts, including controls over fundraising and ticketed events.

- ◆ ***Federal and State Compliance***

We will test compliance with the specific applicable procedures included in the State Audit Guide. We will make site visitations to test attendance accounting procedures as well as other school site related compliance items. We will also begin preliminary testing on certain Federal Programs in accordance with the Uniform Guidance.

- ◆ ***Other General Procedures***

We will read the minutes of the meetings of the Governing Board. We will also prepare the standard bank confirmations, as well as assist the District with preparing the legal and insurance confirmation letters. We will follow up on any prior year audit findings. We will conclude the interim field work with a brief exit conference to discuss any pending audit issues and any exceptions noted during the interim phase of the audit, if any.

- ◆ ***Total Estimated Interim Audit Hours***

68

- ◆ ***Final Audit Planning***

We will continue our audit planning for the final phase of the audit with another internal fraud discussion. Using the District's Unaudited Actuals, we will determine the material levels for the audit and perform preliminary analytical review procedures. We will prepare and send a list of records needed during the audit in advance of our arrival.

- ♦ *Substantive Testing*  
We will perform account balance verifications on all material balance sheet accounts for all District funds. We will verify the revenue calculations and the income, accounts receivable and unearned revenues for the restricted resources. We will verify the GASB 34 conversion entries (or assist the District in the preparation of the entries). Final analytical review will be completed during this time.
- ♦ *Associated Student Body*  
We will perform substantive testing on material balance sheet accounts on all ASB accounts. We will test year-end fundraisers and perform analytical review procedures.
- ♦ *Federal and State Compliance*  
The majority of the Single Audit testing on major federal programs will take place at final. We will analyze the District's Federal programs and perform risk assessment to determine major programs. We will also complete any State compliance procedures not performed during the interim audit.
- ♦ *Finalizing the Audit*  
An exit conference will be scheduled at the end of field work to discuss potential audit adjustments and findings, if any. We will prepare a draft of the financial statements and management letter for the District to review. Upon approval, we will prepare the final reports for the District. A representative of the Firm will present the audit reports to the Board in December or January.

*Total Estimated Final Audit Hours* 113

*Total Estimated Hours to Complete Annual Financial Audit\** 181

\*This list is not meant to be all-inclusive, but rather a list of the major portions of the audit plan.

## Costs of the Services

All personal services performed by the Auditor in conjunction with the annual audit of the District shall be reimbursed at the following standard hourly rates:

<u>Level</u>	<u>2023/24 to 2025/26</u>
Partner	\$185
Manager	\$150
Senior Auditor	\$115
Staff Auditor	\$90

**Our normal hourly rate has been discounted and our billings will not exceed the maximum annual fee.** The maximum annual fee for providing the regular annual financial and compliance audit shall be as follows:

	<u>District Audit</u>	<u>Bond Audit</u>
2023/24	\$20,000	\$2,000
2024/25	\$20,000	\$2,000
2025/26	\$20,000	\$2,000

Any additional auditing services provided for (1) any changes in reporting format, i.e., GASB requirements and/or audit requirements as issued by the California State Controller's Office, Education Audit Appeals Panel, Federal Agencies, American Institute of CPAs, or Governmental Accounting Standards Board, and (2) any changes in the number of funds or accounts maintained by the District during the period under this contract, may result in a modification of quoted fees.

**These are all-inclusive fees. Travel costs, mileage, telephone charges, facsimile charges, and copy charges are included in the maximum annual fee. There are NO HIDDEN COSTS.**

The District shall pay the Auditor ninety percent (90%) of the payment due under this agreement as the audit work is completed and upon receipt of the Auditor invoices. The fee for services may be billed and paid for as the work progresses. The final billing for work under this agreement shall include a ten percent (10%) withholding of the total audit costs for the year by the District pursuant to Education Code 14505. Said ten percent (10%) shall be remitted to Auditor upon certification by the Controller that the audit report conforms to the reporting provisions of the Audit Guide.

## Additional Information

For the audit to be successful, **communication is key**. We need to understand how the District works, and we learn this by having conversations with District staff. District staff need to be available to discuss policies and procedures, provide requested documents and answer questions throughout the audit. We will try our best to minimize the disruption of the office routine. Prior to each visit, we will prepare a list of items needed for the audit to assist you in preparation for the audits. We would, however, request the following services be provided by the District:

- ◆ Provide adequate working space for audit staff.
- ◆ Provide a complete set of closed books and applicable final reports and worksheets.
- ◆ Provide adequate documents to facilitate completion of the audit.
- ◆ The District will not be requested to prepare any schedules for the audit report.

It is **not** our objective to perform a “**bare bones**” audit, and it is not our goal to search for areas where extended consulting services can be sold to the District. Our audit is designed to provide the District with a comprehensive, thorough audit with a strong emphasis in internal controls.

However, in the event that the District should require additional services, we are more than capable of providing the District with such services. These other accounting services may include advisory and system accounting services, special audits, staff training/workshops, report preparation, budget preparation or analysis, or other services as requested by the District, and shall receive payment for such additional service at the rates indicated under the compensation section of this proposal.

## Conflicts of Interest

We have no recent, current or anticipated contractual obligations that may pose a conflict with the Firm’s ability to provide services to Cuyama Joint Unified School District.

## Assurances

We understand all other requirements and conditions, both legal and practical, and hereby state that Jeanette L. Garcia & Associates is in compliance with these requirements and agrees to the conditions of award included in the Request for Proposal.

Auditor certifies that the Auditor is a properly licensed, certified public accountant, meeting the standards of the GAO Standards for Audit of Governmental Organizations, Programs, Activities and Functions.

Auditor certifies that the Auditor meets the independence standards of the most recent edition of the GAO Government Auditing Standards.

Auditor understands that the primary purpose of the audit as specified herein is to express an opinion on the financial statements that such an audit is subject to the inherent risk that errors or fraud may not be detected. If conditions are discovered which lead to the belief that material errors or fraud may exist, or if any other circumstances are encountered that require extended services, the Auditor will promptly advise the District. No extended services will be performed unless they are authorized by the District and the agreement covering the work to be performed has been amended to reflect such extended services.

Auditor certifies that in accordance with auditing standards and other applicable guidelines and regulations, the Auditor will select the necessary and appropriate procedures to test compliance and to disclose noncompliance with specified laws, regulations and contracts

Jeanette L. Garcia & Associates has no conflict of interest with regard to any other work performed by the Firm for the District.

Jeanette L. Garcia & Associates has never been subject to any disciplinary actions.

Auditor certifies that the firm is an equal opportunity employer.

# Grant Bennett Associates

A PROFESSIONAL CORPORATION



Proud Member of  
**AlliottGlobalAlliance™**

## Report on the Firm's System of Quality Control

August 17, 2022

To Jeanette L. Garcia & Associates and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Jeanette L. Garcia & Associates (the firm) in effect for the year ended December 31, 2021. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.



[www.gbacpa.com](http://www.gbacpa.com)

10850 Gold Center Drive, Suite 260  
Rancho Cordova, CA 95670  
916/922-5109 FAX 916/641-5200

1970 Broadway, Suite 260  
Oakland, CA 94612  
510/817-4886

Princeville, HI  
888/763-7323

Together as One. Grant Bennett Associates is a Member of the Alliott Global Alliance of independent professional firms.



# Grant Bennett Associates

A PROFESSIONAL CORPORATION



Proud Member of  
**AlliottGlobalAlliance™**

## Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Jeanette L. Garcia & Associates in effect for the year ended December 31, 2021, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Jeanette L. Garcia & Associates has received a peer review rating of *pass*.

*Grant Bennett Associates*

GRANT BENNETT ASSOCIATES  
A PROFESSIONAL CORPORATION  
Certified Public Accountants



[www.gbacpa.com](http://www.gbacpa.com)

10850 Gold Center Drive, Suite 260  
Rancho Cordova, CA 95670  
916/922-5109 FAX 916/641-5200

1970 Broadway, Suite 260  
Oakland, CA 94612  
510/817-4886

Princeville, HI  
888/763-7323

Together as One. Grant Bennett Associates is a Member of the Alliott Global Alliance of independent professional firms.

# CUYAMA JOINT UNIFIED SCHOOL DISTRICT

## PROPOSAL FORM

TO: CUYAMA JOINT UNIFIED SCHOOL DISTRICT, herein called the "District":

Pursuant to and in compliance with your Notice of Request for Proposals and the other documents relating thereto, the undersigned firm having familiarized him/her self with the terms of the Agreement, the Plans and Specifications and other Contract Documents, hereby proposes and agrees to perform, within the time stipulated, the Contract, including all of its component parts, and everything required to be performed, all in strict conformity with the plans and specifications and other Contract Documents.

1. It is understood that the District reserves the right to reject this Proposal in whole or in part; to waive informalities in the proposals or in the bidding, and that this proposal shall remain open and not be withdrawn for a period of sixty (30) days from the date prescribed for the opening of this Proposal.
2. It is understood that the successful firm will be required to deliver *ALL ITEMS AS SO STIPULATED IN THE TERMS AND CONDITIONS OF THEIR PROPOSAL DOCUMENT AND WITHIN THE DELIVERY TIME STATED.*
3. It is understood and agreed that if written notice of the acceptance of this proposal is mailed, telegraphed or delivered to the undersigned, within thirty (30) days after the opening of the proposal, or at any time thereafter before this proposal is withdrawn; the undersigned agrees that he/she will execute and deliver to the District a contract in the form attached hereto in accordance with the proposal as accepted, all with five (5) days after receipt of notification of award, and that performance of the contract shall be commenced immediately by the undersigned firm, upon due execution and delivery to the District of the contract; and shall be completed by the Contractor in the time specified in Article 10 of the Agreement of said Contract Documents.
4. Notice of acceptance or requests for additional information should be addressed to the undersigned at the address stated below.

Company: Jeanette L. Garcia & Associates

Telephone: 909-763-2100

TIN: 26-2075310

By: Jeanette Garcia

(Signature(s))

202 E. Airport Dr, Suite 160

Address: San Bernardino, CA 92408

Fax No: 909-763-2330

Business License No.: 961709

Date: 8/15/23

(Signature(s))

## **CUYAMA JOINT UNIFIED SCHOOL DISTRICT**

### **EVALUATION QUESTIONS**

It is imperative that all prospective firms pay particular attention to the following instructions for responding to evaluation questions. The questions ensure uniform comparison of auditors. Failure to respond or comply with the following requirements may disqualify prospective bidder.

Respond to all questions as they relate to the audit proposed for Cuyama Joint Unified School District on your own paper titled RESPONSES TO EVALUATION QUESTIONS.

#### **1. FIRM**

- 1.1 Describe the organization and size of the audit firm. See Page 1
- 1.2 Indicate whether the firm is a local, regional, or national operation. See Page 1
- 1.3 Identify the location of the office that will be conducting the work. See Page 1
- 2.4 Describe the range of professional services performed by the local office. See Page 1
- 2.5 When was the last peer review completed? 8/17/2022
- 2.6 Attach a copy of the most recent (must be within three years of this date) Quality Control Review Report Finding. See end section of proposal

#### **2. PERSONNEL**

- 2.1 Provide the names and classification of personnel who will be assigned to the audit. See Page 3
- 2.2 Describe the audit experience of the assigned staff, including the partner in charge of the audit engagement; also include the level of personnel assigned. See pages 3-5
- 2.3 Describe recent K-12 district auditing experience of those staff assigned to this audit. See Pages 3-5

#### **3. OTHER AUDITS**

- 3.1 List other audits performed in the educational area by the firm. List only those audits conducted by the office that will be assigned by this engagement. See Page 6
- 3.2 List other governmental audits performed by the firm. List only those audits performed by the assigned office. See Page 6

#### **4. COMPUTER AUDITS**

- 4.1 Describe the experience in performing audits of on-line data base computerized financial systems. Specifically, describe the experience in this area of those staff members who will be assigned to the audit. Our firm currently has clients in six different counties and over the years, we have audited in more. Our staff is accustomed to learning new systems at new clients. We are confident that we can successfully audit your financial records.

## CUYAMA JOINT UNIFIED SCHOOL DISTRICT

### AUDIT REFERENCES

Firms must be able to present evidence of satisfactory experience in providing audit services. List references for educational or governmental entities, that can be contacted for an assessment of past client satisfaction. Note how long each reference has been using your firm's auditing services.

