

**CUYAMA JOINT UNIFIED SCHOOL DISTRICT
REGULAR MEETING
Wednesday, December 13, 2019, 6:00 P.M.
Board Room, Cuyama Elementary School
2300 Highway 166, New Cuyama, CA 93254
Minutes**

I. The meeting will be called to order by Superintendent, Dr. Stephen Bluestein at 6:04 p.m.

ROLL CALL:	Trudi Callaway	<u>P</u>	Stephen Bluestein Ed. D.	<u>P</u>
	Whitney Goller	<u>P</u>	Superintendent	
	Heather Lomax	<u>P</u>		
	Michael Mann	<u>P</u>		
	José Valenzuela	<u>P</u>		

FLAG SALUTE: Led by Mrs. Judy Barnes

II. PUBLIC FORUM:

At this time, any member of the public may address the Board of Education. Following recognition by the president, each speaker may have the floor for five minutes. Persons addressing the Board are requested to give name, address, and the group or organization they represent, if any, in order that an accurate record can be made in the minutes. 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. Governing Board to discuss the third reading and consider for possible adoption revised language for CJUSD Board Bylaw 9100 (Organization). **Pg. 1-2**

Moved By: Whitney Goller Seconded By: Heather Lomax

Roll Call Vote:

Trudi Callaway Y Whitney Goller Y Heather Lomax Y Michael Mann Y José Valenzuela Y

- B. Annual Organizational Meeting. Nomination and Election of Board Officers **Pg. 3-4**

1. Nomination and Election of President of the Board, and Clerk of the Board

First nomination: Jose Valenzuela by Michael Mann

Moved By: Michael Mann Seconded By: José Valenzuela

Roll Call Vote:

Trudi Callaway N Whitney Goller N Heather Lomax N Michael Mann Y José Valenzuela Y

Second nomination: Heather Lomax by Whitney Goller

Moved By: Whitney Goller Seconded By: José Valenzuela

Roll Call Vote:

Trudi Callaway Y Whitney Goller Y Heather Lomax Y Michael Mann Y José Valenzuela Y

2. Appointment of Superintendent as Board Secretary

Moved By: Whitney Goller Seconded By: José Valenzuela

Roll Call Vote:

Trudi Callaway Y Whitney Goller Y Heather Lomax Y Michael Mann Y José Valenzuela Y

3. Appointment of School Board Representative to the Santa Barbara Committee on School District Organization

Moved By: Whitney Goller Seconded By: José Valenzuela

Roll Call Vote:

Trudi Callaway Y Whitney Goller Y Heather Lomax Y Michael Mann Y José Valenzuela Y

4. Appointment of School Board Representative to the Santa Barbara County School Board Association and attend monthly meeting in Buellton.

Moved By: Whitney Goller Seconded By: Heather Lomax

Roll Call Vote:

Trudi Callaway Y Whitney Goller Y Heather Lomax Y Michael Mann Y José Valenzuela Y

There will be a One Minute Break Now

- C. Resolution of the Governing Board Delegation of Governing Board Powers Duties Authority to Make Cash and Budget Transfers (Resolution 2019-30). **Pg. 5-8**

Moved By: Whitney Goller Seconded By: Trudi Callaway

Roll Call Vote:

Trudi Callaway Y Whitney Goller Y Heather Lomax Y Michael Mann Y José Valenzuela Y

- D. Approval of Annual Authorized Signature Forms on file with SBCEO's School Business Advisory Services **Pg. 9**

Moved By: Whitney Goller Seconded By: José Valenzuela

Roll Call Vote:

Trudi Callaway Y Whitney Goller Y Heather Lomax Y Michael Mann Y José Valenzuela Y

IV. MAINTENANCE AND TRANSPORTATION REPORT: *Presented by Steven Bluestein*

Dr. Bluestein will deliver the Maintenance and Transportation Report including a discussion of significant school bus repairs and anticipated Winter Break MOT activities planned.

V: STUDENT REPORTS:

- A. FFA/ CTE Report – Presented by Kevin Lebsack
- B. Elementary ASB Report – N/A
- C. High School ASB Report - N/A
- D. ASES Report - N/A

VI: BOARD REPORTS:

VII: PRINCIPAL'S REPORT: *Presented by Rachel Leyland*

- A. Instructional Changes in Special Education
- B. General Updates

VIII: SUPERINTENDENT'S REPORT:

- A. High School Bond Construction Update (Pool Demo/Basketball, Electrical Infrastructure)
- B. Status of Sale of Series C General Obligation Bond for \$2,000,000

- C. Status of Discussion of 2013 Solar Bond
- D. Updates: Winter Break Administrative Schedule; Winter Break Payroll Schedule
- E. Rental Unit Report; District Houses for Sale Report **Pg. 10**

IX: COMMUNITY REPORTS:

- A. PE Fund – (Mrs. Laura Price)
- B. District Advisory Committee – (Mrs. Kathleen Ricci)

X: CONSENT AGENDA:

- A. Minutes of November 14, 2019 Regular Board Meeting **Pg. 11-15**
- B. Minutes of December 4, 2019 Study Session **Pg. 16-17**
- C. Warrant Listing #2020-19 \$5,983.32 **Pg. 18-20**
- D. Warrant Listing #2020-20 \$33,854.20 **Pg. 21-24**
- E. Warrant Listing #2020-21 \$32,732.06 **Pg. 25-32**
- F. Warrant Listing #2020-22 \$147,197.85 **Pg. 33-36**
- G. Field Trip Requests **Pg. 37-40**
- H. Donations Received

Moved By: Whitney Goller Seconded By: José Valenzuela

Roll Call Vote:

Trudi Callaway Y Whitney Goller Y Heather Lomax Y Michael Mann Y José Valenzuela Y

XI: ACTION ITEMS:

- A. Governing Board to discuss and approve the First Interim **Pg. 41-146**

Moved By: José Valenzuela Seconded By: Whitney Goller

Roll Call Vote:

Trudi Callaway Y Whitney Goller Y Heather Lomax Y Michael Mann Y José Valenzuela Y

- B. Governing Board to discuss the first reading and consider for possible adoption Board Policy 6163.2 and Administrative Regulation 6163.2 (Use of Animals for Instructional Purposes). **Pg. 147-154**

Input notated for 2nd Reading

- C. Governing Board to discuss and consider approval of the Memo of Understanding regarding CSEA Effects Bargaining and MOT III Stipend. **Pg. 155-158**

Moved By: Whitney Goller Seconded By: José Valenzuela

Roll Call Vote:

Trudi Callaway Y Whitney Goller Y Heather Lomax Y Michael Mann Y José Valenzuela Y

- D. Governing Board to discuss and consider approval of the Cuyama Valley High School Swimming Pool Demolition Cost Proposal No. 2 (change order) in the amount of \$8,019.00 **Pg. 159-163**

Moved By: Michael Mann Seconded By: José Valenzuela

Roll Call Vote:

Trudi Callaway Y Whitney Goller Y Heather Lomax Y Michael Mann Y José Valenzuela Y

- E. Superintendent Bluestein to inform the Governing Board on Education Code 41402 regarding assessing the ration of Administrative employees to Teachers (ATR) and possible findings from the yearly independent audit regarding ATR.
Pg. 164-174

XII. 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.

At this time, any member of the public may address the Board of Education regarding a Closed Session item. Following recognition by the president, each speaker may have the floor for five minutes. Persons addressing the Board are requested to give name, address, and the group or organization they represent, if any, in order that an accurate record can be made in the minutes.

- A. Real Estate Transactions
- B. Public Employee Evaluation (Job Titles: Superintendent/Principal, Principal)
- C. Public Employee Release (Job Title: Superintendent/Principal)

The Board will adjourn into closed session at 8:32p.m.

The Board returned to open session at: 10:01p.m.

XIII. REPORT OF ACTION(S) TAKEN IN CLOSED SESSION:

- A. The Governing Board has accepted the resignation of Dr. Stephen Bluestein, effective January 10, 2020.
- B. The Governing Board has established a committee to work with SBCEO in regards to seeking a qualified candidate for the roles of interim superintendent, and business manager.

XIV. ADJOURNMENT: The Regular Board Meeting will adjourn at 10:02p.m.

Moved By: Whitney Goller Seconded By: Trudi Callaway

Roll Call Vote:

Trudi Callaway Y Whitney Goller Y Heather Lomax Y Michael Mann Y José Valenzuela Y

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, January 9, 2019, 6:00pm, Elementary School Board Room**

**CUYAMA JOINT UNIFIED SCHOOL DISTRICT
SPECIAL MEETING
Thursday, January 2, 2020, 6:00 P.M.
Board Room, Cuyama Elementary School
2300 Highway 166, New Cuyama, CA 93254
Minutes**

I. The meeting was called to order by Board President Heather Lomax at 6:15 p.m.

<u>ROLL CALL:</u>	Trudi Callaway	<u>P</u>	Stephen Bluestein Ed. D.	<u>A</u>
	Whitney Goller	<u>P</u>	Superintendent	
	Heather Lomax	<u>P</u>		
	Michael Mann	<u>A</u>		
	José Valenzuela	<u>A</u>		

FLAG SALUTE: Led by Rachel Leyland

II. PUBLIC FORUM:

At this time, any member of the public may address the Board of Education regarding any open session or closed session item. Following recognition by the president, each speaker may have the floor for five minutes. Persons addressing the Board are requested to give name, address, and the group or organization they represent, if any, in order that an accurate record can be made in the minutes. 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.

Kathleen Ricci reported:

- *"Partners in Education," a program through SBCEO donated 20 refurbished computers to the District Advisory Committee's campaign to get tablets for Cuyama Elementary School. The 20 computers that were donated need to be set up with safety protocols. They are currently awaiting these services in the elementary school computer lab.*
- *In the individual solicitation, 9 computers have been donated, as well as the computer cart needed for storage and transport.*
- *Has the board considered hiring a CBO?*
- *The 2020-2021 budget appears to have no librarian for either school if the current librarian retires and the board decides not to fill the vacancy.*
- *If the board reduces another teacher, this will possibly create another combination class.*

III. ACTION ITEM:

- A. Appointment of Labor Negotiators (Government Code §54957.6). The Board to consider approving the appointment of Mari Minjarez Baptista and Heather Lomax as representatives for negotiations for the unrepresented position Interim Superintendent/Principal.

Moved By: Trudi Callaway

2nd By: Whitney Goller

Roll Call Vote:

Trudi Callaway Y Whitney Goller Y Heather Lomax Y Michael Mann A José Valenzuela A

III. 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. Public Appointment for Unrepresented Position: Interim Superintendent/Principal (Government Code §54957). The Board will meet in closed session to interview a candidate for the Interim Superintendent/Principal position.

The Board will adjourn into closed session at 6:20 p.m.

The Board returned to open session at: 10:07 p.m.

IV. REPORT OF ACTION(S) TAKEN IN CLOSED SESSION:

A. *Discussion – No action taken.*

V. ADJOURNMENT: The Special Board Meeting adjourned at 10:09 p.m.

Moved By: Whitney Goller

2nd By: Trudi Callaway

Roll Call Vote:

Trudi Callaway Y Whitney Goller Y

Heather Lomax Y

Michael Mann A

José Valenzuela A

Materials prepared in connection with an item on the special session agenda may be reviewed in the Superintendent's Office 24 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, January 9, 2020, ES Board Room**

2020-23

ReqPay05a

Payment Register

Scheduled 09/25/2019 - 12/11/2019

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
Direct Employee										
2019/20	12/10/19		BATTERY FOR OFFICE	121119F	12/11/19	Paid	Cleared	75.10		75.10
			REMOTEDISK FOR BUS VIDEO CAMERAS							
			- 10-PACK SAN DISK 32GB SD CARD FOR BUS VIDEO CAMERAS							
			- BATTERIES FOR REMOTE CONTROL @ HIGH SCHOOL							
Check #	01-595916		2020 01-0000-0-0000-2700-5200-070-0000-0000	Batchid AP12132019	12/13/19	Check Date	PO#		Register # 000153	
2019/20	12/10/19		MAIL MATERIALS TO CHERLY SIDWELL	121119G	12/11/19	Paid	Cleared	7.35		7.35
Check #	01-595916		2020 01-0000-0-0000-2700-5200-070-0000-0000	Batchid AP12132019	12/13/19	Check Date	PO#		Register # 000153	
Total Invoice Amount								82.45		
AP Vendor										
Accrediting Comm for Schools (002213/1)										
533 Airport Blvd., Ste 200										
Burlingame, CA 94010										
F	2019/20	07/10/19	R20-00045	ANNUAL	1200739	12/07/19	Printed	1,070.00		1,070.00
MEMBERSHIP FEE										
Check #	01-595917		2020 01-0000-0-0000-2700-5300-070-0000-0000	Batchid AP12132019	12/13/19	Check Date	PO#	PO20-00040	Register # 000153	
Total Invoice Amount								1,070.00		
AP Vendor										
Applied Technology Group, Inc. (000419/1)										
4440 Easton Drive										
Bakersfield, CA 93309										
2019/20	11/01/19	R20-00029	UHF RADIO SERVICE	REC0000056949	12/07/19	Paid	Cleared	250.00		250.00
Check #	01-595918		2020 01-0000-0-0000-3600-5900-000-0000-7230	Batchid AP12132019	12/13/19	Check Date	PO#	PO20-00038	Register # 000153	
2019/20	12/01/19	R20-00029	UHF RADIO SERVICE	REC0000057616	12/07/19	Paid	Cleared	250.00		250.00
Check #	01-595918		2020 01-0000-0-0000-3600-5900-000-0000-7230	Batchid AP12132019	12/13/19	Check Date	PO#	PO20-00038	Register # 000153	
Total Invoice Amount								500.00		

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ReqPay05a

Payment Register

Scheduled 09/25/2019 - 12/11/2019

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
AP Vendor	Black / Hall Construction (000141/1)									
	147 Kern Street									
	Taft, CA 93268									
2019/20	12/11/19	R20-00036	CJUSD POOL DEMO	12112019H	12/11/19	Paid	Cleared	18,020.55		18,020.55
	2020	01-595919	2020 01-0000-0-0000-8500-6170-070-0000- HSPO							
Check #	01-595919		Batchid AP12132019		Check Date 12/13/19	PO# PO20-00030			Register # 000153	
Total Invoice Amount									18,020.55	

Direct Vendor Brown & Reich Petroleum, Inc. (002798/1)

215 South 6th Street
PO BOX 1076
Taft, CA 93268

2019/20	06/26/18		FUEL, SHORT PAY	6182192 ADJ BAL DUE	12/10/19	Paid	Cleared	13.22		13.22
			BAL DUE							
18-19	2020	01-0000-0-0000-8100-4300-000-0000-0000								
Check #	01-595920		Batchid AP12132019		Check Date 12/13/19	PO#			Register # 000153	
2019/20	07/02/19		FUEL	8143 DUP PMT APP BAL	12/10/19	Paid	Cleared	79.07		79.07
	2020	01-0000-0-0000-8100-4300-000-0000-0000								
Check #	01-595920		Batchid AP12132019		Check Date 12/13/19	PO#			Register # 000153	
2019/20	07/29/19		FUEL	8510	12/10/19	Paid	Cleared	146.41		146.41
	2020	01-0000-0-0000-8100-4300-000-0000-0000								
Check #	01-595920		Batchid AP12132019		Check Date 12/13/19	PO#			Register # 000153	
2019/20	08/13/19		FUEL	8821 MAINT	12/10/19	Paid	Cleared	199.67		199.67
	2020	01-0000-0-0000-8100-4300-000-0000-0000								
Check #	01-595920		Batchid AP12132019		Check Date 12/13/19	PO#			Register # 000153	
2019/20	08/13/19		FUEL	8821 TRANSP	12/10/19	Paid	Cleared	160.26		160.26
	2020	01-0000-0-0000-3600-4381-000-0000-7230								
Check #	01-595920		Batchid AP12132019		Check Date 12/13/19	PO#			Register # 000153	
Total Invoice Amount									598.63	

Direct Vendor CDT Comprehensive Drug Testing, Inc. (001530/1)

230 Commerce, Suite 100
Irvine, CA 92602

2019/20	04/09/19		REPL STALE DATE	46487 REPL	12/10/19	Paid	Printed	66.00		66.00
			WT							
18-19	2020	01-0000-0-0000-0000-8699-000-0000-STLD								
Check #	01-595921		Batchid AP12132019		Check Date 12/13/19	PO#			Register # 000153	

Selection

Sorted by AP Check Order Option, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Check Register(s) = 000153,
Page Break by Check/Advice? = N, Zero? = Y)

043 - Cuyama Joint Unified School District

Generated for TIERNEY BALLARD (43BALLARDT), Jan 3 2020

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ONLINE

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Scheduled 09/25/2019 - 12/11/2019

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
2019/20	09/05/19		CDT Comprehensive Drug Testing, Inc. (001530/1)	(continued)						
			(2) DOT Drug	47121	12/11/19	Paid	Printed	132.00		132.00
			Test/Transp Exp.							
Check #	01-595921		2020 01-0000-0-0000-3600-5800-000-0000-7230							
			Batchid AP12132019			Check Date 12/13/19	PO#			Register # 000153
								198.00		

Total Invoice Amount

Direct Vendor	Country Auto & Truck (002701/1) 42914 Highway 58 Buttonwillow, CA 93206									
2019/20	06/12/19		CORE	601867	12/10/19	Paid	Cleared	19.31-		19.31-
			DEP/BATTERY							
Check #	01-595922		2020 01-0000-0-0000-0000-8699-000-0000-0000							
			Batchid AP12132019			Check Date 12/13/19	PO#			Register # 000153
2019/20	06/12/19		CORE DEP/TRUCK	601868	12/10/19	Paid	Cleared	19.31-		19.31-
			BATT							
Check #	01-595922		2020 01-0000-0-0000-0000-8699-000-0000-0000							
			Batchid AP12132019			Check Date 12/13/19	PO#			Register # 000153
2019/20	10/17/19		SCHL BUS BATTERY	604164	12/10/19	Paid	Cleared	172.59		172.59
Check #	01-595922		2020 01-0000-0-0000-3600-4380-000-0000-7230							
			Batchid AP12132019			Check Date 12/13/19	PO#			Register # 000153
								133.97		

Total Invoice Amount

AP Vendor	County Of Santa Barbara EHS (002302/1) 2125 S. Centerpointe Parkway #333 Santa Maria, CA 93455									
2019/20	11/13/19	R20-00047	SCHOOL DINING	IN0101435	12/07/19	Paid	Printed	2,239.00		2,239.00
			FACILITIES/COMM							
			WATER SYSTE							
			2020 13-5310-0-0000-3700-5800-030-0000-0000			1,775.18				
			2020 13-5310-0-0000-3700-5800-070-0000-0000			463.82				
Check #	01-595923		2020 13-5310-0-0000-3700-5800-070-0000-0000							
			Batchid AP12132019			Check Date 12/13/19	PO# PO20-00043			Register # 000153
F	2019/20	11/13/19	R20-00047	SCHOOL DINING	IN0101436	12/07/19	Paid	Printed	585.00	585.00
			FACILITIES/COMM							
			WATER SYSTE							
			2020 13-5310-0-0000-3700-5800-030-0000-0000			463.82				
			2020 13-5310-0-0000-3700-5800-070-0000-0000			121.18				
Check #	01-595923		2020 13-5310-0-0000-3700-5800-070-0000-0000							
			Batchid AP12132019			Check Date 12/13/19	PO# PO20-00043			Register # 000153

Selection	Sorted by AP Check Order Option, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Check Register(s) = 000153,	ESCAPE	ONLINE
Page Break by Check/Advice? = N, Zero? = Y)	Generated for TIERNEY BALLARD (43BALLARDT), Jan 3 2020		
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ReqPay05a

Payment Register

Scheduled 09/25/2019 - 12/11/2019

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
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Total Invoice Amount 2,824.00

Direct Vendor	Dr. Vibul Tangpraphaphorn,md (002374/1)									
	109 Adkisson Way									
	Taft, CA 93268-0686									
2019/20	11/26/19		CMendiburu/MHarrin	121119	12/11/19	Paid	Cleared	194.00		194.00

gton DMV EXAM 2019

2020 01-0000-0-0000-3600-5800-000-0000-7230

Check #	01-595924			BatchId	AP12132019	Check Date	12/13/19	PO#		Register # 000153
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Total Invoice Amount 194.00

Direct Vendor	Farm Supply Company (000653/1)									
	PO BOX 111									
	San Luis Obispo, CA 93406									
2019/20	06/17/19		AG CLASS	63267	12/10/19	Paid	Cleared	85.87		85.87

SUPPLIES

2020 01-1100-0-3800-1000-4300-070-0000-0000

Check #	01-595925			BatchId	AP12132019	Check Date	12/13/19	PO#		Register # 000153
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Total Invoice Amount 85.87

AP Vendor	Frontier Communications (000033/1)									
	PO BOX 740407									
	Cincinnati, OH 45274-0407									
2019/20	11/13/19	R20-00048	HIGH SCHOOL FAX	661-766-2293-010167	12/07/19	Paid	Cleared	197.79		197.79

LINE

2020 01-0000-0-0000-2700-5910-070-0000-0000

Check #	01-595926			BatchId	AP12132019	Check Date	12/13/19	PO#	PO20-00044	Register # 000153
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Total Invoice Amount 87.59

2019/20	11/13/19	R20-00049	ELEMENTARY	661-766-2642-070284	12/07/19	Paid	Cleared	87.59		87.59
			SCHOOL FAX LINE							
2020	01-0000-0-0000-2700-5910-030-0000-0000									

Check #	01-595926			BatchId	AP12132019	Check Date	12/13/19	PO#	PO20-00045	Register # 000153
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Total Invoice Amount 285.38

AP Vendor	IEC Power, LLC (002897/1)									
	8795 Folsom Blvd., Suite 205									
	Sacramento, CA 95826									
2019/20	11/17/19	R20-00031	MAINTENANCE	CUYAMA-OM-INV65	12/07/19	Paid	Cleared	1,207.96		1,207.96

AGREEMENT

2020 01-0000-0-0000-8100-5640-030-0000-SOLR

2020 01-0000-0-0000-8100-5640-070-0000-SOLR

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Selection	Sorted by AP Check Order Option, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Check Register(s) = 000153, Page Break by Check/Advice? = N, Zero? = Y)									
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043 - Cuyama Joint Unified School District

Generated for TIERNEY BALLARD (43BALLARDT), Jan 3 2020

1:39PM

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ReqPay05a

Payment Register

Scheduled 09/25/2019 - 12/11/2019

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
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AP Vendor IEC Power, LLC (002897/1) (continued)

Check #	01-595927			BatchId AP12132019		Check Date 12/13/19	PO# PO20-00025	Register # 000153		
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Total Invoice Amount 1,207.96

Direct Vendor	Jordano's Food Service (001095/1)									
	550 South Patterson Ave.									
	Santa Barbara, CA 93111									
2019/20	11/04/19		ES	6139154	12/11/19	Paid	Cleared	1,528.42		1,528.42
Check #	01-595928	2020	13-5310-0-0000-3700-4710-030-0000-0000							
2019/20	11/04/19		ES	6139155	12/11/19	Paid	Cleared	222.02	Register # 000153	222.02
Check #	01-595928	2020	13-5310-0-0000-3700-4710-030-0000-0000							
2019/20	11/04/19		ES	6139156	12/11/19	Paid	Cleared	76.36	Register # 000153	76.36
Check #	01-595928	2020	13-5310-0-0000-3700-4710-030-0000-0000							
2019/20	11/04/19		HS	6139157	12/11/19	Paid	Cleared	382.82	Register # 000153	382.82
Check #	01-595928	2020	13-5310-0-0000-3700-4710-070-0000-0000							
2019/20	11/04/19		HS	6139158	12/11/19	Paid	Cleared	257.15	Register # 000153	257.15
Check #	01-595928	2020	13-5310-0-0000-3700-4710-070-0000-0000							
2019/20	11/11/19		ES	6143013	12/11/19	Paid	Cleared	1,275.07	Register # 000153	1,275.07
Check #	01-595928	2020	13-5310-0-0000-3700-4710-030-0000-0000							
2019/20	11/11/19		ES	6143014	12/11/19	Paid	Cleared	291.66	Register # 000153	291.66
Check #	01-595928	2020	13-5310-0-0000-3700-4710-030-0000-0000							
2019/20	11/11/19		ES	6143015	12/11/19	Paid	Cleared	92.06	Register # 000153	92.06
Check #	01-595928	2020	13-5310-0-0000-3700-4710-030-0000-0000							
2019/20	11/11/19		HS	6143016	12/11/19	Paid	Cleared	528.93	Register # 000153	528.93
Check #	01-595928	2020	13-5310-0-0000-3700-4710-070-0000-0000							
2019/20	11/11/19		HS	6143017	12/11/19	Paid	Cleared	123.92	Register # 000153	123.92
Check #	01-595928	2020	13-5310-0-0000-3700-4710-070-0000-0000							

Selection

Sorted by AP Check Order Option, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Check Register(s) = 000153,

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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
(continued)										
Jordano's Food Service (001095/1)				BatchId	AP12132019	Check Date	12/13/19	PO#	Register #	000153
Check #	01-595928									
2019/20	11/18/19		6143018b	6143018	12/11/19	Paid	Cleared	127.98		127.98
2020 13- 5310- 0- 0000- 3700- 4710- 070- 0000- 0000										
Check #	01-595928				BatchId	AP12132019	Check Date	12/13/19	PO#	Register #
2019/20	11/18/19		ES	6146915	12/11/19	Paid	Cleared	1,485.58		1,485.58
2020 13- 5310- 0- 0000- 3700- 4710- 030- 0000- 0000										
Check #	01-595928				BatchId	AP12132019	Check Date	12/13/19	PO#	Register #
2019/20	11/18/19		ES	6146916	12/11/19	Paid	Cleared	618.35		618.35
2020 13- 5310- 0- 0000- 3700- 4710- 030- 0000- 0000										
Check #	01-595928				BatchId	AP12132019	Check Date	12/13/19	PO#	Register #
2019/20	11/18/19		ES	6146917	12/11/19	Paid	Cleared	109.94		109.94
2020 13- 5310- 0- 0000- 3700- 4710- 030- 0000- 0000										
Check #	01-595928				BatchId	AP12132019	Check Date	12/13/19	PO#	Register #
2019/20	11/18/19		HS	6146918	12/11/19	Paid	Cleared	749.16		749.16
2020 13- 5310- 0- 0000- 3700- 4710- 070- 0000- 0000										
Check #	01-595928				BatchId	AP12132019	Check Date	12/13/19	PO#	Register #
2019/20	11/18/19		HS	6146919	12/11/19	Paid	Cleared	242.77		242.77
2020 13- 5310- 0- 0000- 3700- 4710- 070- 0000- 0000										
Check #	01-595928				BatchId	AP12132019	Check Date	12/13/19	PO#	Register #
2019/20	11/18/19		HS	6146920	12/11/19	Paid	Cleared	109.48		109.48
2020 13- 5310- 0- 0000- 3700- 4710- 070- 0000- 0000										
Check #	01-595928				BatchId	AP12132019	Check Date	12/13/19	PO#	Register #
Total Invoice Amount									8,221.67	

AP Vendor Kern Co. Supt Of Schools/legal (000125/1)

1300 17th Street

Bakersfield, CA 93301

Primarily for legal work on A3 CHAPTERS / Submitted as a claim TO COUNTY RECEIVER

F	2019/20	11/05/19	R20-00044	LEGAL SERVICES	001475	12/07/19	Paid	Cleared	10,350.96	10,350.96
2020 01- 0000- 0- 0000- 7100- 5830- 000- 0000- 0000										
Check #	01-595929				BatchId	AP12132019	Check Date	12/13/19	PO#	PO20-00039
Total Invoice Amount									10,350.96	

AP Vendor Kern Electric Distributors (001743/1)

415 30th St

Bakersfield, CA 93301-2513

2019/20	08/12/19		MAINT SUPPLIES/ES	573296	12/10/19	Paid	Cleared	265.87		265.87
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Selection Sorted by AP Check Order Option, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Check Register(s) = 000153, Page Break by Check/Advice? = N, Zero? = Y)

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Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor Kern Electric Distributors (001743/1) (continued)										
2019/20	08/12/19		MAINT SUPPLIES/ES 573296 (continued)		12/10/19	Paid	Cleared	(continued)		
Check #	01-595930		2020 01-0000-0-0000-8100-4300-030-0000-0000	BatchId	AP12132019	Check Date	12/13/19	PO#	Register #	000153
								Total Invoice Amount	265.87	
Direct Vendor KIM STUART (000154/1) 230 S PACIFIC ST. SANTA MARIA, CA 93455										
2019/20	12/10/19		PET DEPOSIT REIMBURST	121019	12/10/19	Paid	Cleared	300.00		300.00
Check #	01-595931		2020 01-0035-0-0000-0000-8650-000-0000-0000	BatchId	AP12132019	Check Date	12/13/19	PO#	Register #	000153
2019/20	12/10/19		SECURITY DEPOSIT REIMBURST	121019B	12/10/19	Paid	Cleared	425.00		425.00
Check #	01-595931		2020 01-0035-0-0000-0000-8650-000-0000-0000	BatchId	AP12132019	Check Date	12/13/19	PO#	Register #	000153
								Total Invoice Amount	725.00	
AP Vendor LimottaiT (002779/1) 320 Alisal Road Suite 101 Solvang, CA 93463										
2019/20	08/01/19	R20-00030	VOIP	43751 VOIP AUG	12/07/19	Paid	Printed	755.64		755.64
Check #	01-595932		2020 01-0000-0-0000-7200-5900-000-0000-0000	BatchId	AP12132019	Check Date	12/13/19	PO# PO20-00041	Register #	000153
2019/20	08/01/19	R20-00046	INTERNET AND EARLY TERM FEES	43813 INTERNET AUG	12/07/19	Paid	Printed	2,495.00		2,495.00
Check #	01-595932		2020 01-0000-0-1110-1000-5900-000-0000-0000	BatchId	AP12132019	Check Date	12/13/19	PO# PO20-00042	Register #	000153
2019/20	09/01/19	R20-00046	INTERNET AND EARLY TERM FEES	43827 INTERNET SEP	12/07/19	Paid	Printed	2,495.00		2,495.00
Check #	01-595932		2020 01-0000-0-1110-1000-5900-000-0000-0000	BatchId	AP12132019	Check Date	12/13/19	PO# PO20-00041	Register #	000153
2019/20	09/01/19	R20-00030	VOIP	43828 VOIP SEP	12/07/19	Paid	Printed	755.64		755.64
Check #	01-595932		2020 01-0000-0-0000-7200-5900-000-0000-0000	BatchId	AP12132019	Check Date	12/13/19	PO# PO20-00041	Register #	000153
2019/20	12/05/19	R20-00030	VOIP	44252 VOIP RMING TERM	12/07/19	Paid	Printed	6,800.76		6,800.76
<div> <div>Selection</div> <div>Sorted by AP Check Order Option, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Check Register(s) = 000153, Page Break by Check/Advice? = N, Zero? = Y)</div> </div> <div> <div>ESCAPE</div> <div>ONLINE</div> </div> <div>Page 7 of 15</div>										

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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
(continued)										
AP Vendor										
F	2019/20	12/05/19	R20-00030	VOIP	44252 VOIP RMNG TERM (continued)	12/07/19	Printed	(continued)		
(continued)										
Check #	01-595932		2020 01-0000-0-0000-7200-5900-000-0000-VOIP	Batchid AP12132019	12/13/19	Check Date	PO# PO20-00041	Register # 000153		
F	2019/20	12/05/19	R20-00046	INTERNET AND EARLY TERM FEES	44254 EARLY TERM FEE	12/07/19	Printed	3,556.00		3,556.00
Check #	01-595932		2020 01-0000-0-1110-1000-5900-000-0000-00T1	Batchid AP12132019	12/13/19	Check Date	PO# PO20-00042	Register # 000153		
Total Invoice Amount									16,858.04	
Direct Vendor										
Marborg Disposal (000715/1)										
PO BOX 4127										
Santa Barbara, CA 93140										
2019/20	11/30/19		HighSchool	11302019D	12/11/19	Paid	Cleared	442.00		442.00
Check #	01-595933		2020 01-0000-0-0000-8100-5800-070-0000-0000	Batchid AP12132019	12/13/19	Check Date	PO#	Register # 000153		
2019/20	11/30/19		Elementary School	11302019E	12/11/19	Paid	Cleared	221.00		221.00
Check #	01-595933		2020 01-0000-0-0000-8100-5800-030-0000-0000	Batchid AP12132019	12/13/19	Check Date	PO#	Register # 000153		
Total Invoice Amount									663.00	
Direct Vendor										
Old Cuyama Do It Best (000217/1)										
3045 Hwy 166										
Cuyama, CA 93254										
2019/20	10/03/19		MAINTENANCE/PAIN	B217947	12/10/19	Paid	Cleared	29.12		29.12
Check #	01-595934		T SUNDRIES	2020 01-0000-0-0000-8100-4300-000-0000-0000	Batchid AP12132019	12/13/19	Check Date	PO#	Register # 000153	
2019/20	10/04/19		MAINT	B218042	12/10/19	Paid	Cleared	8.57		8.57
Check #	01-595934		SUPPLIES/FLANGES	2020 01-0000-0-0000-8100-4300-000-0000-0000	Batchid AP12132019	12/13/19	Check Date	PO#	Register # 000153	
2019/20	10/04/19		MAINTENANCE/PLU	B218054	12/10/19	Paid	Cleared	46.35		46.35
Check #	01-595934		MBING SUPPL	2020 01-0000-0-0000-8100-4300-000-0000-0000	Batchid AP12132019	12/13/19	Check Date	PO#	Register # 000153	

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(continued)										
2019/20	10/08/19		MAINTENANCE/GRO UNDS SUPPLIES	B218329	12/10/19	Paid	Cleared	70.03		70.03
Check #	01-595934		2020 01-0000-0-0000-8100-4300-000-0000-0000	BatchId AP12132019	Check Date 12/13/19				Register # 000153	
2019/20	10/11/19		MAINT SUPPLIES/CAUTION TAPE	B218587	12/10/19	Paid	Cleared	17.21		17.21
Check #	01-595934		2020 01-0000-0-0000-8100-4300-000-0000-0000	BatchId AP12132019	Check Date 12/13/19				Register # 000153	
2019/20	10/16/19		MAINT SUPPLIES/WATER	B218922	12/10/19	Paid	Cleared	14.39		14.39
Check #	01-595934		2020 01-0000-0-0000-8100-4300-000-0000-0000	BatchId AP12132019	Check Date 12/13/19				Register # 000153	
2019/20	10/21/19		MAINT SUPPLIES/WATER FILTERS	B219246	12/10/19	Paid	Cleared	127.14		127.14
Check #	01-595934		2020 01-0000-0-0000-8100-4300-000-0000-0000	BatchId AP12132019	Check Date 12/13/19				Register # 000153	
2019/20	10/22/19		MAINT SUPPLIES/WRENCH	B219317	12/10/19	Paid	Cleared	15.61		15.61
Check #	01-595934		2020 01-0000-0-0000-8100-4300-000-0000-0000	BatchId AP12132019	Check Date 12/13/19				Register # 000153	
2019/20	10/22/19		GROUNDS SUPPLIES/RISERS	B219318	12/10/19	Paid	Cleared	20.45		20.45
Check #	01-595934		2020 01-0000-0-0000-8100-4300-000-0000-0000	BatchId AP12132019	Check Date 12/13/19				Register # 000153	
2019/20	10/22/19		RETURN GROUNDS SUPPLIES/RISERS	B219327	12/10/19	Paid	Cleared	20.45-		20.45-
Check #	01-595934		2020 01-0000-0-0000-8100-4300-000-0000-0000	BatchId AP12132019	Check Date 12/13/19				Register # 000153	
2019/20	10/24/19		MAINTENANCE SUPPLIES/TAPE, BLA DES	B219512	12/10/19	Paid	Cleared	19.36		19.36
Check #	01-595934		2020 01-0000-0-0000-8100-4300-000-0000-0000	BatchId AP12132019	Check Date 12/13/19				Register # 000153	