NAME OF ENTITY: Alta Loma School District  
CONTACT PERSON: Eric Hart, Associate Superintendent, Administrative Services  
ADDRESS: 9340 Baseline Road  
CITY: Alta Loma STATE: CA ZIP: 91701  
PHONE NO.: 909-484-5151 FAX NO.: \_\_\_\_\_  
NUMBER OF YEARS USING YOUR FIRM'S SERVICES: 21

NAME OF ENTITY: Los Banos Unified School District  
CONTACT PERSON: Alejandra Garibay, Director of Fiscal Services  
ADDRESS: 1717 S. 11th Street  
CITY: Los Banos STATE: CA ZIP: 93635  
PHONE NO.: 209-826-3801 FAX NO.: 209-826-6810  
NUMBER OF YEARS USING YOUR FIRM'S SERVICES: 9

NAME OF ENTITY: Muroc Joint Unified School District  
CONTACT PERSON: Trevor Walker, Assistant Superintendent of Business Services  
ADDRESS: 17100 Foothill Avenue  
CITY: North Edwards STATE: CA ZIP: 93523  
PHONE NO.: 760-769-4821 FAX NO.: 760-769-4241  
NUMBER OF YEARS USING YOUR FIRM'S SERVICES: 11

NAME OF ENTITY: Trona Joint Unified School District  
CONTACT PERSON: Jairo Arellano, Superintendent  
ADDRESS: 83600 Trona Road  
CITY: Trona STATE: CA ZIP: 93562  
PHONE NO.: 760-372-2861 FAX NO.: 760-372-4504  
NUMBER OF YEARS USING YOUR FIRM'S SERVICES: 6

## CUYAMA JOINT UNIFIED SCHOOL DISTRICT

### AUDITOR'S FEES

Firms that respond to the Request for Proposal shall state the maximum annual cost for the audit (excluding travel and lodging): Our fee is all inclusive. Everything, including travel, is included in the one fee.

\$ 20,000	For audit of fiscal year 2023-2024	\$2,000 Bond Audit
\$ 20,000	For audit of fiscal year 2024-2025	\$2,000 Bond Audit
\$ 20,000	For audit of fiscal year 2025-2026	\$2,000 Bond Audit

Said fee is a maximum fee and is subject to corresponding reduction in the event that the actual cost of making the audit proves to be less than is now estimated at the time of submitting the proposal. The hourly rates, which include a reasonable profit and constitute the basis upon which the maximum fee has been determined, are hereby fixed and set forth as follows:

	Hourly Rate 2023-2024	Hourly Rate 2024-2025	Hourly Rate 2025-2026
<b>Classification</b>			
Partners	\$ 185	\$ 185	\$ 185
Managers	\$ 150	\$ 150	\$ 150
Senior Auditors	\$ 115	\$ 115	\$ 115
Staff Auditors	\$ 90	\$ 90	\$ 90
Assistant Auditors	\$ N/A	\$	\$

Estimated total travel and lodging costs with the audit are as follows:

\$ N/A	For audit of fiscal year 2023-2024
\$ N/A	For audit of fiscal year 2024-2025
\$ N/A	For audit of fiscal year 2025-2026

Throughout the year, the District requires additional services from the accounting/audit firm such as having auditors accessible to the District by providing telephone and written services for such purposes as answering accounting questions of unusual nature, answering state or federal agencies who might question some areas or comments contained in the audit report, and similar problems. These services shall be provided at no additional fee during the tenure of the contract.

In the event that circumstances disclosed by the auditor indicate that more detailed verification is required in addition to that which would be sufficient under ordinary circumstances, the auditor agrees to notify the District in writing of all facts relative to extraordinary circumstances, together with a written estimate of the additional cost of work and services thereof. No claims of the auditor for extra work or services shall be allowed or paid without such written consent and approval of the District first having been so obtained before such extra work and services reentered upon or undertaken.



# Proposal for Audit Services: Cuyama Joint Unified School District

New Cuyama, California

For the fiscal year ending June 30, 2024 through  
June 30, 2026

***Submitted on August 28, 2023***

By: John Whitehouse, CPA  
619-270-8222  
[jwhitehouse@christywhite.com](mailto:jwhitehouse@christywhite.com)

## TABLE OF CONTENTS

Transmittal Letter from Christy White, Inc. ....	1
Proposal Form .....	2
Responses to Evaluation Questions	
1. Firm: Christy White, Inc. ....	3
Name of Firm and Contact Information .....	3
Christy White, Inc.'s Shareholders.....	3
Background and Range of Activities of Christy White, Inc. ....	3
Statement of Independence .....	2
Firm History, Services and Size .....	4
Organizational Structure .....	4
Conduct of the Audit in Accordance with Applicable Laws, Regulations, and Standards.....	5
Christy White, Inc.'s Quality Control System.....	5
Quality Control Peer Review Opinion Letter .....	6
2. Personnel of Christy White, Inc. ....	7
Partner and Manager with Lead Responsibility .....	7
Staff Qualifications .....	7
Brief Resumes of Christy White, Inc.'s Assigned Audit Team	
John Whitehouse, CPA, Partner .....	7
Christy White Brook, CPA, CFE, President .....	8
Jesus Cardenas, Supervisor .....	8
Braulio Beltran, Staff Accountant .....	9
Heyssell Vargas, Staff Accountant .....	9
Staff Training Programs .....	9
3. Other Audits & References	
List of California School District Audits .....	10
List of Other Governmental Agency Audit Clients.....	11
4. Computer Audits: Experience Auditing Computerized Systems.....	12
Experience Auditing Computerized Systems.....	16
Secured Portal to upload Your Records with Ease .....	16
Audit References Form.....	13

## TABLE OF CONTENTS, CONT'D

Description of Services & Christy White's Approach to the Audits .....	14
Understand of the Work to be Performed .....	14
Our Approach to Fraud Risk and Testing.....	15
Management Discussions and Letters.....	15
Planning and Exit Conference Meetings .....	15
General Auditing Approach.....	16
Six Stage Audit Plan.....	16
Year-round GASB Statement Implementation and On-going Assistance .....	18
Level and Nature of Support Required.....	19
Schedule of Audit Work and Estimated Hours .....	19
 Auditor's Fees Form.....	 20
Fixed Fee and Free Advisory Services.....	21
Billing .....	21
 Additional Information Regarding Christy White, Inc.'s Services .....	 
A Full-Service K-12 Audit and Consulting Firm.....	22
Audit Report Submission Record .....	22
Our Client Commitment.....	23
Client Testimonials .....	23
Mission & Values.....	23
 Assurances.....	 24
 Signature Page .....	 25

### **Appendices:**

- Insurance Certificates
- Business Licenses
- Small Business Enterprise Certificate
- Detailed Staff Resumes
- Sample Contract





# CHRISTY WHITE

Certified Public Accountants serving  
K-12 School Districts and Charter  
Schools throughout California

August 28, 2023

Auditor Selection Committee  
Cuyama Joint Unified School District  
2300 Highway 166  
New Cuyama, CA 93254

Dear Committee Members,

Christy White, Inc. (CW) is pleased to respond to Cuyama Joint Unified School District's (CJUSD) request for Annual Financial Statement Audits for the fiscal years ending June 30, 2024 through June 30, 2026.

We **specialize in auditing California school districts for over 20 years**, including Kern High School District (40,000 pupils), Garden Grove USD (50,000 pupils), and Alhambra USD (16,500 pupils). In 2020-21, we were providing services to over 160 Local Educational Agencies (LEA's). In addition to K-12 districts, we audit charter schools, Prop. 39 bonds and Prop. 51 state facilities grants, plus, should the need arise, we perform fraud and forensic audits.

As a leader in the K-12 industry, we provide K-12 audit focused staff training that is unmatched by other firms. We assure you that every Christy White team member will be trained and able to handle your audit efficiently and effectively. Moreover, we provide **free advice on accounting and audit related issues** to our clients.

Our firm implemented a **"virtual office" setting** several years preceding the pandemic. With our technology, we are fully capable of conducting a remote audit by providing audit-related items via our secured online portal (Suralink). Your CW audit manager will help set up you and your staff. The portal is very user-friendly and secure.

**CW leads the K-12 audit profession** by active participation on the State Controller's *Audit Guide Task Force*, annually presenting to school district audit professionals at CalCPA's *School District Conference*, teaching new CBO's at CASBO and ACSA academies, and speaking before county offices and districts on implementation know-how for new GASB standards.

Founding partner, Christy White, has over 35 years of school audit and consulting experience and is joined by Partners Heather Daud Rubio, Michael Ash, John Whitehouse, Marcy Kearney, and Kyle Montgomery, plus multiple licensed director-level managers, and experienced in-charges auditors and staff. Our team is committed to meeting all requirements and timelines for the successful completion of the engagement.

After reading through our proposal, should you have any questions, please feel free to contact me at 619-270-8222. I would be happy to meet with you, the auditor selection committee, and the Governing Board.

Sincerely,

John Whitehouse, CPA  
Partner

348 Olive Street  
San Diego, CA  
92103

O: 619-270-8222  
F: 619-260-9085  
[christywhite.com](http://christywhite.com)

# CUYAMA JOINT UNIFIED SCHOOL DISTRICT

## PROPOSAL FORM

TO: CUYAMA JOINT UNIFIED SCHOOL DISTRICT, herein called the "District":

Pursuant to and in compliance with your Notice of Request for Proposals and the other documents relating thereto, the undersigned firm having familiarized him/her self with the terms of the Agreement, the Plans and Specifications and other Contract Documents, hereby proposes and agrees to perform, within the time stipulated, the Contract, including all of its component parts, and everything required to be performed, all in strict conformity with the plans and specifications and other Contract Documents.

1. It is understood that the District reserves the right to reject this Proposal in whole or in part; to waive informalities in the proposals or in the bidding, and that this proposal shall remain open and not be withdrawn for a period of sixty (30) days from the date prescribed for the opening of this Proposal.
2. It is understood that the successful firm will be required to deliver *ALL ITEMS AS SO STIPULATED IN THE TERMS AND CONDITIONS OF THEIR PROPOSAL DOCUMENT AND WITHIN THE DELIVERY TIME STATED.*
3. It is understood and agreed that if written notice of the acceptance of this proposal is mailed, telegraphed or delivered to the undersigned, within thirty (30) days after the opening of the proposal, or at any time thereafter before this proposal is withdrawn; the undersigned agrees that he/she will execute and deliver to the District a contract in the form attached hereto in accordance with the proposal as accepted, all with five (5) days after receipt of notification of award, and that performance of the contract shall be commenced immediately by the undersigned firm, upon due execution and delivery to the District of the contract; and shall be completed by the Contractor in the time specified in Article 10 of the Agreement of said Contract Documents.
4. Notice of acceptance or requests for additional information should be addressed to the undersigned at the address stated below.

Company: Christy White, Inc.

Address: 348 Olive Street, San Diego, CA 92103

Telephone: (619) 270-8222

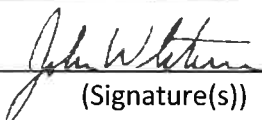
Fax No: (619) 260-9085

TIN: 27-2956198

Business License No.: C-Corp License #6499

By: John Whitehouse, CPA, Partner

Date: August 28, 2023

  
(Signature(s))

\_\_\_\_\_  
(Signature(s))

## RESPONSES TO EVALUATION QUESTIONS

### 1 – FIRM

#### NAME OF FIRM AND CONTACT INFORMATION

Legal Name: Christy White, Inc. (dba Christy White Associates, Inc.)  
Business Address: 348 Olive Street, San Diego, CA 92103  
Telephone Number: 619-270-8222  
Fax Number: 619-260-9085  
Email Address: [jwhitehouse@christywhite.com](mailto:jwhitehouse@christywhite.com)  
Web Address: [www.christywhite.com](http://www.christywhite.com)

**CHRISTY WHITE, INC. SHAREHOLDERS:** Christy White Inc., is jointly owned by Christy White, Michael Ash, and Heather Daud Rubio.

#### BACKGROUND AND RANGE OF ACTIVITIES OF CHRISTY WHITE, INC.

Christy White, Inc. (CW), a professional Accountancy corporation, is the 2<sup>nd</sup> largest CPA firm in the number of Local Educational Agencies (LEAs) audited annually. We are San Diego based with offices throughout the State. We provide a wide range of K-12 audit and consulting services, including financial and bond auditing; internal audit risk assessments; and, free consultation on GASB implementations. Each audit client is served by the best personnel for the job. We are not segregated into offices. We have audit personnel that specialize in county offices and small to medium sized districts.



#### Service Areas

- Northern California
- Central Valley
- Bay Area & Central Coast
- Southern California
- Los Angeles County

#### Corporate

#### Headquarters

348 Olive Street  
San Diego, CA 92103  
T: 619-270-8222  
F: 619-260-9085

CW is a member of the Private Companies Practice Section (PCPS) and Government Quality Control Center (GQCC) of the American Institute of CPAs, which requires an independent peer review every three years. Christy White, Inc. We received the best result of "Pass" in our most recent review.

We are members of the American Institute of CPAs (AICPA) and the California Society of CPAs. Also, we are association members with the California Association of School Business Officials, the Government Financial Officers' Association, and the Certified Fraud Examiner's Association. CW is also an active participant in the development of the annual K-12 audit guide and dialogues regularly with State agencies on audit issues that affect our clients.

## RESPONSES TO EVALUATION QUESTIONS, CONT'D

### 1 – FIRM, CONT'D

#### BACKGROUND AND RANGE OF ACTIVITIES OF CHRISTY WHITE, INC.

##### *FIRM HISTORY, SERVICES, AND SIZE*

Christy White, Inc. was incorporated in 2010, succeeding Nigro Nigro & White (NNW) as the AICPA designated successor firm, (Christy White was a founding partner NNW in 1999). Our firm has grown steadily over the past 20 years and now has 35 professionals, including eight CPAs.

We offer services exclusively to local educational agencies (LEAs), including school districts and charter schools. It's our full specialization in LEAs that makes us unique among CPA firms and provides added value to our clients. As your educational audit specialist, CW audits over 140 school districts, 10 county offices of education, 90 Proposition 39 bonds, and over 65 charter schools. Our audit clients range in size from large school districts to mid-size and small entities. We also prepare the annual tax Forms 990/199 for our nonprofit charter school clients. Our consulting capabilities include helping our clients with:

<b>ASB Training</b>	<b>Forensic/Fraud Audits</b>
<b>Attendance Accounting</b>	<b>School District Organization</b>
<b>GASB and Compliance Implementation</b>	<b>Charter School Back Office</b>
<b>Efficiency Studies</b>	<b>Financial Reporting</b>

##### *ORGANIZATIONAL STRUCTURE*

Firm representatives from each of our organizational levels comprise our proposed audit team. We will not joint venture with another firm on this engagement. And, Christy White, Inc. is financially stable. We have no long-term debt and have remained fiscally stable throughout our 20-year history.

#### AUDIT MANAGEMENT TEAM

- Audit Partners
- Audit Director

#### AUDIT IN-CHARGE

- Supervisors
- Seniors

#### AUDIT STAFF

- Staff Accountant II
- Staff Accountant I

#### ADMINISTRATIVE SUPPORT

## RESPONSES TO EVALUATION QUESTIONS, CONT'D

### 1 – FIRM, CONT'D

#### CONDUCT OF THE AUDIT IN ACCORDANCE WITH APPLICABLE LAWS, REGULATIONS, AND STANDARDS

The scope of auditing services provided includes the **Annual Financial Statements** of Cuyama Joint Unified School District, a Single Audit under OMB Uniform Grant Guidance, and Compliance with State Audit Requirements for the fiscal years ending June 30, 2024 through June 30, 2026. Our firm follows the following laws, regulations, and standards:

- Education Code Section 41020
- Standards and Procedures for Audits of California K-12 Local Educational Agencies
- Uniform Guidance for Federal Single Audits
- Government Code, Public Contract Code, Education Code and Title V Regulations (for conducting state compliance audit testing)

#### CW'S QUALITY CONTROL SYSTEM

Our quality control systems include policies and procedures in areas such as leadership, ethical requirements, acceptable of new clients, personnel management, engagement performance, monitoring, and communication. We actively monitor compliance with our quality control document through timely review of work papers, training on new standards, consultation on complex areas, and sound human resources practices. CW has received the highest level of assurance from our peer reviewer, which is "Pass." Attached is our most recent quality control report.

#### STATEMENT OF INDEPENDENCE

Christy White, Inc. meets the independence requirements of *Government Auditing Standards* and the State's *K-12 Audit Guide*. We have no financial, community, or personal ties to Cuyama Joint Unified School District, its board members, administrators or staff.

# Grant Bennett Associates

A PROFESSIONAL CORPORATION

## Report on the Firm's System of Quality Control

February 26, 2021

To Christy White Associates, Inc. and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Christy White Associates, Inc. (the firm) in effect for the year ended December 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Christy White Associates, Inc. in effect for the year ended December 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Christy White Associates, Inc. has received a peer review rating of *pass*.



GRANT BENNETT ASSOCIATES  
A PROFESSIONAL CORPORATION  
Certified Public Accountants



[www.gbacpa.com](http://www.gbacpa.com)

1375 Exposition Boulevard, Suite 230  
Sacramento, CA 95815  
916/922-5109 FAX 916/641-5200

P.O. Box 223096  
Princeville, HI 96722  
888/769-7323

## RESPONSES TO EVALUATION QUESTIONS, CONT'D

### 2 – PERSONNEL

**PARTNER AND MANAGER WITH LEAD RESPONSIBILITY:** The Lead Engagement Partner will be John Whitehouse, CPA with President, Christy White, CPA, CFE concurring. The Lead Manager will be Jesus Cardenas. The qualifications for the assigned audit team members are provided as follows.

#### STAFF QUALIFICATIONS

The firm partners and staff of Christy White, Inc. (CW) bring an extensive background of audit and consulting experience to CW clients. We have audited local educational agencies (LEAs) throughout California and are familiar with the unique issues relative to school finance, in particular: budgetary constraints, construction accounting, new state program issues, attendance accounting, state funding models, and cash flow management. The team will include:

Christy White, Inc. Personnel Assigned	
Name	Classification
John Whitehouse, CPA	Lead Engagement Partner
Christy White Brook, CPA, CFE	Concurring Partner
Jesus Cardenas	Supervisor
Braulio Beltran	Staff Accountant
Heyssell Vargas	Staff Accountant

#### BRIEF RESUMES OF CHRISTY WHITE, INC.'S ASSIGNED AUDIT TEAM

Biographies of all staff members assigned to your audit are shown below, detailed resumes are included in the appendices.



**Partner, John Whitehouse, CPA** has over 15 years of experience in public accounting, equipping him to deal effectively on behalf of this clients on complex issues related to school district finance. John has focused his expertise with K-12 school districts, county offices of education and charter schools throughout California and uses his knowledge and expertise to provide his clients with professional insight and effectively tackle their greatest challenges. His desire to establish strong professional relationships and proactively address issues has resulted in building long-standing rapport with his clients. Outside of work, John enjoys spending time with his family, playing golf, and going to the beach. He resides in Carlsbad, CA with his wife, who is also a CPA, and his two children.

## RESPONSES TO EVALUATION QUESTIONS, CONT'D

### 2 – PERSONNEL, CONT'D

#### BRIEF RESUMES OF CHRISTY WHITE, INC.'S ASSIGNED AUDIT TEAM, CONT'D



**President, Christy White, CPA, CFE** has served hundreds of school districts and charter schools as an auditor, school finance consultant, professional author and trainer.

*"Auditing isn't just about verifying the accuracy of the books, it's about understanding my client's educational organization and providing added value service. With great pleasure, I have traveled throughout California and work side-by-side with school business leaders for over 35 years. I love listening and collaborating with my clients on workable solutions to their challenges."*

Christy provides audit and financial consulting in areas of organizational structure, internal controls, school district reorganization, attendance accounting, forensic and fraud audits; in addition to developing and conducting six workshop series throughout the State. Christy received a Best Volunteer Trainer award from the California Society of CPA's Education Foundation. When not on the audit trail or flying off on a consulting engagement, Christy enjoys time with her husband, daughter, and their very large poodle, Oliver. She loves to travel, music, live theatre and, youth-oriented community service projects through the Rotary Club of San Diego.



**Supervisor, Jesus Cardenas** is a first-generation college graduate who graduated in May 2019 from California State University Dominguez Hills with a Bachelor's Degree in Accounting. Working out of the Los Angeles office of Christy White, he has previous experience in governmental and non-profit accounting at Simpson & Simpson LLP and worked on the audit of Los Angeles Unified School District and non-profit organizations. Jesus works in the audits of a wide array of local education agencies and his expertise has allowed him to achieve a well-rounded view of local education agencies in the areas of financial reporting, state, and federal compliance.

He has over 3 years of experience in public accounting and leads audit engagements for various local education agencies throughout the state of California.

While Jesus isn't busy working, he enjoys going to the gym and spending time with his family and friends. He also loves traveling to new areas and trying out new restaurants.



## RESPONSES TO EVALUATION QUESTIONS, CONT'D

### 2 – PERSONNEL, CONT'D

#### RESUMES OF CHRISTY WHITE, INC.'S ASSIGNED AUDIT TEAM, CONT'D



**Staff Accountant Braulio Beltran** is a first-generation college graduate who graduated in May 2022 from California State University San Marcos. He obtained a Bachelor of Science degree in Business Administration with an emphasis in Accounting and obtained minors in Communication and Ethnic Studies. Braulio has worked with different sized school districts and charter schools. Braulio provides different audit services that local education agencies require.

When Braulio is not in the office he enjoys going for hikes, riding his quad, and spending time with his family.



**Staff Accountant Heyssell Vargas** attended California State University, Los Angeles, and obtained a Bachelor of Science degree in Business Administration with an emphasis in Accounting. Prior to joining Christy White in July 2021, Heyssell worked in positions involving tax and bookkeeping. Heyssell is currently gaining experience in K-12, charter schools and not-for-profit organization audits – including various areas of state compliance.

Heyssell is currently working on obtaining her CPA license and is a participant in Christy White Associates' in-house training sessions for audit staff members.

#### STAFF TRAINING PROGRAMS

CW's program of staff development includes two full weeks of focused in-house training in the audit of school districts. We also provide opportunities to staff to attend professional training provided by outside providers, such as School Services of California, the California Society of CPAs, and CASBO. A sampling of training programs our staff have attended within the last year include:

Sampling of Recent Training Courses Taken by Staff	Training Provider Organizations
<ul style="list-style-type: none"> <li>• Annual Government Finance Officers Conference</li> <li>• Annual CASBO Conference</li> <li>• January, May and Summer Budget Conferences</li> <li>• School District Conference</li> <li>• Fraud Auditing</li> <li>• Charter School Fiscal Management</li> </ul>	<ul style="list-style-type: none"> <li>• Governmental Finance Officers Association</li> <li>• CASBO</li> <li>• School Services of California, Inc.</li> <li>• California Society of CPAs</li> <li>• Association of Certified Fraud Examiners</li> <li>• Fiscal Crisis Management &amp; Assistance Team (FCMAT)</li> </ul>

## RESPONSES TO EVALUATION QUESTIONS, CONT'D

### 3 – OTHER AUDITS

#### LIST OF CALIFORNIA SCHOOL DISTRICT AUDITS & COUNTY OFFICES OF EDUCATION

CW practices a high standard of auditing and consulting services for Local Education Agencies, including K-12 school districts, charter schools and county offices of education. Each audit client is served by the best personnel for the job. We are not segregated into offices. We have audit personnel that specialize in county offices and small to medium sized districts.

Below is a sampling of our clients within the last three years:

#### Southern California Clients

Anaheim Elementary	Meadows Union Elementary
Barstow Unified	Mt. Baldy Joint Elementary
Buena Park Elementary	Needles Unified
Cajon Valley Union	Oak Park Unified
Carpinteria Unified	Palm Springs Unified
Cold Spring Elementary	Paso Robles Joint Unified
Colton Joint Unified	Riverside County Office of Education
Encinitas Union Elementary	Saddleback Valley Unified
Escondido Union High	San Diego County Office of Education
Garden Grove Unified	San Marcos Unified
Grossmont Union High	San Pasqual Union Elementary
Hope Elementary	Santa Maria Joint Union High
Kern High	Solana Beach Elementary
Kernville Union Elementary	South Bay Union
Lemon Grove	Taft Union High
Magnolia Elementary	Tehachapi Unified
Magnolia Union Elementary	Valley Center-Pauma Unified

#### Los Angeles County Clients

Acton-Agua Dulce Unified	Monrovia Unified
Beverly Hills Unified	Montebello Unified
Compton Unified	Palos Verdes Peninsula Unified
East Whittier City Elementary	Pasadena Unified
Eastside Union Elementary	Santa Monica-Malibu Unified
El Monte Union High	South Pasadena Unified
El Segundo Unified	Temple City Unified
Glendora Unified	Wiseburn Unified
Lancaster Elementary	

#### County Office of Education Clients

Alpine County Office of Education	Marin County Office Of Education	San Joaquin County Office Of Education
Calaveras County Office of Education	Mendocino County Office Of Education	Santa Clara County Office of Education
Contra Costa County Office Of Education	Napa County Office Of Education	Solano County Office of Education
Glenn County Office Of Education	Nevada County Superintendent of Schools	Tulare County Office of Education
Lake County Office Of Education	Plumas County Office of Education	Yuba County Office Of Education
	San Diego County Office of Education	

## RESPONSES TO EVALUATION QUESTIONS, CONT'D

### 3 – OTHER AUDITS, CONT'D

#### OTHER GOVERNMENTAL AGENCY AUDITS

In addition to K-12 audits, CW conducts audits of Proposition 39 bonds, Proposition 51 State School Facilities Grants, and Joint Powers Authorities. We also audit over 150 nonprofit charter audits annually. Below is a sampling of our other governmental agency audits. All of these audits were conducted within the last three years by our regional teams located throughout the state.