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Payment Register

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Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
2019/20	10/25/19		Old Cuyama Do It Best (000217/1)	(continued)						(continued)
			MAINT/PLUMBING SUPPLIES	B219593	12/10/19	Paid	Cleared	13.83		13.83
Check #	01-595934		2020 01-0000-0-0000-8100-4300-000-0000-0000	Batchid	AP12132019	Check Date 12/13/19	PO#		Register # 000153	
2019/20	10/29/19		MAINTENANCE SUPPLIES	B219815	12/10/19	Paid	Cleared	71.11		71.11
Check #	01-595934		2020 01-0000-0-0000-8100-4300-000-0000-0000	Batchid	AP12132019	Check Date 12/13/19	PO#		Register # 000153	
2019/20	11/16/19		ES Garden Fund, Poultry Net	B220906	12/07/19	Paid	Cleared	45.23		45.23
Check #	01-595934		2020 01-0900-0-1110-1000-4300-030-0000-GRDN	Batchid	AP12132019	Check Date 12/13/19	PO#		Register # 000153	
Total Invoice Amount								477.95		

Direct Vendor	Pacific Gas & Electric (000074/1) Box 997300 Sacramento, CA 95899-7300									
2019/20	11/06/19		2300 Hwy 166/Residential CURRENT	1192330140-9 CURR	12/07/19	Paid	Cleared	64.89		64.89
Check #	01-595935		2020 01-0035-0-0000-8100-5520-000-RENT-0000	Batchid	AP12132019	Check Date 12/13/19	PO#		Register # 000153	
2019/20	11/06/19		2300 Hwy 166/Residential PREV.	1192330140-9 PREV	12/07/19	Paid	Cleared	59.09		59.09
Check #	01-595935		2020 01-0035-0-0000-8100-5520-000-RENT-0000	Batchid	AP12132019	Check Date 12/13/19	PO#		Register # 000153	
2019/20	11/06/19		4753 CEBRIAN CURRENT	2614624483-0 CURR	12/07/19	Paid	Cleared	105.60		105.60
Check #	01-595935		2020 01-0035-0-0000-8100-5520-000-RENT-0000	Batchid	AP12132019	Check Date 12/13/19	PO#		Register # 000153	
2019/20	11/06/19		4753 CEBRIAN PREV	2614624483-0 PREV	12/07/19	Paid	Cleared	26.41		26.41
Check #	01-595935		2020 01-0035-0-0000-8100-5520-000-RENT-0000	Batchid	AP12132019	Check Date 12/13/19	PO#		Register # 000153	
2019/20	09/19/19		Credit	92519	09/25/19	Paid	Cleared	32.94-		32.94-
Check #	01-595935		2020 01-0000-0-0000-8100-5520-070-0000-0000	Batchid	AP12132019	Check Date 12/13/19	PO#		Register # 000153	

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Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount			
Direct Vendor Pacific Gas & Electric (000074/1) (continued)													
Check #	01-595935			Batchid AP12132019		Check Date 12/13/19	PO#		Register # 000153				
2019/20	11/06/19		2300 Hwy 166 CURRENT	9893147388-2 CURR	12/07/19	Paid	Cleared	32.71		32.71			
Check #	01-595935		2020 01- 0000- 0- 0000- 8100- 5520- 030- 0000- 0000	Batchid AP12132019		Check Date 12/13/19	PO#		Register # 000153				
2019/20	11/06/19		2300 HWY 166 PREV	9893147388-2 PREV	12/07/19	Paid	Cleared	10.97		10.97			
Check #	01-595935		2020 01- 0000- 0- 0000- 8100- 5520- 030- 0000- 0000	Batchid AP12132019		Check Date 12/13/19	PO#		Register # 000153				
Total Invoice Amount								266.73					
Direct Vendor Quill Corporation (000734/1)													
PO BOX 37600 Philadelphia, PA 19101-0600													
2019/20	11/22/19		ES LAMINATOR FILM	2866553	12/07/19	Paid	Printed	134.68		134.68			
Check #	01-595936		2020 01- 1100- 0- 1110- 1000- 4300- 030- 0000- 0000	Batchid AP12132019		Check Date 12/13/19	PO#		Register # 000153				
Total Invoice Amount								134.68					
Direct Vendor Quinn Company (002742/1)													
PO BOX 849665 Los Angeles, CA 90084-9665													
2019/20	09/30/19		GASKET, SSEAL O-RING,PUMP GP-WATE	PC460092311	12/11/19	Paid	Cleared	512.05		512.05			
Check #	01-595937		2020 01- 0000- 0- 0000- 3600- 5800- 000- 0000- 7230	Batchid AP12132019		Check Date 12/13/19	PO#		Register # 000153				
Total Invoice Amount								512.05					
AP Vendor SISC III-COBRA (000148/1)													
PO BOX 966 BAKERSFIELD, CA 93302													
2019/20	01/01/20	R20-00028	JAN 2020		12/10/19	Paid	Printed	1,874.76		1,874.76			
Check #	01-595938		2020 01- 0000- 0- 0000- 7200- 3402- 000- 0000- 0000	Batchid AP12132019		Check Date 12/13/19	PO# PO20-00024		Register # 000153				
Total Invoice Amount								1,874.76					
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Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor										
Southern California Gas Co. (000091/1)										
PO BOX C										
Monterey Park, CA 91756-5111										
2019/20	11/22/19		4832 Sisquoc 11/12-11/20	09241579029	12/07/19	Paid	Printed	4.47		4.47
(VACANT DURING THIS PERIOD)										
Check #	01-595939	2020	01-0035-0-0000-8100-5510-000-RENT-0000	Batchid AP12132019	12/13/19	Check Date	PO#		Register # 000153	
2019/20	11/22/19		2871 Hwy 166 10/21-11/20	14281578006	12/07/19	Paid	Printed	805.51		805.51
Check #	01-595939	2020	01-0000-0-0000-8100-5510-030-0000-0000	Batchid AP12132019	12/13/19	Check Date	PO#		Register # 000153	
2019/20	11/22/19		4753 CEBRIAN 10/21-11/20	17641580018	12/07/19	Paid	Printed	38.72		38.72
Check #	01-595939	2020	01-0035-0-0000-8100-5510-000-RENT-0000	Batchid AP12132019	12/13/19	Check Date	PO#		Register # 000153	
2019/20	11/22/19		CVHS 10/21-11/20	19321578007	12/07/19	Paid	Printed	583.74		583.74
Check #	01-595939	2020	01-0000-0-0000-8100-5510-070-0000-0000	Batchid AP12132019	12/13/19	Check Date	PO#		Register # 000153	
Total Invoice Amount								1,432.44		
Direct Vendor										
Staples Advantage (001446/1)										
PO BOX 83689										
Chicago, IL 60696-3689										
2019/20	08/17/18		Classroom Supplies	3387179638	12/10/19	Paid	Cleared	110.57		110.57
Check #	01-595940	2020	01-1100-0-1110-1000-4300-030-0000-0000	Batchid AP12132019	12/13/19	Check Date	PO#		Register # 000153	
18-19										
2019/20	06/06/19		ASES Supplies (FY 18/19)	3416035458	12/10/19	Paid	Cleared	3.18		3.18
Check #	01-595940	2020	01-1100-0-1110-1000-4300-030-0000-0000	Batchid AP12132019	12/13/19	Check Date	PO#		Register # 000153	
18-19										
2019/20	06/06/19		ASES Supplies (FY 18/19)	3416035459	12/10/19	Paid	Cleared	3.64		3.64
Check #	01-595940	2020	01-1100-0-1110-1000-4300-030-0000-0000	Batchid AP12132019	12/13/19	Check Date	PO#		Register # 000153	
18-19										
2019/20	06/07/19		ASES Supplies (FY 18/19)	3416109999	12/10/19	Paid	Cleared	113.04		113.04
Check #	01-595940	2020	01-1100-0-1110-1000-4300-030-0000-0000	Batchid AP12132019	12/13/19	Check Date	PO#		Register # 000153	
18-19										
2019/20	06/07/19		ASES Supplies (FY 18/19)	3416109999	12/10/19	Paid	Cleared	113.04		113.04
Check #	01-595940	2020	01-1100-0-1110-1000-4300-030-0000-0000	Batchid AP12132019	12/13/19	Check Date	PO#		Register # 000153	
18-19										
2019/20	06/07/19		ASES Supplies (FY 18/19)	3416109999	12/10/19	Paid	Cleared	113.04		113.04
Check #	01-595940	2020	01-1100-0-1110-1000-4300-030-0000-0000	Batchid AP12132019	12/13/19	Check Date	PO#		Register # 000153	
18-19										
2019/20	06/07/19		ASES Supplies (FY 18/19)	3416109999	12/10/19	Paid	Cleared	113.04		113.04
Check #	01-595940	2020	01-1100-0-1110-1000-4300-030-0000-0000	Batchid AP12132019	12/13/19	Check Date	PO#		Register # 000153	
18-19										
2019/20	06/07/19		ASES Supplies (FY 18/19)	3416109999	12/10/19	Paid	Cleared	113.04		113.04
Check #	01-595940	2020	01-1100-0-1110-1000-4300-030-0000-0000	Batchid AP12132019	12/13/19	Check Date	PO#		Register # 000153	
18-19										
2019/20	06/07/19		ASES Supplies (FY 18/19)	3416109999	12/10/19	Paid	Cleared	113.04		113.04
Check #	01-595940	2020	01-1100-0-1110-1000-4300-030-0000-0000	Batchid AP12132019	12/13/19	Check Date	PO#		Register # 000153	
18-19										
2019/20	06/07/19		ASES Supplies (FY 18/19)	3416109999	12/10/19	Paid	Cleared	113.04		113.04
Check #	01-595940	2020	01-1100-0-1110-1000-4300-030-0000-0000	Batchid AP12132019	12/13/19	Check Date	PO#		Register # 000153	
18-19										
2019/20	06/07/19		ASES Supplies (FY 18/19)	3416109999	12/10/19	Paid	Cleared	113.04		113.04
Check #	01-595940	2020	01-1100-0-1110-1000-4300-030-0000-0000	Batchid AP12132019	12/13/19	Check Date	PO#		Register # 000153	
18-19										
2019/20	06/07/19		ASES Supplies (FY 18/19)	3416109999	12/10/19	Paid	Cleared	113.04		113.04
Check #	01-595940	2020	01-1100-0-1110-1000-4300-030-0000-0000	Batchid AP12132019	12/13/19	Check Date	PO#		Register # 000153	
18-19										
2019/20	06/07/19		ASES Supplies (FY 18/19)	3416109999	12/10/19	Paid	Cleared	113.04		113.04
Check #	01-595940	2020	01-1100-0-1110-1000-4300-030-0000-0000	Batchid AP12132019	12/13/19	Check Date	PO#		Register # 000153	
18-19										
2019/20	06/07/19		ASES Supplies (FY 18/19)	3416109999	12/10/19	Paid	Cleared	113.04		113.04
Check #	01-595940	2020	01-1100-0-1110-1000-4300-030-0000-0000	Batchid AP12132019	12/13/19	Check Date	PO#		Register # 000153	
18-19										
2019/20	06/07/19		ASES Supplies (FY 18/19)	3416109999	12/10/19	Paid	Cleared	113.04		113.04
Check #	01-595940	2020	01-1100-0-1110-1000-4300-030-0000-0000	Batchid AP12132019	12/13/19	Check Date	PO#		Register # 000153	
18-19										
2019/20	06/07/19		ASES Supplies (FY 18/19)	3416109999	12/10/19	Paid	Cleared	113.04		113.04
Check #	01-595940	2020	01-1100-0-1110-1000-4300-030-0000-0000	Batchid AP12132019	12/13/19	Check Date	PO#		Register # 000153	
18-19										
2019/20	06/07/19		ASES Supplies (FY 18/19)	3416109999	12/10/19	Paid	Cleared	113.04		113.04
Check #	01-595940	2020	01-1100-0-1110-1000-4300-030-0000-0000	Batchid AP12132019	12/13/19	Check Date	PO#		Register # 000153	
18-19										
2019/20	06/07/19		ASES Supplies (FY 18/19)	3416109999	12/10/19	Paid	Cleared	113.04		113.04
Check #	01-595940	2020	01-1100-0-1110-1000-4300-030-0000-0000	Batchid AP12132019	12/13/19	Check Date	PO#		Register # 000153	
18-19										
2019/20	06/07/19		ASES Supplies (FY 18/19)	3416109999	12/10/19	Paid	Cleared	113.04		113.04
Check #	01-595940	2020	01-1100-0-1110-1000-4300-030-0000-0000	Batchid AP12132019	12/13/19	Check Date	PO#		Register # 000153	
18-19										
2019/20	06/07/19		ASES Supplies (FY 18/19)	3416109999	12/10/19	Paid	Cleared	113.04		113.04
Check #	01-595940	2020	01-1100-0-1110-1000-4300-030-0000-0000	Batchid AP12132019	12/13/19	Check Date	PO#		Register # 000153	
18-19										
2019/20	06/07/19		ASES Supplies (FY 18/19)	3416109999	12/10/19	Paid	Cleared	113.04		113.04
Check #	01-595940	2020	01-1100-0-1110-1000-4300-030-0000-0000	Batchid AP12132019	12/13/19	Check Date	PO#		Register # 000153	
18-19										
2019/20	06/07/19		ASES Supplies (FY 18/19)	3416109999	12/10/19	Paid	Cleared	113.04		113.04
Check #	01-595940	2020	01-1100-0-1110-1000-4300-030-0000-0000	Batchid AP12132019	12/13/19	Check Date	PO#		Register # 000153	
18-19										
2019/20	06/07/19		ASES Supplies (FY 18/19)	3416109999	12/10/19	Paid	Cleared	113.04		113.04
Check #	01-595940	2020	01-1100-0-1110-1000-4300-030-0000-0000	Batchid AP12132019	12/13/19	Check Date	PO#		Register # 000153	
18-19										
2019/20	06/07/19		ASES Supplies (FY 18/19)	3416109999	12/10/19	Paid	Cleared	113.04		113.04
Check #	01-595940	2020	01-1100-0-1110-1000-4300-030-0000-0000	Batchid AP12132019	12/13/19	Check Date	PO#		Register # 000153	
18-19										
2019/20	06/07/19		ASES Supplies (FY 18/19)	3416109999	12/10/19	Paid	Cleared	113.04		113.04
Check #	01-595940	2020	01-1100-0-1110-1000-4300-030-0000-0000	Batchid AP12132019	12/13/19	Check Date	PO#		Register # 000153	
18-19										
2019/20	06/07/19		ASES Supplies (FY 18/19)	3416109999	12/10/19	Paid	Cleared	113.04		113.04
Check #	01-595940	2020	01-1100-0-1110-1000-4300-030-0000-0000	Batchid AP12132019	12/13/19	Check Date	PO#		Register # 000153	
18-19										
2019/20	06/07/19		ASES Supplies (FY 18/19)	3416109999	12/10/19	Paid	Cleared	113.04		113.04
Check #	01-595940	2020	01-1100-0-1110-1000-4300-030-0000-0000	Batchid AP12132019	12/13/19	Check Date	PO#		Register # 000153	
18-19										
2019/20	06/07/19		ASES Supplies (FY 18/19)	3416109999	12/10/19	Paid	Cleared	113.04		113.04
Check #	01-595940	2020	01-1100-0-1110-1000-4300-030-0000-0000	Batchid AP12132019	12/13/19	Check Date	PO#		Register # 000153	
18-19										
2019/20	06/07/19		ASES Supplies (FY 18/19)	3416109999	12/10/19	Paid	Cleared	113.04		113.04
Check #	01-595940	2020	01-1100-0-1110-1000-4300-030-0000-0000	Batchid AP12132019	12/13/19	Check Date	PO#		Register # 000153	
18-19										
2019/20	06/07/19		ASES Supplies (FY 18/19)	3416109999	12/10/19	Paid	Cleared	113.04		113.04
Check #	01-595940	2020	01-1100-0-1110-1000-4300-030-0000-0000	Batchid AP12132019	12/13/19	Check Date	PO#		Register # 000153	
18-19										
2019/20	06/07/19		ASES Supplies (FY 18/19)	3416109999	12/10/19	Paid	Cleared	113.04		113.04
Check #	01-595940	2020	01-1100-0-1110-1000-4300-030-0000-0000	Batchid AP12132019	12/13/19	Check Date	PO#		Register # 000153	
18-19										
2019/20	06/07/19		ASES Supplies (FY 18/19)	3416109999	12/10/19	Paid	Cleared	113.04		113.04
Check #	01-595940	2020	01-1100-0-1110-1000-4300-030-0000-0000	Batchid AP12132019	12/13/19	Check Date	PO#		Register # 000153	
18-19										
2019/20	06/07/19		ASES Supplies (FY 18/19)	3416109999	12/10/19	Paid	Cleared	113.04		113.04
Check #	01-595940	2020	01-1100-0-1110-1000-4300-030-0000-0000	Batchid AP12132019	12/13/19	Check Date	PO#		Register # 000153	
18-19										
2019/20	06/07/19		ASES Supplies (FY 18/19)	3416109999	12/10/19	Paid	Cleared	113.04		113.04
Check #	01-595940	2020	01-1100-0-1110-1000-4300-030-0000-0000	Batchid AP12132019	12/13/19	Check Date	PO#		Register # 000153	
18-19										
2019/20	06/07/19		ASES Supplies (FY 18/19)	3416109999	12/10/19	Paid	Cleared	113.04		113.04
Check #	01-595940	2020	01-1100-0-1110-1000-4300-030-0000-0000	Batchid AP12132019	12/13/19	Check Date	PO#		Register # 000153	
18-19										
2019/20	06/07/19		ASES Supplies (FY 18/19)	3416109999	12/10/19	Paid	Cleared	113.04		113.04
Check #	01-595940	2020	01-1100-0-1110-1000-4300-030-0000-0000	Batchid AP12132019	12/13/19	Check Date	PO#		Register # 000153	
18-19										
2019/20	06/07/19		ASES Supplies (FY 18/19)	3416109999	12/10/19	Paid	Cleared	113.04		113.04
Check #	01-595940	2020	01-1100-0-1110-1000-4300-030-0000-0000	Batchid AP12132019	12/13/19	Check Date	PO#		Register # 000153	
18-19										
2019/20	06/07/19		ASES Supplies (FY 18/19)	3416109999	12/10/19	Paid	Cleared	113.04		113.04
Check #	01-595940	2020	01-1100-0-1110-1000-4300-030-0000-0000	Batchid AP12132019	12/13/19	Check Date	PO#		Register # 000153	
18-19										
2019/20	06/07/19		ASES Supplies (FY 18/19)	3416109999	12/10/19	Paid	Cleared	113.04		113.04
Check #	01-595940	2020	01-1100-0-1110-1000-4300-030-0000-0000	Batchid AP12132019	12/13/19	Check Date	PO#		Register # 000153	
18-19										
2019/20	06/07/19		ASES Supplies (FY 18/19)	3416109999	12/10/19	Paid	Cleared	113.04		113.04
Check #	01-595940	2020	01-1100-0-1110-1000-4300-030-0000-0000	Batchid AP12132019	12/13/19	Check Date	PO#		Register # 000153	
18-19										
2019/20	06/07/1									

Selection

Sorted by AP Check Order Option, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Check Register(s) = 000153,

Page Break by Check/Advice? = N, Zero? = Y)

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ReqPay05a

Payment Register

Scheduled 09/25/2019 - 12/11/2019

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
(continued)										
2019/20	06/08/19		Staples Advantage (001446/1)		12/10/19	Paid	Cleared	107.05		107.05
			ASES SUPPLIES (FY 18/19)	3416311429						
			2020 01-1100-0-1110-1000-4300-030-0000-0000							
Check #	01-595940			BatchId	AP12132019	Check Date 12/13/19		PO#		Register # 000153
2019/20	06/18/19		ASES Supplies (FY 18/19)	3416311430	12/10/19	Paid	Cleared	3.18		3.18
			2020 01-1100-0-1110-1000-4300-030-0000-0000							
Check #	01-595940			BatchId	AP12132019	Check Date 12/13/19		PO#		Register # 000153
2019/20	06/08/19		ASES SUPPLIES (FY 18/19)	3416311431	12/10/19	Paid	Cleared	3.64		3.64
			2020 01-1100-0-1110-1000-4300-030-0000-0000							
Check #	01-595940			BatchId	AP12132019	Check Date 12/13/19		PO#		Register # 000153
2019/20	06/12/19		ASES Supplies (FY 18/19)	3416460188	12/10/19	Paid	Cleared	5.65		5.65
			2020 01-1100-0-1110-1000-4300-030-0000-0000							
Check #	01-595940			BatchId	AP12132019	Check Date 12/13/19		PO#		Register # 000153
2019/20	06/15/19		ASES Supplies (FY 18/19)	3416842490	12/10/19	Paid	Cleared	5.65		5.65
			2020 01-1100-0-1110-1000-4300-030-0000-0000							
Check #	01-595940			BatchId	AP12132019	Check Date 12/13/19		PO#		Register # 000153
2019/20	06/19/19		SCREEN MOUNT AG CLASS (18/19)	3417022521	12/10/19	Paid	Cleared	96.96		96.96
			2020 01-1100-0-3800-1000-4300-070-0000-AGRI							
Check #	01-595940			BatchId	AP12132019	Check Date 12/13/19		PO#		Register # 000153
2019/20	06/30/19		SCREEN MOUNT AG CLASS (18/19)	3417105049	12/10/19	Paid	Cleared	206.04		206.04
			2020 01-1100-0-3800-1000-4300-070-0000-AGRI							
Check #	01-595940			BatchId	AP12132019	Check Date 12/13/19		PO#		Register # 000153
2019/20	06/22/19		LED FHDTV	3417368791	12/10/19	Paid	Cleared	517.19		517.19
			2020 01-1100-0-3800-1000-4400-070-0000-AGRI							
Check #	01-595940			BatchId	AP12132019	Check Date 12/13/19		PO#		Register # 000153
2019/20	08/23/19		Copy Paper	3422818387	12/10/19	Paid	Cleared	497.32		497.32
			2020 01-0000-0-1110-1000-4355-000-0000-0000							
Check #	01-595940			BatchId	AP12132019	Check Date 12/13/19		PO#		Register # 000153
2019/20	11/10/19		Copy Paper	3430806282	12/10/19	Paid	Cleared	497.32		497.32
			2020 01-1100-0-1110-1000-4355-030-0000-0000							
Check #	01-595940			BatchId	AP12132019	Check Date 12/13/19		PO#		Register # 000153

Selection

Sorted by AP Check Order Option, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Check Register(s) = 000153,

Page Break by Check/Advice? = N, Zero? = Y)

043 - Cuyama Joint Unified School District

Generated for TIERNEY BALLARD (43BALLARDT), Jan 3 2020

1:39PM

ESCAPE

ONLINE

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Scheduled 09/25/2019 - 12/11/2019

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
AP Vendor	2019/20	11/10/19	Staples Advantage (001446/1) (continued)	3430806282 (continued)	12/10/19	Paid	Cleared	(continued)		(continued)
F	2020	01-1100-0-1110-1000-4355-030-0000-0000	Copy Paper	AP12132019	AP12132019	Check Date 12/13/19	PO# PO20-00031	Register # 000153		
Check #	01-595940									
Total Invoice Amount									2,170.43	

Direct Vendor										
The Bakersfield California (000142/1)										
3700 Pegasus Dr Ste100										
Bakersfield, CA 93308										
2019/20	11/27/19		BID NOTICE HS	14670421	12/07/19	Paid	Cleared	1,269.12		1,269.12
ELECTRIC										
UPGRADE										
2020	01-0000-0-0000-8500-5800-070-0000-HSEL									
Check #	01-595941					Check Date 12/13/19	PO#	Register # 000153		
Total Invoice Amount									1,269.12	

Direct Vendor										
True Value Hardware (002128/1)										
407 9th Street										
Taft, CA 93268										
2019/20	10/03/19		RENTAL: 4832	416164	12/07/19	Paid	Cleared	67.52		67.52
SISQUOC, REPAIR										
SUPPL										
2020	01-0035-0-0000-8100-4300-000-RENT-0000									
Check #	01-595942					Check Date 12/13/19	PO#	Register # 000153		
2019/20	10/15/19		RENTAL: 4832	416775	12/07/19	Paid	Cleared	11.79-		11.79-
SISQUOC, REPAIR										
SUPPL CR										
2020	01-0035-0-0000-8100-4300-000-RENT-0000									
Check #	01-595942					Check Date 12/13/19	PO#	Register # 000153		
2019/20	10/15/19		RENTAL: 4832	416776	12/07/19	Paid	Cleared	93.29		93.29
SISQUOC, REPAIR										
SUPPL										
2020	01-0035-0-0000-8100-4300-000-RENT-0000									
Check #	01-595942					Check Date 12/13/19	PO#	Register # 000153		
Total Invoice Amount									149.02	

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EXPENSES BY FUND - Bank Account COUNTY		
Fund	Expense	Cash Balance
Difference		

Selection Sorted by AP Check Order Option, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Check Register(s) = 000153, Page Break by Check/Advice? = N, Zero? = Y)

043 - Cuyama Joint Unified School District

Generated for TIERNEY BALLARD (43BALLARDT), Jan 3 2020 1:39PM

ESCAPE ONLINE

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(continued)

EXPENSES BY FUND - Bank Account COUNTY			
Fund	Expense	Cash Balance	Difference
01	40,237.19	3,794,123.80	3,753,886.61
13	11,045.67	20,883.98	9,838.31
21	19,289.67	2,240,474.22	2,221,184.55
Total	70,572.53		

Number of Payments	98
Number of Checks	27
Number of ACH Advice	0
Number of vCard Advice	0
Total Check/Advice Amount	\$70,572.53
Total Unpaid Sales Tax	\$0.00
Total Expense Amount	\$70,572.53

CHECK/ADVICE AMOUNT DISTRIBUTION COUNTS	
\$0 - \$99	2
\$100 - \$499	9
\$500 - \$999	5
\$1,000 - \$4,999	7
\$5,000 - \$9,999	1
\$10,000 - \$14,999	1
\$15,000 - \$99,999	2
\$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

ReqPay05a

Payment Register

2020-24

Scheduled 12/13/2019 - 12/18/2019

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
Direct Employee										
	2019/20	12/18/19	Brought guys back from dropping off Buses for repairs	12182019B	12/18/19	Paid	Printed	57.42		57.42
Check #	01-597027		2020 01-0000-0-0000-3600-3402-000-0000-7230							
Batchld AP12202019 Check Date 12/20/19 PO# 000154										
Total Invoice Amount								57.42		

Mileage Reimbursement - Approved By Steve

Direct Employee										
	2019/20	12/18/19	Bluestein, Stephen B (000114) 5635 Slicers Circle Agoura Hills, CA 91301	12182019	12/18/19	Paid	Printed	93.15		93.15
Check #	01-597028		2020 01-0000-0-0000-7100-5200-000-0000-SUPT							
Batchld AP12202019 Check Date 12/20/19 PO# 000154										
Total Invoice Amount								93.15		

Deb to TAFT BANK TO DEPT 260 TO KCSOS BUSYARD TO PICK UP BUS PART.

Direct Vendor										
	2019/20	11/08/19	AUS West Lockbox (001882/1) PO BOX 101179 Pasadena, CA 91189-1179	602316538	12/17/19	Paid	Printed	506.48		506.48
Check #	01-597029		2020 01-0000-0-0000-8100-5550-000-0000-0000							
Batchld AP12202019 Check Date 12/20/19 PO# 000154										
Total Invoice Amount								506.48		

Ayanark

Direct Vendor										
	2019/20	11/30/19	CDT Comprehensive Drug Testing, Inc. (001530/1) 230 Commerce, Suite 100 Irvine, CA 92602	47535	12/17/19	Paid	Printed	177.00		177.00
Check #	01-597030		2020 01-0000-0-0000-3600-5800-000-0000-7230							
Batchld AP12202019 Check Date 12/20/19 PO# 000154										
Total Invoice Amount								177.00		

Direct Vendor	Kern County Supt. Of Schools (001195/1)
22 of 19	1300 17th Street
	Bakersfield, CA 93301

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

Bank Account COUNTY - County-AP

Total Invoice Amount	2,440.80
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Total Invoice Amount	34.56
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Total Invoice Amount	34.00
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[illegible]

ReqPay05a

Payment Register

Scheduled 12/13/2019 - 12/18/2019

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
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Total Invoice Amount 20.00

AP Vendor	Odysseyware (002872/1)									
	300 N. McKemy Avenue									
	Chandler, AZ 85226									

RENEWAL UNTIL 6/30/2020

FUNDED BY GRANT- LOW PERFORMING STUDENTS

2019/20	12/16/19	R20-00051	Odyssey License Renewal	1217209D	12/17/19	Paid	Printed	6,105.00		6,105.00
Check #	01-597035		2020 01-7510-0-1110-1000-5835-070-0000-0000							
				BatchId	AP12202019	Check Date	12/20/19	PO#	PO20-00047	Register # 000154

Total Invoice Amount 6,105.00

Direct Vendor	Old Cuyama Do It Best (000217/1)									
	3045 Hwy 166									
	Cuyama, CA 93254									

2019/20	01/03/19		RENTAL MAINT/RISERS, FAUCET KIT	B195613 REPOST	12/15/19	Paid	Printed	67.85		67.85
Check #	01-597036		2020 01-0035-0-0000-8100-4300-000-RENT-0000							
				BatchId	AP12202019	Check Date	12/20/19	PO#		Register # 000154

2019/20	01/03/19		RENTAL MAINT SUPPL: RISERS, PLUMBERS PUTTY	B195626 REPOST	12/15/19	Paid	Printed	3.22		3.22
Check #	01-597036		2020 01-0035-0-0000-8100-4300-000-RENT-0000							
				BatchId	AP12202019	Check Date	12/20/19	PO#		Register # 000154

2019/20	01/04/19		GROUNDS SUPPL: HS PVC CEMENT, PVC ELL, COUPLERS, ETC	B195672 REPOST	12/15/19	Paid	Printed	96.03		96.03
Check #	01-597036		2020 01-0000-0-0000-8100-4300-070-0000-0000							
				BatchId	AP12202019	Check Date	12/20/19	PO#		Register # 000154

2019/20	01/07/19		69 PATO, ANG NEEDLE VALVE	B195816 REPOST	12/15/19	Paid	Printed	10.75		10.75
Check #	01-597036		2020 01-0035-0-0000-8100-4300-000-RENT-0000							
				BatchId	AP12202019	Check Date	12/20/19	PO#		Register # 000154

2019/20	01/07/19		4825 CEBRIAN/RISERS, INSERT, COMP SLEEVE	B195827 REPOST	12/15/19	Paid	Printed	5.15		5.15
Check #	01-597036		2020 01-0035-0-0000-8100-4300-000-RENT-0000							
				BatchId	AP12202019	Check Date	12/20/19	PO#		Register # 000154

Selection	Sorted by AP Check Order Option, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Check Register(s) = 000154,	ESCAPE	ONLINE
Page Break by Check/Advice? = N, Zero? = Y)	Page 24 of 191		Page 3 of 22

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Payment Register

Scheduled 12/13/2019 - 12/18/2019										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		
(continued)												
2019/20	01/07/19		4825 B195827 REPOST (continued)		12/15/19	Paid	Printed	(continued)				
			CEBRIAN/RISERS, INSERT, COMP SLEEVE									
2020	01-0035-0-0000-8100-4300-000-RENT-0000			Batchid	AP12202019	Check Date	12/20/19	PO#	Register #	000154		
Check #	01-597036											
2019/20	01/09/19		4753 B196018 REPOST		12/15/19	Paid	Printed	32.03		32.03		
			CEBRIAN/NIPPLES,V ALVE GATE,TEE									
2020	01-0035-0-0000-8100-4300-000-RENT-0000			Batchid	AP12202019	Check Date	12/20/19	PO#	Register #	000154		
Check #	01-597036											
2019/20	01/09/19		Grounds Suppl; HS/PVC Ell, Nipples, Unions		12/15/19	Paid	Printed	132.29		132.29		
2020	01-0000-0-0000-8100-4300-070-0000-0000			Batchid	AP12202019	Check Date	12/20/19	PO#	Register #	000154		
Check #	01-597036											
2019/20	01/10/19		Grounds MAINT:BOOTS		12/15/19	Paid	Printed	20.46		20.46		
2020	01-0000-0-0000-8100-4300-070-0000-0000			Batchid	AP12202019	Check Date	12/20/19	PO#	Register #	000154		
Check #	01-597036											
2019/20	01/14/19		AG: OXYGEN		12/15/19	Paid	Printed	16.16		16.16		
2020	01-1100-0-3800-1000-4300-070-0000-0000			Batchid	AP12202019	Check Date	12/20/19	PO#	Register #	000154		
Check #	01-597036											
2019/20	01/15/19		4753 CEBRIAN/PVC PIPE,BLUE,POPIPS ,ETC		12/15/19	Paid	Printed	121.05		121.05		
2020	01-0035-0-0000-8100-4300-000-RENT-0000			Batchid	AP12202019	Check Date	12/20/19	PO#	Register #	000154		
Check #	01-597036											
2019/20	01/16/19		MAINT SUPPL:HS/MOUSE TRAPS, RISERS		12/15/19	Paid	Printed	13.94		13.94		
2020	01-0000-0-0000-8100-4300-070-0000-0000			Batchid	AP12202019	Check Date	12/20/19	PO#	Register #	000154		
Check #	01-597036											
2019/20	01/18/19		MAINT SUPPL:RO ELEM/CHLORINE		12/15/19	Paid	Printed	21.55		21.55		
2020	01-0000-0-0000-8100-4300-030-0000-0000			Batchid	AP12202019	Check Date	12/20/19	PO#	Register #	000154		
Check #	01-597036											

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Selection

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Payment Register

Scheduled 12/13/2019 - 12/18/2019

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
Direct Vendor			Old Cuyama Do It Best (000217/1)	(continued)		(continued)				
Check #	01-597036			BatchId	AP12202019	Check Date	12/20/19	PO#	Register #	000154
2019/20	01/22/19		4753 CEBRIAN/CORD	B196842 REPOST	12/15/19	Paid	Printed	12.32		12.32
Check #	01-597036		2020 01-0035-0-0000-8100-4300-000-RENT-0000			Check Date	12/20/19	PO#	Register #	000154
2019/20	01/22/19		MAINT SUPPL:ICE	B196851 REPOST	12/15/19	Paid	Printed	10.32		10.32
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000 MACH/BUSHING,TEF LON, ETC			Check Date	12/20/19	PO#	Register #	000154
2019/20	01/23/19		MAINT	B196942 REPOST	12/15/19	Paid	Printed	10.53		10.53
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000 SUPPL:MOUSE TRAPS			Check Date	12/20/19	PO#	Register #	000154
2019/20	01/28/19		MAINT	B197211 REPOST	12/15/19	Paid	Printed	3.44		3.44
Check #	01-597036		2020 01-0000-0-0000-3600-4380-000-0000-7230 SUPPL:TRANSPORT ATION/BOLTS			Check Date	12/20/19	PO#	Register #	000154
2019/20	01/30/19		MAINT	B197352 REPOST	12/15/19	Paid	Printed	4.48		4.48
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000 SUPPLIES:PVC NIPPLES			Check Date	12/20/19	PO#	Register #	000154
2019/20	02/07/19		4753 CEBRIAN/SMOKE	B197763	12/15/19	Paid	Printed	60.53		60.53
Check #	01-597036		2020 01-0035-0-0000-8100-4300-000-RENT-0000 ALARM, VALVE			Check Date	12/20/19	PO#	Register #	000154
2019/20	02/07/19		4753 CEBRIAN/EXTENSIO	B197793	12/15/19	Paid	Printed	4.94		4.94
Check #	01-597036		2020 01-0035-0-0000-8100-4300-000-RENT-0000 N CORD			Check Date	12/20/19	PO#	Register #	000154