#### Bond Audit Clients

Acalanes UHSD - Measure E	Grossmont UHSD - Measure BB, Props H & U	Orland USD - Measure K
Acton-Agua Dulce USD - Measure CF	Gustine USD - Measure P	Pasadena USD - Measure TT
Alameda USD - Measures C & I	Hamilton USD - Measure F	Paso Robles JUSD - Measure M
Albany USD - Measures B, E & E (2016)	Hayward USD - Measures H, I & L	Piner-Olivet Union - Measure L
Alhambra USD - Measures C, MM, AE & HS	Hope ESD - Measure J & L	Pittsburg USD - Measures L, N, E, P & T
Anaheim ESD - Measures G & J	Jefferson ESD - Measure J	Point Arena SD - Measure E
Barstow USD - Measure F	Kelseyville USD - Measure U	Pope Valley Union - Measure A
Bellevue Union - Measures C, D & J	Kern HSD - Measures K & N	Potter Valley Community USD - Measure T
Buena Park ESD - Measure B	Kernville Union - Measure D	Princeton JUSD - Measure S
Byron Union - Measure C	Konocti USD - Measure Y	Redondo Beach USD - Measures C & Q
Cajon Valley Union - Prop C & Measure EE	La Mesa-Spring Valley SD - Measure V	Round Valley USD - Measure K
Calistoga Joint Union SD - Measure A	Lafayette SD - Measure C	San Antonio Union - Measure A
Carlsbad USD - Measure HH & Prop P	Lammersville USD - Measure L	San Ardo UESD - Measure N
Carpinteria USD - Measure U	Laytonville USD - Measure Q	San Diego USD - Props S & Z
Cinnabar ESD - Measure J	Lemon Grove USD - Prop W & Measure A	San Marcos USD - Prop K
Cold Spring SD - Measure C	Loma Prieta JUSD - Measure R	Santa Maria JUSD - Measures 2004C & H2016
Colton JUSD - Measures B & G	Lucerne ESD - Measure A	Sausalito Marin City SD - Measure P
Compton USD - Measure S	Magnolia SD - Measure I	Scotts Valley USD - Measure A
Delhi USD - Measures E & W	Martinez USD - Measures K & R	Sebastopol UESD - Measure E
Dinuba USD - Measure T	Marysville JUSD - Measure P	Shoreline USD - Measure I
East Nicolaus JUHSD - Measure W	Meadows UESD - Measure R	Solana Beach SD - Measure JJ
East Whittier City SD - Measures R & Z	Mendocino USD - Measure H	South Bay Union - Prop X & Measure Y
El Monte UHSD - Measure D	Middletown USD - Measure H	South Monterey County JUHSD - Measure Q & R
El Segundo USD - Measures M & ES	Miller Creek SD - Measure C	South Pasadena USD - Measures M & SP
Encinitas UESD - Prop P	Montebello USD - Measures EE, GS & M	St. Helena USD - Measures B & C
Escalon USD - Measure B	Monterey Peninsula USD - Measures I & P	Sylvan Union - Measure A
Escondido UHSD - Prop T	Moraga SD - Prop V	Waterford USD - Measure K Bond
Fort Bragg USD - Measure B	Mountain View Whisman SD - Measures G & T	West Contra Costa USD - Measures G, D, E & T
Galt JUESD - Measure K	Nevada JUHSD - Measure B	West Sonoma County JUHSD - Measures A, I & K
Garden Grove USD - Measure A & P	Newark USD - Measure G	Willits USD - Measure I
Geyserville USD - Measure A	Novato USD - Measure G	Willows USD - Measure B
Glendora USD - Measure G	Oak Park USD - Measures C6, R & S	Wilmar Union - Measure P
Grass Valley ESD - Measure D	Oakley Union - Measure W	Windsor USD - Measures B & F
Greenfield Union - Measures I, C & D	Orinda Union - Measures E & I Bonds	Wiseburn USD - Measure A

#### JPA's, Grants, Foundations & Other Governmental Agency Clients

Alameda County Schools Insurance Group	County of San Diego: UDW Health Care Trust Fund	North County Purchasing Consortium
Alhambra USD SELPA	Dixie Education Foundation	Pleasanton Partners in Ed Fndn
Anaheim Community Foundation	Elderhelp Of San Diego	San Bernardino Valley College Foundation
Anaheim Elementary School Readiness Audit	Fighting Back Santa Maria Valley	San Diego County Energy Authority
Antelope Valley Schools Transportation Agency	First 5 Commission of San Diego County	San Diego County Risk Management JPA
Aspiration	First 5 Del Norte County	San Diego County Schools Fringe Benefits Consortium
Balboa Park Celebration	First 5 Glenn County	San Diego Emergency Services Org.
Baldy View Regional Occupational Program	First 5 Humboldt County	San Diego Geographic Information Source
Buena Park School Readiness Grant Audit	First 5 Kern County	San Gabriel Valley Regional Occupational Program
Butte Schools Self Funded Programs	First 5 Kernville Union	San Joaquin County SDPC
CA Delinquent Tax Authority	First 5 Modoc County	San Joaquin County SPLIG
California Cash Reserve Program Authority	First 5 Mono County	San Joaquin County SWCIG
California Humanities	First 5 Trinity County	Saratoga Education Foundation
Coastline ROP	Garden Grove School Readiness Grant	Sequoia Foundation
College and Career Advantage	K-12 Public School District & Community Colleges Facility Auth	Sequoia Grove Charter Alliance
Contra Costa SELPA	Magnolia SD School Readiness	Solana Beach Schools Foundation
Coronado Historical Association	Marin Pupil Transportation Agency	Stepping Stone Of San Diego
County of San Diego: HHSA Child Dvlpmnt	Mendocino Community Network	The Coalition of Free Men
County of San Diego: IHSS	Monterey County Educational Del Tax Auth	Think Dignity
County of San Diego: IHSS Pension Plan	Monterey/San Benito Counties Property & Liability	Tulare County Office of Education Foundation

## RESPONSES TO EVALUATION QUESTIONS, CONT'D

### 4 – COMPUTER AUDITS, CONT'D

#### EXPERIENCE AUDITING COMPUTERIZED SYSTEMS

All of CW's partners and staff have experience in computerized financial systems. As part of every audit, CW evaluates the internal controls over key financial cycles and includes computer control procedures. We work with clients on conversion issues and have worked on a variety of systems. As an example, Michael Ash and Sarah Palafox audit the Napa County Office of Education and 4 school districts in Napa County. The County Office of Education has chosen to give us read-only access to the Digital Schools general ledger software. Because of this access, we are able to conduct the audit remotely and run general ledger reports and pull supporting documentation for items selected for testing. This makes the audits run more efficiently and greatly reduces the stress on client staff.

Our partners are also experienced using state software, including SACS software. We have consulted with school districts in the use of SACS software for the preparation of GASB 34 conversion entries and reports.

The audit software we use is ProSystems FX, a paperless audit software that all audit staff are trained on and use for each engagement.

#### SECURED PORTAL TO UPLOAD YOUR RECORDS WITH EASE

Christy White, Inc. uses a secure portal for seamless document-request coordination. Using the portal means all our requests are in one place, accessible by everyone assigned, and updated in real-time. Some of the key elements are summarized below:

- **Portal Dashboard:** The dashboard provides a real-time snapshot of the audit progress by indicating the number of outstanding, fulfilled, returned, and accepted items in a color-coded and easy to understand interface
- **Security:** Our portal boasts state of the art security in which all data is stored and transferred with AES 256-bit encryption and servers are housed in SSAE16 Type II SOC1, SOC2 data centers with daily fail-safe backups
- **Drag and Drop Functionality:** To upload documents to the portal, drag and drop the file(s) from your computer to the requested item in the portal at which time the status will be automatically changed from outstanding to fulfilled
- **Email Notifications:** Receive summary email notifications based on your timing preference (ex. daily, weekly, morning, afternoon, etc.), which provides activity updates for the engagement (ex. when files are uploaded/downloaded, or the status of an item has been changed)



## CUYAMA JOINT UNIFIED SCHOOL DISTRICT

### AUDIT REFERENCES

Firms must be able to present evidence of satisfactory experience in providing audit services. List references for educational or governmental entities, that can be contacted for an assessment of past client satisfaction. Note how long each reference has been using your firm's auditing services.

NAME OF ENTITY: Carpinteria Unified School District  
CONTACT PERSON: Maureen Fitzgerald, Assistant Superintendent, Business Services  
ADDRESS: 1400 Linden Ave.  
CITY: Carpinteria STATE: CA ZIP: 93013  
PHONE NO.: (805) 684-4511 FAX NO.: (805) 684-0218  
NUMBER OF YEARS USING YOUR FIRM'S SERVICES: 5

NAME OF ENTITY: Hope Elementary School District  
CONTACT PERSON: Mike Thomson, CBO  
ADDRESS: 3970 La Colina Rd. Ste. 14  
CITY: Santa Barbara STATE: CA ZIP: 93110  
PHONE NO.: (805) 682-2564 FAX NO.: (805) 687-7954  
NUMBER OF YEARS USING YOUR FIRM'S SERVICES: 5

NAME OF ENTITY: Alhambra Unified School District  
CONTACT PERSON: Denise R. Jaramillo, Superintendent  
ADDRESS: 1515 West Mission Rd.  
CITY: Alhambra STATE: CA ZIP: 91803  
PHONE NO.: (626) 943-3330 FAX NO.: (626) 943-8050  
NUMBER OF YEARS USING YOUR FIRM'S SERVICES: 17

NAME OF ENTITY: Santa Maria Joint Union High School District  
CONTACT PERSON: Michelle Coffin, Director, Fiscal Services  
ADDRESS: 2560 Skyway Dr.  
CITY: Santa Maria STATE: CA ZIP: 93455  
PHONE NO.: (805) 922-4573 x4403 FAX NO.: (805) 928-9916  
NUMBER OF YEARS USING YOUR FIRM'S SERVICES: 15

## DESCRIPTION OF SERVICES & CHRISTY WHITE'S APPROACH TO THE AUDITS

### UNDERSTANDING OF THE WORK TO BE PERFORMED

The scope of auditing services provided includes the **Annual Financial Statements** of Cuyama Joint Unified School District, a Single Audit under OMB Uniform Grant Guidance, and Compliance with State Audit Requirements for the fiscal years ending June 30, 2024 through June 30, 2026.

The purpose of the financial and performance audits is to render the following opinions and reports:

#### Comprehensive Financial Statement Audit

- Auditor's Opinion on the Comprehensive Financial Statements
- Auditor's Report on Internal Controls
- Auditor's Report on State Compliance Requirements
- Auditor's Report on Federal Compliance Requirements
- Supplemental Information
- Auditor's Report on Supplemental Information
- Current Year Findings and Recommendations
- Status Report on Prior-Year's Findings and Recommendations

CW has long taken a risk-based audit approach in our audits of LEAs for audit effectiveness and efficiency. We will perform our **Audit Risk Assessment** to include, at a minimum:

- Overall Internal control structure; precisely controls over electronic data processing systems, cash collections, cash disbursements, maintenance and operations and segregation of duties
- Compliance with Education Code, State Compliance and Federal Compliance (specifically, major programs)
- Capitalization and depreciation of assets, plus construction in progress

For each engagement performed, we conduct a thorough **Understanding of Internal Control Systems**, assess control risk, and suggest improvements to our clients. CW is well versed in the Risk-based Assessment Standards and will incorporate these requirements into our audit programs.

Areas of **Internal Control** typically evaluated for our school district clients include:

- Cash receipting (e.g., transportation fees, facilities use fees, childcare program fees, adult school fees, developer fees, donations, federal and state remittances)
- Purchasing, warehousing, and accounts payable
- Personnel requisitions/terminations and payroll processing
- Cafeteria: meal tracking, reimbursements, sales, purchasing, inventory
- Associated Student Body Accounts: cash receipt and disbursements, student store inventory
- Construction accounting: bid procedures, change orders, project accounting
- Information systems security and backup

## DESCRIPTION OF SERVICES & CHRISTY WHITE'S APPROACH TO THE AUDITS, CONT'D

### UNDERSTANDING OF THE WORK TO BE PERFORMED, CONT'D

#### ***OUR APPROACH TO FRAUD RISK AND TESTING***

CW plans audit procedures to ensure that the financial statements and compliance areas are materially free of errors and irregularities (i.e., fraud). In doing this, we consider the audit risk of each significant transaction and group of transactions and design tests to ensure the transactions are free of material errors and irregularities. Our procedures meet the fraud risk and testing requirements of the clarified Statements on Auditing Standards (SAS).

If fraud is suspected or detected in the preparation of financial statements or the misappropriation of assets, CW is experienced to bring the matter to the attention of the appropriate level in the organization. You can then take prompt action and prevent further instances from occurring as quickly as possible. We are also skilled in fraud investigations should the need arise.