Selection

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Payment Register

Scheduled 12/13/2019 - 12/18/2019

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
2019/20	02/08/19		Old Cuyama Do It Best (000217/1)	(continued)	12/15/19	Paid	Printed	13.99		13.99
			MAINT	B197857						
			SUPPL:TRANSPORT							
			ATION/EXHAUST							
			FLUID							
2020	01-0000-0-0000-3600-4380-000-0000-7230									
Check #	01-597036			BatchId	AP12202019	Check Date	12/20/19	PO#	Register #	000154
2019/20	02/12/19		4758	B198079	12/15/19	Paid	Printed	9.44		9.44
			CEBRAN/FURNACE							
			FILTER, FOIL TAPE							
2020	01-0035-0-0000-8100-4300-000-RENT-0000									
Check #	01-597036			BatchId	AP12202019	Check Date	12/20/19	PO#	Register #	000154
2019/20	02/12/19		MAINT SUPPL:	B198087	12/15/19	Paid	Printed	55.46		55.46
			NIPPLES, UNION,							
			PIPE, GAS FLEX,							
			ETC							
2020	01-0000-0-0000-8100-4300-000-0000-0000									
Check #	01-597036			BatchId	AP12202019	Check Date	12/20/19	PO#	Register #	000154
2019/20	02/12/19		4753	B198130	12/15/19	Paid	Printed	14.84		14.84
			CEBRAN/NIPPLES							
2020	01-0035-0-0000-8100-4300-000-RENT-0000									
Check #	01-597036			BatchId	AP12202019	Check Date	12/20/19	PO#	Register #	000154
2019/20	02/13/19		4753	B198155	12/15/19	Paid	Printed	3.85		3.85
			CEBRAN/BLK							
2020	01-0035-0-0000-8100-4300-000-RENT-0000									
Check #	01-597036			BatchId	AP12202019	Check Date	12/20/19	PO#	Register #	000154
2019/20	02/14/19		4753	B198221	12/15/19	Paid	Printed	10.08-		10.08-
			CEBRAN/RET							
2020	01-0035-0-0000-8100-4300-000-RENT-0000									
Check #	01-597036			BatchId	AP12202019	Check Date	12/20/19	PO#	Register #	000154
2019/20	02/19/19		MAINT SUPPL:HS	B198453	12/15/19	Paid	Printed	6.46		6.46
			CAFE/ICE BLOCK							
2020	01-0000-0-0000-8100-4300-000-0000-0000									
Check #	01-597036			BatchId	AP12202019	Check Date	12/20/19	PO#	Register #	000154
2019/20	02/19/19		4826	B198453 RENTAL	12/15/19	Paid	Printed	19.25		19.25
			SISQUOC/CLOSET							
			ROD,							
			BRACKET, SOCKET							

Selection

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Payment Register

Scheduled 12/13/2019 - 12/18/2019

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
(continued)										
2019/20	02/19/19		4826	B198453 RENTAL	12/15/19	Paid	Printed	(continued)		
			SISQUOC/CLOSET	(continued)						
			ROD,							
			BRACKET, SOCKET							
Check #	01-597036		2020 01-0035-0-0000-8100-4300-000-RENT-0000	Batchid AP12202019	12/20/19	Check Date	PO#	Register #	000154	
2019/20	02/20/19		MAINT SUPPL;	B198517	12/15/19	Paid	Printed	45.01		45.01
			GROUNDST/TIRE							
			SEALANT,MOTOR							
			OIL							
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000	Batchid AP12202019	12/20/19	Check Date	PO#	Register #	000154	
2019/20	02/21/19		MAINT	B198601	12/15/19	Paid	Printed	42.41		42.41
			SUPPL:TRACTOR/							
			V-BELTS							
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000	Batchid AP12202019	12/20/19	Check Date	PO#	Register #	000154	
2019/20	02/22/19		4825 SISQUOC;	B198672	12/15/19	Paid	Printed	6.89		6.89
			BOLTS, BRACKET							
Check #	01-597036		2020 01-0035-0-0000-8100-4300-000-RENT-0000	Batchid AP12202019	12/20/19	Check Date	PO#	Register #	000154	
2019/20	02/25/19		AG/PADLOCKS,BRO	B198867	12/15/19	Paid	Printed	87.79		87.79
			OM,ARGON CO2							
Check #	01-597036		2020 01-1100-0-3800-1000-4300-070-0000-0000	Batchid AP12202019	12/20/19	Check Date	PO#	Register #	000154	
2019/20	02/26/19		MAINT SUPPL:BITS	B198903	12/15/19	Paid	Printed	5.04		5.04
			2020 01-0000-0-0000-8100-4300-000-0000-0000	Batchid AP12202019	12/20/19	Check Date	PO#	Register #	000154	
2019/20	02/26/19		MAINT	B198907	12/15/19	Paid	Printed	40.82		40.82
			SUPPL:BOLTS,THR							
			EADLOCK,GEAR OIL							
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000	Batchid AP12202019	12/20/19	Check Date	PO#	Register #	000154	
2019/20	02/27/19		AG/GALV NIPPLES,	B199050	12/15/19	Paid	Printed	10.62		10.62
			ELBOW							
Check #	01-597036		2020 01-1100-0-3800-1000-4300-070-0000-0000	Batchid AP12202019	12/20/19	Check Date	PO#	Register #	000154	

Selection

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Payment Register

Scheduled 12/13/2019 - 12/18/2019

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
Direc Vendor			Old Cuyama Do It Best (000217/1)		(continued)		(continued)			
Check #	01-597036			BatchId	AP12202019	Check Date	12/20/19	PO#	Register #	000154
2019/20	02/28/19		MAINT SUPPLIES	B199078	12/15/19	Paid	Printed	27.79		27.79
18-19			RO/CHLORINE,TUBI NG							
Check #	01-597036		2020 01-0000-0-0000-8100-4300-030-0000-0000							
2019/20	04/01/19		AR: ICE CREAM	B201391	12/15/19	Paid	Printed	23.96		23.96
18-19	2020 01-1100-0-1110-1000-4300-030-0000-0000									
Check #	01-597036			BatchId	AP12202019	Check Date	12/20/19	PO#	Register #	000154
2019/20	04/03/19		MAINT SUPPL:WATER	B201582	12/15/19	Paid	Printed	.37		.37
18-19			LINE/PVC CAP							
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000							
2019/20	04/05/19		MAINT SUPPL: ROOFING	B201686	12/15/19	Paid	Printed	9.25		9.25
18-19			NAILS,BOLTS							
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000							
2019/20	04/05/19		MAINT SUPPL:GLUE	B201696	12/15/19	Paid	Printed	13.24		13.24
18-19	2020 01-0000-0-0000-8100-4300-000-0000-0000									
Check #	01-597036			BatchId	AP12202019	Check Date	12/20/19	PO#	Register #	000154
2019/20	04/08/19		MAINT SUPPL, HS WATER	B201903	12/15/19	Paid	Printed	31.07		31.07
18-19			HEATER/FLEX LINE, TEFLON TAPE, ETC							
Check #	01-597036		2020 01-0000-0-0000-8100-4300-070-0000-0000							
2019/20	04/09/19		MAINT SUPPL: ES/ANGLES	B202010	12/15/19	Paid	Printed	20.98		20.98
18-19										
Check #	01-597036		2020 01-0000-0-0000-8100-4300-030-0000-0000							
2019/20	04/09/19		AG SUPPLIES/SPRAY PAINT, HORSESHOES	B202044	12/15/19	Paid	Printed	288.73		288.73
18-19										

Selection

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Payment Register

Scheduled 12/13/2019 - 12/18/2019											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			
Direct Vendor Old Cuyama Do It Best (000217/1) (continued)											(continued)		
2019/20	04/09/19		AG SUPPLIES/SPRAY PAINT, HORSESHOES	B202044 (continued)	12/15/19	Paid	Printed	(continued)					
18-19													
Check #	01-597036		2020 01-1100-0-3800-1000-4300-070-0000-0000	Batchld AP12202019	Check Date 12/20/19	PO#			Register # 000154				
2019/20	04/10/19		MAINT SUPPL:HS/SPRAY NOZZLE	B202079	12/15/19	Paid	Printed	11.84		11.84			
18-19													
Check #	01-597036		2020 01-0000-0-0000-8100-4300-070-0000-0000	Batchld AP12202019	Check Date 12/20/19	PO#			Register # 000154				
2019/20	04/10/19		AG SUPPLIES/SPRAY PAINT, SAND PAPER	B202132	12/15/19	Paid	Printed	81.60		81.60			
18-19													
Check #	01-597036		2020 01-1100-0-3800-1000-4300-070-0000-0000	Batchld AP12202019	Check Date 12/20/19	PO#			Register # 000154				
2019/20	04/11/19		MAINT SUPPL: HS CAFE/LOCKS	B202165	12/15/19	Paid	Printed	48.47		48.47			
18-19													
Check #	01-597036		2020 01-0000-0-0000-8100-4300-070-0000-0000	Batchld AP12202019	Check Date 12/20/19	PO#			Register # 000154				
2019/20	04/12/19		MAINT SUPPL: ANGLES, 2 CYCLE OIL	B202252	12/15/19	Paid	Printed	1.74-		1.74-			
18-19													
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000	Batchld AP12202019	Check Date 12/20/19	PO#			Register # 000154				
2019/20	04/18/19		GROUNDS SUPPL: ROUNDUP	B202721	12/15/19	Paid	Printed	64.65		64.65			
18-19													
Check #	01-597036		2020 01-0000-0-0000-8100-4300-070-0000-0000	Batchld AP12202019	Check Date 12/20/19	PO#			Register # 000154				
2019/20	04/19/19		GROUNDS MAINT SUPPL: HOSE BIBB	B202807	12/15/19	Paid	Printed	13.99		13.99			
18-19													
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000	Batchld AP12202019	Check Date 12/20/19	PO#			Register # 000154				
2019/20	04/19/19		4814 SISQUOC/COOLER PADS	B202832	12/15/19	Paid	Printed	25.86		25.86			
18-19													
Check #	01-597036		2020 01-0035-0-0000-8100-4300-000-RENT-0000	Batchld AP12202019	Check Date 12/20/19	PO#			Register # 000154				
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Selection											Sorted by AP Check Order Option, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Check Register(s) = 000154, Page Break by Check/Advice? = N, Zero? = Y)		
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Payment Register

Scheduled 12/13/2019 - 12/18/2019

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
Direct Vendor Old Cuyama Do It Best (0002171) (continued)										
Check #	01-597036			Batchid	AP12202019	Check Date	12/20/19	PO#	Register #	000154
2019/20	04/22/19		MAINT SUPPL: METAL WHEELS, MASKING TAPE	B203025	12/15/19	Paid	Printed	39.84		39.84
18-19										
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000							
2019/20	04/23/19		MAINT SUPPL: RESPIRATORS, COVERALLS	B203095	12/15/19	Paid	Printed	104.49	Register #	000154
18-19										
Check #	01-597036		2020 01-0000-0-0000-8100-4300-070-0000-0000							
2019/20	04/29/19		MAINT SUPPL: CHLORINE	B203654	12/15/19	Paid	Printed	21.55	Register #	000154
18-19										
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000							
2019/20	05/01/19		MAINT SUPPL, BUS 4, TOGGLE SWITCH	B203815	12/15/19	Paid	Printed	7.31	Register #	000154
18-19										
Check #	01-597036		2020 01-0000-0-0000-3600-4380-000-0000-7230							
2019/20	05/01/19		MAINT SUPPL: BATTERIES	B203821	12/15/19	Paid	Printed	10.76	Register #	000154
18-19										
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000							
2019/20	05/02/19		MAINT SUPPL:HS CAFE, ELECT MOTOR OIL, COOLER PUMP, ETC	B203914	12/15/19	Paid	Printed	46.38	Register #	000154
18-19										
Check #	01-597036		2020 01-0000-0-0000-8100-4300-070-0000-0000							
2019/20	05/03/19		MAINT SUPPL: COOLER PADS	B203997	12/15/19	Paid	Printed	103.44	Register #	000154
18-19										
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000							
2019/20	05/03/19		MAINT SUPPL: COOLER PADS	B203997	12/15/19	Paid	Printed	103.44	Register #	000154
18-19										
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000							
2019/20	05/03/19		MAINT SUPPL: COOLER PADS	B203997	12/15/19	Paid	Printed	103.44	Register #	000154
18-19										
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000							
2019/20	05/03/19		MAINT SUPPL: COOLER PADS	B203997	12/15/19	Paid	Printed	103.44	Register #	000154
18-19										
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000							
2019/20	05/03/19		MAINT SUPPL: COOLER PADS	B203997	12/15/19	Paid	Printed	103.44	Register #	000154
18-19										
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000							
2019/20	05/03/19		MAINT SUPPL: COOLER PADS	B203997	12/15/19	Paid	Printed	103.44	Register #	000154
18-19										
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000							
2019/20	05/03/19		MAINT SUPPL: COOLER PADS	B203997	12/15/19	Paid	Printed	103.44	Register #	000154
18-19										
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000							
2019/20	05/03/19		MAINT SUPPL: COOLER PADS	B203997	12/15/19	Paid	Printed	103.44	Register #	000154
18-19										
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000							
2019/20	05/03/19		MAINT SUPPL: COOLER PADS	B203997	12/15/19	Paid	Printed	103.44	Register #	000154
18-19										
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000							
2019/20	05/03/19		MAINT SUPPL: COOLER PADS	B203997	12/15/19	Paid	Printed	103.44	Register #	000154
18-19										
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000							
2019/20	05/03/19		MAINT SUPPL: COOLER PADS	B203997	12/15/19	Paid	Printed	103.44	Register #	000154
18-19										
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000							
2019/20	05/03/19		MAINT SUPPL: COOLER PADS	B203997	12/15/19	Paid	Printed	103.44	Register #	000154
18-19										
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000							
2019/20	05/03/19		MAINT SUPPL: COOLER PADS	B203997	12/15/19	Paid	Printed	103.44	Register #	000154
18-19										
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000							
2019/20	05/03/19		MAINT SUPPL: COOLER PADS	B203997	12/15/19	Paid	Printed	103.44	Register #	000154
18-19										
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000							
2019/20	05/03/19		MAINT SUPPL: COOLER PADS	B203997	12/15/19	Paid	Printed	103.44	Register #	000154
18-19										
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000							
2019/20	05/03/19		MAINT SUPPL: COOLER PADS	B203997	12/15/19	Paid	Printed	103.44	Register #	000154
18-19										
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000							
2019/20	05/03/19		MAINT SUPPL: COOLER PADS	B203997	12/15/19	Paid	Printed	103.44	Register #	000154
18-19										
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000							
2019/20	05/03/19		MAINT SUPPL: COOLER PADS	B203997	12/15/19	Paid	Printed	103.44	Register #	000154
18-19										
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000							
2019/20	05/03/19		MAINT SUPPL: COOLER PADS	B203997	12/15/19	Paid	Printed	103.44	Register #	000154
18-19										
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000							
2019/20	05/03/19		MAINT SUPPL: COOLER PADS	B203997	12/15/19	Paid	Printed	103.44	Register #	000154
18-19										
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000							
2019/20	05/03/19		MAINT SUPPL: COOLER PADS	B203997	12/15/19	Paid	Printed	103.44	Register #	000154
18-19										
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000							
2019/20	05/03/19		MAINT SUPPL: COOLER PADS	B203997	12/15/19	Paid	Printed	103.44	Register #	000154
18-19										
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000							
2019/20	05/03/19		MAINT SUPPL: COOLER PADS	B203997	12/15/19	Paid	Printed	103.44	Register #	000154
18-19										
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000							
2019/20	05/03/19		MAINT SUPPL: COOLER PADS	B203997	12/15/19	Paid	Printed	103.44	Register #	000154
18-19										
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000							
2019/20	05/03/19		MAINT SUPPL: COOLER PADS	B203997	12/15/19	Paid	Printed	103.44	Register #	000154
18-19										
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000							
2019/20	05/03/19		MAINT SUPPL: COOLER PADS	B203997	12/15/19	Paid	Printed	103.44	Register #	000154
18-19										
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000							
2019/20	05/03/19		MAINT SUPPL: COOLER PADS	B203997	12/15/19	Paid	Printed	103.44	Register #	000154
18-19										
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000							
2019/20	05/03/19		MAINT SUPPL: COOLER PADS	B203997	12/15/19	Paid	Printed	103.44	Register #	000154
18-19										
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000							
2019/20	05/03/19		MAINT SUPPL: COOLER PADS	B203997	12/15/19	Paid	Printed	103.44	Register #	000154
18-19										
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000							
2019/20	05/03/19		MAINT SUPPL: COOLER PADS	B203997	12/15/19	Paid	Printed	103.44	Register #	000154
18-19										
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000							
2019/20	05/03/19		MAINT SUPPL: COOLER PADS	B203997	12/15/19	Paid	Printed	103.44	Register #	000154
18-19										
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000							
2019/20	05/03/19		MAINT SUPPL: COOLER PADS	B203997	12/15/19	Paid	Printed	103.44	Register #	000154
18-19										
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000							
2019/20	05/03/19		MAINT SUPPL: COOLER PADS	B203997	12/15/19	Paid	Printed	103.44	Register #	000154
18-19										
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000							
2019/20	05/03/19		MAINT SUPPL: COOLER PADS	B203997	12/15/19	Paid	Printed	103.44	Register #	000154
18-19										
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000							
2019/20	05/03/19		MAINT SUPPL: COOLER PADS	B203997	12/15/19	Paid	Printed	103.44	Register #	000154
18-19										
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000							
2019/20	05/03/19		MAINT SUPPL: COOLER PADS	B203997	12/15/19	Paid	Printed	103.44	Register #	000154
18-19										
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000							
2019/20	05/03/19		MAINT SUPPL: COOLER PADS	B203997	12/15/19	Paid	Printed	103.44	Register #	000154
18-19										
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000							
2019/20	05/03/19		MAINT SUPPL: COOLER PADS	B203997	12/15/19	Paid	Printed	103.44	Register #	000154
18-19										
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000							
2019/20	05/03/19		MAINT SUPPL: COOLER PADS	B203997	12/15/19	Paid	Printed	103.44	Register #	000154
18-19										
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000							
2019/20	05/03/19		MAINT SUPPL: COOLER PADS	B203997	12/15/19	Paid	Printed	103.44	Register #	000154
18-19										
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000							
2019/20	05/03/19		MAINT SUPPL: COOLER PADS	B203997	12/15/19	Paid	Printed	103.44	Register #	000154
18-19										
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000							
2019/20	05/03/19		MAINT SUPPL: COOLER PADS	B203997	12/15/19	Paid	Printed	103.44	Register #	000154
18-19										
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000							
2019/20	05/03/19		MAINT SUPPL: COOLER PADS	B203997	12/15/19	Paid	Printed	103.44	Register #	000154
18-19										
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000							
2019/20	05/03/19		MAINT SUPPL: COOLER PADS	B203997	12/15/19	Paid	Printed	103.44	Register #	000154
18-19										
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000							
2019/20	05/03/19		MAINT SUPPL: COOLER PADS	B203997	12/15/19	Paid	Printed	103.44	Register #	000154
18-19										
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000							
2019/20	05/03/19		MAINT SUPPL: COOLER PADS	B203997	12/15/19	Paid	Printed	103.44	Register #	000154

ReqPay05a

Payment Register

Scheduled 12/13/2019 - 12/18/2019

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
Direct Vendor			Old Cuyama Do It Best (000217/1)	(continued)						(continued)
2019/20	05/03/19		MAINT SUPPL:4814 MORALES, UNIONS, BRASS INSERT	B204006	12/15/19	Paid	Printed	14.27		14.27
18-19										
Check #	01-597036	2020	01-0035-0-0000-8100-4300-000-RENT-0000	BatchId AP12202019	12/20/19	Check Date	12/20/19	PO#	Register # 000154	
2019/20	05/03/19		MAINT SUPPL:4814 MORALES, COOLER PADS	B204007	12/15/19	Paid	Printed	21.55		21.55
18-19										
Check #	01-597036	2020	01-0035-0-0000-8100-4300-000-RENT-0000	BatchId AP12202019	12/20/19	Check Date	12/20/19	PO#	Register # 000154	
2019/20	05/07/19		MAINT SHOP: SANG/FIBRGLS RESPIRATOR	B204401	12/15/19	Paid	Printed	6.99		6.99
18-19										
Check #	01-597036	2020	01-0000-0-0000-8100-4300-000-0000-0000	BatchId AP12202019	12/20/19	Check Date	12/20/19	PO#	Register # 000154	
2019/20	05/07/19		MAINT SUPPL:HS OFFICE ANCHORS, MASNRY BIT	B204433	12/15/19	Paid	Printed	5.36		5.36
18-19										
Check #	01-597036	2020	01-0000-0-0000-8100-4300-000-0000-0000	BatchId AP12202019	12/20/19	Check Date	12/20/19	PO#	Register # 000154	
2019/20	05/10/19		MAINT SUPPL:REPAIR CLAMS, RETURN TOGGLE SWITCH	B204716	12/15/19	Paid	Printed	12.07		12.07
18-19										
Check #	01-597036	2020	01-0000-0-0000-8100-4300-000-0000-0000	BatchId AP12202019	12/20/19	Check Date	12/20/19	PO#	Register # 000154	
2019/20	05/13/19		MAINT SUPPL: BUSHINGS, HOSE BIBBS, BUSHINGS, ETC	B204890	12/15/19	Paid	Printed	68.01		68.01
18-19										
Check #	01-597036	2020	01-0000-0-0000-8100-4300-000-0000-0000	BatchId AP12202019	12/20/19	Check Date	12/20/19	PO#	Register # 000154	
2019/20	05/14/19		MAINT SUPPL:RO SYSTEM, CHLORINE, FILTERS, ADJUSTERS	B205003	12/15/19	Paid	Printed	91.55		91.55
18-19										

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Selection

Sorted by AP Check Order Option, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Check Register(s) = 000154, Page Break by Check/Advice? = N, Zero? = Y)

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Generated for TIERNEY BALLARD (43BALLARDT), Jan 3 2020

1:41PM

ReqPay05a

Payment Register

Scheduled 12/13/2019 - 12/18/2019

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
Direct Vendor			(continued)							
2019/20	05/14/19		MAINT SUPPL:RO SYSTEM, CHLORINE, FILTERS, ADJUSTERS	B205003 (continued)	12/15/19	Paid	Printed	(continued)		
18-19										
Check #	01-597036			Batchid AP12202019	Check Date 12/20/19	PO#			Register # 000154	
2019/20	05/14/19		MAINT SUPPLIES: HS/PLU, TEFLON TAPE, CAP	B205036	12/15/19	Paid	Printed	7.61		7.61
18-19										
Check #	01-597036			Batchid AP12202019	Check Date 12/20/19	PO#			Register # 000154	
2019/20	05/15/19		MAINT SUPPL: FUEL PUMPS/HOSE, ADAP TOR, NIPPLES	B205076	12/15/19	Paid	Printed	14.53		14.53
18-19										
Check #	01-597036			Batchid AP12202019	Check Date 12/20/19	PO#			Register # 000154	
2019/20	05/21/19		MAINT SUPPL: FUEL PUMPS/HOSE, ADAP TOR, NIPPLES	B205662	12/15/19	Paid	Printed	52.73		52.73
18-19										
Check #	01-597036			Batchid AP12202019	Check Date 12/20/19	PO#			Register # 000154	
2019/20	05/28/19		MAINT SUPPL: PILLOW BLOCK	B206253	12/15/19	Paid	Printed	7.63		7.63
18-19										
Check #	01-597036			Batchid AP12202019	Check Date 12/20/19	PO#			Register # 000154	
2019/20	05/29/19		MAINT SUPPL: HS COOLERS/DRAIN OVERFLOW, COMP SLEEVE, BRASS INS	B206370	12/15/19	Paid	Printed	8.90		8.90
18-19										
Check #	01-597036			Batchid AP12202019	Check Date 12/20/19	PO#			Register # 000154	
2019/20	05/29/19		MAINT SUPPL: HEADSTART/ MOUSE TRAPS	B206382	12/15/19	Paid	Printed	19.56		19.56
18-19										
Check #	01-597036			Batchid AP12202019	Check Date 12/20/19	PO#			Register # 000154	

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Selection

Sorted by AP Check Order Option, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Check Register(s) = 000154,

Page Break by Check/Advice? = N, Zero? = Y)

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ReqPay05a

Payment Register

Scheduled 12/13/2019 - 12/18/2019

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
Direct Vendor			Old Cuyama Do It Best (000217/1)	(continued)						(continued)
2019/20	07/01/19		MAINT SUPPL:CHAINSAW CHAIN,BUGWASH	B210034	12/13/19	Paid	Printed	36.61		36.61
Check #	01-597036	2020 01-0000-0-0000-8100-4300-000-0000		Batchld AP12202019	12/20/19	Check Date	PO#		Register # 000154	
2019/20	07/01/19		4825 CEBRIAN: LAMPHOLDER, BOLTS	B210046	12/13/19	Paid	Printed	4.89		4.89
Check #	01-597036	2020 01-0035-0-0000-8100-4300-000-RENT-0000		Batchld AP12202019	12/20/19	Check Date	PO#		Register # 000154	
2019/20	07/01/19		4825 CEB, 4814 MOR:MAINT SUPPL	B210049	12/13/19	Paid	Printed	19.51		19.51
Check #	01-597036	2020 01-0035-0-0000-8100-4300-000-RENT-0000		Batchld AP12202019	12/20/19	Check Date	PO#		Register # 000154	
2019/20	07/01/19		RENTAL UNIT MAINT SUPPL:LAMPHOLDE R, ETC	B210069	12/13/19	Paid	Printed	23.89		23.89
Check #	01-597036	2020 01-0035-0-0000-8100-4300-000-RENT-0000		Batchld AP12202019	12/20/19	Check Date	PO#		Register # 000154	
2019/20	07/18/19		SISQUOC RENTAL: COOLER PAD	B211621	12/13/19	Paid	Printed	21.55		21.55
Check #	01-597036	2020 01-0035-0-0000-8100-4300-000-RENT-0000		Batchld AP12202019	12/20/19	Check Date	PO#		Register # 000154	
2019/20	07/22/19		WATER HEATER,FLEX LINE,PIPE	B211879	12/13/19	Paid	Printed	557.59		557.59
Check #	01-597036	2020 01-0000-0-0000-8100-4400-000-0000-0000		Batchld AP12202019	12/20/19	Check Date	PO#		Register # 000154	
2019/20	07/23/19		MAINT SUPPL:GASKETS, BOLTS	B211983	12/13/19	Paid	Printed	20.25		20.25
Check #	01-597036	2020 01-0000-0-0000-8100-4300-000-0000-0000		Batchld AP12202019	12/20/19	Check Date	PO#		Register # 000154	
2019/20	07/23/19		INSTR SUPPL:NYLON CLAMPS,VELCRO STRAPS, ETC	B212015	12/13/19	Paid	Printed	17.60		17.60

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Selection Sorted by AP Check Order Option, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Check Register(s) = 000154,
Page Break by Check/Advice? = N, Zero? = Y)

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Generated for TIERNEY BALLARD (43BALLARDT), Jan 3 2020

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Scheduled 12/13/2019 - 12/18/2019

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
Direct Vendor			Old Cuyama Do It Best (000217/1)	(continued)						(continued)
2019/20	07/23/19		INSTR SUPPL:NYLON CLAMPS,VELCRO STRAPS, ETC	B212015 (continued)	12/13/19	Paid	Printed	(continued)		
Check #	01-597036	2020	01-1100-0-1110-1000-4300-070-0000-0000	BatchId AP12202019	Check Date 12/20/19	PO#	Register # 000154			
2019/20	07/23/19		MAINT SUPPL:WATER FILTER	B212016	12/13/19	Paid	Printed	9.14		9.14
Check #	01-597036	2020	01-0000-0-0000-8100-4300-000-0000-0000	BatchId AP12202019	Check Date 12/20/19	PO#	Register # 000154			
2019/20	07/24/19		RETURN MAINT SUPPL:SWITCH COOLER	B212136	12/13/19	Paid	Printed	13.99-		13.99-
Check #	01-597036	2020	01-0000-0-0000-8100-4300-000-0000-0000	BatchId AP12202019	Check Date 12/20/19	PO#	Register # 000154			
2019/20	07/25/19		MAINT SUPPL:ANCHORS,S ELF DRILL,BIT	B212228	12/13/19	Paid	Printed	17.07		17.07
Check #	01-597036	2020	01-0000-0-0000-8100-4300-000-0000-0000	BatchId AP12202019	Check Date 12/20/19	PO#	Register # 000154			
2019/20	07/25/19		MAINT SUPPL:CAFE METAL WHEELS, SCREWS	B212249	12/13/19	Paid	Printed	13.99		13.99
Check #	01-597036	2020	01-0000-0-0000-8100-4300-000-0000-0000	BatchId AP12202019	Check Date 12/20/19	PO#	Register # 000154			
2019/20	07/26/19		MAINT SUPPL:SCREWS,AD JUSTER, ETC	B212317	12/13/19	Paid	Printed	66.71		66.71
Check #	01-597036	2020	01-0000-0-0000-8100-4300-000-0000-0000	BatchId AP12202019	Check Date 12/20/19	PO#	Register # 000154			
2019/20	07/29/19		RETURN MAINT SUPPL:ANCHORS, SCREWS, ETC	B212578	12/13/19	Paid	Printed	18.71-		18.71-
Check #	01-597036	2020	01-0000-0-0000-8100-4300-000-0000-0000	BatchId AP12202019	Check Date 12/20/19	PO#	Register # 000154			

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Selection

Sorted by AP Check Order Option, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Check Register(s) = 000154, Page Break by Check/Advice? = N, Zero? = Y)

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Payment Register

Scheduled 12/13/2019 - 12/18/2019

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
(continued)										
2019/20	07/29/19		MAINT SUPPLIES:SCREWS	B212579	12/13/19	Paid	Printed	11.83		11.83
Check #	01-597036	2020 01-0000-0-0000-8100-4300-000-0000		BatchId AP12202019		Check Date 12/20/19	PO#		Register # 000154	
2019/20	07/29/19		MAINT SUPPL:SCREWS, ANGLE	B212594	12/13/19	Paid	Printed	38.77		38.77
Check #	01-597036	2020 01-0000-0-0000-8100-4300-000-0000		BatchId AP12202019		Check Date 12/20/19	PO#		Register # 000154	
2019/20	08/01/19		4814 MORALES, SAND DISCS	B212931	12/13/19	Paid	Printed	3.97		3.97
Check #	01-597036	2020 01-0035-0-0000-8100-4300-000-RENT-0000		BatchId AP12202019		Check Date 12/20/19	PO#		Register # 000154	
2019/20	08/01/19		HS CAFE MAINT SUPPL	B212954	12/13/19	Paid	Printed	4.73		4.73
Check #	01-597036	2020 01-0000-0-0000-8100-4300-070-0000-0000		BatchId AP12202019		Check Date 12/20/19	PO#		Register # 000154	
2019/20	08/05/19		MAINT SUPPL; PIPE	B213251	12/13/19	Paid	Printed	32.47		32.47
Check #	01-597036	2020 01-0000-0-0000-8100-4300-000-0000-0000		BatchId AP12202019		Check Date 12/20/19	PO#		Register # 000154	
2019/20	08/05/19		MAINT SUPPL; TOGGLE BOLTS	B213254	12/13/19	Paid	Printed	8.62		8.62
Check #	01-597036	2020 01-0000-0-0000-8100-4300-000-0000-0000		BatchId AP12202019		Check Date 12/20/19	PO#		Register # 000154	
2019/20	08/05/19		MAINT SUPPL: POLY ADHESIVE	B213265	12/13/19	Paid	Printed	6.99		6.99
Check #	01-597036	2020 01-0000-0-0000-8100-4300-000-0000-0000		BatchId AP12202019		Check Date 12/20/19	PO#		Register # 000154	
2019/20	08/06/19		MAINT SUPPL:ES DRINK FNTN,A/C	B213344	12/13/19	Paid	Printed	28.26		28.26
Check #	01-597036	2020 01-0000-0-0000-8100-4300-000-0000-0000		BatchId AP12202019		Check Date 12/20/19	PO#		Register # 000154	
2019/20	08/06/19		MAINT SUPPL:HEADSTART ELEC SWITCH	B213385	12/13/19	Paid	Printed	1.06		1.06

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Payment Register

Scheduled 12/13/2019 - 12/18/2019											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			
Direct Vendor Old Cuyama Do It Best (000217/1) (continued)													
Check #	01-597036			BatchId AP12202019	12/13/19	Check Date 12/20/19	PO#	Register # 000154	(continued)				
2019/20	08/08/19		WATER FOR BOARD MEETING	B213606	12/13/19	Paid	Printed	5.19		5.19			
Check #	01-597036		2020 01-0000-0-0000-7100-4300-000-0000-0000	BatchId AP12202019	12/20/19	Check Date 12/20/19	PO#	Register # 000154					
2019/20	08/09/19		4814 MORALES:BOLTS,C ONCRETE MIX	B213695	12/13/19	Paid	Printed	6.76		6.76			
Check #	01-597036		2020 01-0035-0-0000-8100-4300-000-RENT-0000	BatchId AP12202019	12/20/19	Check Date 12/20/19	PO#	Register # 000154					
2019/20	08/12/19		MAINT SUPPL:CHLORINE	B213895	12/13/19	Paid	Printed	21.55		21.55			
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000	BatchId AP12202019	12/20/19	Check Date 12/20/19	PO#	Register # 000154					
2019/20	08/12/19		MAINT SUPPL: PLATE RECEPT,COVER	B213924	12/13/19	Paid	Printed	2.86		2.86			
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000	BatchId AP12202019	12/20/19	Check Date 12/20/19	PO#	Register # 000154					
2019/20	08/13/19		MAINT SUPPL: PLATE RECEPT.	B214032	12/13/19	Paid	Printed	3.20		3.20			
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000	BatchId AP12202019	12/20/19	Check Date 12/20/19	PO#	Register # 000154					
2019/20	08/14/19		MAINT SUPPL:HS IRRIGATION	B214138	12/13/19	Paid	Printed	31.24		31.24			
Check #	01-597036		2020 01-0000-0-0000-8100-4300-070-0000-0000	BatchId AP12202019	12/20/19	Check Date 12/20/19	PO#	Register # 000154					
2019/20	08/16/19		MAINT SUPPL:HS ICE MACH/IRRIGATION	B214323	12/13/19	Paid	Printed	52.33		52.33			
Check #	01-597036		2020 01-0000-0-0000-8100-4300-070-0000-0000	BatchId AP12202019	12/20/19	Check Date 12/20/19	PO#	Register # 000154					
2019/20	08/16/19		MAINT SUPPL:UNION PVC	B214352	12/13/19	Paid	Printed	9.69		9.69			
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000	BatchId AP12202019	12/20/19	Check Date 12/20/19	PO#	Register # 000154					
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Sorted by AP Check Order Option, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Check Register(s) = 000154, Page Break by Check/Advice? = N, Zero? = Y)											ESCAPE		ONLINE
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Payment Register

Scheduled 12/13/2019 - 12/18/2019

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
2019/20	08/19/19		MAINT SUPPL:WASHER TANK/BOWL	B214581	12/13/19	Paid	Printed	2.69		2.69
Check #	01-597036	2020	01-0000-0-0000-8100-4300-000-0000-0000	Batchid AP12202019	12/20/19	Check Date	PO#		Register # 000154	
2019/20	08/21/19		MAINT SUPPL:WASP & HORNET SPRAY	B214729	12/13/19	Paid	Printed	9.89		9.89
Check #	01-597036	2020	01-0000-0-0000-8100-4300-000-0000-0000	Batchid AP12202019	12/20/19	Check Date	PO#		Register # 000154	
2019/20	08/22/19		MAINT SUPPL:ICE MACH CLEANER	B214866	12/13/19	Paid	Printed	43.10		43.10
Check #	01-597036	2020	01-0000-0-0000-8100-4300-000-0000-0000	Batchid AP12202019	12/20/19	Check Date	PO#		Register # 000154	
2019/20	08/23/19		MAINT SUPPL:HS PUMP, ELL BLK	B214942	12/13/19	Paid	Printed	28.54		28.54
Check #	01-597036	2020	01-0000-0-0000-8100-4300-070-0000-0000	Batchid AP12202019	12/20/19	Check Date	PO#		Register # 000154	
2019/20	08/26/19		MAINT SUPPL:FOOTBALL FIELD MARKING SPRAY	B215140	12/13/19	Paid	Printed	19.36		19.36
Check #	01-597036	2020	01-0000-0-0000-8100-4300-070-0000-0000	Batchid AP12202019	12/20/19	Check Date	PO#		Register # 000154	
2019/20	08/26/19		MAINT SUPPL:PVC BUSHING	B215144	12/13/19	Paid	Printed	4.73		4.73
Check #	01-597036	2020	01-0000-0-0000-8100-4300-000-0000-0000	Batchid AP12202019	12/20/19	Check Date	PO#		Register # 000154	
2019/20	08/27/19		MAINT SUPPL: WASP & HORNET KILLER	B215225	12/13/19	Paid	Printed	8.38		8.38
Check #	01-597036	2020	01-0000-0-0000-8100-4300-000-0000-0000	Batchid AP12202019	12/20/19	Check Date	PO#		Register # 000154	
2019/20	08/27/19		MAINT SUPPL:FOOTBALL FIELD MARKING SPRAY	B215241	12/13/19	Paid	Printed	25.81		25.81
Check #	01-597036	2020	01-0000-0-0000-8100-4300-070-0000-0000	Batchid AP12202019	12/20/19	Check Date	PO#		Register # 000154	

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Payment Register

Scheduled 12/13/2019 - 12/18/2019										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		
Direct Vendor				(continued)								
Check #	01-597036		Old Cuyama Do It Best (000217/1)	Batchld	AP12202019	Check Date	12/20/19	PO#	Register #	000154 (continued)		
2019/20	08/27/19		MAINT SUPPL:SALT WATER SOFT, ATHL LINE CUTTER	B215275	12/13/19	Paid	Printed	1,053.78		1,053.78		
Check #	01-597036		2020 01-0000-0-0000-8100-4300-070-0000-0000	Batchld	AP12202019	Check Date	12/20/19	PO#	Register #	000154		
2019/20	08/28/19		CAREER TECH:BOLTS	B215368	12/13/19	Paid	Printed	3.96		3.96		
Check #	01-597036		2020 01-0000-0-3800-1000-4300-070-0000-0000	Batchld	AP12202019	Check Date	12/20/19	PO#	Register #	000154		
2019/20	08/30/19		MAINT SUPPL; FOOTBALL FIELD, LIFE SKILLS RM	B215512	12/13/19	Paid	Printed	10.53		10.53		
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000	Batchld	AP12202019	Check Date	12/20/19	PO#	Register #	000154		
2019/20	09/04/19		ES MAINT SUPPL; V-BELTS,BRUSHES	B215786	12/13/19	Paid	Printed	28.49		28.49		
Check #	01-597036		2020 01-0000-0-0000-8100-4300-030-0000-0000	Batchld	AP12202019	Check Date	12/20/19	PO#	Register #	000154		
2019/20	09/04/19		ES MAINT SUPPL;WASP/HORN ET KILLER	B215850	12/13/19	Paid	Printed	8.38		8.38		
Check #	01-597036		2020 01-0000-0-0000-8100-4300-030-0000-0000	Batchld	AP12202019	Check Date	12/20/19	PO#	Register #	000154		
2019/20	09/06/19		MAINT SUPPL;MOUSE TRAPS,GOPHER KILLER, ETC	B215987	12/13/19	Paid	Printed	32.15		32.15		
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000	Batchld	AP12202019	Check Date	12/20/19	PO#	Register #	000154		
2019/20	09/11/19		HS J DEERE ANTIFREEZE	B216336	12/13/19	Paid	Printed	32.32		32.32		
Check #	01-597036		2020 01-0000-0-0000-8100-4300-070-0000-0000	Batchld	AP12202019	Check Date	12/20/19	PO#	Register #	000154		
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Sorted by AP Check Order Option, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Check Register(s) = 000154, Page Break by Check/Advice? = N, Zero? = Y)												
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Payment Register

Scheduled 12/13/2019 - 12/18/2019

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
(continued)										
2019/20	09/16/19		MAINT SUPPL:ANTI-FREEZ E	B216698	12/13/19	Paid	Printed	96.97		96.97
Check #	01-597036	2020	01-0000-0-0000-8100-4300-000-0000-0000	BatchId AP12202019	Check Date 12/20/19	PO#	Register # 000154			
2019/20	09/20/19		MAINT SUPPL:DODGE VAN WIPER BLADES	B217011	12/13/19	Paid	Printed	30.14		30.14
Check #	01-597036	2020	01-0000-0-0000-3600-4380-000-0000-7230	BatchId AP12202019	Check Date 12/20/19	PO#	Register # 000154			
2019/20	09/24/19		MAINT SUPPL: CHLORINE ES RO SYSTEM	B217232	12/13/19	Paid	Printed	10.77		10.77
Check #	01-597036	2020	01-0000-0-0000-8100-4300-030-0000-0000	BatchId AP12202019	Check Date 12/20/19	PO#	Register # 000154			
2019/20	09/25/19		MAINT SUPPL:HS AG COOLER PILLOW BLOCKS	B217355	12/13/19	Paid	Printed	7.63		7.63
Check #	01-597036	2020	01-0000-0-0000-8100-4300-070-0000-0000	BatchId AP12202019	Check Date 12/20/19	PO#	Register # 000154			
2019/20	09/30/19		MAINT SUPPL:HEATER THERM. BATTERIES	B217731	12/13/19	Paid	Printed	10.54		10.54
Check #	01-597036	2020	01-0000-0-0000-8100-4300-000-0000-0000	BatchId AP12202019	Check Date 12/20/19	PO#	Register # 000154			
2019/20	01/07/19		MAINT; BUSES/ANTI-FREEZ E	C12980 REPOST	12/15/19	Paid	Printed	77.51		77.51
Check #	01-597036	2020	01-0000-0-0000-3600-4380-000-0000-7230	BatchId AP12202019	Check Date 12/20/19	PO#	Register # 000154			
2019/20	04/24/19		MAINT SUPPL: COOLER PADS	C13123	12/15/19	Paid	Printed	34.48		34.48
Check #	01-597036	2020	01-0000-0-0000-8100-4300-000-0000-0000	BatchId AP12202019	Check Date 12/20/19	PO#	Register # 000154			
2019/20	07/19/19		MAINT SUPPL:BOLTS,GAL PLUG	C13396	12/13/19	Paid	Printed	79.83		79.83
Check #	01-597036	2020	01-0000-0-0000-8100-4300-000-0000-0000	BatchId AP12202019	Check Date 12/20/19	PO#	Register # 000154			

Selection

Sorted by AP Check Order Option, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Check Register(s) = 000154,

Page Break by Check/Advice? = N, Zero? = Y)

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Payment Register

Scheduled 12/13/2019 - 12/18/2019											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			
Direct Vendor				(continued)				(continued)					
2019/20	07/19/19		MAINT SUPPL:BOLTS,GAL PLUG	C13396 (continued)	12/13/19	Paid	Printed	(continued)					
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000	BatchId AP12202019	Check Date 12/20/19	PO#	Register # 000154						
2019/20	07/22/19		MAINT SUPPL:SWITCH COOLER,WATER FLEX	C13410	12/13/19	Paid	Printed	28.85		28.85			
Check #	01-597036		2020 01-0000-0-0000-8100-4300-000-0000-0000	BatchId AP12202019	Check Date 12/20/19	PO#	Register # 000154						
2019/20	01/04/19		MAINT; RENT WELDING GAS BOTTLES	D1273 REPOST	12/15/19	Paid	Printed	129.30		129.30			
18-19													
Check #	01-597036		2020 01-0000-0-0000-8100-5600-000-0000-0000	BatchId AP12202019	Check Date 12/20/19	PO#	Register # 000154						
2019/20	02/28/19		MAINT; RENT WELDING GAS BOTTLES	D1279	12/15/19	Paid	Printed	86.20		86.20			
18-19													
Check #	01-597036		2020 01-0000-0-0000-8100-5600-000-0000-0000	BatchId AP12202019	Check Date 12/20/19	PO#	Register # 000154						
2019/20	04/27/19		MAINT; WELDING GAS BOTTLE RENTAL	D1286	12/15/19	Paid	Printed	96.97		96.97			
18-19													
Check #	01-597036		2020 01-0000-0-0000-8100-5600-000-0000-0000	BatchId AP12202019	Check Date 12/20/19	PO#	Register # 000154						
2019/20	11/20/19		REPL STALED DATED WT 01-565113 FOR MARCH 2019 INVOICES	REPL WT 01-565113	12/15/19	Paid	Printed	207.85		207.85			
Check #	01-597036		2020 01-0000-0-0000-0000-8699-000-0000-STLD	BatchId AP12202019	Check Date 12/20/19	PO#	Register # 000154						
Total Invoice Amount								5,578.19					

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Page Break by Check/Advice? = N, Zero? = Y)

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Scheduled 12/13/2019 - 12/18/2019										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		
Direct Vendor												
Verizon Business (002132/1)												
PO Box 15043												
Albany, NY 12212-5043												
2019/20	12/10/19		661-766-2255	62389431	12/17/19	Paid	Printed	60.03		60.03		
2020 01- 0000- 0- 0000- 2700- 5910- 000- 0000- 0000												
Check #	01-597037			BatchId	AP12202019	Check Date	12/20/19	PO#		Register # 000154		
								Total Invoice Amount	60.03			
Direct Vendor												
Western Exterminator Company (002800/1)												
2360 Thompson Way, Suite L												
Santa Maria, CA 93455												
2019/20	11/06/19		BLK BATTLES ALL	7596248	12/17/19	Paid	Printed	84.00		84.00		
OVER 4753												
CEBRIAN												
2020 01- 0035- 0- 0000- 8100- 5800- 000- RENT- 0000												
Check #	01-597038			BatchId	AP12202019	Check Date	12/20/19	PO#		Register # 000154		
								Total Invoice Amount	84.00			

EXPENSES BY FUND - Bank Account COUNTY		
Fund	Expense	Cash Balance
01	14,240.63	3,779,883.17
21	950.00	2,240,474.22
Total	15,190.63	

Number of Payments	141
Number of Checks	12
Number of ACH Advice	0
Number of vCard Advice	0
Total Check/Advice Amount	\$15,190.63
Total Unpaid Sales Tax	\$0.00
Total Expense Amount	\$15,190.63

CHECK/ADVICE AMOUNT DISTRIBUTION COUNTS	
\$0 - \$99	7
\$100 - \$499	1
\$500 - \$999	1
\$1,000 - \$4,999	1
\$5,000 - \$9,999	2
\$10,000 - \$14,999	
\$15,000 - \$99,999	
\$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

AR06a

Receipt Detail

COUNTY - County-AP											
Receipt Id	Receipt Status	Customer	Batch Id	Receipt Type	Receipt Date	Customer Reference #	Invoice #	Loc	Deposit Id	Comment	Receipt Amount
CR20-0000157	Submitted	Allan Hancock Community College	82	Check	01/07/20	25013364	600.00		D370055	Reimbursement for Subs	600.00
	01- 0000- 0- 0000- 0000- 8699- 000- 0000- 0000									Reimbursement for Subs: PD	
CR20-0000158	Submitted	(000036) CUYAMA BUCKHORN	82	Check	01/07/20	1975	700.00		D370055	Rent: Jan 2020	700.00
	01- 0035- 0- 0000- 0000- 8650- 000- 0000- 0000										
CR20-0000159	Submitted	(000036) CUYAMA BUCKHORN	82	Check	01/07/20	1975	700.00		D370055	Security Deposit	700.00
	01- 0035- 0- - - 9650- - - - -										
CR20-0000160	Submitted	(000028) BOLT HOUSE FARMS	82	Check	01/07/20	301111	320.00		D370055	Donation:Computer Fundraise	320.00
	01- 0900- 0- 0000- 0000- 8698- 000- 0000- 0000										
CR20-0000161	Submitted	(000029) CUYAMA VALLEY PISTA	82	Check	01/07/20	2418	320.00		D370055	Donation:Computer Fundraise	320.00
	01- 0900- 0- 0000- 0000- 8698- 000- 0000- 0000										
CR20-0000162	Submitted	(000030) DUNCAN FAMILY FARM	82	Check	01/07/20	68671	320.00		D370055	Donation:Computer Fundraise	320.00
	01- 0900- 0- 0000- 0000- 8698- 000- 0000- 0000										
CR20-0000164	Submitted	(000031) E&B NATURAL RESOUF	82	Check	01/07/20	473846	320.00		D370055	Donation:Computer Fundraise	320.00
	01- 0900- 0- 0000- 0000- 8698- 000- 0000- 0000										
CR20-0000165	Submitted	(000034) GRIMMWAY ENTERPRISE	82	Check	01/07/20	372956	450.00		D370055	Donation:Computer Fundraise	450.00
	01- 0900- 0- 0000- 0000- 8698- 000- 0000- 0000										
CR20-0000166	Submitted	(000032) MALCOLM & KATHLEEN	82	Check	01/07/20	3182	320.00		D370055	Donation:Computer Fundraise	320.00
	01- 0900- 0- 0000- 0000- 8698- 000- 0000- 0000										
CR20-0000167	Submitted	(000033) SUNRIDGE NURSERIES	82	Check	01/07/20	99901	640.00		D370055	Donation:Computer Fundraise	640.00
	01- 0900- 0- 0000- 0000- 8698- 000- 0000- 0000										
CR20-0000168	Submitted	(000035) THE ZANNON FAMILY F	82	Check	01/07/20	518	1,000.00		D370055	Donation:Computer Fundraise	1,000.00
	01- 0900- 0- 0000- 0000- 8698- 000- 0000- 0000										
Total for Cuyama Joint Unified School District											43,245.46

Fund-Object Recap

01-8650	Leases & Rentals
01-8698	Local Donations
01-8699	All Other Local Revenue
01-9650	Unearned Revenue
13-8220	Child Nutrition Programs
13-8520	Child Nutrition

Fund 01 - General Fund

* On Hold

Selection
Sorted by Receipt Id, Filtered by (Org = 43, Deposit Number(s) = D370055, User Created = N, On Hold? = Y, No Invoice = Y, Accounts? = Y, Recap = O, Sort/Group =)

ESCAPE

ONLINE

Page 2 of 3

043 - Cuyama Joint Unified School District

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7:20AM

**CUYAMA JOINT UNIFIED SCHOOL DISTRICT CONTRACT OF
EMPLOYMENT
INTERIM SUPERINTENDENT/PRINCIPAL**

This Contract of Employment ("Contract") is entered into by the Governing Board of the Cuyama Joint Unified School District of Santa Barbara County, California ("Board" or "District"), and _____ ("Interim Superintendent/Principal").

RECITALS

A There is currently a vacancy in the position of District Superintendent/Principal which is not expected to be filled in the near future. Interim Superintendent/Principal has obtained his administrative services credential and is qualified to serve in the capacity of Interim Superintendent/Principal on a temporary basis on the terms set forth in this Contract.

B Interim Superintendent/Principal understands and agrees that during the term of this Contract, he will be classified as a certificated employee under applicable law and that he will have no right to claim probationary or permanent status with District.

TERMS

1 **Term.** Pursuant to its action duly taken in an open session of a public board meeting on January 9, 2020, and recorded in its official records of proceedings, Board employs _____ as Interim Superintendent/Principal on a temporary basis for a period commencing January 13, 2020, and continuing through June 30, 2020, subject to termination as provided in Section 10.

2 **Contract Days.** Interim Superintendent/Principal shall work no fewer than eighty-six (86) days during the term of this Contract. Absent Board Approval, the work days will not include week-ends and holidays.

3 **Salary.** Board agrees to pay Interim Superintendent/Principal a total base salary sum of \$_____ per month for services provided under this Contract. Board reserves the right to increase salary and/or benefits for any period of this Contract. Board may deduct or withhold from Interim Superintendent/Principal's compensation any and all sums required for income taxes and all federal, state, or local taxes and withholdings which are now applicable or become applicable in the future. Salary will be paid monthly by payroll warrant. District shall maintain accurate records of Interim Superintendent/Principal's earnings and report those earnings monthly to the California State Teachers' Retirement System (CalSTRS) and to Interim Superintendent/Principal.

4. **Benefits.** Interim Superintendent/Principal is entitled to the rights and benefits of regular (probationary and permanent) certificated personnel provided either by law or District policy/administrative regulation, including but not limited to health and welfare benefits.

5. **Chief Administrative Officer.** Interim Superintendent/Principal shall serve as the chief administrative officer of the District, which includes administration of 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, Interim Superintendent/Principal shall:

- A. Review all policies adopted by Board and make appropriate recommendations to the Board;
- B. Evaluate or cause to be evaluated all district employees as required by law and district policy;
- C. Advise Board of all possible sources of funds 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 District's size, Interim Superintendent/Principal will undertake additional duties as Principal of Cuyama High School, Sierra Madre Continuation High School, and Cuyama Elementary/Middle School, which shall be ancillary to the superintendency. In that capacity, he shall be responsible for direction of the instructional program, supervision and evaluation of site staff, participation in staff, student, and parent activities and community leadership, monitoring student progress, ensuring proper administration of student discipline rules and regulations, athletics, conducting IEP meetings as appropriate, enforcing attendance laws, and such other duties as are typically performed by a school principal and reflected in any job description for the position adopted by District. Termination of this Contract for any reason shall be effective as to both the superintendency and principalship, notwithstanding Education Code section 44951.

6. **Evaluation.** Board shall discuss its working relationship with Interim Superintendent/Principal and his job performance on an as-needed basis at regular or special meetings.

7. **Devotion of Professional Services.** Interim Superintendent/Principal shall give his exclusive professional services to District during the period of time those services are to be rendered except as otherwise provided in this Contract. However, Interim Superintendent/Principal may undertake consultative professional work, engage in speaking for hire, write, lecture, or engage in other professional undertakings provided those activities do not tend to impair the effectiveness of Interim

Superintendent/Principal, in the exclusive judgment of Board. Interim Superintendent/Principal may retain any income derived from these activities.

8 **Transportation and Expenses.** Interim Superintendent/Principal shall be required to maintain his own transportation for all travel related to district business. Interim Superintendent/Principal shall be reimbursed for all actual and necessary business expenses, including travel-related expenses, which are permitted by district policy or incurred with Board's prior approval. Interim Superintendent/Principal shall provide appropriate documentation to support expenses for which he seeks reimbursement. Daily commute to and from home and work shall not be reimbursable.

9 **Confidential Information.** Interim 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. Interim 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.

10 **Termination.** Either party may at any time terminate this Contract by serving advance written notice of termination on the other party at least 10 days prior to the date of termination. Upon termination, Interim Superintendent/Principal shall be entitled to be paid only for services rendered up to the termination date.

11 **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:

A. 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 the Contract or salary for 12 months, whichever is less.

B. 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.

C. Notwithstanding the provisions of subsections A and B above, if Board, including an administrator appointed by the Superintendent of Public Instruction, terminates this Contract, Board may not provide a cash or noncash settlement to Interim Superintendent/Principal in an amount greater than Interim Superintendent/Principal's monthly salary multiplied by zero to six if Board believes, and subsequently confirms through an independent audit, that Interim Superintendent/Principal has engaged in fraud, misappropriation of funds, or other illegal fiscal practices. The amount of the cash settlement described in this subsection shall be determined by an administrative law judge after a hearing.

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 termination by District under Section 9 (Termination), more restrictive contractual restrictions apply.

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

- A. Paid leave pending an investigation;
- B. Payment for the legal criminal defense of Interim Superintendent/Principal; or
- C. Any cash settlement related to termination of Interim Superintendent/Principal's employment.

13 Credentials and Certifications. Interim Superintendent/Principal certifies that he possesses and will maintain during the entire term of this Contract valid and appropriate credentials and certifications to act as Interim Superintendent/Principal as required by law.

14 Notification of Status as Finalist in Employment Search. Interim Superintendent/Principal shall immediately notify Board in writing if he becomes a finalist for employment outside District.

15 Review of Contract. Interim Superintendent/Principal has had the opportunity to obtain independent legal or other professional advice with regard to this Contract and the consequences that follow it, including tax and retirement consequences.

16 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 by a court of competent jurisdiction, the remaining provisions shall nevertheless remain in full force and effect.

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

18 Entire Agreement. This Contract constitutes the entire agreement and understanding between the parties. There are no other 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.

19. **Successors and Assigns.** Both parties hereby agree and represent that this Contract shall bind and benefit their heirs, successors, assigns, and each of them, and that each party has full power and authority to execute this Contract.

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

INTERIM SUPERINTENDENT/PRINCIPAL

GOVERNING BOARD OF THE CUYAMA JOINT
UNIFIED SCHOOL DISTRICT

By: _____

Date: _____, 2020

By: HEATHER LOMAX, President

Date: _____, 2020

By: WHITNEY N. GOLLER, Clerk

Date: _____, 2020

By: TRUDY CALLAWAY, Member

Date: _____, 2020

By: MICHAEL MANN, Member

Date: _____, 2020

By: JOSE VALENZUELA, Member

Date: _____, 2020

Cuyama Joint Unified School District

Board Policy

BP 6163.2

Instruction

ANIMALS AT SCHOOL

The Governing Board recognizes that animals can contribute to the district's instructional program by being effective teaching aids to students and by assisting individuals with disabilities to access district programs and activities. In addition, instruction related to the care and treatment of animals teaches students a sense of responsibility and promotes the humane treatment of living creatures.

(cf. 0410 - Nondiscrimination in District Programs and Activities) (cf. 6142.4 - Service Learning/Community Service Classes)

(cf. 6159 - Individualized Education Program)

(cf. 6164.4 - Identification and Evaluation of Individuals for Special Education) (cf. 6164.6 - Identification and Education Under Section 504)

The Superintendent or designee shall develop rules and procedures to ensure that when animals are brought to school, the health, safety, and welfare of students, staff, and the animals are protected. However, the district assumes no liability for the safety of animals allowed on district property.

(cf. 3320 - Claims and Actions Against the District) (cf. 3530 - Risk Management/Insurance)

(cf. 5141.21 - Administering Medication and Monitoring Health Conditions) (cf. 5141.23 - Asthma Management)

With the approval of the Superintendent, Reading Dogs or a similar local program using dogs in the classroom to support reading instruction will be allowed under the following circumstances;

1. Written approval in writing by the Superintendent is required, 10 days prior to the event(s).
2. The owner of the dog shall furnish the District a Certificate of Insurance naming the District, its Officers and Employees as an Additional Insured, as well as liability insurance covering any act on the animals behalf; voluntary or involuntary, while on school grounds.
3. It is understood by the dog owner(s) that the liability of dog owners is governed by California Civil Code Section 3342. Dog owners are held strictly liable for injuries caused by their dog. All the claimant or plaintiff needs to do is prove that the injury was caused by the dog. Negligence is not a factor.
4. The Superintendent and/or Teacher will monitor to situation and be sensitive to any individual that may experience an allergy to the animal or just simply have fear of the animal being close by.

5. All dogs used for any purpose on school campuses must pass the assessment of “Good Citizenship” as addressed by the American Kennel Club, or an equivalent evaluation by another ethical institution in good standing.
6. All dogs used for any purpose on school campuses must have a certification of health and work capability issued by a licensed veterinarian, and must furnish this documentation to the district and school board prior to the dog’s service on campus.
7. These guidelines listed above are considered the minimum standard. District officials, administrators, and the Governing Board can exercise their rights to require any further documentation or evaluations as requested on a case-by-case basis, as well as exercising their right to opt out of allowing a specific dog to participate in the program.
8. The section of the Board Policy applies only to animals classified as domestic dogs; other animals such as cats, rabbits, pigs, horses, cows, etc. are not allowed.

Legal Reference:

EDUCATION CODE

233.5 *Instruction in kindness to pets and humane treatment of living creatures*

39839 *Transportation of guide dogs, signal dogs, service dogs*

51202 *Instruction in personal and public health and safety*

51540 *Safe and humane treatment of animals at school CIVIL CODE*

54.1 *Access to public places*

54.2 *Guide, signal, or service dogs, right to accompany GOVERNMENT CODE*

810-996.6 *California Tort Claims Act, especially:*

815 *Liability for injuries generally; immunity of public entity* 835 *Conditions of liability*

VEHICLE CODE

21113 *Public grounds CODE OF REGULATIONS, TITLE 13*

1216 *Transportation of property UNITED STATES CODE, TITLE 20*

1400-1482 *Individuals with Disabilities Education Act UNITED STATES CODE, TITLE 29*

794 *Rehabilitation Act of 1973, Section 504*

CALIFORNIA CIVIL CODE

3342 *Liability of Dog Owners*

CODE OF FEDERAL REGULATIONS, TITLE 28

35.104 *Definitions*

35.136 *Service animals COURT DECISIONS*

Sullivan v. Vallejo City USD, (1990) 731 F.Supp. 947

Management Resources:

FEDERAL REGISTER

Rules and Regulations, September 15, 2010, Vol. 75, Number 178, pages 56164-56236 CSBA PUBLICATIONS

Indoor Air Quality: Governing Board Actions for Creating Healthy School Environments, Policy Brief, July 2008

Asthma Management in the Schools, Policy Brief, March 2008 WEB SITES:

CSBA: <http://www.csba.org>

American Society for the Prevention of Cruelty to Animals: <http://www.asPCA.org> Humane Society of the United States: <http://www.hsus.org>

U.S. Department of Education, Office of Civil Rights: <http://www.ed.gov/about/offices/list/ocr>

Original Adoption: June 30, 2016

Revision First Reading: December 10, 2019

Adopted: January 9, 2020

Cuyama Joint Unified School District
New Cuyama, California

**BEFORE THE GOVERNING BOARD OF THE
CUYAMA JOINT UNIFIED SCHOOL DISTRICT
COUNTY OF SANTA BARBARA, STATE OF CALIFORNIA**

Reducing or Eliminating Certain Certificated
Services for the 2020-2021 School Year

Resolution No. 2020-001

WHEREAS, Sections 44949 and 44955 of the Education Code require action by the Governing Board in order to reduce or eliminate services and permit the layoff of certificated employees; and,

WHEREAS, the District Superintendent has recommended to the Governing Board that particular kinds of services be reduced or eliminated no later than the beginning of the 2020-2021 school year; and,

WHEREAS, the Governing Board has determined that it is in the best interest of the District, and the welfare of the students thereof, to reduce or discontinue certain particular kinds of services no later than the beginning of the 2020-2021 school year; and,

WHEREAS, as a result of the reduction or elimination of particular kinds of services, it will be necessary to reduce the number of certificated employees of the District.

NOW THEREFORE, BE IT RESOLVED by the Governing Board of the Cuyama Joint Unified School District:

1. That each of the above recitals is true and correct.
2. That the Governing Board hereby determines to reduce or eliminate those particular kinds of services set forth in **Exhibit A**, attached hereto and incorporated by reference herein.
3. That the Superintendent or Superintendent's designee is authorized and directed to determine which employees' services may not be required for the 2020-2021 school year as a result of this reduction in services, consistent with the competency criteria set forth in **Exhibit B**, attached hereto and incorporated by reference herein.
4. That, no later than March 15, 2020, the Superintendent or Superintendent's designee is authorized and directed to give legally required notice to those employees who may not be reemployed for the 2020-2021 school year as a result of this reduction in services.
5. That the Superintendent or Superintendent's designee is also authorized and directed to initiate and take all actions necessary and appropriate to implement this Resolution including, but not limited to, signing any applicable service agreements with the state Office of Administrative Hearings in furtherance of this service reduction process.

I CERTIFY that the above resolution, proposed by Trustee _____ and seconded by Trustee _____, was duly passed and adopted by the Governing Board of the Cuyama Joint Unified School District of Santa Barbara County, California, at an official and public meeting thereof held on January 9, 2020, by the following vote:

AYES: _____
(Name(s) of Board Members)

NAYES: _____
(Name(s) of Board Members)

ABSTENTIONS: _____
(Name(s) of Board Members)

ABSENCES: _____
(Name(s) of Board Members)

DATED: _____

GOVERNING BOARD OF THE
_____ SCHOOL DISTRICT

By: _____

Title: _____

[Attachment: Exhibits A and B]

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
RESOLUTION REDUCING OR DISCONTINUING
PARTICULAR KINDS OF SERVICES

EXHIBIT A

	FTE*
Self-contained Elementary Classroom Teacher	1.0
Elementary School Principal/Counselor	1.0
High School Continuation School Teacher	0.47
TOTAL FTE Reduced or Discontinued.....	2.47

*FTE = Full Time Equivalent

CUYAMA JOINT UNIFIED SCHOOL DISTRICT

REDUCING OR DISCONTINUING PARTICULAR KINDS OF SERVICES

EXHIBIT B

For purposes of "bumping" pursuant to Education Code section 44955(b), a more senior employee shall only be allowed to bump and displace a more junior employee when the more senior employee is both competent and credentialed to assume the entire assignment of the more junior employee. The more senior employee meets the definition of "competency" by:

1. Possession of a valid clear or preliminary credential authorizing service in the subject(s) or grade level to which the employee will be assigned at the beginning of the 2020-2021 school year;
2. Possession of an appropriate full (not emergency) EL authorization (if required by the position);
3. In the case of a departmentalized setting, possession of a single subject credential(s) or subject matter authorization in that subject area (if required by the position);
4. Any training and experience necessary to meet the job requirements of specialized positions.

**BEFORE THE GOVERNING BOARD OF THE
CUYAMA JOINT UNIFIED SCHOOL DISTRICT
COUNTY OF SANTA BARBARA, STATE OF CALIFORNIA**

Determination of Seniority Among Certificated)	
Employees With Same First Paid Date of)	Resolution No.2020-002
Service ("Tie-Breaker Resolution"))	
_____)	

WHEREAS, the Governing Board anticipates that it will be necessary to reduce or eliminate certain particular kinds of services effective at the close of this school year; and

WHEREAS, the Governing Board has determined that as between certificated employees who first rendered paid service to the District on the same date, certain criteria should be used in determining the order of termination of said employees; and

WHEREAS, the determination of the order of termination is based solely upon the needs of the District and the students thereof;

NOW THEREFORE, BE IT RESOLVED by the Governing Board of the Cuyama Joint Unified School District:

1. That each of the above recitals is true and correct.
2. The criteria used to determine the order of termination of certificated employees who first rendered paid service to the District on the same date, shall be as follows and will be applied in the priority order indicated:
 - a. CTC issued teaching and/or special service credentials, authorizations and certificates held (Credentialing; priority given to Preliminary or Clear Single Subject Mathematics credentials or CTE credentials)
 - b. Bilingual Cross-cultural Language and Academic Development (BCLAD) certification
 - c. Other types of authorization for instruction of English Language Learners besides BCLAD, including Cross-cultural Language and Academic Development (CLAD) certification
 - d. Special Education Needs
 - e. Experience
 - f. Training
 - g. Competence
 - h. Evaluations
 - i. Extracurricular Activities

I CERTIFY that the above resolution, proposed by Trustee _____ and seconded by Trustee _____, was duly passed and adopted by the Governing Board of the Cuyama Joint Unified School District of Santa Barbara County, California, at an official and public meeting thereof held on January 9, 2020, by the following vote:

AYES: _____
(Name(s) of Board Members)

NAYES: _____
(Name(s) of Board Members)

ABSTENTIONS: _____
(Name(s) of Board Members)

ABSENCES: _____
(Name(s) of Board Members)

DATED: _____

GOVERNING BOARD OF THE
CUYAMA JOINT UNIFIED SCHOOL DISTRICT

By: _____

Title: _____

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
COUNTY OF SANTA BARBARA
CUYAMA, CALIFORNIA

AUDIT REPORT
June 30, 2019

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
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JUNE 30, 2019

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FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

Board of Trustees
Cuyama Joint Unified School District
Cuyama, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Cuyama Joint Unified School District (the District) as of and for the fiscal year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *2018-2019 Guide for Annual Audits of California K-12 Local Educational Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, Section 19810. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Basis for Qualified Opinion

The lack of certain internal control procedures and supporting records limits us from expressing an independent auditors' opinion on recorded transactions of the student body fiduciary fund.

Qualified Opinion

In our opinion, except for the possible effects of the matter discussed in the “Basis for Qualified Opinion” paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of fiduciary funds for the Cuyama Joint Unified School District as of June 30, 2019, in accordance with accounting principles generally accepted in the United States of America.

Opinions

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information other than the student body fiduciary funds of the Cuyama Joint Unified School District, as of June 30, 2019, and the respective changes in financial position where applicable thereof, for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require the budgetary information on page 35, the schedule of proportionate share of net pension liability on pages 36 and 37, and the schedule of pension contributions on pages 38 and 39, be presented to supplement the 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do 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.

Management has omitted management’s discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the Cuyama Joint Unified School District’s basic financial statements. The supplementary information listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information listed in the table of contents are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the 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 auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 16x, 2019, on our consideration of the Cuyama Joint Unified School District’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District’s internal control over financial reporting and compliance.

Moss, Rinz & Hartgen LLP

Santa Maria, California
December 16, 2019

CUYAMA JOINT UNIFIED SCHOOL DISTRICT

STATEMENT OF NET POSITION

JUNE 30, 2019

Assets	Governmental Activities
Cash in county treasury	\$ 6,458,615
Cash in banks and on hand	107,569
Accounts receivable	276,754
Stores inventories	2,276
Land	108,526
Work in progress	525,329
Buildings and improvements	8,124,047
Equipment	2,831,292
Less accumulated depreciation	<u>(5,921,881)</u>
Total assets	<u>12,512,527</u>
Deferred Outflows of Resources	
Pensions	<u>1,128,978</u>
Total deferred outflows of resources	<u>1,128,978</u>
Liabilities	
Accounts payable	3,370,607
Unearned revenue	12,869
Interest payable	77,393
Long-term liabilities:	
Due within one year	
Capital lease payable	95,084
Bond premium	<u>16,638</u>
Total due within one year	<u>3,572,591</u>
Due after one year:	
Bonds payable	3,950,000
Bond premium	452,779
Capital lease payable	1,153,549
Compensated absences payable	4,954
Net pension liability	<u>3,013,298</u>
Total due after one year	<u>8,574,580</u>
Total liabilities	<u>12,147,171</u>
Deferred Inflows of Resources	
Pensions	<u>433,183</u>
Total deferred inflows of resources	<u>433,183</u>
Net Position	
Net investment in capital assets	3,044,390
Restricted for:	
Debt Service	404,205
Educational programs	33,337
Child nutrition	2,276
Unrestricted	<u>(2,423,057)</u>
Total net position	<u>\$ 1,061,151</u>

The accompanying notes are an integral part of this statement.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT

STATEMENT OF ACTIVITIES

FOR THE FISCAL YEAR ENDED JUNE 30, 2019

		Program Revenues		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
Instruction	\$ 1,897,739	\$ 1,580	\$ 326,636	\$ -
Instruction supervision	20,586	23,420	4,887	
Instruction-related services:				
Instructional library, media, and technology	35,558		1,908	
School site administration	299,716		1,739	
Pupil services:				
Home to school transportation	213,807		15,491	
Food services	224,891	15,805	154,612	
All other pupil services	26,628		2,437	
General administration:				
Centralized data processing	598			
All other general administration	442,260		9,740	
Plant services	548,224		13,039	
Ancillary services	11,763		150	
Interest on long-term debt	135,309			
Other outgo	769,389			
Depreciation (unallocated)	256,333			
Total governmental activities	<u>\$ 4,882,801</u>	<u>\$ 40,805</u>	<u>\$ 530,639</u>	<u>\$ -</u>

General revenues:

Taxes and subventions:

Taxes levied for general services

Taxes levied for debt service

Federal and state aid not restricted to specific
purposes

Interest and investment earnings

Interagency revenues

Miscellaneous

Total general revenues

Change in net position

Net position, beginning of fiscal year

Prior period adjustment

Net position, beginning of fiscal year, restated

Net position, end of fiscal year

The accompanying notes are an integral part of this statement.