#### ***MANAGEMENT DISCUSSIONS AND LETTERS***

Christy White, Inc. (CW) believes the purpose of a quality audit is to provide management with feedback on the effectiveness of the internal control structure, including the data processing systems. We will report all reportable conditions and discuss potential audit findings, observed good fiscal practices, and then recommend ways to enhance the overall effectiveness and efficiency of the organization as a whole.

We will issue our final management letter after thoroughly discussing each finding with management and incorporating the district's response. The audit findings will meet *Government Auditing Standards* and standards established by the State Controller's Office.

#### ***PLANNING AND EXIT CONFERENCE MEETINGS***

CW works closely with district management at multiple stages during the audit cycle. We will organize both group and one-on-one video meetings with individuals such as the Assistant Superintendent of Business, the Director of Fiscal Services, the Superintendent, and a governing board representative.

- Audit Planning Meeting: During our planning phase, we discuss our proposed audit timelines, deliverables, and ask for input on areas deemed "new or high risk."
- Interim Progress Report: Mid-cycle, we provide a progress report and discuss preliminary audit results and reportable conditions based on work performed during our internal audit stage. At this juncture, we also report back on corrective actions taken by the district on prior year findings.
- Exit Conferences: After fieldwork, both interim and year-end, we will meet with the business manager to discuss the results of our audit work and preliminary findings, if any. We do not want you to experience "audit surprises." Timely communication is the key to a surprise free audit.
- Review of Draft Audit Reports: Upon the conclusion of the audit, we meet with the committee to review the draft, our findings, and district management's response.

We are also available to meet with you on an ad hoc basis if an issue or question arises.

## DESCRIPTION OF SERVICES & CHRISTY WHITE'S APPROACH TO THE AUDITS, CONT'D

### GENERAL AUDITING APPROACH

By following the professional standards prescribed by **Generally Accepted Auditing Standards (GAAS)** and **Government Auditing Standards**, we are confident that we are meeting our professional standards for the industry. We will conduct the audit to meet procedures required of:

- K-12 Audit Guide, as published by the State Controller's Office
- *Government Auditing Standards*, including *Performance Audit Standards* for the bond audit
- OMB Uniform Grant Guidance and the Compliance Supplements
- Other guides as required by the federal and state agencies

Being a leading CPA firm in the LEA industry, we have experience working with State, and Federal agencies in the development of the K-12 audit guide, client resolution of findings, researching laws and regulations and aiding on sensitive client situations further elaborate on our **Audit Project Plan**, below are the five stages of the audit process

### SIX STAGE AUDIT PLAN

Stage 1 – Planning and Assessment

Stage 2 – Sites Testing (Attendance and ASB Site Visits)

Stage 3 – Test of Controls, Data Processing Review, State Compliance, Federal Compliance

Stage 4 – Year-end fieldwork, Financial Statement Substantive Testing

Stage 5 – GASB 34 Entries, Reporting, and Follow-Up

Stage 6 – Audit Committee or Governing Board Presentation

### **Stage 1 – Planning and Assessment**

We will conduct a video conference call meeting with District personnel to discuss our plan to commence the audit. We hold entrance conference(s) with representatives from the Board, Superintendent, Business/Finance office, and other department heads to discuss risk, concerns, expectations, and audit protocol. Our planning activities include:

- Reviewing and updating our understanding of the District
- Identification of critical audit areas, plus changes to Federal and State Compliance
- Performing preliminary risk assessments
- Establishing an audit timeline
- Compiling data request lists
- Establishing agreed-upon deadlines



## DESCRIPTION OF SERVICES & CHRISTY WHITE'S APPROACH TO THE AUDITS, CONT'D

### GENERAL AUDITING APPROACH, CONT'D

#### Stage 1 – Planning and Assessment, Cont'd

CW plans audit procedures to ensure that the financial statements and compliance areas are materially free of errors and irregularities (i.e., fraud). In doing this, we consider the audit risk of each significant account (e.g., cash, capital assets, accounts payable and debt) and transaction group (e.g., payroll, cash disbursements, and cash receipts). Typical areas of audit risk in a school district environment include, but are not limited to:

Typical Areas of Audit Risk in a School District Environment
Hiring practices and payroll
Procurement and accounts payable
Cash collections and billings
Student body funds
Construction programs
Inventories and Capital Assets
Federal and state compliance

Upon assessing audit risk, we then design audit tests to meet the overall objective that the financial statements and compliance areas are free of material errors and irregularities, under the clarified Statements on Auditing Standards (SAS).

#### Stage 2 – Sites Testing (Attendance and ASB Site Visits)

We will select a representative sample of school sites to test attendance, as required by the K-12 audit guide (i.e., 20% or more). We will make inquiries and perform representative sample tests of associated student body accounting procedures. During this stage, we will need to meet with the Attendance/Office Clerk and ASB bookkeepers for the sites selected. We will work with the District to schedule workable dates and times.

#### Stage 3 & 4– Test of Controls, State Compliance, Federal Compliance & Year-end fieldwork, Financial Statement Substantive Testing

CW will gain an understanding of the internal control structure of the District for financial accounting and compliance over federal and state programs. As required in a Single Audit, we will test controls to achieve a low level of control risk over major federal programs. We also evaluate electronic data, including general and application controls over financial reporting and compliance with laws and regulations.

We develop our substantive testing by utilizing the results of our internal control testing and risk assessments. As in all stages of the audit, we will be in communication with the District to permit timely resolution of any issues found. We will hold an exit conference with the District to summarize the results of our fieldwork and review significant findings.

#### Stage 5 – GASB 34 Entries, Reporting, and Follow-Up

CW will prepare the GASB 34 entries and GASB 75 OPEB (if applicable) and GASB 68 Net Pension Liability calculations. Reports to management will include written reports, and discussions will be held with management and the Audit and Finance Committee.

## DESCRIPTION OF SERVICES & CHRISTY WHITE'S APPROACH TO THE AUDITS, CONT'D

### GENERAL AUDITING APPROACH, CONT'D

#### Stage 6 – Audit Committee or Governing Board Presentation

We are available, at no extra charge, to discuss and present the audit results to your audit committee or governing board in a video conference call setting. In-person meetings are subject to health advisories and would be billed as travel costs.

#### YEAR-ROUND GASB STATEMENT IMPLEMENTATION AND ON-GOING ASSISTANCE

The partners at CW are thoroughly knowledgeable about GASB standards. CW has assisted all of our school district audit clients, *without extra charges*, with GASB implementation and on an on-going basis by, for example:

- **GASB 34, Financial Reporting:**
  - Providing training on GASB 34 state software
  - Providing training on conversion entries and GASB 34 reports
  - Consulting on the management of fixed assets and depreciation schedules
  - Providing sample Management Discussion and Analysis reports
- **GASB 54, Fund Balance Reporting and Gov't Fund Types**
  - Training on new terminology for fund balance components
  - Advising on what to do with funds that no longer meet the definition of "special revenue" such as Fund #14, Deferred Maintenance, and Fund #17, Special Reserve for Other Than Capital Outlay
- **GASB 68, Accounting for Pensions**
  - Training of CBOs at numerous county office meetings across the State
  - Advising on implementation dates and actuarial reporting periods
  - Assistant with the fund balance restatement, conversion entries, and financial statement reporting
- **GASB 75, Financial Reporting of Other Postemployment Benefits**
  - Training of CBOs at numerous county office meetings across the State
  - Advising on implementation dates and actuarial reporting periods
  - Assistant with the fund balance restatement, conversion entries, and financial statement reporting
- **GASB 84, Fiduciary Activities**
  - Advising on how student body funds reporting in the District's financial statements
  - Assistance in financial reporting changes
- **GASB 87, Leases**
  - Consulting on changes in accounting for leases
  - Support in financial reporting changes
- **GASB 96, Subscription-based Information Technology Arrangements (SBITAs) (Effective Fiscal Year 2022-23)**
  - Consulting on changes in accounting for SBITAs
  - Support in financial reporting changes

## DESCRIPTION OF SERVICES & CHRISTY WHITE'S APPROACH TO THE AUDITS, CONT'D

### LEVEL AND NATURE OF SUPPORT REQUIRED

We conduct our audit primarily through off-site remote auditing. This is both by necessity given the current pandemic and by design to keep the audit efficient and the costs reasonable. We utilize video conference calls for meetings with our clients. We are entirely paperless and have a client portal for ease of document transmission. There will be dedicated time scheduled for interim and year-end audit work even as we work on your audit in a remote setting. We ask that the accounting staff be generally available to answer questions and pull sampled documents throughout the scheduled audit.

### SCHEDULE OF AUDIT WORK

The following is an estimate of the audit work to be conducted each month. The final schedule would be arranged based on the planning meeting that CW holds with you and your stakeholders.

Before each phase of the audit, we will discuss with you the upcoming work, provide weekly progress reports, and conduct an exit conference. The exit conference will provide you with the preliminary results of the recent work, recommendations, and list any outstanding audit items.

A detailed work plan of estimated hours by significant audit area is shown:

Month	Proposed Work	Percentage of Work Done
February - March	Audit planning, video conference meetings with management and governing board representative	2%
February - April	Attendance and ASB testing	15%
April - June	Tests of internal controls, state and federal compliance testing	30%
September- Early October	Year-end fieldwork	40%
Second Week of November or Earlier	Reports drafted and reviewed with the client. To be finalized by the first week of December	12%
January	Audit Committee or Governing Board presentation (optional)	0.50%
December - January	Federal clearinghouse reports prepared and filed	0.50%
<b>Total</b>		<b>100%</b>

### Estimated Audit Hours - District Audit

Audit Work Segment	Staff Level Assigned	Estimated Hours of Completion	Audit Work Segment	Staff Level Assigned	Estimated Hours of Completion
<b>Planning</b>			<b>Substantive Testing</b>		
Planning	Partner/Director	5	Accounts Payable	Supervisor/Experienced Staff	6
Supervision and Quality Control Review	Partner/Director	5	Accounts Receivable	Supervisor/Experienced Staff	6
Fraud Risk Assessment	All Levels	2	Cash and Investments	Supervisor/Experienced Staff	5
Internal Controls	Supervisor	4	Revenues	Supervisor/Experienced Staff	6
<b>Meetings</b>			Capital Assets	Partner/Director	5
Entrance/Exit Conference/Board		4	Long-Term Obligations	Partner/Director	5
<b>Transaction Testing</b>			Expenditures	Supervisor/Experienced Staff	6
Cash Disbursements	Supervisor/Experienced Staff	5	Associated Student Body Funds	Supervisor/Experienced Staff	5
Payroll	Supervisor/Experienced Staff	4	<b>Report Preparation and Review</b>		
Cash Receipts	Supervisor/Experienced Staff	4	Audit Reports, Review and Opinions	Partner/Director	20
Journal Entries	Supervisor/Experienced Staff	3	Clerical	Administrative Staff	12
<b>State Compliance Testing</b>			<b>Bond Financial And Performance Audit</b>		37
Attendance and Other Compliance Areas	Experienced Staff	20			
			<b>Total Estimated District Audit Hours</b>		<b>169</b>

## CUYAMA JOINT UNIFIED SCHOOL DISTRICT

### AUDITOR'S FEES

Firms that respond to the Request for Proposal shall state the maximum annual cost for the audit (excluding travel and lodging):

\$ 25,375\* For audit of fiscal year 2023-2024  
\$ 26,643\* For audit of fiscal year 2024-2025  
\$ 27,974\* For audit of fiscal year 2025-2026

Said fee is a maximum fee and is subject to corresponding reduction in the event that the actual cost of making the audit proves to be less than is now estimated at the time of submitting the proposal. The hourly rates, which include a reasonable profit and constitute the basis upon which the maximum fee has been determined, are hereby fixed and set forth as follows:

	Hourly Rate 2023-2024	Hourly Rate 2024-2025	Hourly Rate 2025-2026
<b>Classification</b>			
Partners	\$ 265	\$ 278.25	\$ 292.16
Managers	\$ 195 & \$170	\$ 204.75 & \$178.50	\$ 214.99 \$187.43
Senior Auditors	\$ 145	\$ 152.25	\$ 159.89
Staff Auditors	\$ 115	\$ 120.75	\$ 126.79
Assistant Auditors	\$ 80	\$ 84	\$ 88.20

Estimated total travel and lodging costs with the audit are as follows:

\*Includes Bond Audit and All Expenses. A complete breakdown of our fees can be found on the following page

\$ \_\_\_\_\_ For audit of fiscal year 2023-2024  
\$ \_\_\_\_\_ For audit of fiscal year 2024-2025  
\$ \_\_\_\_\_ For audit of fiscal year 2025-2026

Throughout the year, the District requires additional services from the accounting/audit firm such as having auditors accessible to the District by providing telephone and written services for such purposes as answering accounting questions of unusual nature, answering state or federal agencies who might question some areas or comments contained in the audit report, and similar problems. These services shall be provided at no additional fee during the tenure of the contract.

In the event that circumstances disclosed by the auditor indicate that more detailed verification is required in addition to that which would be sufficient under ordinary circumstances, the auditor agrees to notify the District in writing of all facts relative to extraordinary circumstances, together with a written estimate of the additional cost of work and services thereof. No claims of the auditor for extra work or services shall be allowed or paid without such written consent and approval of the District first having been so obtained before such extra work and services reentered upon or undertaken.

## AUDITOR'S FEES – ALL DISTRICT FUNDS, CONT'D

### Fixed Fee and Free Advisory Services

The proposed fees are fixed for the scope described and are on a “not to exceed” basis as follows. Our maximum fees show below are all-inclusive of all costs, including essential travel. We do not bill for advisory services that are related to the audit or an application of accounting standards. We encourage our clients to contact us at any time year-round for free advice on general finance and accounting issues.

### Billing

After each major work segment, we bill for the work completed and retain 10% of the contract fee pending final approval of your audit by the State Controller's Office.

### Christy White, Inc.'s Proposed Audit Fees

#### Cuyama Joint Unified School District Annual Independent Audit - Proposed Fees

Classification	2023-24		2023-24	2024-25	2025-26
	Billing Rates	Estimated Hours			
Partner	\$ 265	15	\$ 3,975	\$ 4,174	\$ 4,383
Director/Manager	\$ 195	35	6,825	7,166	7,524
Senior	\$ 145	35	5,075	5,329	5,595
Staff	\$ 115	35	4,025	4,226	4,437
Clerical Assistant	\$ 80	12	960	1,008	1,058
<b>District Total</b>		<b>132</b>	<b>\$ 20,860</b>	<b>\$ 21,903</b>	<b>\$ 22,997</b>

#### Annual Financial Statement and Performance Audit - Proposed Fees

Classification	2023-24		2023-24	2024-25	2025-26
	Billing Rates	Estimated Hours			
Partner	\$ 265	4	\$ 1,060	\$ 1,113	\$ 1,169
Director/Manager	\$ 195	10	1,950	2,048	2,150
Senior	\$ 145	10	1,450	1,523	1,599
Staff	\$ 115	10	1,150	1,208	1,268
Clerical Assistant	\$ 80	3	240	252	265
<b>Bond Total</b>		<b>37</b>	<b>\$ 5,850</b>	<b>\$ 6,143</b>	<b>\$ 6,450</b>

#### **District and Bond Total**

#### **Less: Courtesy Discount (5%)**

#### **Maximum Annual Fee\***

\* Includes all expenses

<b>26,710</b>	<b>28,046</b>	<b>29,447</b>
<b>(1,336)</b>	<b>(1,402)</b>	<b>(1,472)</b>
<b>25,375</b>	<b>26,643</b>	<b>27,974</b>

## ADDITIONAL INFORMATION REGARDING CHRISTY WHITE, INC.'S SERVICES

### *A Full-Service K-12 Audit and Consulting Firm*

We are always available without extra charge to field technical questions. In addition to our exemplary auditing services, we provide a full range of services to the K-12 community. Christy White and our firm partners are here to help should a specialized audit or business advisory need arise. Here are some recent examples of how we have helped our LEA clients!

- ✦ Conducted a **fraud investigation** over missing high school ASB funds that led to the conviction of the perpetrator!
- ✦ Performed an **in-depth forensic audit of a large charter** school's finances, as part of their district renewal process
- ✦ Prepared an **attendance accounting manual** for approval by the California Department of Education. A related **Digital Signature Audit** of teachers' online attendance resulted in savings of countless hours and costs of printing and manual signature gathering from teachers.
- ✦ **Trained ASB staff** and updated the district's ASB accounting manual that now standardizes procedures district-wide.
- ✦ Conducted an **efficiency study** to look at the duties and organization of the business department staff. Reallocation of district resources to address understaffing in essential functions resulted.
- ✦ Assisted districts achieve **Fiscal Independence** from their county offices of education. The school districts were able to drop tedious and duplicative tasks over reconciling between two general ledger systems, and warrant processing was made more efficient.
- ✦ Conducted an **internal risk assessment** of school district control structures to identify areas for in-depth audit projects. This assessment covered all business and operations departments.
- ✦ Provided accounting assistance in the **drafting of financial statements and preparation of GASB 34 entries**, plus help with bond refinancing entries as part of our audit services. We provided these services at "no extra costs" to audit clients.
- ✦ Conducted school district **unification and territory transfer feasibility studies**. A specialty area of CW President Christy White, she has conducted dozens of these studies on behalf of County Committee on School District Organization throughout the State.
- ✦ Reviewed in-depth the **bond program expenditures** spanning multiple years and projects, and assuring the district's community that the bond funds were properly spent.
- ✦ Conducted **Proposition 51 School Facilities Program audits**, a new requirement starting in 2019.

### *Audit Report Submission Record*

Christy White, Inc. has among the highest initial report acceptance rates compared to other CPA Firms, with 100% of reports ultimately approved. Rarely is a report submitted after the December 15<sup>th</sup> due date and then only with notification and approval by the district/charter's county office of education.

- ✓ In 2019-20, for example, two clients requested an extension due to extraordinary circumstances related to their operations. The school district extensions were granted, and the audit reports were submitted within the approved extension periods.

## ADDITIONAL INFORMATION REGARDING CHRISTY WHITE, INC.'S SERVICES, CONT'D

### ***Our Client Commitment***

The partners at Christy White, Inc. (CW) are committed to maintaining an active role in all aspects of the audit. We understand how frustrating it can be to deal with someone that doesn't understand your business and will take every measure to prevent that from occurring.

Our staff is highly trained to understand your unique business, and they are instructed to consult with the partners on all aspects of the audit. We believe in a consistent approach to the audit, so we try as much as possible to keep an auditing team together. The team includes two partners, a director, a supervisor, and experienced support staff. Your audit team will have a thorough understanding of your school district's individual needs.

CW audits governmental entities year-round. Our staff receives a minimum of 80 hours of continuing education annually in governmental accounting and auditing. We have the capacity to meet all of the District's deadlines and would encourage you to ask our references about their experience.

### ***Client Testimonials***

*"Working with Christy White, Inc., the past few years has been an extremely beneficial experience. SJCOE is charged with the responsible use and accountability of public funds, and Christy White, Inc.'s commitment to providing us with guidance and solutions has ensured that our office lives up to our stakeholders' expectations."* – Aaron Heinz, Accounting Coordinator

*"Oceanside Unified has had an excellent relationship with Christy White & Associates for years...the staff are all great to work with!"* – Tammy Patten, Accountant Fiscal Services

*"We have been very satisfied with the audit and professional services provided by Christy White & Associates. The audit work is well planned and staffed with experienced and courteous professionals. I especially appreciate the annual K12 audit guide update that they present to the school district business officials in our county."* - Bill Clark, Associate Superintendent, Business and Administrative Services, Contra Costa County Office of Education.

***Mission:*** Christy White, Inc.'s promise to our clients is a **worthwhile business relationship** with responsive, trustworthy advisors and timely delivery of quality assurance, accounting, and consulting services.

***Values:*** To carry out our Mission of providing **high-quality customer care with professional integrity**, Christy White, Inc. follows these guiding principles:

- Provide clients with timely response and cost-conscious service
- Preserve integrity via highly-skilled, well-trained staff and a commitment to the ethical practices and standards of our profession
- Deliver unparalleled quality by focusing on the client need

## ASSURANCES

Christy White, Inc. (CW) is a professional accountancy corporation, incorporated in the State of California. CW is licensed by the State Board of Accountancy, as Christy White Associates, Inc. We are a majority women-owned firm. The California State Controller's Office CPA Directory lists Christy White as an eligible CPA firm that conducts LEA audits.

- ✓ CW meets the **independence standards** of the most recent edition of the GOA *Government Auditing Standards*
- ✓ CW is an **equal opportunity employer**. We do not discriminate based on race, ethnicity, age, or religion. We comply with the Civil Rights Act of 1964, the State Fair Employment Practice Act, and all other applicable federal and state laws and regulations relating to equal opportunity employment, including Executive Order No. 11246 of September 24, 1965.
- ✓ CW has **errors and omissions insurance** and will indemnify and hold harmless the District from and against all losses and claims in the execution of our work or the consequences of any negligence or carelessness on our part. We are also fully insured with workers' compensation. See appendix for insurance certificates.
- ✓ CW **provides all labor, materials, transportation, and services** for the work described and specified in our proposal.
- ✓ CW agrees to **offer our bid for a period of sixty (60) days** after opening.
- ✓ **No bill or claim for extra work** or materials shall be allowed or paid unless the doing of such extra work or the furnishing of such extra materials shall have been authorized in writing by the District.
- ✓ CW shall **indemnify and hold harmless the District** from and against all losses and all claims, demands, payments, suits, actions, recoveries, and judgments, of every nature and description brought or recovered by it, by reason of any act or omission, of the said proposer, his agents or employees, in the execution of the work or consequences of any negligence or carelessness regarding the same.

CW understands that the primary purpose of the audit as specified herein is to express an opinion on the financial statements that such an audit is subject to the inherent risk that errors or fraud may not be detected. If conditions are discovered which lead to the belief that material errors or fraud may exist, or if any other circumstances are encountered that require extended services, we will promptly advise the District. No extended services will be performed unless they are authorized by the District and the agreement covering the work to be done has been amended to reflect such extended services.

CW certifies that in accordance with auditing standards and other applicable guidelines and regulations, we will select the necessary procedures to test compliance and to disclose noncompliance with specified laws, regulations and contracts.

CW has a standing record of performing quality audits. Our clients and the State Controller's Office have accepted all of our audit reports. Additionally, we have not and are not involved in litigation, or any investigation by a state, federal, or professional agency.



## SIGNATURE PAGE

Christy White, Inc. respectfully submits the enclosed proposal for auditing services to Cuyama Joint Unified School District. We look forward to the opportunity to work with the Cuyama Joint Unified School District. Please do not hesitate to contact us with any questions or to arrange an interview. Thank you!

**Name of Accounting Firm: Christy White Inc.**

Authorized By: \_\_\_\_\_

**Name: John Whitehouse, CPA**

**Title: Partner**

**Date: August 28, 2023**



---

## APPENDICES

---



---

**INSURANCE CERTIFICATES**

---



**CAMICO MUTUAL INSURANCE COMPANY  
DECLARATIONS  
ACCOUNTANTS PROFESSIONAL LIABILITY INSURANCE POLICY**

Policy Number: CAL108463-12

Effective Date: 8/1/2022 at 12:01 A.M. Standard time at the address shown below  
Expiration Date: 8/1/2023 at 12:01 A.M. Standard time at the address shown below  
Retroactive Date: 8/1/2010

Item 1 - *Named Insured*: Christy White Associates

Item 2 - Business Address: 348 Olive St  
San Diego, CA 92103

Item 3 - Limits of Liability: \$1,000,000 Per Claim  
\$3,000,000 Policy Aggregate

Item 4 - Deductibles: \$10,000 Per Claim Deductible

Item 5 - Total Premium: \$37,767.00

Item 6 - The policy consists of this Declarations page, and the following policy forms and endorsements:

PL-1000-A	07/14	Accountants Professional Liability Insurance Policy
PL-2001-A (CA)	07/14	State Endorsement - California
PL-1007-A	07/14	Exclusion - Claims Following Insureds Suit for Fees
PL-1034-A	07/14	Excluded Entities
PL-1049-A	07/14	Privacy and Client Network Damage Endorsement
PL-1052-A	07/14	100K Cyber CPA Endorsement
PL-1056-A	06/16	Multiple Claims and Related Acts, Errors and Omissions Amendment

**PLEASE READ THESE DECLARATIONS, THE POLICY AND ENDORSEMENTS CAREFULLY.**

**CAMICO Mutual Insurance Company**

\_\_\_\_\_  
Authorized Representative



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
08/19/2022

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER  PAYCHEX INSURANCE AGENCY INC 225 KENNETH DR ROCHESTER, NY 14623 (877) 362-6785	CONTACT NAME: PHONE (A/C, No, Ext): (877) 362-6785 FAX (A/C, No): (877) 677-0447 E-MAIL ADDRESS: paychex@travelers.com	
	INSURER(S) AFFORDING COVERAGE INSURER A : TRAVELERS PROPERTY CASUALTY COMPANY OF AMERICA INSURER B : INSURER C : INSURER D : INSURER E : INSURER F :	NAIC #
INSURED CHRISTY WHITE ACCOUNTANCY 348 OLIVE ST SAN DIEGO, CA 92103		

## COVERAGES

CERTIFICATE NUMBER: 261346337461132

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	<input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER:						EACH OCCURRENCE	\$
							DAMAGE TO RENTED PREMISES (Ea occurrence)	\$
							MED EXP (Any one person)	\$
							PERSONAL & ADV INJURY	\$
							GENERAL AGGREGATE	\$
							PRODUCTS - COMP/OP AGG	\$
								\$
	<input type="checkbox"/> AUTOMOBILE LIABILITY  <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident)	\$
							BODILY INJURY (Per person)	\$
							BODILY INJURY (Per accident)	\$
							PROPERTY DAMAGE (Per accident)	\$
								\$
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$						EACH OCCURRENCE	\$
							AGGREGATE	\$
								\$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		UB-3N212888-22	08/15/2022	08/15/2023	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER	
							E.L. EACH ACCIDENT	\$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE	\$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	\$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

## CERTIFICATE HOLDER

CHRISTY WHITE ACCOUNTANCY  
348 OLIVE ST  
SAN DIEGO, CA 92103

## CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

© 1988-2015 ACORD CORPORATION. All rights reserved.