Net (Expense)
Revenue and
Changes in
Net Position

\$ (1,569,523)
7,721

(33,650)
(297,977)

(198,316)
(54,474)
(24,191)

(598)
(432,520)
(535,185)
(11,613)
(135,309)
(769,389)
(256,333)

(4,311,357)

3,140,929
95,650

123,512
72,464
(32,169)
23,665

3,424,051

(887,306)

1,978,457
(30,000)

1,948,457

\$ 1,061,151

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2019

	General Fund	Building Fund	Other Governmental Funds	Total Governmental Funds
ASSETS:				
Cash in County Treasury	\$ 2,798,036	\$ 2,818,830	\$ 841,749	\$ 6,458,615
Cash on Hand and in Banks	79,717	9,011	18,841	107,569
Accounts Receivable	208,518	14,731	53,505	276,754
Due from Other Funds	400,607	-	158,523	559,130
Stores Inventories	-	-	2,276	2,276
Total Assets	<u>\$ 3,486,878</u>	<u>\$ 2,842,572</u>	<u>\$ 1,074,894</u>	<u>\$ 7,404,344</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
Accounts Payable	\$ 3,250,190	\$ 108,389	\$ 12,028	\$ 3,370,607
Due to Other Funds	-	158,473	400,657	559,130
Unearned Revenue	12,869	-	-	12,869
Total Liabilities	<u>3,263,059</u>	<u>266,862</u>	<u>412,685</u>	<u>3,942,606</u>
Fund Balances:				
Nonspendable	-	-	2,276	2,276
Restricted	33,337	2,575,710	481,598	3,090,645
Assigned	-	-	178,335	178,335
Unassigned	190,482	-	-	190,482
Total Fund Balances	<u>223,819</u>	<u>2,575,710</u>	<u>662,209</u>	<u>3,461,738</u>
Total Liabilities and Fund Balances	<u>\$ 3,486,878</u>	<u>\$ 2,842,572</u>	<u>\$ 1,074,894</u>	<u>\$ 7,404,344</u>

The accompanying notes are an integral part of this statement.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2019

Total fund balances - governmental funds \$ 3,461,738

In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.

Capital assets at historical cost	\$	11,589,194	
Accumulated depreciation		<u>(5,921,881)</u>	
Net			5,667,313

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

Bonds payable	\$	3,950,000	
Unamortized bond premium		469,417	
Capital lease payable		1,248,633	
Compensated absences payable		4,954	
Net pension liability		<u>3,013,298</u>	(8,686,302)

Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.

Deferred inflows of resources relating to pensions	\$	(433,183)	
Deferred outflows of resources relating to pensions		<u>1,128,978</u>	695,795

In governmental funds, interest on long-term debt is recognized until the period in which it matures and is paid. In the government-wide statement of net position, it is recognized in the period that it is incurred. The additional liability for unmatured interest owing at the end of the period was:

	(77,393)	
Total net position - governmental activities		<u><u>\$ 1,061,151</u></u>

The accompanying notes are an integral part of this statement.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	General Fund	Building Fund	Other Governmental Funds	Total Governmental Funds
Revenues:				
LCFF Sources:				
State Apportionment or State Aid	\$ 2,015,310	\$ -	\$ -	\$ 2,015,310
Education Protection Account Funds	448,671	-	-	448,671
Local Sources	(73,951)	-	-	(73,951)
Federal Revenue	61,231	-	137,882	199,113
Other State Revenue	521,488	-	10,387	531,875
Other Local Revenue	841,981	34,970	125,005	1,001,956
Total Revenues	<u>3,814,730</u>	<u>34,970</u>	<u>273,274</u>	<u>4,122,974</u>
Expenditures:				
Current:				
Instruction	1,958,380	-	-	1,958,380
Instruction - Related Services	362,829	-	-	362,829
Pupil Services	241,740	-	216,646	458,386
Ancillary Services	11,753	-	-	11,753
General Administration	425,313	-	-	425,313
Plant Services	507,995	37,649	27,595	573,239
Other Outgo	658,400	149,512	-	807,912
Capital Outlay	84,356	497,159	49,041	630,556
Debt Service:				
Principal	93,671	-	50,000	143,671
Interest	8,105	-	91,595	99,700
Total Expenditures	<u>4,352,542</u>	<u>684,320</u>	<u>434,877</u>	<u>5,471,739</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(537,812)</u>	<u>(649,350)</u>	<u>(161,603)</u>	<u>(1,348,765)</u>
Other Financing Sources (Uses):				
Transfers In	248,081	-	40,385	288,466
Transfers Out	(40,385)	-	(248,081)	(288,466)
Proceeds From Sale of Bonds	-	2,000,000	-	2,000,000
Premium From Sale of Bonds	-	-	225,484	225,484
Total Other Financing Sources (Uses)	<u>207,696</u>	<u>2,000,000</u>	<u>17,788</u>	<u>2,225,484</u>
Net Change in Fund Balances	<u>(330,116)</u>	<u>1,350,650</u>	<u>(143,815)</u>	<u>876,719</u>
Fund Balances, July 1	583,935	1,225,060	806,024	2,585,019
Prior Period Adjustment	(30,000)			
Fund Balances, July 1-Restated	<u>553,935</u>	<u>1,225,060</u>	<u>806,024</u>	<u>2,585,019</u>
Fund Balances, June 30	<u>\$ 223,819</u>	<u>\$ 2,575,710</u>	<u>\$ 662,209</u>	<u>\$ 3,461,738</u>

The accompanying notes are an integral part of this statement.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Total net change in fund balances - governmental funds	\$ 876,719
Capital assets are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which additions to capital assets of \$668,685 is more than depreciation expense \$(256,333) in the period.	412,352
In the statement of activities, compensated absences are measured by the amounts earned during the fiscal year. In governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially the amounts paid). This fiscal year, vacation used was more than the amounts earned by \$3,646.	3,646
In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was:	(71,124)
In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Payment of capital lease principal was \$93,671 and bond principal was \$50,000.	143,671
In governmental funds, if debt is issued at a premium, the premium is recognized as an Other Financing Source in the period it is incurred. In the government-wide statements, the premium is amortized over the life of the debt. Amortization of debt issue premium for the period is:	12,254
In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period was:	(39,340)
In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt, net of issue premium or discount, were:	<u>(2,225,484)</u>
Change in net position - governmental activities	<u>\$ (887,306)</u>

The accompanying notes are an integral part of this statement.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT

STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

FIDUCIARY FUNDS

JUNE 30, 2019

	Agency Fund
	<hr/>
	Student Body Fund
	<hr/>
ASSETS:	
Cash on Hand and in Banks	\$ 62,121
Total Assets	<u>\$ 62,121</u>
LIABILITIES:	
Due to Student Groups	\$ 62,121
Total Liabilities	<u>\$ 62,121</u>

The accompanying notes are an integral part of this statement.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Accounting Policies

The District accounts for its financial transactions in accordance with policies and procedures of the Department of Education's *California School Accounting Manual*. The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants.

B. Reporting Entity

The reporting entity is the Cuyama Joint Unified School District. There are no component units included in this report which meet the reporting entity definition criteria of GASB Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 39 and GASB Statement No. 61, and GASB Statement No. 80.

C. Basis of Presentation

Government-wide Financial Statements:

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the District.

The government-wide financial statements are prepared using the economic resources measurement focus. Government-wide financial statements differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements, therefore, include a reconciliation, with brief explanations to better identify the relationship between the government-wide financial statements and the statements for the governmental funds.

The government-wide financial statement of activities presents a comparison between direct expenses and program revenues for each function or program of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipients of goods or services offered by a program, as well as grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the District, with certain exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

Fund Financial Statements:

Fund financial statements report detailed information about the District. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major governmental fund is presented in a separate column, and all non-major funds are aggregated into one column. Fiduciary funds are reported by fund type.

The accounting and financial treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Fiduciary funds are reported using the economic resources measurement focus.

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Fiduciary funds also use the accrual basis of accounting.

Revenues – exchange and non-exchange transactions:

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, "available" means collectible within the current period or within one year after fiscal year end.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Accounting (Continued)

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the fiscal year when the resources are to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned revenue:

Unearned revenue arises when assets are received before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements are met are recorded as unearned revenue.

Pensions:

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the defined benefit pension plans (the Plans) of the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by the Plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Expenses/expenditures:

On the accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditure related to compensated absences and claims and judgments are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

E. Fund Accounting

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity or retained earnings, revenues, and expenditures or expenses, as appropriate. The District's resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The District's accounts are organized into major and fiduciary funds, as follows:

Major Governmental Funds:

The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

One fund currently defined as a special revenue fund in the California State Accounting Manual (CSAM) did not meet the GASB Statement No. 54 special revenue definition. The Special Reserve Fund is not substantially composed of restricted or committed revenue sources. While this fund is authorized by statute and will remain open for internal reporting purposes, this fund functions effectively as an extension of the General Fund, and accordingly has been combined with the General Fund for presentation in these audited financial statements.

The Building fund is used to account for acquisition of major capital facilities and buildings.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Fund Accounting (Continued)

Nonmajor Governmental Funds:

Special Revenue Funds are established to account for the proceeds from specific revenue sources (other than trusts, major capital projects, or debt service) that are restricted or committed to the financing of particular activities and that compose a substantial portion of the inflows of the fund. Additional resources that are restricted, committed, or assigned to the purpose of the fund may also be reported in the fund. The District maintains two nonmajor special revenue funds:

1. The Cafeteria Fund is used to account for revenue received and expenditures made to operate the District's cafeteria.
2. The Deferred Maintenance Fund is used for the purpose of major or replacement of the District's Property.

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, long-term debt principal, interest, and related costs. The District maintains one nonmajor debt service fund:

The Bond Interest and Redemption Fund is used to account for general obligation bond interest and redemption of bond principal.

Capital Projects Funds are set up by the District to account for special revenues that are to be used to build new facilities. The District maintains one nonmajor capital project fund.

The Special Reserve Fund is used to account for the construction and other special capital projects financed with funds transferred from the General Fund.

Fiduciary Funds:

Agency Funds are used to account for assets of others for which the District acts as an agent. The District maintains one agency fund for the student body accounts. The fund is used to account for the raising and expending of money to promote the general welfare, morale, and educational experience of the student body.

F. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds. By State law, the District's governing board must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements.

These budgets are revised by the District's governing board and District Superintendent during the fiscal year to give consideration to unanticipated income and expenditures.

Formal budgetary integration was employed as a management control device during the fiscal year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

G. Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated at June 30.

H. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America, as prescribed by the GASB and the American Institute of Certified Public Accountants, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity

1. Deposits and Investments

Cash balances held in banks and in revolving funds are insured up to \$250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institutions is fully insured or collateralized.

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the Santa Barbara County Treasury. The County pools these funds with those of other districts in the County and invests the cash. These pooled funds are carried at fair value. Interest earned is deposited quarterly into participating funds.

Any investment losses are proportionately shared by all funds in the pool.

The County is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et. seq.. The funds maintained by the County are either secured by federal depository insurance or are collateralized.

Information regarding the amount of dollars invested in derivatives with the Santa Barbara County Treasury was not available.

2. Interfund Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as interfund receivables/payables.

3. Inventory and Prepaid Items

Inventory is recorded using the purchase method in that the cost is recorded as expenditure at the time individual inventory items are purchased. Inventory is valued at the lower cost (first-in, first out) or market and consists of expendable supplies held for consumption.

The District has the option of reporting expenditures in governmental funds for prepaid items either when purchased or during the benefiting period. The District has chosen to report the expenditure during the period purchased.

4. Capital Assets

Capital assets are those purchased or acquired with an original costs of \$5,000 or more and are reported at historical cost or estimated historical cost. Contributed capital assets are reported at fair value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of a capital asset are capitalized. The costs of normal maintenance and repairs that do not add to the value of the capital assets or materially extend the capital assets' lives are not capitalized, but are expensed as incurred. Depreciation on all capital assets is computed using the straight-line basis over the following estimated useful lives.

Asset Class	Examples	Estimated Useful Life in Years
Land		N/A
Site improvements	Paving, flagpoles, retaining walls, sidewalks, fencing, outdoor lighting	20
School buildings		50
Portable classrooms		25
HVAC systems	Heating, ventilation, and air conditioning systems	20
Roofing		20
Electrical/plumbing		30
Sprinkler/fire system	Fire suppression system	25
Outdoor equipment	Playground, radio towers, fuel tanks, pumps	20
Machinery and tools	Shop and maintenance equipment, tools	15
Kitchen equipment	Appliances	15
Custodial equipment	Floor scrubbers, vacuums, other	15

CUYAMA JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity Continued

4. Capital Assets (Continued)

Science and engineering	Lab equipment, scientific apparatus	10
Furniture and accessories	Classroom and other furniture	20
Business machines	Fax, duplicating and printing equipment	10
Copiers		5
Communication equipment	Mobile, portable radios, non-computerized	10
Computer hardware	PCs, printers, network hardware	5
Computer software	Instructional, other short-term	5 to 10
Computer software	Administrative long-term	10 to 20
Audio visual equipment	Projectors, cameras (still and digital)	10
Athletic equipment	Gymnastics, football, weight machines, wrestling mats	10
Musical instruments	Pianos, strings, brass, percussion	10
Library books	Collections	5 to 7
Licensed vehicles	Buses, other on-road vehicles	8
Contractors equipment	Major off-road vehicles, front-end loaders, large tractors, mobile air compressor	10
Grounds equipment	Mowers, tractors, attachments	15

5. Unearned Revenue

Cash received for federal and state special projects and programs is recognized as revenue to the extent that qualified expenditures have been incurred. Unearned revenue is recorded to the extent cash received on specific projects and programs exceeds qualified expenditures.

6. Deferred Outflows and Inflows of Resources

Pursuant to GASB Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position," and GASB Statement No. 65, "Items Previously Reported as Assets and Liabilities," the District recognizes deferred outflows and inflows of resources.

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. A deferred outflow of resources is defined as a consumption of net position by the government that is applicable to a future reporting period. The District has one item which qualifies for reporting in this category; refer to Note 7 for a detailed listing of the deferred outflows of resources the District has recognized.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. A deferred inflow of resources is defined as an acquisition of net position by the District that is applicable to a future reporting period. The District has one item which qualifies for reporting in this category; refer to Note 7 for a detailed listing of the deferred inflows of revenues the District has recognized.

7. Compensated Absences

All vacation pay plus related payroll taxes is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Accumulated employee sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expense in the period taken since such benefits do not vest nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity (Continued)

8. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position.

9. Fund Balances

Fund balances of the governmental funds are classified as follows:

Nonspendable Fund Balance – represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid insurance) or legally required to remain intact (such as notes receivable or principal of a permanent fund).

Restricted Fund Balance – represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

Committed Fund Balance – represents amounts that can only be used for a specific purpose because of a formal action by the District's governing board. Committed amounts cannot be used for any other purpose unless the governing board removes those constraints by taking the same type of formal action. Committed fund balance amounts may be used for other purposes with appropriate due process by the governing board. Commitments are typically done through adoption and amendment of the budget. Committed fund balance amounts differ from restricted balances in that the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

Assigned Fund Balance – represents amounts which the District intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the governing board or by an official or body to which the governing board delegates the authority. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service, or permanent fund are assigned for purposes in accordance with the nature of their fund type or the fund's primary purpose. Assignments within the general fund convey that the intended use of those amounts is for a specific purpose that is narrower than the general purpose of the District.

Unassigned Fund Balance – represents amounts which are unconstrained in that they may be spent for any purpose. Only the general fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification because of overspending for specific purposes for which amounts had been restricted, committed or assigned.

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

10. Property Taxes

The County is responsible for assessing, collecting, and apportioning property taxes. Taxes are levied for each fiscal year on taxable real and personal property in the county. The levy is based on the assessed values of the preceding January 1, which is also the lien date. Property taxes on the secured roll are due on November 1 and February 1, and taxes become delinquent after December 10 and April 10, respectively. Property taxes on the unsecured roll are due on the lien date (January 1), and become delinquent if unpaid by August 31.

Secured property taxes are recorded as revenue when apportioned, in the fiscal year of the levy. The County apportions secured property tax revenue in accordance with the alternate method of distribution prescribed by Section 4705 of the *California Revenue and Taxation Code*. This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll – approximately on October 1 of each year.

The County Auditor reports the amount of the District's allocated property tax revenue to the California Department of Education. Property taxes are recorded as local LCFF sources by the District.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity (Continued)

11. Bond Premiums

In the government-wide financial statements, long-term obligations are reported as liabilities in the governmental activities statement of net position. Bond premiums are amortized over the life of the bonds using the straight-line method.

J. Future Accounting Pronouncements

GASB Statements listed below will be implemented in future financial statements:

Statement No. 84	"Fiduciary Activities"	The provisions of this statement are effective for fiscal years beginning after December 15, 2018.
Statement No. 87	"Leases"	The provisions of this statement are effective for fiscal years beginning after December 15, 2019.
Statement No. 89	"Accounting for Interest Cost Incurred before the End of a Construction Period"	The provisions of this statement are effective for fiscal years beginning after December 15, 2019.
Statement No. 90	"Majority Equity Interests-an Amendment of GASB Statements No. 14 and No. 61"	The provisions of this statement are effective for fiscal years beginning after December 15, 2018.
Statement No. 91	"Conduit Debt Obligations"	The provisions of this statement are effective for fiscal years beginning after December 15, 2020.

NOTE 2 - CASH AND INVESTMENTS

The District's cash and investments at June 30, 2019 consisted of the following:

Cash on hand and in banks	\$ 169,690
Cash and investments with the County Treasurer	<u>6,458,615</u>
Total cash and investments	<u>\$ 6,628,305</u>

Cash and investments are presented on the accompanying basic financial statements, as follows:

Cash in county treasury, statement of net position	\$ 6,458,615
Cash on hand and in banks, statement of net position	107,569
Cash on hand and in banks, statement of fiduciary assets and liabilities	<u>62,121</u>
Total cash and investments	<u>\$ 6,628,305</u>

The District categorizes its fair value measurements within the fair value hierarchy established by United States Generally Accepted Accounting Principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. These principles recognize a three-tiered fair value hierarchy. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District had investments in the Santa Barbara County Investment Pool, however, this external pool is not measured under Level 1, 2 or 3.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 2 - CASH AND INVESTMENTS (Continued)

Cash in County Treasury

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the Santa Barbara County Treasury as part of the common investment pool (\$6,458,615 as of June 30, 2019). The fair value of this pool as of that date, as provided by the plan sponsor, was \$6,458,615. The District is considered to be an involuntary participant in the external pool. Interest is deposited in the participating funds. The County is restricted by Government Code Section 53635, pursuant to Section 53601, to invest in time deposits, U.S. government securities, State registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements.

Cash on Hand and in Banks

Cash balance on hand and in banks (\$169,690), as of June 30, 2019, is insured up to \$250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institution is fully insured or collateralized.

Investments Authorized by the District's Investment Policy

The District's investment policy only authorizes investment in the local government investment pool administered by the County of Santa Barbara. The District's investment policy does not contain any specific provisions intended to limit the District's exposure to interest rate risk, credit risk, and concentration of credit risk.

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the District manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity:

Investment Type	Carrying Amount	Remaining Maturity (in Months)			
		12 Months Or Less	13-24 Months	25-60 Months	More than 60 Months
Santa Barbara County Investment Pool	\$ 6,458,615	\$ 6,458,615	\$ -	\$ -	\$ -
Total	\$ 6,458,615	\$ 6,458,615	\$ -	\$ -	\$ -

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of rating by a nationally-recognized statistical rating organization. Presented on the following page is the minimum rating required by the California Government Code and the District's investment policy, and the actual rating as of fiscal year end for each investment type.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 2 - CASH AND INVESTMENTS (Continued)

Disclosures Relating to Credit Risk (Continued)

Investment Type	Minimum Carrying Amount	Exempt Legal Rating	From Disclosure	Rating as of Fiscal Year End		
				AAA	Aa	Not Rated
Santa Barbara County Investment Pool	<u>\$6,648,615</u>	N/A	\$ -	\$ -	\$ -	<u>\$6,648,615</u>
Total	<u>\$6,648,615</u>		\$ -	\$ -	\$ -	<u>\$6,648,615</u>

Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. There are no investments in any one issuer that represent 5% or more of total District investments.

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure the District's deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

None of the District's deposits with financial institutions in excess of federal depository insurance limits were held in uncollateralized accounts.

The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as Santa Barbara County Investment Pool).

NOTE 3 - EXCESS OF EXPENDITURES OVER APPROPRIATIONS

Excess of expenditures over appropriations in individual funds are as follows:

	<u>Excess Expenditures</u>
Major Funds:	
Building Fund	
Services and other operating expenditures	\$ 30,000

CUYAMA JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 4 - RECEIVABLES

Receivables at June 30, 2019, consist of the following:

	General Fund	Building Fund	Other Governmental Funds
Federal Government:			
Federal programs	\$ 54,451	\$ -	\$ 45,903
State Government:			
LCFF	81,522		
Categorical aid programs	7,040		3,582
Lottery	10,375		
Local Sources:			
SISC	46,332		
Rent	2,030		
Interest	5,630	14,731	4,020
Miscellaneous	1,138		
	<u>\$ 208,518</u>	<u>\$ 14,731</u>	<u>\$ 53,505</u>

NOTE 5 - CAPITAL ASSETS AND DEPRECIATION

Capital assets activity for the fiscal year ended June 30, 2019, is shown below:

	Balance July 1, 2018	Additions	Deductions	Balance June 30, 2019
Capital assets, not being depreciated:				
Land	\$ 108,526	\$ -	\$ -	\$ 108,526
Work in progress		525,329		525,329
Total capital assets, not being depreciated	<u>\$ 108,526</u>	<u>\$ 525,329</u>	<u>\$ -</u>	<u>\$ 633,855</u>
Capital assets, being depreciated:				
Buildings and improvements	\$ 8,065,047	\$ 59,000	\$ -	\$ 8,124,047
Equipment	2,746,936	84,356		2,831,292
Total capital assets, being depreciated	<u>10,811,983</u>	<u>143,356</u>	<u></u>	<u>10,955,339</u>
Less accumulated depreciation for:				
Buildings and improvements	(4,331,491)	(151,171)		(4,482,662)
Equipment	(1,334,057)	(105,162)		(1,439,219)
Total accumulated depreciation	<u>\$ (5,665,548)</u>	<u>\$ (256,333)</u>	<u>\$ -</u>	<u>\$ (5,921,881)</u>
Total capital assets, being depreciated, net	<u>\$ 5,146,435</u>	<u>\$ (112,977)</u>	<u>\$ -</u>	<u>\$ 5,033,458</u>
Governmental activities, capital assets, net	<u>\$ 5,254,961</u>	<u>\$ 412,352</u>	<u>\$ -</u>	<u>\$ 5,667,313</u>

Depreciation expense was charged to governmental activities, as follows:

Governmental Activities:

Unallocated	<u>\$ 256,333</u>
Total depreciation expense	<u>\$ 256,333</u>

CUYAMA JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 6 - CAPITAL LEASE

On October 10, 2013, the District entered into a capital lease for a solar facility valued at \$1,589,060 with Public Property Financing Corporation of California. The lease qualifies under the 2013 QZAB program and the lease provides for title to pass under expiration of the lease period. Future minimum payments are as follows:

<u>Fiscal</u> <u>Year Ended June 30,</u>	<u>Total</u>
2020	\$ 111,896
2021	111,896
2022	111,896
2023	111,896
2024	111,896
2025-2029	559,478
2030-2032	251,763
Total minimum lease payments	\$ 1,370,721
Less amount representing interest	(122,088)
Present value of net minimum lease payments	<u>\$ 1,248,633</u>

NOTE 7 - PENSION PLANS

State Teachers' Retirement System (CalSTRS)

A. General Information about the Pension Plan

Plan Descriptions - All qualified California full-time and part-time public school teachers from pre-kindergarten through community college and certain other employees of the public school system are eligible to participate in the CalSTRS Pension Plans, multiple-employer, cost-sharing defined benefit plans administered by the California State Teacher's Retirement System (CalSTRS). Benefit provisions under the Plans are established by the Teachers' Retirement Law (California Education Code Section 22000 et seq), as enacted and amended by the California Legislature. The benefit terms of the plans may be amended through legislation CalSTRS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalSTRS website.

Benefits Provided - The CALSTRS Defined Benefit Program has two benefit formulas:

CalSTRS 2% at 60: Members first hired on or before December 31, 2012, to perform services that could be creditable to CalSTRS

CalSTRS 2% at 62: Members first hired on or after January 1, 2013, to perform services that could be creditable to CalSTRS

The Defined Benefit Program provides retirement benefits based on members' final compensation, age and years of service credit. In addition, the retirement program provides benefits to members upon disability and to survivors/beneficiaries upon death of eligible members.

After earning five years of credited service, members become 100 percent vested in retirement benefits.

After five years of credited service, a member (prior to age 60 if under Coverage A, no age limit if under Coverage B, as defined in Education Code Sections 24001 and 24101, respectively) is eligible for disability benefits of up to 50.0 percent of final compensation plus 10.0 percent of final compensation for each eligible child, up to a maximum addition of 40.0 percent. The member must have a disability that will exceed a period of 12 or more months to qualify for benefit.

Any compensation for service in excess of one year in a school year due to overtime or working additional assignments is credited to the Defined Benefit Supplement Program so long as it is under the creditable compensation limit. Other compensation, such as allowances, bonuses, cash in-lieu of fringe benefits, limited-period compensation or compensation determined to have been paid to enhance a benefit, are not creditable to any CalSTRS benefit program.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 7 - PENSION PLANS (Continued)

State Teachers' Retirement System (CalSTRS) (Continued)

A. General Information about the Pension Plan (Continued)

The Plans' provisions and benefits in effect at June 30, 2019, are summarized as follows:

Hire Date	Prior to January 1, 2013	On or after January 1, 2013
Benefit formula	2.0% @ 60	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50-63	55-65
Monthly benefits, as a % of eligible compensation	2.0% to 2.4%	2.00%
Required employee contribution rates	10.25%	10.205%
Required employer contribution rates	16.28%	16.28%
Required state contribution rates	9.828%	9.828%

Specific details for the retirement, disability or death benefit calculations for each of the pension plans are available in the CalSTRS Comprehensive Annual Financial Report (CAFR). The CalSTRS' CAFR is available online at <http://www.calstrs.com/comprehensive-annual-financial-report>.

Contributions - Required member, employer and state contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. Contribution rates are expressed as a level percentage of payroll using the entry age normal actuarial cost method.

On-Behalf Payments - The District was the recipient of on-behalf payments made by the State of California to CalSTRS for K-12 education. These payments consist of state general fund contributions to CalSTRS.

For the fiscal year ended June 30, 2019, the contributions recognized as part of pension expense were as follows:

Contribution – employer	\$ 151,292
Contribution – state	\$ 162,164

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions

At June 30, 2019, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of net pension liability, the related State support and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the net pension liability	\$ 1,776,581
State's proportionate share of the net pension liability associated with the District	<u>1,134,691</u>
	<u>\$ 2,911,272</u>

The District's net pension liability is measured as the proportionate share of the net pension liability. The net pension liability is measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017 rolled forward to June 30, 2018 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2018, the District's proportion was .0019%, which decreased by .0002% from its proportion measured as of June 30, 2017.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT**NOTES TO BASIC FINANCIAL STATEMENTS**

JUNE 30, 2019

NOTE 7 - PENSION PLANS (Continued)**State Teachers' Retirement System (CalSTRS) (Continued)****B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)**

For the fiscal year ended June 30, 2019, the District recognized pension expense of \$258,973. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 5,509	\$ 25,780
Changes of assumptions	275,975	
Net difference between projected and actual earnings on pension plan investments		68,388
Changes in proportion and differences between District contributions and proportionate share of contributions	267,633	312,836
District contributions subsequent to the measurement date	<u>219,257</u>	
Total	<u>\$ 768,374</u>	<u>\$ 407,004</u>

\$219,257 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Fiscal Year Ended June 30</u>	<u>Amount</u>
2020	\$ 79,458
2021	\$ 53,821
2022	\$ 7,202
2023	\$ 3,383
2024	\$ 20,483
2025	\$ (22,234)

CUYAMA JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 7 - PENSION PLANS (Continued)

State Teachers' Retirement System (CalSTRS) (Continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Actuarial Assumptions - The total pension liabilities in the June 30, 2018 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2017
Measurement Date	June 30, 2018
Actuarial Cost Method	Entry age normal
Discount Rate	7.1%
Consumer Price Inflation	2.75%
Wage Growth	3.50%
Post-retirement Benefit Increases	2.00% simple for DB
	Not applicable for DBS/CBB

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. In February 2017, the CalSTRS' retirement board changed the mortality assumptions based on the July 1, 2010 through June 30, 2015 Experience Analysis. The projection scale was set to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2016) table, issued by the Society of Actuaries. For further details, see CalSTRS July 1, 2010 through June 30, 2015 Experience Analysis on the CalSTRS website.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best-estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant (Pension Consulting Alliance - PCA) as an input to the process. Based on the model from CalSTRS consulting actuary's (Milliman) investment practice, a best estimate range was determined by assuming the portfolio is re-balanced annually and that annual returns are normally distributed and independent from year to year to develop expected percentiles for the long-term distribution of annualized returns. The assumed asset allocation by PCA is based on board policy for target asset allocation in effect on February 2, 2012, the date the current experience study was approved by the board. Best estimates of 10-year geometric real rates of return and the assumed asset allocation for each major asset class used as input to develop the actuarial investment rate of return are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term* Expected Real Rate of Return
Global Equity	47 %	6.30 %
Private Equity	13 %	9.30 %
Real Estate	13 %	5.20 %
Inflation Sensitive	4 %	3.80 %
Fixed Income	12 %	0.30 %
Cash/Liquidity	2 %	-1.00 %
Absolute Return	9 %	2.90 %
	<u>100 %</u>	

*10-year geometric average

CUYAMA JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 7 - PENSION PLANS (Continued)

State Teachers' Retirement System (CalSTRS) (Continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Discount Rate - The discount rate used to measure the total pension liability was 7.10 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates in accordance with the rate increases per AB 1469. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10 percent) and assuming that contributions, benefit payments, and administrative expense occur midyear. Based on those assumptions, the CalSTRS fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following presents the District's proportionate share of the net pension liability, calculated using the discount rate, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

1% Decrease		6.10%
Net Pension Liability	\$	2,602,483
Current Discount Rate		7.10%
Net Pension Liability	\$	1,776,581
1% Increase		8.10%
Net Pension Liability	\$	1,091,828

Pension Plan Fiduciary Net Position - Detailed information about pension plan's fiduciary net position is available in the separately issued CalSTRS financial reports.

C. Payable to the Pension Plan

At June 30, 2019, the District had no amount outstanding for contributions to the pension plan required for the fiscal year ended June 30, 2019.

California Public Employees' Retirement System (CalPERS)

A. General Information About the Pension Plan

Plan Description - The Cuyama Joint Unified School District contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Plan membership consists of non-teaching and non-certificated employees of public schools (K-12), community college districts, offices of education, charter and private schools (elective) in the State of California. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS' annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, California 95814.

Benefits Provided - The CalPERS Defined Benefit Program has two benefit formulas:

CalPERS 2% at 55: Members first hired on or before December 31, 2012, to perform services that could be creditable to CalPERS

CalPERS 2% at 62: Members first hired on or after January 1, 2013, to perform services that could be creditable to CalPERS

The Defined Benefit Program provides retirement benefits based on members' final compensation, age, and years of service credit. In addition, the retirement program provides benefits to members upon disability and to survivors/beneficiaries upon the death of eligible members.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 7 - PENSION PLANS (Continued)

California Public Employees' Retirement System (CalPERS) (Continued)

A. General Information About the Pension Plan (Continued)

After earning five years of credited service, members become 100 percent vested in retirement benefits.

A family benefit is available if an active member dies and has at least one year of credited service.

Members' accumulated contributions are refundable with interest upon separation from CalPERS. The board determines the credited interest rate each fiscal year. For the fiscal year ended June 30, 2019, the rate of interest credited to members' accounts was 6 percent.

The member's benefit is reduced dollar for dollar, regardless of age, for the first 180 days after retirement if the member performs activities in the public schools that could be creditable to CalPERS, unless the governing body of the school district takes specified actions with respect to a member who is above normal retirement age.

The Plans' provisions and benefits in effect at June 30, 2019, are summarized as follows:

Hire Date	Prior to January 1, 2013	On or after January 1, 2013
Benefit formula	2.0% @ 50	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50-63	52-67
Monthly benefits, as a % of eligible compensation	1.17% to 2.5%	1.00% to 2.5%
Required employee contributions rates	7%	7%
Required employer contribution rates	18.062%	18.062%

Specific details for retirement, disability or death benefit calculations for each of the pension plans are available in the CalPERS' Comprehensive Annual Financial Report (CAFR). The CalPERS' CAFR is available online at <https://www.calpers.ca.gov/page/forms-publications>.

Contributions - Section 20814 (c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employees be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The Local Government is required to contribute the difference between the actuarially determined rate of employees.

On-Behalf Payments - The District was the recipient of on-behalf payments made by the State of California to CalPERS for K-12 education. These payments consist of state general fund contributions to CalPERS.

For the fiscal year ended June 30, 2019, the contributions recognized as part of pension expense were as follows:

Contribution - employer	\$ 95,543
Contribution - state	\$ 41,931

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2019, the District's reported net pension liability for its proportionate shares of the net pension liability was \$1,236,717

The District's net pension liability is measured as the proportionate share of the net pension liability. The net pension liability is measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017 rolled forward to June 30, 2018 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2018, the District's proportion was .0046%, which decreased by .0001% from its proportion measured as of June 30, 2017.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT**NOTES TO BASIC FINANCIAL STATEMENTS**

JUNE 30, 2019

NOTE 7 - PENSION PLANS (Continued)**California Public Employees' Retirement System (CalPERS) (Continued)****B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)**

For the fiscal year ended June 30, 2019, the District recognized pension expense of \$209,498. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 81,075	\$ -
Changes of assumptions	123,480	
Net difference between projected and actual earnings on pension plan investments	10,145	
Changes in proportion and differences between District contributions and proportionate share of contributions	2,500	26,179
District contributions subsequent to the measurement date	<u>143,404</u>	<u> </u>
	<u><u>\$ 360,604</u></u>	<u><u>\$ 26,179</u></u>

\$143,404 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Fiscal Year Ended June 30</u>	<u>Amount</u>
2020	\$ 112,676
2021	\$ 89,295
2022	\$ (3,652)
2023	\$ (7,298)

CUYAMA JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 7 - PENSION PLANS (Continued)

California Public Employees' Retirement System (CalPERS) (Continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Actuarial Assumptions – The total pension liabilities in the June 30, 2018 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2017
Measurement Date	June 30, 2018
Actuarial Cost Method	Entry age normal
Discount Rate	7.15%
Consumer Price Inflation	2.50%
Wage Growth	Varies
Post-retirement Benefit Increases	Up to 2.00% until purchasing power protection Allowance flows purchasing power applies, 2.50% thereafter

Change of Assumptions

In December 2017, the CalPERS Board adopted new mortality assumptions for plans participating in the Public Employees' Retirement Fund (PERF). The mortality table was developed from the December 2017 experience study and includes 15 years of projected ongoing mortality improvement using 90 percent of scale MP 2016 published by the Society of Actuaries. The inflation assumption was reduced from 2.75 percent to 2.50 percent. The assumptions for individual salary increases and overall payroll growth were reduced from 3.00 percent to 2.75 percent.

Discount Rate

The discount rate used to measure the total pension liability was 7.15 percent. To determine whether the municipal bond rate should be used in the calculation of the discount rate for public agency plans (including PERF B), CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing the plans, the tests revealed the assets would not run out. Therefore, the current 7.15 percent discount rate is appropriate and the use of municipal bond rate calculation is not deemed necessary. The long-term expected discount rate of 7.15 percent is applied to all plans in the Public Employees Retirement Fund, including PERF B. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS' website under the GASB No. 68 section.

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management (ALM) review cycle that is scheduled to be completed February 2022. Any changes to the discount rate will require Board action and proper stockholder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB No. 67 and No. 68 calculations through at least the 2021-22 fiscal years. CalPERS will continue to check the materiality of the difference in calculation until such time as we have changed our methodology.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimated ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectation's as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT**NOTES TO BASIC FINANCIAL STATEMENTS**

JUNE 30, 2019

NOTE 7 - PENSION PLANS (Continued)**California Public Employees' Retirement System (CalPERS) (Continued)****B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)**

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates are net of administrative expenses.

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Expected Real Rate of Return Years 1 - 10 (a)</u>	<u>Expected Real Rate of Return Years 11+(b)</u>
Global Equity	50.0%	4.80%	5.98%
Global Fixed Income	28.0%	1.00%	2.62%
Inflation Sensitive	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Estate	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-0.92%
Total	<u>100%</u>		

(a) An expected inflation of 2.00% was used for this period

(b) An expected inflation of 2.92% was used for this period

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the District's proportionate share of the net pension liability, calculated using the discount rate, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

1% Decrease		6.15%
Net Pension Liability	\$	1,800,600
Current Discount Rate		7.15%
Net Pension Liability	\$	1,236,717
1% Increase		8.15%
Net Pension Liability	\$	768,894

Pension Plan Fiduciary Net Position - Detailed information about pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

C. Payable to the Pension Plan

At June 30, 2019, the District had no amount outstanding for contributions to the pension plan required for the fiscal year ended June 30, 2019.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 8 - BONDED DEBT

The outstanding general obligation bonded debt of the Cuyama Joint Unified School District at June 30, 2019, is:

Date Of Issue	Interest Rate	Maturity Date	Amount Of Original Issue	Outstanding July 1, 2018	Issued Current Year	Redeemed Current Year	Outstanding June 30, 2019
2016	2.0% - 5.0%	2046	\$ 2,000,000	\$ 2,000,000	\$ -	\$ 50,000	\$ 1,950,000
2019	3.0% - 5.25%	2048	2,000,000		2,000,000	-	2,000,000
			<u>\$ 4,000,000</u>	<u>\$ 2,000,000</u>	<u>\$ 2,000,000</u>	<u>\$ 50,000</u>	<u>\$ 3,950,000</u>

The annual requirements to amortize the general obligation bonds payable outstanding as of June 30, 2019, are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2020	\$ -	\$ 189,014	\$ 189,014
2021	25,000	191,750	216,750
2022	20,000	190,975	210,975
2023	30,000	189,975	219,975
2024		189,375	189,375
2025-2029		946,875	946,875
2030-2034	215,000	927,975	1,142,975
2035-2039	485,000	861,501	1,346,501
2040-2044	1,140,000	686,101	1,826,101
2045-2049	2,035,000	285,689	2,320,689
	<u>\$ 3,950,000</u>	<u>\$ 4,659,230</u>	<u>\$ 8,609,230</u>

NOTE 9 - LONG-TERM LIABILITIES –SCHEDULE OF CHANGES

A schedule of changes in long-term liabilities for the fiscal year ended June 30, 2019, is shown below:

	Balance July 1, 2018	Additions	Deletions	Balance June 30, 2019	Due Within One Year
Bond payable	\$ 2,000,000	\$ 2,000,000	\$ 50,000	\$ 3,950,000	\$ -
Bond premium	256,187	225,484	12,254	469,417	16,638
Capital lease payable	1,342,304		93,671	1,248,633	95,084
Net pension liability	3,088,303	1,045,329	1,120,334	3,013,298	
Compensated absences payable	8,600	16,756	20,402	4,954	
	<u>\$ 6,695,394</u>	<u>\$ 3,287,569</u>	<u>\$ 1,296,661</u>	<u>\$ 8,686,302</u>	<u>\$ 111,722</u>

CUYAMA JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 10 - NET POSITION

The government-wide and fiduciary fund financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted, and unrestricted.

Net Investment in Capital Assets – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce the balance in this category.

Restricted Net Positions – This category presents external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position – This category represents net position of the District, not restricted for any project or other purpose.

NOTE 11 - FUND BALANCES

Fund balances are composed of the following elements:

	General Fund	Building Fund	Other Governmental Funds	Total Governmental Funds
Nonspendable				
Stores inventory	\$ -	\$ -	\$ 2,276	\$ 2,276
Restricted				
Other federal	2,325			2,325
Lottery: instructional materials	8,855			8,855
Professional development block grant	694			694
Low-performing students block grant	9,990			9,990
Other state	11,473			11,473
Capital projects		2,575,710		2,575,710
Debt service			481,598	481,598
Assigned				
Deferred maintenance projects			79,412	79,412
Capital projects			98,923	98,923
Unassigned	190,482			190,482
Total	<u>\$ 223,819</u>	<u>\$ 2,575,710</u>	<u>\$ 662,209</u>	<u>\$ 3,461,738</u>

NOTE 12 - INTERFUND TRANSACTIONS

Interfund transactions are reported as either loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables, as appropriate, and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers among governmental funds are netted as part of the reconciliation to the government-wide financial statements.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 12 - INTERFUND TRANSACTIONS (Continued)

Due From/Due to Other Funds

Individual fund interfund receivable and payable balances at June 30, 2019, are as follows:

<u>Funds</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Major Funds:		
General Fund	\$ 400,607	\$ -
Building Fund		158,473
Nonmajor Funds:		
Cafeteria Fund		75,940
Deferred Maintenance Fund		76,636
Bond Interest and Redemption Fund	158,523	
Special Reserve Fund		248,081
	<u>\$ 559,130</u>	<u>\$ 559,130</u>

Interfund Transfers

Interfund transfers consist of operating transfers from funds receiving revenue to funds through which the resources are to be expended.

Interfund transfers for the 2018-2019 fiscal year are as follows:

<u>Funds</u>	<u>Transfers In</u>	<u>Transfers Out</u>
Major Fund:		
General Fund	\$ 248,081	\$ 40,385
Nonmajor Funds:		
Cafeteria Fund	40,385	
Special Reserve Fund		248,081
	<u>\$ 288,466</u>	<u>\$ 288,466</u>

NOTE 13 - JOINT VENTURES (Joint Powers Agreements)

The Cuyama Joint Unified School District participates in three joint ventures under joint powers agreements (JPA's); the Self-Insurance Program for Employees, the Self-Insured Schools of California II, and the Self-Insured Schools of California III. The relationship between the Cuyama Joint Unified School District and the JPA's are such that none of the JPAs are a component unit of the Cuyama Joint Unified School District for financial reporting purposes.

The JPAs are independently accountable for their fiscal matters. The insurance groups maintain their own accounting records. Budgets are not subject to any approval other than of the respective governing boards. Member districts share surpluses and deficits proportionately to their participation in the JPA.

Self-Insurance Program for Employees (S.I.P.E.)

S.I.P.E. was established to provide the services and other items necessary and appropriate for the development, operation and maintenance of a self-insurance system for workers' compensation claims against the public educational agencies who are members thereof. The participants consist of the Office of the County Superintendent of Schools, school districts, and a community college. Each participant may appoint one representative to the governing board. The governing board is responsible for establishing premium rates and making budgeting decisions.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 13 - JOINT VENTURES (Joint Powers Agreements) (Continued)

The Self-Insured School of California II (S.I.S.C. II)

S.I.S.C. II arranges for and provides property and liability insurance for its member school districts. The Cuyama Joint Unified School District pays a premium commensurate with the level of coverage requested.

The Self-Insured School of California III (S.I.S.C. III)

S.I.S.C. III arranges for and provides health and welfare insurance for its member school districts. The Cuyama Joint Unified School District pays a premium commensurate with the level of health and welfare insurance provided.

NOTE 14 - COMMITMENTS AND CONTINGENCIES

State and Federal Allowances, Awards, and Grants

The District has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursements will not be material.

NOTE 15 - PRIOR PERIOD ADJUSTMENT

Accounts payable accrued at June 30, 2018 and the amount subsequently paid in the next fiscal year differed by \$30,000. The adjustment reduces net position in the governmental activities and the general fund in the governmental funds financial statements.

	<u>Governmental Activities</u>	<u>General Fund</u>
Ending Net Position/Fund Balance per prior fiscal year audit	\$ 1,978,457	\$ 583,935
Restatement due to adjustment of accounts payable	<u>(30,000)</u>	<u>(30,000)</u>
Net Position/Fund Balance restated July 1, 2018	<u>\$ 1,948,457</u>	<u>\$ 553,935</u>

REQUIRED SUPPLEMENTARY INFORMATION SECTION

CUYAMA JOINT UNIFIED SCHOOL DISTRICT

GENERAL FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
LCFF Sources:				
State Apportionment or State Aid	\$ 1,829,513	\$ 2,015,310	\$ 2,015,310	\$ -
Education Protection Account Funds	431,937	448,671	448,671	-
Local Sources	321,731	(73,951)	(73,951)	-
Federal Revenue	118,781	99,729	61,231	(38,498)
Other State Revenue	171,574	461,500	521,488	59,988
Other Local Revenue	262,276	841,981	841,981	-
Total Revenues	<u>3,135,812</u>	<u>3,793,240</u>	<u>3,814,730</u>	<u>21,490</u>
Expenditures:				
Current:				
Certificated Salaries	1,248,464	1,304,728	1,304,728	-
Classified Salaries	531,665	558,397	558,397	-
Employee Benefits	666,949	862,305	930,596	(68,291)
Books And Supplies	227,724	282,068	282,068	-
Services And Other Operating Expenditures	423,656	531,279	432,221	99,058
Other Outgo	278,417	658,400	658,400	-
Capital Outlay	5,064	84,356	84,356	-
Debt Service:				
Principal	-	81,857	93,671	(11,814)
Interest	14,575	19,919	8,105	11,814
Total Expenditures	<u>3,396,514</u>	<u>4,383,309</u>	<u>4,352,542</u>	<u>30,767</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(260,702)</u>	<u>(590,069)</u>	<u>(537,812)</u>	<u>52,257</u>
Other Financing Sources (Uses):				
Transfers In	-	271,287	248,081	(23,206)
Transfers Out	-	(63,591)	(40,385)	23,206
Total Other Financing Sources (Uses)	<u>-</u>	<u>207,696</u>	<u>207,696</u>	<u>-</u>
Net Change in Fund Balance	<u>(260,702)</u>	<u>(382,373)</u>	<u>(330,116)</u>	<u>52,257</u>
Fund Balance, July 1	583,935	583,935	583,935	-
Prior Period Adjustment	-	-	(30,000)	(30,000)
Fund Balance, July 1-Restated	<u>583,935</u>	<u>583,935</u>	<u>553,935</u>	<u>(30,000)</u>
Fund Balance, June 30	<u>\$ 323,233</u>	<u>\$ 201,562</u>	<u>\$ 223,819</u>	<u>\$ 22,257</u>

CUYAMA JOINT UNIFIED SCHOOL DISTRICT

SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY

Last 10 Years*

As of June 30, 2019

The following table provides required supplementary information regarding the District's CALPERS Pension Plan.

	2019	2018	2017	2016	2015
Proportion of the net pension liability	.0046 %	.0047 %	.0048 %	.0051 %	.0054 %
Proportionate share of the net pension liability	\$ 1,236,717	\$ 1,117,112	\$ 950,562	\$ 746,257	\$ 613,988
Covered payroll	\$ 615,176	\$ 637,018	\$ 577,412	\$ 568,142	\$ 559,421
Proportionate share of the net pension liability as percentage of covered payroll	201.03 %	175.37 %	164.62 %	131.35 %	109.75 %
Plan's total pension liability	\$ 91,459,283,785	\$ 84,871,025,628	\$ 75,663,026,434	\$ 71,651,164,353	\$ 68,292,799,349
Plan's fiduciary net position	\$ 64,796,135,561	\$ 60,998,386,333	\$ 55,912,964,588	\$ 56,911,065,643	\$ 56,940,364,500
Plan fiduciary net position as a percentage of the total pension liability	70.85 %	71.87 %	73.90 %	79.43 %	83.38 %

*- Fiscal year 2015 was the 1st year of implementation, therefore only five years are shown.

Note to Schedule:

Changes in Assumptions

In 2018, the discount rate was lowered to 7.15%.

In 2019, inflation was changed from 2.75% to 2.50% and individual salary increases and overall payroll growth was reduced from 3.00% to 2.75%.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT

SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY

Last 10 Years*

As of June 30, 2019

The following table provides required supplementary information regarding the District's CALSTRS Pension Plan.

	2019	2018	2017	2016	2015
Proportion of the net pension liability	.0019 %	.0021 %	.0024 %	.0025 %	.0020 %
Proportionate share of the net pension liability	\$ 1,776,581	\$ 1,971,191	\$ 1,932,577	\$ 1,668,371	\$ 1,127,052
State's proportionate share of net position liability associated with the District	1,134,691	1,368,592	1,138,244	1,091,198	920,708
Total	<u>\$ 2,911,272</u>	<u>\$ 3,339,783</u>	<u>\$ 3,070,821</u>	<u>\$ 2,759,569</u>	<u>\$ 2,047,760</u>
Covered payroll	\$ 1,048,455	\$ 1,153,895	\$ 1,183,793	\$ 1,136,869	\$ 1,056,097
Proportionate share of the net pension liability as percentage of covered payroll	169.45 %	170.83 %	163.25 %	146.75 %	106.72 %
Plan's total pension liability	\$ 316,777,450,000	\$ 302,770,146,000	\$ 269,994,690,000	\$ 259,146,240,000	\$ 248,910,844,000
Plan's fiduciary net position	\$ 224,868,634,995	\$ 210,289,899,995	\$ 189,113,486,995	\$ 191,822,335,995	\$ 190,474,016,000
Plan fiduciary net position as a percentage of the total pension liability	70.99 %	69.46 %	70.04 %	74.02 %	76.52 %

*- Fiscal year 2015 was the 1st year of implementation, therefore only five years are shown.

Note to Schedule:

Changes in Assumptions

In 2018, the discount rate was lowered to 7.10%, the wage growth was increased to 3.50% and the inflation was lowered to 2.75%

CUYAMA JOINT UNIFIED SCHOOL DISTRICT

SCHEDULE OF PENSION CONTRIBUTIONS

Last 10 Years*

As of June 30, 2019

The following table provides required supplementary information regarding the District's CALPERS Pension Plan.

	2019	2018	2017	2016	2015
Contractually required contribution (actuarially determined)	\$ 143,404	\$ 95,543	\$ 88,469	\$ 68,406	\$ 66,876
Contribution in relation to the actuarially determined contributions	143,404	95,543	88,469	68,406	66,876
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 773,954	\$ 615,176	\$ 637,018	\$ 577,412	\$ 568,142
Contributions as a percentage of covered payroll	18.529 %	15.531 %	13.888 %	11.847 %	11.771 %

Notes to Schedule

Valuation Date:	6/30/2014
Methods and assumptions used to determine contribution rates:	
Actuarial cost method	Entry Age
Asset valuation method	5-year smoothed market
Amortization method	The unfunded actuarial accrued liability is amortized over an open 17 year period as a level percentage of payroll
Discount rate	7.75%
Price Inflation	3.25%
Amortization growth rate	3.75%
Salary increases	3.75% plus merit component based on employee classification and years of service
Mortality	Sex distinct RP-2000 Combined Mortality projected to 2010 using Scale AA with a 2 year setback for males and a 4 year setback for females
Valuation Date:	6/30/2015
Discount rate	7.65%
Valuation Date:	6/30/2017
Discount rate	7.375%
Price Inflation	2.75%
Amortization growth rate	2.88%
Valuation Date:	6/30/2018
Discount rate	7.15%

*- Fiscal year 2015 was the 1st year of implementation, therefore only five years are shown.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT

SCHEDULE OF PENSION CONTRIBUTIONS

Last 10 Years*

As of June 30, 2019

The following table provides required supplementary information regarding the District's CALSTRS Pension Plan.

	2019	2018	2017	2016	2015
Contractually required contribution (actuarially determined)	\$ 219,257	\$ 151,292	\$ 145,160	\$ 127,021	\$ 100,954
Contribution in relation to the actuarially determined contributions	219,257	151,292	145,160	127,021	100,954
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 1,346,787	\$ 1,048,455	\$ 1,153,895	\$ 1,183,793	\$ 1,136,869
Contributions as a percentage of covered payroll	16.28 %	14.43 %	12.58 %	10.73 %	8.88 %

Notes to Schedule

Valuation Date: 6/30/2014

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age
Asset valuation method	Excepted value with 33% adjustment to market value
Amortization method	The unfunded actuarial accrued liability is amortized over an open 30 year period as a level percentage of payroll
Discount rate	7.60%
Amortization growth rate	3.75%
Price Inflation	3.00%
Salary increases	3.75%
Mortality	Sex distinct RP-2000 Combined Mortality projected to 2010 using Scale AA with a 2 year setback for males and a 4 year setback for females

Valuation Date: 6/30/2017

Discount rate	7.35%
Amortization growth rate	3.50%
Price Inflation	2.75%

Valuation Date: 6/30/2018

Discount rate	7.10%
---------------	-------

*- Fiscal year 2015 was the 1st year of implementation, therefore only five years are shown.

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SUPPLEMENTARY INFORMATION SECTION

CUYAMA JOINT UNIFIED SCHOOL DISTRICT

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

JUNE 30, 2019

	Special Revenue Funds	Debt Service Fund <u>Bond Interest & Redemption Fund</u>	Capital Projects Fund <u>Special Reserve Fund</u>	Total Nonmajor Governmental Funds
ASSETS:				
Cash in County Treasury	\$ 174,849	\$ 321,608	\$ 345,292	\$ 841,749
Cash on Hand and in Banks	18,841	-	-	18,841
Accounts Receivable	50,326	1,467	1,712	53,505
Due from Other Funds	-	158,523	-	158,523
Stores Inventories	2,276	-	-	2,276
Total Assets	<u>\$ 246,292</u>	<u>\$ 481,598</u>	<u>\$ 347,004</u>	<u>\$ 1,074,894</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
Accounts Payable	\$ 12,028	\$ -	\$ -	\$ 12,028
Due to Other Funds	152,576	-	248,081	400,657
Total Liabilities	<u>164,604</u>	<u>-</u>	<u>248,081</u>	<u>412,685</u>
Fund Balances:				
Nonspendable	2,276	-	-	2,276
Restricted	-	481,598	-	481,598
Assigned	79,412	-	98,923	178,335
Total Fund Balances	<u>81,688</u>	<u>481,598</u>	<u>98,923</u>	<u>662,209</u>
Total Liabilities and Fund Balances	<u>\$ 246,292</u>	<u>\$ 481,598</u>	<u>\$ 347,004</u>	<u>\$ 1,074,894</u>

CUYAMA JOINT UNIFIED SCHOOL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Special Revenue Funds	Debt Service Fund Bond Interest & Redemption Fund	Capital Projects Fund Special Reserve Fund	Total Nonmajor Governmental Funds
Revenues:				
Federal Revenue	\$ 137,882	\$ -	\$ -	\$ 137,882
Other State Revenue	10,117	270	-	10,387
Other Local Revenue	18,787	100,068	6,150	125,005
Total Revenues	<u>166,786</u>	<u>100,338</u>	<u>6,150</u>	<u>273,274</u>
Expenditures:				
Current:				
Pupil Services	216,646	-	-	216,646
Plant Services	27,595	-	-	27,595
Capital Outlay	49,041	-	-	49,041
Debt Service:				
Principal	-	50,000	-	50,000
Interest	-	91,595	-	91,595
Total Expenditures	<u>293,282</u>	<u>141,595</u>	<u>-</u>	<u>434,877</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(126,496)</u>	<u>(41,257)</u>	<u>6,150</u>	<u>(161,603)</u>
Other Financing Sources (Uses):				
Transfers In	40,385	-	-	40,385
Transfers Out	-	-	(248,081)	(248,081)
Premium From Sale of Bonds	-	225,484	-	225,484
Total Other Financing Sources (Uses)	<u>40,385</u>	<u>225,484</u>	<u>(248,081)</u>	<u>17,788</u>
Net Change in Fund Balances	<u>(86,111)</u>	<u>184,227</u>	<u>(241,931)</u>	<u>(143,815)</u>
Fund Balances, July 1	167,799	297,371	340,854	806,024
Fund Balances, June 30	<u>\$ 81,688</u>	<u>\$ 481,598</u>	<u>\$ 98,923</u>	<u>\$ 662,209</u>

CUYAMA JOINT UNIFIED SCHOOL DISTRICT

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS

JUNE 30, 2019

	Cafeteria Fund	Deferred Maintenance Fund	Total Nonmajor Special Revenue Funds
ASSETS:			
Cash in County Treasury	\$ 19,571	\$ 155,278	\$ 174,849
Cash on Hand and in Banks	18,841	-	18,841
Accounts Receivable	49,556	770	50,326
Stores Inventories	2,276	-	2,276
Total Assets	<u>\$ 90,244</u>	<u>\$ 156,048</u>	<u>\$ 246,292</u>
LIABILITIES AND FUND BALANCES:			
Liabilities:			
Accounts Payable	\$ 12,028	\$ -	\$ 12,028
Due to Other Funds	75,940	76,636	152,576
Total Liabilities	<u>87,968</u>	<u>76,636</u>	<u>164,604</u>
Fund Balances:			
Nonspendable	2,276	-	2,276
Assigned	-	79,412	79,412
Total Fund Balances	<u>2,276</u>	<u>79,412</u>	<u>81,688</u>
Total Liabilities and Fund Balances	<u>\$ 90,244</u>	<u>\$ 156,048</u>	<u>\$ 246,292</u>

CUYAMA JOINT UNIFIED SCHOOL DISTRICTCOMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES

NONMAJOR SPECIAL REVENUE FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Cafeteria Fund	Deferred Maintenance Fund	Total Nonmajor Special Revenue Funds
Revenues:			
Federal Revenue	\$ 137,882	\$ -	\$ 137,882
Other State Revenue	10,117	-	10,117
Other Local Revenue	16,015	2,772	18,787
Total Revenues	<u>164,014</u>	<u>2,772</u>	<u>166,786</u>
Expenditures:			
Current:			
Pupil Services	216,646	-	216,646
Plant Services	-	27,595	27,595
Capital Outlay	-	49,041	49,041
Total Expenditures	<u>216,646</u>	<u>76,636</u>	<u>293,282</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(52,632)</u>	<u>(73,864)</u>	<u>(126,496)</u>
Other Financing Sources (Uses):			
Transfers In	40,385	-	40,385
Total Other Financing Sources (Uses)	<u>40,385</u>	<u>-</u>	<u>40,385</u>
Net Change in Fund Balances	(12,247)	(73,864)	(86,111)
Fund Balances, July 1	14,523	153,276	167,799
Fund Balances, June 30	<u>\$ 2,276</u>	<u>\$ 79,412</u>	<u>\$ 81,688</u>

CUYAMA JOINT UNIFIED SCHOOL DISTRICT

CAFETERIA FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Federal Revenue	\$ 137,882	\$ 137,882	\$ -
Other State Revenue	10,117	10,117	-
Other Local Revenue	16,015	16,015	-
Total Revenues	<u>164,014</u>	<u>164,014</u>	<u>-</u>
Expenditures:			
Current:			
Classified Salaries	78,268	78,268	-
Employee Benefits	20,935	20,935	-
Books And Supplies	105,400	105,400	-
Services And Other Operating Expenditures	12,043	12,043	-
Total Expenditures	<u>216,646</u>	<u>216,646</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(52,632)</u>	<u>(52,632)</u>	<u>-</u>
Other Financing Sources (Uses):			
Transfers In	40,385	40,385	-
Total Other Financing Sources (Uses)	<u>40,385</u>	<u>40,385</u>	<u>-</u>
Net Change in Fund Balance	(12,247)	(12,247)	-
Fund Balance, July 1	14,523	14,523	-
Fund Balance, June 30	<u>\$ 2,276</u>	<u>\$ 2,276</u>	<u>\$ -</u>

CUYAMA JOINT UNIFIED SCHOOL DISTRICT

DEFERRED MAINTENANCE FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Other Local Revenue	\$ 2,772	\$ 2,772	\$ -
Total Revenues	<u>2,772</u>	<u>2,772</u>	<u>-</u>
Expenditures:			
Current:			
Services And Other Operating Expenditures	27,595	27,595	-
Capital Outlay	49,041	49,041	-
Total Expenditures	<u>76,636</u>	<u>76,636</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(73,864)</u>	<u>(73,864)</u>	<u>-</u>
Other Financing Sources (Uses):			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(73,864)	(73,864)	-
Fund Balance, July 1	153,276	153,276	-
Fund Balance, June 30	<u>\$ 79,412</u>	<u>\$ 79,412</u>	<u>\$ -</u>

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
BOND INTEREST AND REDEMPTION FUND
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Other State Revenue	\$ 270	\$ 270	\$ -
Other Local Revenue	100,068	100,068	-
Total Revenues	<u>100,338</u>	<u>100,338</u>	<u>-</u>
Expenditures:			
Debt Service:			
Principal	50,000	50,000	-
Interest	91,595	91,595	-
Total Expenditures	<u>141,595</u>	<u>141,595</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(41,257)</u>	<u>(41,257)</u>	<u>-</u>
Other Financing Sources (Uses):			
Premium From Sale of Bonds	66,961	225,484	158,523
Total Other Financing Sources (Uses)	<u>66,961</u>	<u>225,484</u>	<u>158,523</u>
Net Change in Fund Balance	25,704	184,227	158,523
Fund Balance, July 1	297,371	297,371	-
Fund Balance, June 30	<u>\$ 323,075</u>	<u>\$ 481,598</u>	<u>\$ 158,523</u>

CUYAMA JOINT UNIFIED SCHOOL DISTRICT

SPECIAL RESERVE FUND

CAPITAL PROJECTS FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Other Local Revenue	\$ 6,150	\$ 6,150	\$ -
Total Revenues	<u>6,150</u>	<u>6,150</u>	<u>-</u>
Expenditures:			
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>6,150</u>	<u>6,150</u>	<u>-</u>
Other Financing Sources (Uses):			
Transfers Out	(248,081)	(248,081)	-
Total Other Financing Sources (Uses)	<u>(248,081)</u>	<u>(248,081)</u>	<u>-</u>
Net Change in Fund Balance	(241,931)	(241,931)	-
Fund Balance, July 1	340,854	340,854	-
Fund Balance, June 30	<u>\$ 98,923</u>	<u>\$ 98,923</u>	<u>\$ -</u>

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
ORGANIZATION
JUNE 30, 2019

The Cuyama Joint Unified School District was established in the late 1800s. During the fiscal year under review, the District operated an elementary school, an alternative high school, and a comprehensive high school. The District's boundaries did not change during the fiscal year.

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Jose Valenzuela	President	2020
Whitney Goller	Clerk	2022
Heather Lomax	Member	2022
Michael Mann	Member	2020
Trudi Callaway	Member	2020

ADMINISTRATION

Dr. Stephen Bluestein
Superintendent

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE
FOR THE FISCAL YEAR ENED JUNE 30, 2019

	<u>Second Period Report</u>	<u>Annual Report</u>
Elementary		
Kindergarten through three	59.70	59.16
Grades four through six	53.61	53.49
Grades seven and eight	<u>29.73</u>	<u>29.86</u>
Elementary totals	<u>143.04</u>	<u>142.51</u>
Secondary:		
Regular classes	<u>43.68</u>	<u>44.14</u>
Secondary totals	<u>43.68</u>	<u>44.14</u>
ADA totals	<u><u>186.72</u></u>	<u><u>186.65</u></u>

Average daily attendance is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

There were no findings which resulted in necessary revisions to attendance.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
JUNE 30, 2019

<u>Grade Level</u>	<u>Ed. Code 46207 Minutes Requirements</u>	<u>2018-2019 Actual Minutes</u>	<u>Number of days Traditional Calendar</u>	<u>Status</u>
Kindergarten	36,000	55,215	180	In compliance
Grade 1	50,400	53,230	180	In compliance
Grade 2	50,400	53,230	180	In compliance
Grade 3	50,400	53,230	180	In compliance
Grade 4	54,000	56,015	180	In compliance
Grade 5	54,000	56,015	180	In compliance
Grade 6	54,000	56,545	180	In compliance
Grade 7	54,000	56,545	180	In compliance
Grade 8	54,000	56,545	180	In compliance
Grade 9	64,800	64,875	180	In compliance
Grade 10	64,800	64,875	180	In compliance
Grade 11	64,800	64,875	180	In compliance
Grade 12	64,800	64,875	180	In compliance

Districts must maintain their instructional minutes as defined in Education Code Section 46207.

The District has received incentive funding for increasing instructional time as provided by the Incentive for Longer Instructional Day. This schedule presents information on the amount of instruction time offered by the District and whether the District complied with the provisions of Education Code Sections 46200 through 46206. The District met or exceeded its targeted funding.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT

SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS FOR THE FISCAL YEAR ENDED JUNE 30, 2019

General Fund (note 1)	(Budget) (note 3)			
	2020	2019	2018	2017
Revenues and other financial sources	\$ 3,422,459	\$ 4,086,606	\$ 3,307,097	\$ 3,731,034
Expenditures	3,484,093	4,352,542	3,402,357	3,559,189
Other uses and transfers out	42,000	40,385		
Total outgo	3,526,093	4,392,927	3,402,357	3,559,189
Prior period adjustment		(30,000)		
Change in fund balance	(103,634)	(336,321)	(95,260)	171,845
Ending fund balance	\$ 119,749	\$ 223,383	\$ 559,704	\$ 654,964
Available reserves (note 2)	\$ 116,846	\$ 190,482	\$ 450,450	\$ 429,837
Reserved for economic uncertainties	\$ 116,846	\$ 190,482	\$ -	\$ -
Unassigned fund balance	\$ -	\$ -	\$ 450,450	\$ 429,837
fund balance				
Available reserves as a percentage of total outgo	3.31% *	4.34%	13.24%	12.08%
Total long-term liabilities	\$ 8,574,580	\$ 8,686,302	\$ 6,695,394	\$ 6,584,500
Average daily attendance at P-2	194	187	191	212

This schedule discloses the District's financial trends by displaying past fiscal years' data along with current fiscal year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

The General Fund balance has decreased by \$431,581 over the past two fiscal years. The fiscal year 2019-20 budget projects a decrease of \$103,634 in fund balance. For a District this size, the State recommends available reserves of at least 4% of total general fund expenditures, transfers out, and other uses (total outgo).

The District has incurred an operating surplus in one of the past three fiscal years. The District anticipates an operating deficit in the 2019-20 fiscal year. Total long-term liabilities has increased by \$2,101,802 over the past two fiscal years.

Average daily attendance has decreased by 25 over the past two fiscal years. An increase of 7 ADA is anticipated during fiscal year 2019-20.

Notes:

- (1) General Fund amounts do not include activity related to the consolidation of the Special Reserve Fund as required by GASB Statement No. 54.
- (2) Available reserves consist of all unassigned fund balances and reserved for economic uncertainties contained within the General Fund.
- (3) Budget 2020 is included for analytical purposes only and has not been subjected to audit.

* See current year finding 2019-10.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT

SCHEDULE OF CHARTER SCHOOLS

JUNE 30, 2019

Charter School	Charter School Number	Inclusion in Financial Statements
California STEAM Santa Barbara	1837	Not Included
Uplift California Santa Barbara	1862	Not Included
Valiant Santa Barbara	1907	Not Included
California Connections Academy Central Coast	2031	Not Included

CUYAMA JOINT UNIFIED SCHOOL DISTRICT

RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL STATEMENTS JUNE 30, 2019

	General Fund	Deferred Maintenance Fund	(Special Revenue) Special Reserve Fund
June 30, 2019, annual financial and budget report fund balances	\$ 252,383	\$ 79,412	\$ 1,436
Understatement of due from/due to other funds			
Understatement of accounts payable	(30,000)		
June 30, 2019, audited financial statements fund balances	<u>\$ 222,383</u>	<u>\$ 79,412</u>	<u>\$ 1,436</u>

	Long-Term Liabilities
June 30, 2019, annual financial and budget report total liabilities	\$ 8,747,631
Overstatement of compensated absences	(1,378)
Overstatement of net pension liability	(75,005)
Understatement of bond premium	26,868
Overstatement of capital lease payable	(11,814)
June 30, 2019, audited financial statements long-term total liabilities	<u>\$ 8,686,302</u>

This schedule provides the information necessary to reconcile the fund balances of all funds and the total liabilities balance of the long-term liabilities as reported on the annual financial and budget report to the audited financial statements.

(Capital Projects) Special Reserve Fund	Cafeteria Fund	Building Fund	Bond Interest and Redemption Fund
<u> </u>	<u> </u>	<u> </u>	<u> </u>
\$ 98,923	\$ 2,276	\$ 2,734,233	\$ 323,075
		(158,523)	158,523
<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>\$ 98,923</u>	<u>\$ 2,276</u>	<u>\$ 2,575,710</u>	<u>\$ 481,598</u>



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

Board of Trustees
Cuyama Joint Unified School District
Cuyama, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Cuyama Joint Unified School District (the District), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 16, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2019-1 to 2019-10 that we consider to be significant deficiencies.

Compliance and Other Matters

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

Cuyama Joint Unified School District's Response to Findings

Cuyama Joint Unified School District's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Cuyama Joint Unified School District's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

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

Moss, Remy & Hargheim LLP

Santa Maria, California
December 16, 2019

INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Board of Trustees
Cuyama Joint Unified School District
Cuyama, California

Report on State Compliance

We have audited the Cuyama Joint Unified School District's compliance with the types of compliance requirements described in the *2018-2019 Guide for Annual Audits of California K-12 Local Educational Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, Section 19810 that could have a direct and material effect on each of Cuyama Joint Unified School District's state programs identified below for the fiscal year ended June 30, 2019.

Management's Responsibility for State Compliance

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Cuyama Joint Unified School District's state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the *2018-2019 Guide for Annual Audits of California K-12 Local Educational Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, Section 19810. Those standards and audit guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on the state programs noted below occurred. An audit includes examining, on a test basis, evidence about Cuyama Joint Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Cuyama Joint Unified School District's compliance with those requirements.

In connection with the audit referred to above, we selected and tested transactions and records to determine Cuyama Joint Unified School District's compliance with the state laws and regulations applicable to the following items:

<u>Compliance Requirements</u>	<u>Procedures in Audit Guide Performed</u>
LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS:	
Attendance accounting:	
Attendance reporting	Yes
Teacher certification and misassignments	Yes
Kindergarten continuance	Yes
Independent study	Not applicable
Continuation education	Not applicable
Instructional Time	Yes
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	Not applicable

Compliance Requirements

Procedures in Audit Guide Performed

GANN Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	Not applicable
Middle or Early College High Schools	Not applicable
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Apprenticeship, Related and Supplemental Instruction	Not applicable
Comprehensive School Safety Plan	Yes
District of Choice	Not applicable

SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION, AND CHARTER SCHOOLS:

California Clean Energy Jobs Act	Yes
After School Education and Safety Program:	
After School	Yes
Before School	Yes
General Requirements	Yes
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study - Course Based	Not applicable

CHARTER SCHOOLS:

Attendance	Not applicable
Mode of Instruction	Not applicable
Nonclassroom-Based Instruction/Independent Study	Not applicable
Determination of Funding for Nonclassroom-Based Instruction	Not applicable
Annual Instruction Minutes – Classroom Based	Not applicable
Charter School Facility Grant Program	Not applicable

Opinion on State Compliance

In our opinion, the Cuyama Joint Unified School District complied, in all material respects, with the compliance requirements referred to above that are applicable to the statutory requirements listed in the schedule above for the fiscal year ended June 30, 2019.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion of all the effectiveness of the entity's internal control or on compliance outside of the items tested as noted above. This report is an integral part of an audit performed in accordance with *2018-2019 Guide for Annual Audits of California K-12 Local Education Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, Section 19810 in considering the entity's compliance. Accordingly, this communication is not suitable for any other purpose.

Moss, King & Haugheim LLP

Santa Maria, California
December 16, 2019

The term "not applicable" is used above to mean either Cuyama Joint Unified School District did not offer the program during the current fiscal year or the program applies to a different type of local education agency.

FINDINGS AND RECOMMENDATIONS

CUYAMA UNIFIED UNION SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
JUNE 30, 2019

Section I – Summary of Auditors’ Results

Financial Statements

Type of auditors’ report issued:

Modified

Internal control over financial reporting:

Material weaknesses identified?

_____ Yes X No

Significant deficiencies identified not considered
to be material weaknesses?

 X Yes _____ None reported

Noncompliance material to financial statements noted?

 X Yes _____ No

State Awards

Any audit findings disclosed that are required to be
reported in accordance with Standards and Procedures
for Audits of California K-12 Local Education Agencies?