CHRIWHI-01

NEGJU1

**CERTIFICATE OF LIABILITY INSURANCE**

DATE (MM/DD/YYYY)

8/18/2022

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b> Fusco & Orsini Insurance Services, Inc. 5095 Murphy Canyon Road, Suite 200 San Diego, CA 92123	<b>CONTACT NAME:</b> <b>PHONE</b> (A/C, No, Ext): (858) 384-1506 <b>E-MAIL</b> ADDRESS: service@foagency.com	<b>FAX</b> (A/C, No): (800) 209-9298
<b>INSURED</b>  Christy White Accountancy Corporation 348 Olive Street San Diego, CA 92103	<b>INSURER(S) AFFORDING COVERAGE</b> INSURER A : AMCO Insurance Company INSURER B : INSURER C : INSURER D : INSURER E : INSURER F :	<b>NAIC #</b> 19100

**COVERAGES****CERTIFICATE NUMBER:****REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	X COMMERCIAL GENERAL LIABILITY					
	CLAIMS-MADE X OCCUR		ACPBPO3039469965	8/29/2022	8/29/2023	EACH OCCURRENCE \$ 2,000,000
						DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000
						MED EXP (Any one person) \$ 5,000
						PERSONAL & ADV INJURY \$ 2,000,000
						GENERAL AGGREGATE \$ 4,000,000
						PRODUCTS - COMP/OP AGG \$ 4,000,000
						\$
	GEN'L AGGREGATE LIMIT APPLIES PER:					
	X POLICY PRO-JECT LOC					
	OTHER:					
A	AUTOMOBILE LIABILITY		ACPBPO3039469965	8/29/2022	8/29/2023	COMBINED SINGLE LIMIT (Ea accident) \$ 2,000,000
	ANY AUTO OWNED AUTOS ONLY SCHEDULED AUTOS					BODILY INJURY (Per person) \$
	X HIRED AUTOS ONLY X NON-OWNED AUTOS ONLY					BODILY INJURY (Per accident) \$
						PROPERTY DAMAGE (Per accident) \$
						\$
	UMBRELLA LIAB OCCUR					EACH OCCURRENCE \$
	EXCESS LIAB CLAIMS-MADE					AGGREGATE \$
	DED RETENTION \$					\$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N					PER STATUTE OTH-ER
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) N / A					E.L. EACH ACCIDENT \$
	If yes, describe under DESCRIPTION OF OPERATIONS below					E.L. DISEASE - EA EMPLOYEE \$
						E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)  
Verification of Coverage

**CERTIFICATE HOLDER****CANCELLATION**

Verification of Coverage

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE



# CERTIFICATE OF PROPERTY INSURANCE

NEGJU1

DATE (MM/DD/YYYY)  
08/18/2022

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

<b>PRODUCER</b> Fusco & Orsini Insurance Services, Inc. 5095 Murphy Canyon Road, Suite 200 San Diego, CA 92123	<b>CONTACT NAME:</b> <b>PHONE (A/C, No, Ext):</b> (858) 384-1506 <b>E-MAIL ADDRESS:</b> service@foagency.com <b>PRODUCER CUSTOMER ID:</b> CHRIWHI-01	<b>FAX (A/C, No):</b> (800) 209-9298
<b>INSURED</b>  Christy White Accountancy Corporation 348 Olive Street San Diego, CA 92103	<b>INSURER(S) AFFORDING COVERAGE</b> <b>INSURER A:</b> AMCO Insurance Company <b>INSURER B:</b> <b>INSURER C:</b> <b>INSURER D:</b> <b>INSURER E:</b> <b>INSURER F:</b>	<b>NAIC #</b> 19100

## COVERAGES      CERTIFICATE NUMBER:      REVISION NUMBER:

LOCATION OF PREMISES / DESCRIPTION OF PROPERTY (Attach ACORD 101, Additional Remarks Schedule, if more space is required)  
1 1 348 Olive St, San Diego, CA, 921036216

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DD/YYYY)	POLICY EXPIRATION DATE (MM/DD/YYYY)	COVERED PROPERTY	LIMITS
A	<input checked="" type="checkbox"/> <b>PROPERTY</b>					
	CAUSES OF LOSS    DEDUCTIBLES	ACBPB03039469965	08/29/2022	08/29/2023	<input checked="" type="checkbox"/> BUILDING	\$ 54,600
	BASIC    BUILDING				<input checked="" type="checkbox"/> PERSONAL PROPERTY	\$ 12
	BROAD    CONTENTS				<input checked="" type="checkbox"/> BUSINESS INCOME	\$ 12
	<input checked="" type="checkbox"/> SPECIAL    500				<input checked="" type="checkbox"/> EXTRA EXPENSE	\$ 12
	EARTHQUAKE				RENTAL VALUE	\$
	WIND				BLANKET BUILDING	\$
	FLOOD				BLANKET PERS PROP	\$
					BLANKET BLDG & PP	\$
						\$
						\$
	<b>INLAND MARINE</b>	TYPE OF POLICY				\$
	CAUSES OF LOSS					\$
	NAMED PERILS	POLICY NUMBER				\$
						\$
	<b>CRIME</b>					\$
	TYPE OF POLICY					\$
						\$
	<b>BOILER &amp; MACHINERY / EQUIPMENT BREAKDOWN</b>					\$
						\$
						\$
						\$

SPECIAL CONDITIONS / OTHER COVERAGES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Verification of Coverage

### CERTIFICATE HOLDER

### CANCELLATION

Verification of Coverage

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE



# CHRISTY WHITE

## BUSINESS LICENSES AND CERTIFICATE OF PAYMENT OF BUSINESS TAX

STATE OF CALIFORNIA  
**dca**  
DEPARTMENT OF CONSUMER AFFAIRS

CALIFORNIA BOARD OF ACCOUNTANCY  
2450 VENTURE OAKS WAY, SUITE 300  
SACRAMENTO, CA 95833  
TELEPHONE: (916) 263-3680  
FACSIMILE: (916) 263-3672

**ACCOUNTANCY CORPORATION**

PERMIT NO. COR 6499  
RECEIPT NO. 21992064

VALID UNTIL JULY 31, 2024

CHRISTY WHITE, ASSOCIATES, A  
348 OLIVE STREET  
SAN DIEGO CA 92103

In accordance with the provisions of  
Chapter 1, Division 3 of the Business and  
Professions Code, the firm named hereon  
is duly registered and entitled to practice  
as a Corporation.

07/18/22  
07/18/22

----- POST IN PUBLIC VIEW -----

WABCON 04/13/17

POST IN CONSPICUOUS PLACE OR KEEP ON PERSON

**CITY OF SAN DIEGO \* CERTIFICATE OF PAYMENT OF BUSINESS TAX**

Certificate Number: B2011026573

Business Name: CHRISTY WHITE ACCOUNTANCY CORPORATION  
Business Owner: CHRISTY WHITE ACCOUNTANCY CORPORATION  
Business Address: 348 OLIVE ST  
SAN DIEGO CA 92103-6216

CHRISTY WHITE ACCOUNTANCY CORPORATION  
CARRIE ASH  
348 OLIVE ST  
SAN DIEGO CA 92103-6216

Primary  
Business Activity: OFFICES OF CERTIFIED PUBLIC ACCOUNTANTS

Secondary  
Business Activity:

Effective Date: 08/01/2023  
Expiration Date: 07/31/2024

PLEASE NOTIFY THE CITY TREASURER'S OFFICE IN WRITING OF ANY CHANGE IN OWNERSHIP OR ADDRESS - PLEASE SEE REVERSE SIDE FOR ADDITIONAL INFORMATION





## Secretary of State Certificate of Status

I, SHIRLEY N. WEBER, Ph.D., Secretary of State of the State of California, hereby certify:

**Entity Name:** CHRISTY WHITE, A PROFESSIONAL ACCOUNTANCY CORPORATION  
**File Number:** C3298217  
**Registration Date:** 06/22/2010  
**Entity Type:** DOMESTIC STOCK CORPORATION  
**Jurisdiction:** CALIFORNIA  
**Status:** ACTIVE (GOOD STANDING)

As of September 30, 2021 (Certification Date), the entity is authorized to exercise all of its powers, rights and privileges in California.

This certificate relates to the status of the entity on the Secretary of State's records as of the Certification Date and does not reflect documents that are pending review or other events that may affect status.

No information is available from this office regarding the financial condition, status of licenses, if any, business activities or practices of the entity.



**IN WITNESS WHEREOF**, I execute this certificate and affix the Great Seal of the State of California this day of October 1, 2021.

**SHIRLEY N. WEBER, Ph.D.**  
**Secretary of State**

**Certificate Verification Number:** YKXVJXR

To verify the issuance of this Certificate, use the Certificate Verification Number above with the Secretary of State Certification Verification Search available at [bebizfile.sos.ca.gov/certification/index](http://bebizfile.sos.ca.gov/certification/index).

 **CHRISTY WHITE**

---

**SMALL BUSINESS ENTERPRISE CERTIFICATE**

---

Printed on: 7/13/2022 11:09:37 AM

To verify most current certification status go to: <https://www.caleprocure.ca.gov>**Office of Small Business & DVBE Services****Certification ID:** 2007997**Legal Business Name:**

Christy White Associates, Inc.

**Doing Business As (DBA) Name 1:****Doing Business As (DBA) Name 2:****Address:**

348 Olive Street

San Diego

CA 92103

**Email Address:**

cwhite@christywhite.com

**Business Web Page:**

christywhite.com

**Business Phone Number:**

619/270-8222

**Business Fax Number:**

619/260-9085

**Business Types:**

Service

Certification Type	Status	From	To
SB	Approved	07/13/2022	07/31/2024

Stay informed! KEEP YOUR CERTIFICATION PROFILE UPDATED!

-LOG IN at [CaleProcure.CA.GOV](https://www.caleprocure.ca.gov)

Questions?

Email: [OSDSHELP@DGS.CA.GOV](mailto:OSDSHELP@DGS.CA.GOV)

Call OSDS Main Number: 916-375-4940

707 3rd Street, 1-400, West Sacramento, CA 95605

# **CHRISTY WHITE**

---

## **DETAILED STAFF RESUMES**

---

## DETAILED RESUMES OF KEY STAFF (1 OF 5)

### JOHN WHITEHOUSE, CPA

#### ***Audit Partner***

#### **Audit and Information Technology Review Services**

John Whitehouse has worked over fifteen years on our largest school agency audits and in conducting information technology review services. This experience has allowed him to achieve a well-rounded view of local education agencies in the areas of financial reporting, Single Audit compliance, accounts payable, accounts receivable, payroll, attendance, categorical programs, fixed asset accounting, revenue limit/state apportionment and others. He is knowledgeable in California Education Code, Public Contract Code, California School Accounting Manual, Uniform Guidance for Federal Compliance, and Generally Accepted Accounting Principles and auditing standards. The types of audits include:

❖ Financial statement audits	❖ Information technology audits and reviews
❖ State Compliance	❖ Proposition 51 performance audits
❖ Special audits, including attendance	❖ Proposition 39 bond audits
❖ Internal control reviews	❖ Charter school audits
❖ Federal Uniform Guidance audits	❖ School district audits

#### **Continuing Education and Professional Associations**

In addition to providing continuing education to CPAs in the area of governmental audit and accounting, Mr. Whitehouse annually attends school finance conferences, programs conducted by the California Society of CPAs and conferences of the California Association of School Business Officials (CASBO). He is also a member of the American Institute of Certified Public Accountants (AICPA).

#### **Technology Summary**

Extensive knowledge and the ability to quickly learn and master new technology; equally successful in both team and self-directed settings, and proficient in a range of computer systems, tools, and testing methodologies.

- ✓ Systems: Windows 10, Mac OS, Windows Server
- ✓ Hardware: Desktops, Laptops, Routers, Servers, Printers, Switches
- ✓ Software: MS Excel, MS Word, MS Powerpoint, MS Outlook, Prosystem Fx Engagement, Crystal Reports, SACS, financial and attendance systems including AERIES, PeopleSoft, Escape, Quickbooks and Oracle R12

#### **Education**

Mr. Whitehouse was a graduate of California State University San Marcos in 2007. At California State University San Marcos, he earned a Bachelor of Science Degree in Business Administration, with an emphasis in Accounting. He is a Certified Public Accountant, License #117006.