_____ Yes X No

Type of auditors’ report issued on compliance
for state programs:

Unmodified

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
JUNE 30, 2019

Section III – State Award Findings and Questioned Costs

There were no state award findings and questioned costs

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
JUNE 30, 2019

Section II – Financial Statements Findings

FINDING 2019-1
CASH RECEIPTS
30000

Criteria:

When the District receives funds from outside sources for services rendered, backup documentation should be kept so that the amount received can be recalculated.

Condition:

The District failed to have supporting documentation for two of the ten cash receipts we chose in our sample.

Cause:

District oversight.

Effect:

Potential under or over billing of outside sources for services rendered.

Recommendation:

The CBO should keep documentation for all checks received to ensure that the correct amounts are paid to the District.

District's Corrective Action Plan:

Backup documentation will be kept on file so that the amount received can be recalculated. The District is working with the Santa Barbara County Office of Education to put structures, procedures, and protocols in place.

FINDING 2019-2
CASH DEPOSITS
30000

Criteria:

When the District receives checks or cash as payments, deposits should be made in a timely manner.

Condition:

The District did not deposit funds within two weeks of being received on numerous occasions which is recommended best practice.

Cause:

District oversight.

Effect:

Potential loss of District funds if funds are misplaced, and potential for the recording of revenue in the wrong period.

Recommendation:

District staff should make deposits more often and deposit funds received in a more timely manner.

District's Corrective Action Plan:

Deposits are now made in a timely manner. Due to the remoteness of School District, the School District has worked out plans to make deposits no less than every two weeks, to both the state treasury and the Taft accounts.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
JUNE 30, 2019

FINDING 2019-3
ASSOCIATED STUDENT BODY
30000

Criteria:

For associated study body expenses, the principal of the school site should be signing off on each invoice as approved. Each check written from the ASB should also be signed by multiple authorized signers.

Condition:

In four out of ten instances tested, the principal did not sign off on the invoice. In five out of ten instances tested, there was only one signature on a check.

Cause:

District oversight.

Effect:

Potential misappropriation of ASB funds.

Recommendation:

The District should review controls related to ASB, provide training to the District staff in charge of the ASB, and closely monitor progress in implementing these controls.

District's Corrective Action Plan:

The Principal of the school site now approves each invoice as presented. Every check written from the ASB account are signed by two signatures – the principal and superintendent.

FINDING 2019-4
ASSOCIATED STUDENT BODY
30000

Criteria:

For associated study body money, money received should be deposited in a timely manner. Also, backup should be kept substantiating the amount of money received for events or fundraisers.

Condition:

In four out of ten instances tested, the District did not have backup to substantiate the amount of money received. In one instance out of ten, the deposit was not made in a timely manner.

Cause:

District oversight.

Effect:

Potential misappropriation of ASB funds.

Recommendation:

The District should review controls related to ASB, provide training to the District staff in charge of the ASB, and closely monitor progress in implementing these controls.

District's Corrective Action Plan:

The District has implemented steps for receiving and depositing ASB funds. Back-up is being attached to deposit receipts. Money is being deposited in a timely manner and documentation is being kept as to who received funds, prepared deposits, and took the deposit to the bank.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
JUNE 30, 2019

FINDING 2019-5
CASH DISBURSEMENTS
30000

Criteria:

When an employee of the District uses the District credit card, a copy of the receipt, or related backup, should be kept in order to substantiate the validity of the purchase.

Condition:

In five out of ten instances tested, the District did not have a receipt or backup to substantiate a purchase.

Cause:

District oversight.

Effect:

Potential misappropriation of District funds.

Recommendation:

The District should retrain employees so that receipts are turned in each time a District credit card is used for a purchase.

District's Corrective Action Plan:

Current Status:

Most District credit cards have been cancelled and are no longer in use. For the 2019-2020, no District credit cards are used except for the Home Depot store credit card which is only used by the MOT lead for purchases that could not be made in any other way. Receipts are kept to evidence the validity of the purchase.

FINDING 2019-6
PAYROLL
30000

Criteria:

At the beginning of each fiscal year, District staff should review each employee's vacation accrual to ensure the correct amount is awarded to each employee.

Condition:

The District awarded the wrong number of vacation hours to two employees.

Cause:

District oversight.

Effect:

Underpayment of vacation hours to two employees.

Recommendation:

The District should notify each employee of the error and show them that the error has been corrected.

District's Corrective Action Plan:

The District clerk will review each employee's vacation accrual to ensure the correct amount is awarded to each employee in July of the new school year.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
JUNE 30, 2019

FINDING 2019-7
PAYROLL
30000

Criteria:

At the beginning of each fiscal year, District staff should review stipends being paid to employees to ensure the employee is still performing the duties which they were paid the stipend for in the previous fiscal year.

Condition:

The District paid an employee a stipend for which they were no longer eligible.

Cause:

District oversight.

Effect:

Overpayment of an employee.

Recommendation:

The District should notify the employee of the error and discuss options available in order to reimburse the District.

District's Corrective Action Plan:

Stipends will be audited by the superintendent at the start of each school year to ensure only eligible employees receive stipends.

FINDING 2019-8
CASH DISBURSEMENTS
30000

Criteria:

When the district pays an outside vendor for services, the payment should be paid before the due date to avoid late charges.

Condition:

A lease payment was made late which incurred late charges of \$56.61.

Cause:

District oversight.

Effect:

Additional expenses to the District.

Recommendation:

District staff should more carefully review payments and payment due dates to ensure that payments are made in a timely manner.

District's Corrective Action Plan:

Vendors will be paid in a timely manner. The District is working with the Santa Barbara County Office of Education to put structures, procedures, and protocols in place.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
JUNE 30, 2019

FINDING 2019-9
ASSOCIATED STUDENT BODY
30000

Criteria:

For associated study body money, bank statements should be reconciled monthly to ensure that all of the ASB funds are accounted for.

Condition:

During our audit, we found that the ASB bank statements had not been reconciled during the fiscal year.

Cause:

District oversight.

Effect:

Potential misappropriation of ASB funds.

Recommendation:

The District should review controls related to ASB, provide training to the District staff in charge of the ASB, and closely monitor progress in implementing these controls.

District's Corrective Action Plan:

ASB bank statements will be reconciled monthly. The District is working with the Santa Barbara County Office of Education to put structures, procedures, and protocols in place.

FINDING 2019-10
FISCAL CONDITION
60000

Criteria:

The available reserves as a percentage of the next year's totals outgo should be over 4% per State guidelines.

Condition:

During our audit, we found that the District projects to have reserves of 3.31% for the 2020 fiscal year.

Cause:

District oversight.

Effect:

The District is budgeted to not be in compliance with State guidelines during the 2020 fiscal year.

Recommendation:

The District should review future budgets, and the corresponding available reserves, to ensure that the 4% threshold is met.

District's Corrective Action Plan:

The District will work with the Santa Barbara County Office of Education in effort to keep reserves over the 4% State guidelines.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
JUNE 30, 2019

Section III – State Award Findings and Questioned Costs

There were no state award findings and questioned costs

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND QUESTIONED COSTS
JUNE 30, 2019

Section II – Financial Statements Findings

FINDING 2018-1
PAYROLL
30000

Criteria:

At the beginning of each fiscal year, employees should sign personnel action forms, or contracts, which state their pay rate and where their position falls on the salary schedule.

Condition:

The District failed to have any employees sign updated personnel actions forms during the 17/18 fiscal year.

Cause:

District oversight.

Effect:

Potential under or overpayment of employees.

Recommendation:

The CBO should prepare personnel action forms for each employees for the 18/19 fiscal year, and for each subsequent fiscal year going forward.

District's Corrective Action Plan:

The District has prepared personnel action forms for the 18/19 fiscal year, and will continue to do so every year forward.

Current Status:

Implemented.

FINDING 2018-2
CASH RECEIPTS
30000

Criteria:

When the District receives funds from outside sources for services rendered, backup documentation should be kept so that the amount received can be recalculated.

Condition:

The District failed to have supporting documentation for one of the fifteen cash receipts we chose in our sample.

Cause:

District oversight.

Effect:

Potential under or over billing of outside sources for services rendered.

Recommendation:

The CBO should keep documentation for all checks received to ensure that the correct amounts are paid to the District.

District's Corrective Action Plan:

The District is making copies of all checks and attaching documentation as back-up for cash receipts.

Current Status:

Not implemented, See Finding 2019-1.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND QUESTIONED COSTS
JUNE 30, 2019

FINDING 2018-3
CASH DEPOSITS
30000

Criteria:

When the District receives checks or cash as payments, deposits should be made in a timely manner.

Condition:

District staff did not make any deposits between January and May of 2018.

Cause:

District oversight.

Effect:

Potential loss of District funds if funds are misplaced, and potential for the recording of revenue in the wrong period.

Recommendation:

District staff should make deposits more often and deposit funds received in a more timely manner.

District's Corrective Action Plan:

The District will be processing deposits to the county treasury on a monthly time frame for 18/19 fiscal year and continuing for all years ahead.

Current Status:

Not implemented, See Finding 2019-2.

FINDING 2018-4
ACCOUNTS PAYABLE
30000

Criteria:

When the district pays an outside vendor for services performed in the previous fiscal year, the amount paid should be accrued as part of accounts payable so that the expenditure is recorded in the correct fiscal year.

Condition:

Four payments that were made during the 18/19 fiscal year, but for services rendered in the 17/18 fiscal year, was not recorded in accounts payable.

Cause:

District oversight.

Effect:

Understatement of expenses.

Recommendation:

District staff should more carefully review payments that are made subsequent to the end of the fiscal year to ensure expenditures are recorded in the correct fiscal year.

District's Corrective Action Plan:

The District will work with county financial advisor to ensure that employees are trained to correctly record accounts payable. The District will work with county financial advisor to review accounts before the year end closing.

Current Status:

Implemented.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND QUESTIONED COSTS
JUNE 30, 2019

FINDING 2018-5
CASH DISBURSEMENTS
30000

Criteria:

When the district pays an outside vendor for services, the payment should be paid before the due date to avoid late charges.

Condition:

A payment made for the Solar QZAB load was made late and incurred late charges of \$1,398.70.

Cause:

District oversight.

Effect:

Additional expenses to the District.

Recommendation:

District staff should more carefully review payments and payment due dates to ensure that payments are made in a timely manner.

District's Corrective Action Plan:

The District is making sure that the new account clerk personnel is receiving proper training from county office and processing warrant runs weekly.

Current Status:

Not implemented, see Finding 2019-8.

FINDING 2018-6
PAYROLL
30000

Criteria:

When employees work overtime, timecards should be reviewed by someone in management to ensure the timecard appears to be accurate.

Condition:

One employee worked overtime and turned in a timecard, but the timecard was not signed as reviewed.

Cause:

District oversight.

Effect:

Potential under or overpayment of employees.

Recommendation:

The CBO should review timecards and sign off after review.

District's Corrective Action Plan:

Timecards are now being reviewed by secretaries at each site, then submitted to the district office, where the account clerk is reviewing them before forwarding to the CBO for payment. The superintendent is also reviewing all payroll transactions.

Current Status:

Implemented.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND QUESTIONED COSTS
JUNE 30, 2019

FINDING 2018-7
ASSOCIATED STUDENT BODY
30000

Criteria:

For associated study body expenses, the principal of the school site should be signing off on each invoice as approved. Each check written from the ASB should also be signed by multiple authorized signers.

Condition:

In two out of ten instances tested, the principal did not sign off on the invoice. In eight out of ten instances tested, there was only one signature on a check.

Cause:

District oversight.

Effect:

Potential misappropriation of ASB funds.

Recommendation:

The District should review controls related to ASB, provide training to the District staff in charge of the ASB, and closely monitor progress in implementing these controls.

District's Corrective Action Plan:

The District had provided training by certified trainers to staff working with ASB funds. There are now multiple signers on checks and principal or superintendent will review and sign all invoices and check requests.

Current Status:

Not implemented, see Finding 2019-3.

FINDING 2018-8
ASSOCIATED STUDENT BODY
30000

Criteria:

For associated study body money, money received should be deposited in a timely manner. Also, backup should be kept to substantiate the amount of money received for events or fundraisers.

Condition:

In two out of ten instances tested, the District did not have backup to substantiate the amount of money received. In one instance out of ten, the deposit was not made in a timely manner. In two instances out of ten, the money received never appears to have been deposited in the bank.

Cause:

District oversight.

Effect:

Potential misappropriation of ASB funds.

Recommendation:

The District should review controls related to ASB, provide training to the District staff in charge of the ASB, and closely monitor progress in implementing these controls.

District's Corrective Action Plan:

The District has implemented steps for receiving and depositing ASB funds. Back-up is being attached to deposit receipts. Money is being deposited in a timely manner and documentation is being kept as to who received funds, prepared deposits, and took deposit to the bank.

Current Status:

Not implemented, see Finding 2019-4.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND QUESTIONED COSTS
JUNE 30, 2019

Section III – State Award Findings and Questioned Costs

Finding 2018-9
Attendance
10000

Criteria:

In accordance with Education Code Section 46000, attendance shall be recorded and kept according to regulations prescribed by the State Board of Education.

Condition:

The District made revisions to their high school attendance counts after the P-2 period had been reported but did not submit a revised P-2 report. The district also had miscalculations on their P-Annual report.

Effect:

The P-2 report was understated by 1 ADA, and the P-Annual report was understated by 2 ADA.

	Submitted P-2	Corrected P-2	Difference
Grades K-3	61.65	61.65	-
Grades 4-6	56.74	56.74	-
Grades 7-8	21.45	21.45	-
Grades 9-12	50.80	51.50	0.70
Total	139.84	139.84	-

	Submitted P-Annual	Corrected P-Annual	Difference
Grades K-3	61.37	61.22	(0.15)
Grades 4-6	55.56	55.76	0.20
Grades 7-8	21.13	21.12	(0.01)
Grades 9-12	48.50	50.38	1.88
Total	138.06	138.10	0.04

Cause:

District oversight.

Questioned Costs:

\$9,664

Recommendation:

The District should submit revised P-2 and P-Annual reports.

District's Corrective Action Plan:

The District will submit a revised P-2 and P-Annual report in January 2019. The District is training new staff on preparation and reviewing for accuracy of attendance.

Current Status:

Implemented.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT

**PROPOSITION 39 FUNDING
FINANCIAL AUDIT**

June 30, 2019

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
PROPOSITION 39 FUNDING
FINANCIAL AUDIT
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June 30, 2019

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INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the Bond Building Fund of the Cuyama Joint Unified School District (the District), as of and for the fiscal year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Bond Building Fund's financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position and results of operations for the Bond Building Fund of Cuyama Joint Unified School District, as of and for fiscal year ended June 30, 2019, in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the Bond Building Fund and do not purport to, and do not, present fairly the financial position of the Cuyama Joint Unified School District, as of June 30, 2019, and the changes in its financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 16, 2019, on our consideration of the Cuyama Joint Unified School District's internal control over the Bond Building Fund's financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of Proposition 39, as incorporated in the California Constitution Article 13A, we have also issued our performance audit report dated December 16, 2019 on our consideration of the Bond Building Fund's compliance with the requirements of Proposition 39. That report is an integral part of our audit of the Proposition 39 Bond Building Fund for the fiscal year ended June 30, 2019 and should be considered in assessing the results of our financial audit.

Moss, Remy & Hargheim LLP

Santa Maria, California
December 16, 2019

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
BALANCE SHEET
BOND BUILDING FUND
June 30, 2019

ASSETS

Cash in county treasury	\$ 2,818,830
Cash on hand	9,011
Accounts receivable	<u>14,731</u>
Total current assets	<u><u>\$ 2,842,572</u></u>

LIABILITIES AND FUND BALANCE

Liabilities:

Accounts payable	\$ 108,389
Due to other funds	<u>158,473</u>
Total liabilities	<u>266,862</u>

Fund Balance:

Restricted for building projects	<u>2,575,710</u>
Total fund balance	<u>2,575,710</u>
Total liabilities and fund balance	<u><u>\$ 2,842,572</u></u>

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BOND BUILDING FUND
For the Fiscal Year Ended June 30, 2019

Revenues

Interest	\$ 34,970
Total revenues	<u>34,970</u>

Expenditures

Services and other operating expenditures	187,161
Capital outlay	<u>497,159</u>
Total expenditures	<u>684,320</u>

Deficiency of Revenues Under Expenditures	<u>(649,350)</u>
-------------------------------------------	------------------

Other Financing Sources:

Proceeds from Sale of Bonds	<u>2,000,000</u>
Total Other Financing Sources	<u>2,000,000</u>

Net Change in Fund Balances	<u>1,350,650</u>
Fund balance, beginning of fiscal year	<u>1,225,060</u>
Fund balance, end of fiscal year	<u><u>\$ 2,575,710</u></u>

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
BOND BUILDING FUND
For the Fiscal Year Ended June 30, 2019

	Budget	Actual	Variance Positive (Negative)
Revenues			
Interest	\$ 25,000	\$ 34,970	\$ 9,970
Total revenues	25,000	34,970	9,970
Expenditures			
Services and other operating expenditures	186,408	187,161	(753)
Capital outlay	538,364	497,159	41,205
Total expenditures	724,772	684,320	40,452
Deficiency of Revenues Under Expenditures	(699,772)	(649,350)	50,422
Other Financing Sources:			
Proceeds from Sale of Bonds	2,000,000	2,000,000	
Total Other Financing Sources	2,000,000	2,000,000	
Net Change in Fund Balances	1,300,228	1,350,650	50,422
Fund balance, beginning of fiscal year	1,225,060	1,225,060	
Fund balance, end of fiscal year	<u>\$ 2,525,288</u>	<u>\$ 2,575,710</u>	<u>\$ 50,422</u>

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
BOND BUILDING FUND
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Accounting Policies

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

Fund Structure

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

Basis of Accounting

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

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

Budget

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

Capital Assets and Long-Term Liabilities

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

NOTE 2 – BONDED DEBT

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

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
BOND BUILDING FUND
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE 2 – BONDED DEBT (Continued)

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

Date of Issue	Interest Rate	Maturity Date	Amount of Original Issue	Outstanding July 1, 2018	Issued Current Fiscal Year	Redeemed Current Fiscal Year	Outstanding June 30, 2019
2016	3.00%	2046	\$ 2,000,000	\$ 2,000,000	\$	\$ 50,000	\$ 1,950,000
2019			2,000,000		2,000,000		
			<u>\$ 4,000,000</u>	<u>\$ 2,000,000</u>	<u>\$ 2,000,000</u>	<u>\$ 50,000</u>	<u>\$ 1,950,000</u>

The annual requirements to amortize general obligation bonds payable outstanding as of June 30, 2019, are as follows:

Fiscal Year Ended June 30	Principal	Interest	Total
2020	\$ -	\$ 189,014	\$ 189,014
2021	25,000	191,750	216,750
2022	20,000	190,975	210,975
2023	30,000	189,975	219,975
2024		189,375	189,375
2025-2029		946,875	946,875
2030-2034	215,000	927,975	1,142,975
2035-2039	485,000	861,501	1,346,501
2040-2044	1,140,000	686,101	1,826,101
2045-2049	2,035,000	285,689	2,320,689
	<u>\$ 3,950,000</u>	<u>\$ 4,659,230</u>	<u>\$ 8,609,230</u>

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Bond Building Fund of Cuyama Joint Unified School District (the District), as of and for the fiscal year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 16, 2019.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Moss, Levy & Hartzheim LLP

Santa Maria, California
December 16, 2019

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
BOND BUILDING FUND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2019

There were no findings and questioned costs related to the financial audit of the Bond Building Fund for the fiscal year ended June 30, 2019.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT

**PROPOSITION 39 FUNDING
PERFORMANCE AUDIT**

**For the Fiscal Year Ended
June 30, 2019**

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
PROPOSITION 39 FUNDING
PERFORMANCE AUDIT
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June 30, 2019

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

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

We have conducted a performance audit of the Measure Q General Obligation Bond Program of the Cuyama Joint Unified School District's (the District) compliance with the California Proposition 39, as incorporated in Article 13A of the California Constitution and Education Code Section 15264 et seq., for the fiscal year that ended on June 30, 2019. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our performance audit.

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

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

We have audited the financial statements of the Measure Q General Obligation Program for the fiscal year ended June 30, 2019 and have issued our report thereon dated December 16, 2019. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

In our opinion, the Measure Q General Obligation Bond Program complied, in all material respects, with the aforementioned requirements during the fiscal year that ended on June 30, 2019. This report is intended solely for the information and use of the District's Governing Board, the Measure Q Citizens' Oversight Committee, management, others within the entity, and the taxpayers of Templeton Unified School District and is not intended to be and should not be used by anyone other than these specified parties.

Moss, Levy & Hartzheim LLP

Santa Maria, California
December 16, 2019

OBJECTIVES

The objectives of our Performance Audit were to:

Document the expenditures charged to the voter approved 2016 Series A General Obligation Bonds and 2019 Series B General Obligation Bonds. Determine whether all expenditures for the fiscal year ended June 30, 2019, charged to the Building Fund have been made in accordance with project budgets and guidelines. Note any incongruities or system weaknesses and provided recommendation for improvements.

SCOPE OF THE AUDIT

The scope of our Performance Audit covered the period from July 1, 2018 through June 30, 2019. The expenditures tested included all object and project codes associated with the Bond Projects. The propriety of expenditures for capital projects and maintenance projects funded through other State or local funding sources were not included with the scope of our audit. Expenditures incurred subsequent to June 30, 2019, were not reviewed or included within the scope of our audit.

BACKGROUND INFORMATION

On July 7, 2016, \$6,000,000 in general obligation bonds were authorized by an election held within the Cuyama Joint Unified School District. A Citizens' Oversight Committee was appointed to comply with the California Constitution and Education Code. The purpose of the Committee is to inform the public at least annually regarding the appropriate use of the bond proceeds. In 2016, the first series of bonds in the amount of \$2,000,000 in General Obligation Bonds Series A were issued. In 2019, the second series of bonds in the amount of \$2,000,000 in General Obligation Series B were issued. The total proceeds from the Bond issuance were received by the District (less the original bond issuance costs) and are to be used to replace, expand, and construct school facilities and technology projects of the Cuyama Joint Unified School District. California Constitution, Article 13A, section 1 (b) (3) requires an annual performance audit be conducted to ensure that funds have been expended only on the specific projects publicized by the District.

PROCEDURES PERFORMED

We obtained the general ledger and the project expenditure summary reports and detail prepared by the District for the fiscal year ended June 30, 2019, for the Building Fund. Within the fiscal year audited, we obtained the actual invoices and other supporting documentation for all expenditures to ensure compliance with Proposition 39/Measure Q funding. We performed the following procedures:

- We reviewed the Bond Project publicized list of intended projects.
- We selected expenditures in the fiscal year ending June 30, 2019 and reviewed supporting documentation to ensure that funds were properly expended on the specific projects outlined on the publicized list and met the requirements for bidding, if applicable.
- We compared total project expenditures to budgets, to determine if there were any expenditures in excess of appropriation.
- We verified that funds were used for the construction of school facilities and were not used for salaries of school administrators or other operating expenses of the District.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
PROPOSITION 39 FUNDING
PERFORMANCE AUDIT
June 30, 2019

RESULTS OF PROCEDURES

The District put forward the numerous projects listed below, to replace, expand, and construct school facilities and technology projects, with the use of bond funding. The District incurred total costs of \$684,320 during the fiscal year ended June 30, 2019:

Project	Budget	Actual	Variance
High School HVAC/Flooring	\$ 571,649	\$ 571,649	\$ -
Elementary School Monument	112,171	112,171	-
Project-Wide (non-Project-Specific)	500	500	-
	<u>\$ 684,320</u>	<u>\$ 684,320</u>	<u>\$ -</u>

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

The following outlines the results of testing related to material expenditures incurred as of June 30, 2019.

High School Flooring/HVAC:

Flooring and HVAC upgrades were made at the High School.

Current fiscal year expenditures appear appropriate to the project.

Elementary School Monument

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

Current fiscal year expenditures appear appropriate to the project.

CONCLUSION

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



1601 NEW STINE RD. SUITE 280 BAKERSFIELD, CA 93309 PHONE: 661.397.4377 / FAX: 661.397.4378

Stephen J. Corbin, AIA, NCARB, LEED®-AP BD+C

Mike M. Smith, AIA

Brent C. Wertz, Associate AIA

December 19, 2019

Job #1264.5

Cuyama Joint Unified School District
2300 HWY 166
New Cuyama, CA 93254
Attn: Dr. Stephen Bluestein, Superintendent

Ref: Cuyama Valley High School Electrical Upgrade

Dear Dr. Bluestein:

We have received and reviewed bid documents for the above referenced project. As per the attached Bid Tabulation and Bid Evaluation forms, it appears that **Black/Hall Construction, Inc.** is the apparent lowest responsible and responsive bidder. With all requirements satisfactorily submitted; we recommend **Black/Hall Construction, Inc.** to the District for consideration of award of the contract for construction for the Base Bid and Alternate Bid for the above-referenced project.

If you have any questions or comments, please feel free to call me at 397-4377 extension 113.

Very truly yours,
SCARCHITECT, INC.


Stephen J. Corbin, NCARB, AIA, LEED®-AP BD+C
Architect

BID EVALUATION

CONTRACTOR NAME	Base Bid	Alternate No. 01	Unit Cost per Gallon PCB's	Total
1. Black/Hall Construction	\$744,199.00	\$241,453.00	650.00 per Gallon	\$985,652.00
2. James E. Thompson, Inc. dba JTS Construction	\$957,500.00	\$247,500.00	475.00 per Gallon	\$1,205,000.00

CONTRACTOR NAME	BID SIGNED	ADDENDA ISSUED	LICENSE NUMBER	LICENSE TYPE	EXP. DATE	LICENSE NAME
1. Black/Hall Construction	✓	✓	860638	B	6/30/21	Black / Hall Construction Inc
2. James E. Thompson, Inc. dba JTS Construction	✓	✓	701750	B	1/31/21	James E. Thompson, Inc. dba JTS Construction

CONTRACTOR NAME	BID BOND COMPANY	CALIF. ADMITTED	BID BOND AMOUNT	SUBS LISTED	NON-COLL. SIGNED
1. Black/Hall Construction	Great American Insurance Company	A+ XV	10%	✓	✓
2. James E. Thompson, Inc. dba JTS Construction	Travelers Casualty and Surety Company of America	A++ XV	10%	✓	✓

**Cuyama Valley High School Electrical Upgrade
Cuyama Joint Unified School District
TABULATION OF BIDS**

SCA/Inlet, Inc.
Job # 1264.5
LOCATION: SCA Office

BID OPENING:

TIME 2:00pm
DATE Thursday, December 19, 2019

BIDDERS NAME	Base Bid	Additive Alternate	Unit Cost per Gallon PCB's	Total
Black/Hall Construction 147 Kern Street Taft, CA 93268	\$744,199.00	\$241,453.00	\$650.00	\$985,652.00
JTS Construction 7001 McDivitt Drive Bakersfield, CA 93313	\$957,500.00	\$247,500.00	\$475.00	\$1,205,000.00

Bid submittals shall consist of:

BIDDERS NAME	Addenda Recognized	Bid Form Signed	Substitution List (If required)	Sub-Contractor List	Bidder's Bond	Non-Collusion Declaration	Exclusion Lead & Asbestos	Certificate of Job Walk
Black/Hall Construction 147 Kern Street Taft, CA 93268	✓	✓	✓	✓	✓	✓	✓	✓
JTS Construction 7001 McDivitt Drive Bakersfield, CA 93313	✓	✓	✓	✓	✓	✓	✓	✓

Balances through June

Fiscal Year 2019/20

Object	Description	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
Fund 01 - General						
9000	Balance Sheet Accts	542,870.09	252,382.96	418,088.79	670,471.75	252,382.96
Total for Starting Balance accounts		542,870.09	252,382.96	418,088.79	670,471.75	252,382.96
Object	Description	Adopted Budget	Revised Budget	Revenue	Expenditure	Account Balance
8000	Revenues / Financing Sources	3,422,459.22	3,327,611.83	4,894,532.41		1,566,920.58-
Total for Revenue accounts		3,422,459.22	3,327,611.83	4,894,532.41		1,566,920.58-
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
1000	Certificated Salaries	1,220,917.24	1,192,706.65	611,706.90	513,468.25	67,531.50
2000	Classified Salaries	559,030.06	461,604.81	211,212.18	240,243.44	10,149.19
3000	Employee Benefits	769,201.60	737,559.03	311,091.61	288,115.66	138,351.76
4000	Books & Supplies	176,114.42	156,738.73	6,962.61	63,000.22	86,775.90
5000	Service/Operating Expenditures	441,004.43	465,759.66	34,337.89	205,630.98	225,790.79
6000	Capital Outlay		3,067.00			3,067.00
7000	Other Outgo	359,825.68	435,701.68	76,500.00	6,526.08-	365,727.76
Total for Expense accounts		3,526,093.43	3,453,137.56	1,251,811.19	1,303,932.47	897,393.90
Object	Description	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
9000	Balance Sheet Accts	439,235.88	126,857.23	246,693.51	1,498,504.70	1,251,811.19
Total for Ending Balance accounts		439,235.88	126,857.23	246,693.51	1,498,504.70	1,251,811.19
Total for Fund 01						
Starting Balance		+ Revenues		- Expenditures		= Calculated Ending Balance
Budgeted	252,382.96	3,327,611.83		3,453,137.56		126,857.23
Actual	252,382.96	4,894,532.41		1,303,932.47		2,591,171.71

Balances through June

Fiscal Year 2019/20

Object	Description	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
Fund 13 - CafeSpecRev						
9000	Balance Sheet Accts	3,267.36	2,276.51	12,759.14	15,035.65	2,276.51
Total for Starting Balance accounts		3,267.36	2,276.51	12,759.14	15,035.65	2,276.51
Object	Description	Adopted Budget	Revised Budget	Revenue	Expenditure	Account Balance
8000	Revenues / Financing Sources	201,560.00	215,060.00	68,825.25		146,234.75
Total for Revenue accounts		201,560.00	215,060.00	68,825.25		146,234.75
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
2000	Classified Salaries	81,846.70	81,518.44	45,082.62	36,590.66	154.84-
3000	Employee Benefits	25,095.10	23,873.59	13,363.14	10,517.13	6.68-
4000	Books & Supplies	85,600.00	99,678.00	28,495.00	39,121.84	32,061.16
5000	ServiceOperating Expenditures	8,610.00	12,214.00	497.50	11,712.25	4.25
Total for Expense accounts		201,151.80	217,284.03	87,438.26	97,941.88	31,903.89
Object	Description	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
9000	Balance Sheet Accts	3,675.56	52.48	111,919.00	199,357.26	87,438.26
Total for Ending Balance accounts		3,675.56	52.48	111,919.00	199,357.26	87,438.26
Total for Fund 13						
Budgeted Actual	Starting Balance	+ Revenues		- Expenditures		= Calculated Ending Balance
	2,276.51 2,276.51	215,060.00 68,825.25		217,284.03 97,941.88		52.48 114,278.38-

Balances through June						Fiscal Year 2019/20	
Object	Description	Adopted Budget	Revised Budget	Debit	Credit	Account Balance	
Fund 14 - DeferMaint							
9000	Balance Sheet Accts	150,276.17	79,411.98	73,864.19	153,276.17	79,411.98	
Total for Starting Balance accounts		150,276.17	79,411.98	73,864.19	153,276.17	79,411.98	
Object	Description	Adopted Budget	Revised Budget	Encumbered	Revenue	Account Balance	
8000	Revenues / Financing Sources	2,000.00	2,000.00		610.17	1,389.83	
Total for Revenue accounts		2,000.00	2,000.00		610.17	1,389.83	
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance	
5000	ServiceOperating Expenditures	2,000.00	2,000.00			2,000.00	
Total for Expense accounts		2,000.00	2,000.00	.00	.00	2,000.00	
Object	Description	Adopted Budget	Revised Budget	Debit	Credit	Account Balance	
9000	Balance Sheet Accts	150,276.17	79,411.98			.00	
Total for Ending Balance accounts		150,276.17	79,411.98	.00	.00	.00	
Total for Fund 14							
Starting Balance		+ Revenues		- Encumbrances		- Expenditures	
Budgeted		79,411.98		2,000.00		2,000.00	
Actual		79,411.98		610.17		.00	
						= Calculated Ending Balance	
						79,411.98	
						80,022.15	

Balances through June					Fiscal Year 2019/20	
Object	Description	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
Fund 17 - SpResOthrCap						
9000	Balance Sheet Accts	555.82	1,436.28	22,794.54	24,230.82	1,436.28
	Total for Starting Balance accounts	555.82	1,436.28	22,794.54	24,230.82	1,436.28
Object	Description	Adopted Budget	Revised Budget		Revenue	Account Balance
8000	Revenues / Financing Sources	325.00	325.00		68.18	256.82
	Total for Revenue accounts	325.00	325.00		68.18	256.82
Object	Description	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
9000	Balance Sheet Accts	880.82	1,761.28			.00
	Total for Ending Balance accounts	880.82	1,761.28	.00	.00	.00
Total for Fund 17						
	Starting Balance					= Calculated Ending Balance
Budgeted	1,436.28	+ Revenues	- Encumbrances	- Expenditures		1,761.28
Actual	1,436.28	325.00				1,504.46
		68.18				

Balances through June						Fiscal Year 2019/20	
Object	Description	Adopted Budget	Revised Budget	Debit	Credit	Account Balance	
Fund 21 - Building1							
9000	Balance Sheet Accts	2,717,420.19	2,734,232.18		2,734,232.18	2,734,232.18	
Total for Starting Balance accounts		2,717,420.19	2,734,232.18	.00	2,734,232.18	2,734,232.18	
Object	Description	Adopted Budget	Revised Budget	Revenue		Account Balance	
8000	Revenues / Financing Sources	30,500.00	30,500.00	12,519.63		17,980.37	
Total for Revenue accounts		30,500.00	30,500.00	12,519.63		17,980.37	
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance	
5000	ServiceOperating Expenditures				7,771.91	7,771.91-	
6000	Capital Outlay	296,831.00	296,831.00	26,248.50	498,505.68	227,923.18-	
Total for Expense accounts		296,831.00	296,831.00	26,248.50	506,277.59	235,695.09-	
Object	Description	Adopted Budget	Revised Budget	Debit	Credit	Account Balance	
9000	Balance Sheet Accts	2,451,089.19	2,467,901.18	544,495.52	570,744.02	26,248.50	
Total for Ending Balance accounts		2,451,089.19	2,467,901.18	544,495.52	570,744.02	26,248.50	
Total for Fund 21							
Starting Balance		+ Revenues		- Expenditures		= Calculated Ending Balance	
Budgeted	2,734,232.18	30,500.00		296,831.00		2,467,901.18	
Actual	2,734,232.18	12,519.63		506,277.59		2,214,225.72	

Balances through June						Fiscal Year 2019/20	
Object	Description	Adopted Budget	Revised Budget	Debit	Credit	Account Balance	
Fund 40 - SpResCaPrj1							
9000	Balance Sheet Accts	346,339.04	98,908.02	241,931.02	340,839.04	98,908.02	
Total for Starting Balance accounts		346,339.04	98,908.02	241,931.02	340,839.04	98,908.02	
Object	Description	Adopted Budget	Revised Budget		Revenue	Account Balance	
8000	Revenues / Financing Sources	5,500.00	800.00		1,245.70	445.70-	
Total for Revenue accounts		5,500.00	800.00		1,245.70	445.70-	
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance	
7000	Other Outgo	330,000.00	81,919.00		81,919.00	.00	
Total for Expense accounts		330,000.00	81,919.00	.00	81,919.00	.00	
Object	Description	Adopted Budget	Revised Budget	Debit	Credit	Account Balance	
9000	Balance Sheet Accts	21,839.04	17,789.02			.00	
Total for Ending Balance accounts		21,839.04	17,789.02	.00	.00	.00	
Total for Fund 40							
Starting Balance		+ Revenues		- Encumbrances		- Expenditures	
98,908.02		800.00				81,919.00	
98,908.02		1,245.70				81,919.00	
						= Calculated Ending Balance	
Budgeted						17,789.02	
Actual						18,234.72	