## DETAILED RESUMES OF KEY STAFF (2 OF 5)

---

### CHRISTY WHITE BROOK, CPA, CFE

---

#### President

##### Audit and Review Services

Mrs. Brook has twenty-six years of audit experience (in addition to 7 years consulting with LEAs) starting in 1986 with Coopers & Lybrand, an international CPA firm, progressing to Audit Manager at Matson & Isom, a regional Northern California firm and now as CW's audit partner in San Diego. Mrs. Brook has worked on over 250 school agency audits plus many governmental audits of cities, special districts, and the Public Employment Retirement Service (PERS). The types of audits include:

- Financial statement audits
- Compliance and A-133 audits
- Special audits, including attendance
- Internal control and data processing reviews
- Fraud audits

##### Management Consulting Services

Leading the consulting department at School Services of California, Inc. for seven years, Mrs. Brook worked with K-12 agencies in areas of:

- Budget development and planning
- Enrollment projections
- Efficiency/ organizational studies
- Interim business support services
- Unification feasibility studies
- Multi-Year financial projections
- Fiscal support for negotiations
- Salary, benefit and FTE surveys
- Auditing and control analyses
- AB 1200 fiscal reviews

##### Workshops and Conferences

Mrs. Brook authored and conducted six workshops statewide for School Services of California:

- Attendance accounting
- School district organization
- Fiscal training for site administrators
- State audits
- Budget development
- Categorical program management

Currently, Mrs. Brook presents annually *Governmental Accounting* for CASBO, *ASB Accounting* for clients, teaches with the ACSA Business Manager's Academy and is a regular speaker at the annual *School District Conference* for the California Society of CPAs. Mrs. Brook was the recipient of the *2006 Award for Outstanding Conference Volunteer* presented by the California Society of CPAs Educational Foundation. Mrs. Brook also provides in-service training to her LEA clients as an additional service.

##### Continuing Education and Professional Associations

In addition to providing continuing education to other CPAs in the area of governmental audit and accounting, Mrs. Brook annually attends (as a member) school finance conferences, programs conducted by the California Society of CPAs and conferences of the California Association of School Business Officials (CASBO). CW also leads several days of school district audit in-service to our staff.

##### Education

Mrs. Brook is a graduate of California State University, Chico. She earned her Bachelor's Degree in Business Administration with a concentration in Accounting in 1985 and became a CPA in 1988.

## DETAILED RESUMES OF KEY STAFF (3 OF 5)

---

### JESUS CARDENAS

---

#### ***Supervisor***

Mr. Cardenas is a supervisor at Christy White Associates in Los Angeles with previous experience in governmental and non-profit accounting at Simpson & Simpson LLP. During his tenure at Simpson & Simpson LLP, he worked on the audit of Los Angeles Unified School District. He has worked with various governmental and non-profit entities with a main emphasis in local education agencies. He is well versed in the California School Accounting Manual and has adequate knowledge of the California Education Code, OMB Circulars for Federal Compliance, Public Contract Code, CUPCCA, and of Generally Accepted Accounting Principles and Auditing Standards. Mr. Cardenas has been engaged on several types of audits including but not limited to:

- Financial Statement Audits
- Internal Control Reviews
- State Compliance Audits
- Attendance Audits
- Federal Uniform Guidance Audits
- School District Audits
- County Offices of Education Audits
- Bond Audits
- Charter School Audits
- Non-Profit Audits

Mr. Cardenas has worked on a variety of clients including, School Districts, County Offices of Education, Charter Schools, and Non-Profit Organizations. He has over 3 years of experience in public accounting and leads audit engagements for various local education agencies throughout the state of California. His experience has allowed him to achieve a well-rounded view of local education agencies in the areas of financial reporting, state, and federal compliance.

#### ***Continuing Education***

Mr. Cardenas is currently studying for his CPA exams in order to obtain his CPA license in the future. He takes Continuing Professional Education courses throughout the year to help him maintain his competency and skill sets as a provider of professional services.

#### ***Education***

Mr. Cardenas is a graduate of California State University Dominguez Hills where he earned a Bachelor of Science Degree in Business Administration with a concentration in accounting. He was an active member of the Accounting Society on campus during his enrollment. He was also a volunteer in the Volunteer Income Tax Assistance Program at his university and prepared income tax returns for low income taxpayers around the community.

## DETAILED RESUMES OF KEY STAFF (4 OF 5)

---

### BRAULIO BELTRAN

---

#### ***Staff Accountant***

##### **Audit Experience:**

Mr. Beltran is a staff accountant at Christy White Associates in San Diego. He has worked with various clients, but his main emphasis are local education agencies. He has knowledge in payroll, state compliance, attendance, and other additional areas. Additionally, he is familiar with Generally Accepted Accounting Principles and Auditing standards. He has worked on financial state audits, compliance audits, bond audits and charter school audits.

##### **Education**

Mr. Beltran is a graduate of California State University San Marcos where he earned a Bachelor of Science Degree in Business Administration with an emphasis in accounting. He also earned two minors one in Communication and another in Ethnic Studies. He graduated top of his class earning Cum Laude. While attending California State University San Marcos he was a chairperson for the Accounting Society on campus. He constantly recruited new people into the accounting program and made the Accounting Society grow while attending school.

##### **Continuing Education and Associations**

Mr. Beltran is currently a member of the California Society of CPAs and is a participant in Christy White Associates in house training sessions for audit staff members. He is currently eligible to sit for the CPA exam and plans to start studying for it very soon.



## DETAILED RESUMES OF KEY STAFF (5 OF 5)

---

### HEYSSELL VARGAS

---

#### ***Staff Accountant***

##### **Audit Experience:**

Heyssell Vargas attended California State University, Los Angeles, and obtained a Bachelor of Science degree in Business Administration with an emphasis in Accounting. Prior to joining Christy White in July 2021, Heyssell worked in positions involving tax and bookkeeping. Heyssell is currently gaining experience in K-12, charter schools and not-for-profit organization audits – including various areas of state compliance. Ms. Vargas has been engaged on several types of audits including but not limited to:

- Financial Statement Audits
- Compliance and A-133 Audits
- Special Audits
- Attendance Audits
- Bond Audits
- Charter School Audits
- Not-For-Profit Audits

##### **Continuing Education and Associations**

Heyssell is currently working on obtaining her CPA license and is a participant in Christy White Associates' in-house training sessions for audit staff members.

##### **Education**

Ms. Vargas attended California State University, Los Angeles, where she obtained a Bachelor of Science degree in Business Administration with an emphasis in Accounting.



# CHRISTY WHITE

---

**SAMPLE CONTRACT**

---

July 25, 2022

Governing Board and Management  
District Name  
Address  
Address

We are pleased to confirm our understanding of the services we are to provide District Name for the fiscal years ending June 30, 2022, 2023 and 2024.

#### **Audit Scope**

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of District Name as of and for the fiscal years ending June 30, 2022, 2023 and 2024. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement District Name's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to District Name's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion & Analysis
2. Budgetary Comparison Schedule
3. Schedule of Changes in OPEB Liability and Related Ratios
4. Schedules of District's Proportionate Share of Net Pension Liability
5. Schedules of District Contributions

We have also been engaged to report on supplementary information other than RSI that accompanies District Name's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

1. Schedule of expenditures of federal awards (if Uniform Guidance applies\*).
2. Other schedules and/or information as required by the State Controller's Office.

*\*A Federal Single Audit under Uniform Guidance is applicable in any year that District Name expends more than \$750,000 in Federal funds.*

In addition, we will also conduct a financial statement and performance audit to include the balance sheet of the Bond Measure Name of District Name as of June 30, 2022, 2023 and 2024, and the related statement of revenues, expenditures and changes in fund balance for the fiscal years ending June 30, 2022, 2023 and 2024. The audit will be conducted in accordance with Article 13A of the California Constitution

### **Audit Objectives**

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), if applicable.
- An opinion (or disclaimer of opinion) on the District's compliance with the types of compliance requirements described in the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, section 19810.

The objective of our performance audit is the expression of opinions as to whether the District conformed with the compliance requirements over the deposit and use of Bond Measure Name funds. In addition, we will issue an opinion on performance requirements of Proposition 39 which include whether the expenditures are allowable in accordance with applicable laws, regulations and the voter approved measure.

### **Auditor's Responsibilities**

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; the provisions of the Uniform Guidance (if applicable), and the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance (if applicable), and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from

(1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the school district or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention.

We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the school district's ability to continue as a going concern for a reasonable period of time.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

#### **Audit Procedures – Internal Controls**

We will obtain an understanding of the school district and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls

may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance (if applicable), we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

#### **Audit Procedures – Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of District Name's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

When applicable, the Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the OMB Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of District Name's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on District Name's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

#### **Other Services**

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of District Name in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

#### **Management Responsibilities**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or

error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance (if applicable); (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the school district involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the school district received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the school district complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, when required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance (if applicable). You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. Your responsibilities include acknowledging to us in the written

representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance (if applicable); (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance (if applicable); (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

### **Reporting**

We will issue written reports upon completion of our audit. Our reports will be addressed to the Governing Board of District Name. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of 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, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. If issued, the Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

With regard to including the auditor's report in an exempt offering document, you agree that the aforementioned auditor's report, or reference to Christy White, Inc, will not be included in any such offering document without our prior permission or consent. Any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent, will be a separate engagement.

#### **Audit Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide an electronic and up to NUMBER copies of our reports to the school district; however, management is responsible for distribution of the reports and the financial statements. We will file the district report with the Office of the State Controller, California Department of Education, and the County Office of Education by the published deadline. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

By your signature below, you acknowledge the audit documentation for this engagement is the property of Christy White, Inc and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Office of the State Controller or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Christy White, Inc personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the Office of the State Controller. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation. Christy White,

Inc does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. It is your responsibility to retain and protect your records (which includes any work product we provide to you as well as any records that we return) for possible future use, including potential examination by any government or regulatory agencies. Christy White, Inc does not accept responsibility for hosting client information; therefore, you have the sole responsibility for ensuring you retain and maintain in your possession all your financial and non-financial information, data and records.

We expect to begin our audit as soon as possible and to issue our reports by the published deadline. The maximum annual fee for auditing services under the terms of this agreement shall not exceed the following agreed upon amounts:

	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Annual Audit Fees	\$ -	\$ -	\$ -
Single Audit Fees*	-	-	-
Total Maximum Audit Fees	\$ -	\$ -	\$ -

\*Single Audit Fees apply any year the District expends more than \$750,000 in Federal Funds.

The maximum annual fee for auditing services shall not exceed the above amounts, with the exception that any auditing services provided for (1) significant changes in District audit requirements as stated in *Government Auditing Standards* or the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* issued by the Education Audit Appeals Panel, or (2) any changes in the number of funds or accounts maintained by the District Name during the period under this agreement, shall be in addition to the above maximum fee.

Our invoices for these fees for the District audit will be rendered upon completion of fieldwork as follows: 25% of contract upon completion of site testing and/or planning, 25% of contract upon completion of interim testing and 50% of contract upon completion of year end fieldwork and are payable on presentation. In accordance with Education Code Section 14505 as amended, ten percent (10%) of the audit fee shall be withheld pending certification of the audit report by the Office of the State Controller and fifty percent (50%) of the audit fee shall be withheld for any subsequent year of a multi-year contract if the prior year's audit report was not certified as conforming to the reporting provisions of the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our invoices for the Bond Measure Name fees will be rendered each month as work progresses, or upon completion of the report and are payable on presentation.

If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation under Rules for Professional Accounting and Related Services Disputes before resorting to litigation. Costs of any mediation proceeding shall be shared equally by all parties.

Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration. Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that in the event of a dispute over fees charged by the accountant, each of us is giving up the right to have the dispute in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution.

This audit contract is null and void if the firm is declared ineligible to audit K-12 school districts pursuant to subdivision (c) of Education Code Section 41020.5. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

The first period to be audited shall be for the fiscal year ending June 30, 2022 and is subject to extension for up to two additional fiscal years, if agreeable to the auditors and the District. The agreement may be cancelled annually if notified by the client or auditor by February 15 of each year. Additional extensions beyond 2024 may be secured on a year by year basis, subject to the agreement of the District and the auditor.

Professional standards require us to be independent with respect to the company. Any discussions with our personnel regarding employment could pose a threat to our independence. Therefore, you agree to inform the engagement partner before having any such discussions.

In accordance with *Government Auditing Standards*, upon request, we will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract.

Christy White, Inc has a non-licensee owner who may provide client services in your contract under the supervision of licensed owner.

We appreciate the opportunity to be of service to the District Name and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Christy White Brook, CPA, CFE  
President  
Christy White, Inc

**RESPONSE:**

This letter correctly sets forth the understanding of District Name.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date