Balances through June					Fiscal Year 2019/20		
Object	Description	Adopted Budget	Revised Budget	Debit	Credit	Account Balance	
Fund 41 - SpResCaPrj2							
9000	Balance Sheet Accts	6,682.38	14.84	153,857.86	153,872.70	14.84	
	Total for Starting Balance accounts	6,682.38	14.84	153,857.86	153,872.70	14.84	
Object	Description	Adopted Budget	Revised Budget	Revenue		Account Balance	
8000	Revenues / Financing Sources	14.00	14.00		.07	13.93	
	Total for Revenue accounts	14.00	14.00		.07	13.93	
Object	Description	Adopted Budget	Revised Budget	Debit	Credit	Account Balance	
9000	Balance Sheet Accts	6,696.38	28.84			.00	
	Total for Ending Balance accounts	6,696.38	28.84	.00	.00	.00	
Total for Fund 41							
Budgeted Actual	Starting Balance	+ Revenues		- Encumbrances		- Expenditures	
	14.84	14.00				= Calculated Ending Balance	
	14.84	.07				28.84	
						14.91	

Balances through June				Fiscal Year 2019/20		
Object	Description	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
Fund 51 - BondIntRedempt1						
9000	Balance Sheet Accts	338,179.30	323,075.14		323,075.14	323,075.14
Total for Starting Balance accounts		338,179.30	323,075.14	.00	323,075.14	323,075.14
Object	Description	Adopted Budget	Revised Budget		Revenue	Account Balance
8000	Revenues / Financing Sources	115,443.00	133,202.00		44,370.59	88,831.41
Total for Revenue accounts		115,443.00	133,202.00		44,370.59	88,831.41
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
7000	Other Outgo	190,554.44	190,514.00		94,491.94	96,022.06
Total for Expense accounts		190,554.44	190,514.00	.00	94,491.94	96,022.06
Object	Description	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
9000	Balance Sheet Accts	263,067.86	265,763.14			.00
Total for Ending Balance accounts		263,067.86	265,763.14	.00	.00	.00
Total for Fund 51						
Starting Balance		+ Revenues		- Encumbrances		= Calculated Ending Balance
Budgeted		133,202.00		190,514.00		265,763.14
Actual		44,370.59		94,491.94		272,953.79

Balances through June		Fiscal Year 2019/20				
Object	Description	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
Total for Org 043 - Cuyama Joint Unified School District						
	Starting Balance					= Calculated Ending Balance
Budgeted	3,491,737.91	+ Revenues	- Encumbrances	- Expenditures		
		3,709,512.83		4,241,685.59		2,959,565.15
Actual	3,491,737.91	5,022,172.00	1,365,497.95	2,084,562.88		5,063,849.08

Selection	Filtered by User Permissions, (Org = 43, Online/Offline = N, Fiscal Year = 2020, Period = 12, Unposted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, SACS Fund? = N, Fund Page Break? = Y, Obj Lvl = 1, Obj Digits = 0, Page Break? = N)	ESCAPE	ONLINE
043 - Cuyama Joint Unified School District			Page 9 of 9

Balances through June

Fiscal Year 2019/20

Object	Description	Debit	Credit	Account Balance
Resource 0000 - Unrstrct				
9110	Cash In County Treasury	5,119,434.26	1,771,900.93	3,347,533.33
9120	Cash In Bank(s)	43,136.08	41,253.83	1,882.25
9140	Cash Awaiting Deposit	41,263.83	41,263.83	
9200	Accounts Receivable	81.02	81.02	
9201	Accounts Receivable-Prior Year	118,377.70	118,377.70	
9310	Due From Other Funds	486,652.33	436,652.33	50,000.00
Total for Asset accounts				
		5,808,945.22	2,409,529.64	3,399,415.58
9500	Accounts Payable-Current	1,802.28	1,802.28	
9501	Accounts Payable-Prior Year	4,300,078.92	4,300,078.92	
9610	Due To Other Funds	40,435.20	40,435.20	
Total for Liability accounts				
		4,342,316.40	4,342,316.40	.00

Object	Description	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
9791	Beginning Fund Balance	424,247.97	61,312.68	331,534.01	392,846.69	61,312.68
Total for Starting Balance accounts						
		424,247.97	61,312.68	331,534.01	392,846.69	61,312.68

Object	Description	Adopted Budget	Revised Budget	Revenue	Account Balance
8011	LCFF State Aid-Current Year	1,989,161.00	1,132,533.00	951,887.00	180,646.00
8019	LCFF/Rev Limit St Aid-PriorYr			2,929,513.00	2,929,513.00-
8021	Homeowners Exemptions	7,339.00	7,118.00	1,170.52	5,947.48
8041	Secured Roll Taxes	1,430,699.00	1,425,270.00	540,898.61	884,371.39
8042	Unsecured Roll Taxes	61,546.00	59,672.00	54,371.56	5,300.44
8043	Prior Years Taxes	178.00	2,375.00-	5,098.59	7,473.59-
8044	Supplemental Taxes	223,983.00	208,070.00	21,661.58	186,408.42
8045	Education Revenue Augmentation	2,586,868.00	76,304.00		76,304.00
8096	Transfers To Char Schl InLieu	4,016,135.00-	265,278.00-	91,129.00-	174,149.00-
8260	Forest Reserve Funds		2,615.00	381.25	2,233.75
8550	Mandated Cost Reimbursements	7,308.54	7,308.54	7,309.00	46-
8590	All Other State Revenue		500.00		500.00
8650	Leases & Rentals		21,450.00	9,150.00	12,300.00
8660	Interest	20,500.00	20,500.00	16,984.21	3,515.79
8677	Interagency Svcs Bet LEAs	18,274.00	90,975.29	9,824.00	81,151.29

Selection	Filtered by User Permissions, (Org = 43, Online/Offline = N, Fiscal Year = 2020, Period = 12, Unposted JEs? = N, Assets and Liabilities? = Y,	ESCAPE	ONLINE
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Balances through June

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Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Revenue	Account Balance
Resource 0000 - Unrstrct (continued)							
8699	All Other Local Revenue	25,000.00	25,631.00			14,605.67	11,025.33
8919	Interfund Trf-Spec Reserve	330,000.00	81,919.00			81,919.00	
Total for Revenue accounts		2,684,721.54	2,892,212.83			4,553,644.99	1,661,432.16-
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure		Account Balance
1110	Teachers-Regular	554,067.10	857,594.04	534,308.34	355,031.08		31,745.38-
1120	Teachers-Hourly	10,415.00	935.00		935.00		
1140	Teachers-Subs	48,925.00	29,210.00		9,185.58		20,024.42
1160	Teachers-Extra Duty	6,670.00	46,241.61	5,112.00	22,242.96		18,886.65
1195	Teachers-Extracurricular	3,100.00	4,944.00				4,944.00
1300	Certificated Supvrs/Admin	225,770.04	197,719.00	59,474.10	114,419.04		23,825.86
1360	Certif Supvrs/Admin Extra Duty		2,100.00		2,909.20		809.20-
2110	Instructional Aides-Regular	7,573.90	7,573.90	4,544.34	3,029.56		
2120	Instructional Aides-Hourly	800.00	200.00				200.00
2140	Instructional Aides-Subs	6,175.00	4,640.00				4,640.00
2195	Inst Aides-Extracurricular	2,900.00	2,230.00		4,084.00		1,854.00-
2200	Classified Support-Aide	266,595.52	240,340.87	114,589.14	128,213.50		2,461.77-
2220	Classified Support-Salary Hrly	3,940.00	110.95		110.53		.42
2230	Classified Support-Overtime		550.00		608.86		58.86-
2240	Classified Support-Salary Subs	915.00	875.00		174.00		701.00
2260	Classified Support-Salry Extra		37.20		37.20		
2400	Clerical/Office-Salaries	166,995.41	110,179.12	51,954.42	58,279.97		55.27-
2420	Clerical/Office-Hourly	600.00	600.00		89.41		510.59
2430	Clerical/Office OT	580.00	2,052.00		5.50		2,046.50
2440	Clerical/Office-Sub	570.00	570.00		1,207.02		637.02-
2900	Other Classified Salaries	36,429.27	20,554.27	3,302.10	17,892.94		640.77-
3101	STRS-Certificated	140,703.67	186,376.70	100,758.78	83,514.17		2,103.75
3102	STRS-Classified				246.58		246.58-
3202	PERS-Classified	88,284.06	74,621.57	34,249.56	39,292.47		1,079.54
3301	OASDI/Medi/Alter-Certificated		942.21	574.26	379.20		11.25-
3302	OASDI/Medi/Alter-Classified	27,898.31	21,474.87	9,522.66	11,716.15		236.06
3303	Medicare-Certificated	10,957.32	14,967.90	7,911.01	6,665.45		391.44
3304	Medicare-Classified	6,524.58	5,022.29	2,227.14	2,761.04		34.11
3401	Health&Welfare-Certificated	158,676.62	140,822.52	79,893.54	59,929.00		999.98
Selection Filtered by User Permissions, (Org = 43, Online/Offline = N, Fiscal Year = 2020, Period = 12, Unposted JEs? = N, Assets and Liabilities? = Y, Restricted Accts? = Y, SACS? = N, Fund = 01, Resource = 0-9, Page Break? = Y)		ESCAPE			ONLINE		

Balances through June

Fiscal Year 2019/20

Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Resource 0000 - Unrstrct (continued)						
3402	Health&Welfare-Classified	98,025.60	96,868.22	45,660.18	51,289.76	81,72-
3501	St Unemplmnt Ins-Certificated	377.96	516.38	272.80	229.85	13.73
3502	St Unemplmnt Ins-Classified	224.98	173.23	76.74	95.15	1.34
3601	Workers Comp Ins-Certificated	15,717.94	23,721.03	12,625.10	10,637.24	458.69
3602	Workers Comp Ins-Classified	10,412.38	8,015.00	3,554.04	4,406.13	54.83
3701	RETIREE INSURANCE, TO BE REIMB				2,066.00-	2,066.00
3901	Other Benefits-Certificated	9,463.20	33,163.20		9,463.20	23,700.00
4212	Books Not Textbooks-Library	5,000.00				
4300	Materials/Supplies	79,204.76	59,509.00	163.56	20,257.86	39,087.58
4301	Materials/Supplies-Food	300.00				
4304	Materials/Supplies-Computer	1,125.00	400.00		210.54	189.46
4355	Materials/Supplies-Paper	2,700.00				
4380	Materials/Supplies-PupilTran	6,300.00	1,464.00		3,701.27	2,237.27-
4381	Materials/Supplies-TranFuel	25,525.00	29,622.00		9,320.60	20,301.40
4382	Materials/Supplies-TranLub	1,500.00	2,085.00		1,410.29	674.71
4383	Materials/Supplies-PupilTires	3,000.00	6,035.00		23.22	6,011.78
4400	Noncapitalized Equipment	1,000.00			557.59	557.59-
5200	Travel/Conferences	16,100.00	702.00		1,165.60	463.60-
5211	Travel/Conferences-Auto Allow	500.00				
5300	Dues/Memberships	22,250.00	3,061.00		1,200.00	1,861.00
5400	Insurance	46,500.00	49,919.00		49,918.82	.18
5510	Operations/Housekeep-Natl Gas	13,500.00	22,030.00		3,350.83	18,679.17
5520	Operations/Housekeep-Lights	40,000.00	37,993.00		1,743.92	36,249.08
5530	Operations/Housekeep-Water	1,900.00	2,145.00		4,717.40	2,572.40-
5550	Operations/Housekeep-Laundry	2,000.00	6,077.00		1,519.44	4,557.56
5570	Operations/Housekeep-Waste Dis	6,100.00	7,838.00		1,326.00	6,512.00
5600	Rental/Lease/Repair	13,198.00	12,066.00		5,755.89	1,352.08-
5640	Rental/Lease/Repair-Vendor	23,965.52	24,967.00		6,039.80	10,471.48
5710	TRANSFER OF DIRECT COSTS		7,501.00-		1,392.00-	6,109.00-
5800	Prof/Consult/Operate Expense	55,152.00	88,977.00		56,156.45	32,820.55
5805	Prof/Consult/Operate-Tech	57,400.00				
5810	Prof/Consult/Operate-Audits	15,000.00	15,000.00	1,000.00		14,000.00
5830	Prof/Consult/Operate-Legal	15,000.00	23,500.00		15,118.16	8,381.84
5835	Prof/Consult/Operate-License	22,000.00	7,560.00		6,425.56	1,134.44
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Selection	Filtered by User Permissions, (Org = 43, Online/Offline = N, Fiscal Year = 2020, Period = 12, Unposted JEs? = N, Assets and Liabilities? = Y, Restricted Accts? = Y, SACS? = N, Fund = 01, Resource = 0-9, Page Break? = Y)					ESCAPE
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Balances through June

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Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Resource 0000 - Unrstrct (continued)						
5860	County Portal		800.00		800.00	
5865	Prof/Consult/Operate-Consult	30,000.00	30,000.00		11,600.00	18,400.00
5900	Communications	3,000.00	15,453.00	1,750.00	22,175.48	8,472.48-
5910	Communications-Phone/Internet	2,250.00	4,512.00	1,997.66	1,479.71	1,034.63
5912	Communications-Cell Phone	1,610.00	840.00	420.00	471.00	51.00-
7142	Other Tuition ExcessCosts-CO	205,930.00	279,306.00	76,500.00	76,500.00-	279,306.00
7310	TRANSFER OF INDIRECT COSTS		9,570.24-			9,570.24-
7438	Debt Service-Interest	18,225.12	18,225.12		4,774.76	13,450.36
7439	Debt Service Princpl	93,670.56	93,670.56		23,199.16	70,471.40
7616	InterfdTrf Cafeteria	42,000.00	44,500.00		42,000.00	2,500.00
	Total for Expense accounts	2,783,193.82	3,007,127.52	1,168,559.38	1,215,542.09	623,026.05
Object	Description	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
9789	Economic Uncertainty Reserve	176,305.00				
9790	Unassigned/Unappropriated	149,470.69	53,602.01-			
	Total for Ending Balance accounts	325,775.69	53,602.01-	.00	.00	.00
Total for Resource 0000						
Budgeted	Starting Balance	+ Revenues	- Encumbrances	- Expenditures	= Calculated Ending Balance	
Actual	61,312.68	2,892,212.83		3,007,127.52	53,602.01-	
	61,312.68	4,553,644.99	1,168,559.38	1,215,542.09	2,230,856.20	

Balances through June

Fiscal Year 2019/20

Object	Description	Debit	Credit	Account Balance		
Resource 0035 - Rentals						
9110	Cash In County Treasury	190,498.79	14,505.71	175,993.08		
9120	Cash In Bank(s)	35,155.00	35,155.00			
9140	Cash Awaiting Deposit	35,155.00	35,155.00			
9201	Accounts Receivable-Prior Year	21,747.10	21,747.10			
9310	Due From Other Funds	27,595.75	27,595.75			
	Total for Asset accounts	310,151.64	134,158.56	175,993.08		
9501	Accounts Payable-Prior Year	3,604.97	3,604.97			
9650	Unearned Revenue		3,023.16	3,023.16		
	Total for Liability accounts	3,604.97	6,628.13	3,023.16		
Object	Description	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
9791	Beginning Fund Balance	118,622.12	157,733.00		157,733.00	157,733.00
	Total for Starting Balance accounts	118,622.12	157,733.00	.00	157,733.00	157,733.00
Object	Description	Adopted Budget	Revised Budget	Revenue	Account Balance	
8650	Leases & Rentals	33,000.00	51,451.00	24,167.00	27,284.00	
	Total for Revenue accounts	33,000.00	51,451.00	24,167.00	27,284.00	
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
2230	Classified Support-Overtime	660.00	250.00		83.98	166.02
3202	PERS-Classified	136.84				
3302	OASDI/Medi/Alter-Classified	40.92	15.50		5.21	10.29
3304	Medicare-Classified	9.57	3.63		1.21	2.42
3502	St Unemplmnt Ins-Classified	.33	.13		.04	.09
3602	Workers Comp Ins-Classified	15.27	5.78		1.94	3.84
4300	Materials/Supplies	5,000.00	4,785.00		2,540.56	2,244.44
4400	Noncapitalized Equipment		2,715.00		2,714.30	.70
5510	Operations/Housekeep-Natl Gas		947.00		123.97	823.03
5520	Operations/Housekeep-Lights		1,767.00		348.90	1,418.10
5530	Operations/Housekeep-Water		2,442.00		1,436.28	1,005.72
5540	Operations/Pest Control				338.00	338.00-
5570	Operations/Housekeep-Waste Dis		177.00		103.14	73.86
5640	Rental/Lease/Repair-Vendor		18,000.00		1,113.99	16,886.01
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Selection	Filtered by User Permissions, (Org = 43, Online/Offline = N, Fiscal Year = 2020, Period = 12, Unposted JEs? = N, Assets and Liabilities? = Y, Restricted Accts? = Y, SACS? = N, Fund = 01, Resource = 0-9, Page Break? = Y)				ESCAPE	ONLINE
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Balances through June					Fiscal Year 2019/20		
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance	
Resource 0035 - Rentals (continued)							
5800	Prof/Consult/Operate Expense	32,300.00			118.56	118.56-	
	Total for Expense accounts	38,162.93	31,108.04	.00	8,930.08	22,177.96	
Object	Description	Adopted Budget	Revised Budget	Debit	Credit	Account Balance	
9790	Unassigned/Unappropriated	113,459.19	178,075.96				
	Total for Ending Balance accounts	113,459.19	178,075.96	.00	.00	.00	
Total for Resource 0035							
Budgeted	Starting Balance						
Actual	157,733.00	+ Revenues	- Encumbrances	- Expenditures		= Calculated Ending Balance	
	157,733.00	51,451.00		31,108.04		178,075.96	
		24,167.00		8,930.08		172,969.92	

Selection	Filtered by User Permissions, (Org = 43, Online/Offline = N, Fiscal Year = 2020, Period = 12, Unposted JEs? = N, Assets and Liabilities? = Y, Restricted Accts? = Y, SACS? = N, Fund = 01, Resource = 0-9, Page Break? = Y)	ESCAPE	ONLINE
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Balances through June

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Object	Description	Debit	Credit	Account Balance		
Resource 0900 - Unrestr Local						
9110	Cash In County Treasury	1,000.00	45.23	954.77		
	Total for Asset accounts	1,000.00	45.23	954.77		
Object	Description	Adopted Budget	Revised Budget	Revenue	Account Balance	
8698	Local Donations		1,000.00	1,000.00		
	Total for Revenue accounts	.00	1,000.00	1,000.00	.00	
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
4300	Materials/Supplies		1,000.00		45.23	954.77
	Total for Expense accounts	.00	1,000.00	.00	45.23	954.77
Total for Resource 0900						
	Starting Balance	+ Revenues		- Expenditures		= Calculated Ending Balance
Budgeted		1,000.00		1,000.00		.00
Actual		1,000.00		45.23		954.77

Balances through June

Fiscal Year 2019/20

Object	Description	Debit	Credit	Account Balance		
Resource 1100 - LottoUnrstrct						
9110	Cash In County Treasury	9,877.56	18,367.59	8,490.03-		
9201	Accounts Receivable-Prior Year	4,748.25	4,748.25			
Total for Asset accounts		14,625.81	23,115.84	8,490.03-		
9501	Accounts Payable-Prior Year	840.63	840.63			
Total for Liability accounts		840.63	840.63	.00		
Object	Description	Adopted Budget	Revised Budget	Revenue	Account Balance	
8560	State Lottery Revenue	29,445.00	29,826.00	381.06	29,444.94	
Total for Revenue accounts		29,445.00	29,826.00	381.06	29,444.94	
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
4200	Books Not Textbooks		60.00		59.77	.23
4300	Materials/Supplies		14,373.00	1,648.91	6,069.96	6,654.13
4304	Materials/Supplies-Computer		1,750.00		1,149.53	600.47
4355	Materials/Supplies-Paper		2,700.00		994.64	1,705.36
4400	Noncapitalized Equipment				517.19	517.19-
5200	Travel/Conferences				80.00	80.00-
5835	Prof/Consult/Operate-License		8,560.00			8,560.00
Total for Expense accounts		29,445.00	27,443.00	1,648.91	8,871.09	16,923.00
Object	Description	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
9790	Unassigned/Unappropriated		2,383.00			
Total for Ending Balance accounts		.00	2,383.00	.00	.00	.00
Total for Resource 1100						
Starting Balance		+ Revenues		- Expenditures		= Calculated Ending Balance
Budgeted		29,826.00		27,443.00		2,383.00
Actual		381.06		8,871.09		10,138.94-

Balances through June

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Object	Description	Debit		Credit		Account Balance
Resource 1400 - EPA						
9110	Cash In County Treasury	230,809.00				230,809.00
	Total for Asset accounts	230,809.00		.00		230,809.00
Object	Description	Adopted Budget	Revised Budget	Revenue		Account Balance
8012	Ed Protection Acct St Aid	419,956.00	39,116.00	230,809.00		191,693.00-
	Total for Revenue accounts	419,956.00	39,116.00	230,809.00		191,693.00-
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
1110	Teachers-Regular	348,216.00	32,405.00			32,405.00
3101	STRS-Certificated	56,690.00	5,304.00			5,304.00
3303	Medicare-Certificated	5,049.00	472.00			472.00
3501	St Unemplymnt Ins-Certificated	174.00	16.00			16.00
3601	Workers Comp Ins-Certificated	9,826.00	919.00			919.00
	Total for Expense accounts	419,955.00	39,116.00	.00	.00	39,116.00
Object	Description	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
9790	Unassigned/Unappropriated	1.00				
	Total for Ending Balance accounts	1.00	.00	.00	.00	.00
Total for Resource 1400						
Budgeted	Starting Balance	+ Revenues		- Encumbrances		= Calculated Ending Balance
Actual		39,116.00		39,116.00		.00
		230,809.00		.00		230,809.00

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Object	Description	Debit	Credit	Account Balance
Resource 3010 - ESEA BasicLow				
9110	Cash In County Treasury	93,470.00	84,693.92	8,776.08
9201	Accounts Receivable-Prior Year	54,451.49	54,451.49	
Total for Asset accounts		147,921.49	139,145.41	8,776.08
Object	Description	Adopted Budget	Revised Budget	Revenue
8290	All Other Federal Revenue	75,904.00	90,091.00	39,018.51
Total for Revenue accounts		75,904.00	90,091.00	39,018.51
Object	Description	Adopted Budget	Revised Budget	Expenditure
1110	Teachers-Regular	17,795.10	17,795.00	7,118.04
2110	Instructional Aides-Regular	35,014.70	35,014.70	14,005.88
2120	Instructional Aides-Hourly	1,045.00	600.10	31.10
2140	Instructional Aides-Subs	500.00	780.00	715.25
2160	Instructional Aides-Extra		223.33	155.51
3101	STRS-Certificated	2,971.78	3,042.96	1,825.80
3202	PERS-Certificated	7,579.93	7,182.01	4,143.12
3302	OASDI/Medi/Alter-Classified	2,266.70	2,270.33	1,302.54
3303	Medicare-Certificated	237.60	234.30	140.58
3304	Medicare-Classified	530.11	530.97	304.62
3401	Health&Welfare-Certificated	3,000.00	3,000.00	1,800.00
3501	St Unemplmnt Ins-Certificated	8.19	8.08	4.86
3502	St Unemplmnt Ins-Classified	18.29	18.31	10.50
3601	Workers Comp Ins-Certificated	379.18	373.90	224.34
3602	Workers Comp Ins-Classified	845.99	847.35	486.12
5200	Travel/Conferences		500.00	500.00
5800	Prof/Consult/Operate Expense	3,711.43	13,250.49	1,256.58
7310	TRANSFER OF INDIRECT COSTS		4,419.17	4,419.17
Total for Expense accounts		75,904.00	90,091.00	41,928.36
Total for Resource 3010				30,242.43
Page	Starting Balance	+ Revenues		- Expenditures
Budgeted		90,091.00		90,091.00
Actual		39,018.51	41,928.36	30,242.43
of 191				= Calculated Ending Balance
				.00
				33,152.28-

Selection

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Balances through June

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Object	Description	Debit	Credit	Account Balance
Resource 4035 - NCLB TeachQuality				
9110	Cash In County Treasury	14,440.00	518.55	13,921.45
	Total for Asset accounts	14,440.00	518.55	13,921.45
9650	Unearned Revenue	2,500.00	2,500.00	
	Total for Liability accounts	2,500.00	2,500.00	.00
Object	Description	Adopted Budget	Revised Budget	Account Balance
8290	All Other Federal Revenue	9,422.00	20,631.00	6,191.00
	Total for Revenue accounts	9,422.00	20,631.00	6,191.00
Object	Description	Adopted Budget	Revised Budget	Account Balance
1160	Teachers-Extra Duty		204.00	.25
3101	STRS-Certificated		35.00	.16
3303	Medicare-Certificated		3.00	.05
3501	St Unemplmnt Ins-Certificated			.10
3601	Workers Comp Ins-Certificated		5.00	.29
4300	Materials/Supplies			272.20
5800	Prof/Consult/Operate Expense	9,422.00	19,045.13	15,045.13
7310	TRANSFER OF INDIRECT COSTS		1,338.87	1,338.87
	Total for Expense accounts	9,422.00	20,631.00	16,112.45
Total for Resource 4035				
Budgeted	Starting Balance	+ Revenues	- Encumbrances	= Calculated Ending Balance
Actual			- Expenditures	
		20,631.00	20,631.00	.00
		14,440.00	518.55	9,921.45

Balances through June				Fiscal Year 2019/20	
Object	Description	Debit	Credit	Account Balance	
Resource 4126 - Title V, Part B					
9110	Cash In County Treasury	5,072.00		5,072.00	5,072.00
	Total for Asset accounts	5,072.00	.00		5,072.00
9650	Unearned Revenue	5,072.00	5,072.00		
	Total for Liability accounts	5,072.00	5,072.00		.00
Object	Description	Adopted Budget	Revised Budget	Revenue	Account Balance
8290	All Other Federal Revenue	4,127.00	4,127.00	5,072.00	945.00-
	Total for Revenue accounts	4,127.00	4,127.00	5,072.00	945.00-
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure
4300	Materials/Supplies	4,127.00	3,859.18		3,859.18
7310	TRANSFER OF INDIRECT COSTS		267.82		267.82
	Total for Expense accounts	4,127.00	4,127.00	.00	.00
Total for Resource 4126					
Starting Balance		+ Revenues		- Expenditures	
Budgeted		4,127.00		4,127.00	
Actual		5,072.00		.00	
				= Calculated Ending Balance	
				5,072.00	

Selection	Filtered by User Permissions, (Org = 43, Online/Offline = N, Fiscal Year = 2020, Period = 12, Unposted JEs? = N, Assets and Liabilities? = Y, Restricted Accts? = Y, SACS? = N, Fund = 01, Resource = 0-9, Page Break? = Y)	ESCAPE	ONLINE
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Balances through June				Fiscal Year 2019/20		
Object	Description	Debit	Credit	Account Balance		
Resource 4127 - Title IV-A						
9110	Cash In County Treasury	2,500.00		2,500.00	2,500.00	
	Total for Asset accounts	2,500.00	.00	2,500.00	2,500.00	
Object	Description	Adopted Budget	Revised Budget	Revenue	Account Balance	
8290	All Other Federal Revenue		10,000.00	2,500.00	7,500.00	
	Total for Revenue accounts	.00	10,000.00	2,500.00	7,500.00	
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
5800	Prof/Consult/Operate Expense		9,351.04			9,351.04
7310	TRANSFER OF INDIRECT COSTS		648.96			648.96
	Total for Expense accounts	.00	10,000.00	.00	.00	10,000.00
Total for Resource 4127						
Starting Balance		+ Revenues		- Expenditures		= Calculated Ending Balance
Budgeted		10,000.00		10,000.00		.00
Actual		2,500.00		.00		2,500.00

Selection	Filtered by User Permissions, (Org = 43, Online/Offline = N, Fiscal Year = 2020, Period = 12, Unposted JEs? = N, Assets and Liabilities? = Y, Restricted Accts? = Y, SACS? = N, Fund = 01, Resource = 0-9, Page Break? = Y)	ESCAPE	ONLINE
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Balances through June				Fiscal Year 2019/20	
Object	Description	Adopted Budget	Revised Budget	Revenue	Account Balance
Resource 4203 - NCLBLEP					
8290	All Other Federal Revenue		5,473.00		5,473.00
	Total for Revenue accounts	.00	5,473.00	.00	5,473.00
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure
5800	Prof/Consult/Operate Expense		5,473.00		
	Total for Expense accounts	.00	5,473.00	.00	5,473.00
Total for Resource 4203					
Budgeted	Starting Balance	+ Revenues		- Encumbrances	- Expenditures
Actual		5,473.00			
		.00		5,473.00	
				.00	
					= Calculated Ending Balance
					.00
					.00

Selection	Filtered by User Permissions, (Org = 43, Online/Offline = N, Fiscal Year = 2020, Period = 12, Unposted JEs? = N, Assets and Liabilities? = Y, Restricted Accts? = Y, SACS? = N, Fund = 01, Resource = 0-9, Page Break? = Y)	ESCAPE	ONLINE
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Balances through June

Fiscal Year 2019/20

Object	Description	Debit	Credit	Account Balance
Resource 5810 - OthrRstrctFed				
9110	Cash In County Treasury	2,727.06	401.70	2,325.36
	Total for Asset accounts	2,727.06	401.70	2,325.36
9501	Accounts Payable-Prior Year	401.70	401.70	
	Total for Liability accounts	401.70	401.70	.00
Object	Description	Debit	Credit	Account Balance
9791	Beginning Fund Balance	1,241.49	3,566.85	2,325.36
	Total for Starting Balance accounts	1,241.49	3,566.85	2,325.36
Object	Description	Encumbered	Expenditure	Account Balance
5800	Prof/Consult/Operate Expense	2,325.00		2,325.00
	Total for Expense accounts	2,325.00	.00	2,325.00
Object	Description	Debit	Credit	Account Balance
9790	Unassigned/Unappropriated	.36		.36
	Total for Ending Balance accounts	.36	.00	.00
Total for Resource 5810				
Budgeted	Starting Balance		- Expenditures	= Calculated Ending Balance
Actual	2,325.36		2,325.00	.36
	2,325.36		.00	2,325.36

Balances through June

Fiscal Year 2019/20

Object	Description	Debit	Credit	Account Balance
Resource 6010 - AfrSchEdSaftey				
9110	Cash In County Treasury	14,329.68	16,880.03	2,550.35-
9201	Accounts Receivable-Prior Year	3,863.96	3,863.96	
	Total for Asset accounts	18,193.64	20,743.99	2,550.35-
9501	Accounts Payable-Prior Year	4,579.68	4,579.68	
	Total for Liability accounts	4,579.68	4,579.68	.00
Object	Description	Adopted Budget	Revised Budget	Revenue
8590	All Other State Revenue	53,639.00	56,885.00	14,329.68
	Total for Revenue accounts	53,639.00	56,885.00	14,329.68
Object	Description	Adopted Budget	Revised Budget	Expenditure
1110	Teachers-Regular	3,559.00	3,559.00	1,423.60
2110	Instructional Aides-Regular	25,826.26	26,665.46	10,542.24
2120	Instructional Aides-Hourly	185.00	2,006.00	257.52
2140	Instructional Aides-Subs		94.00	93.60
2220	Classified Support-Salary Hrly	1,725.00	5,457.91	457.91
2230	Classified Support-Overtime			167.96
3101	STRS-Certificated	594.35	608.59	365.16
3202	PERS-Classified	6,541.19	2,801.22	1,140.60
3302	OASDI/Medi/Alter-Classified	2,959.66	2,121.28	980.46
3303	Medicare-Certificated	49.33	46.86	28.14
3304	Medicare-Classified	692.16	495.71	229.32
3401	Health&Welfare-Certificated	600.00	600.00	240.00
3501	St Unemplmnt Ins-Certificated	1.70	1.61	.64
3502	St Unemplmnt Ins-Classified	23.87	17.69	5.75
3601	Workers Comp Ins-Certificated	78.73	74.78	29.88
3602	Workers Comp Ins-Classified	1,104.61	791.92	266.57
4300	Materials/Supplies	1,552.66	1,033.45	111.21
5710	TRANSFER OF DIRECT COSTS		7,501.00	1,392.00
5800	Prof/Consult/Operate Expense	8,145.48	300.00	
7310	TRANSFER OF INDIRECT COSTS		2,708.52	
	Total for Expense accounts	53,639.00	56,885.00	16,880.03
				18,421.68

Balances through June					Fiscal Year 2019/20	
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Total for Resource 6010						
	Starting Balance					
Budgeted		+ Revenues	- Encumbrances	- Expenditures		= Calculated Ending Balance
Actual		56,885.00		56,885.00		.00
		14,329.68	21,583.29	16,880.03		24,133.64-

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Balances through June

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Object	Description	Debit	Credit	Account Balance
Resource 6300 - LottolnstlMatrl				
9110	Cash In County Treasury	14,468.92	16,997.57	2,528.65-
9201	Accounts Receivable-Prior Year	4,627.35	4,627.35	
	Total for Asset accounts	19,096.27	21,624.92	2,528.65-
Object	Description	Revised Budget	Debit	Credit
9791	Beginning Fund Balance	8,855.21	10,013.29	18,868.50
	Total for Starting Balance accounts	.00	10,013.29	18,868.50
Object	Description	Adopted Budget	Revised Budget	Revenue
8560	State Lottery Revenue	10,335.00	11,200.00	865.46
	Total for Revenue accounts	10,335.00	11,200.00	865.46
Object	Description	Adopted Budget	Revised Budget	Expenditure
4100	Approved Textbooks/Core-Curr	10,335.00	20,055.00	12,249.32
	Total for Expense accounts	10,335.00	20,055.00	12,249.32
Object	Description	Adopted Budget	Revised Budget	Debit
9790	Unassigned/Unappropriated		.21	
	Total for Ending Balance accounts	.00	.21	.00
Total for Resource 6300				
Budgeted	Starting Balance	+ Revenues	- Encumbrances	- Expenditures
Actual	8,855.21	11,200.00		20,055.00
	8,855.21	865.46	2,817.27	12,249.32
				= Calculated Ending Balance
				.21
				5,345.92-

Balances through June				Fiscal Year 2019/20	
Object	Description	Debit	Credit	Account Balance	
Resource 6387 - CTE					
9110	Cash In County Treasury	6,291.02	4,317.22	1,973.80	
	Total for Asset accounts	6,291.02	4,317.22	1,973.80	
9501	Accounts Payable-Prior Year	3,411.07	3,411.07		
9650	Unearned Revenue	2,879.95	2,879.95		
	Total for Liability accounts	6,291.02	6,291.02	.00	
Object	Description	Adopted Budget	Revised Budget	Revenue	Account Balance
8590	All Other State Revenue		2,880.00	2,879.95	.05
	Total for Revenue accounts	.00	2,880.00	2,879.95	.05
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure
4300	Materials/Supplies		2,693.10	2,221.66	906.15
7310	TRANSFER OF INDIRECT COSTS		186.90		
	Total for Expense accounts	.00	2,880.00	2,221.66	906.15
Total for Resource 6387					247.81-
Budgeted	Starting Balance	+ Revenues	- Encumbrances	- Expenditures	= Calculated Ending Balance
Actual		2,880.00		2,880.00	.00
		2,879.95	2,221.66	906.15	247.86-

Selection	Filtered by User Permissions, (Org = 43, Online/Offline = N, Fiscal Year = 2020, Period = 12, Unposted JEs? = N, Assets and Liabilities? = Y, Restricted Accts? = Y, SACS? = N, Fund = 01, Resource = 0-9, Page Break? = Y)	ESCAPE	ONLINE
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Balances through June				Fiscal Year 2019/20	
Object	Description	Debit	Credit	Account Balance	
Resource 6690 - TUPE 6-12					
9110	Cash In County Treasury	6,737.00	1,312.24	5,424.76	
	Total for Asset accounts	6,737.00	1,312.24	5,424.76	
9501	Accounts Payable-Prior Year	1,312.24	1,312.24		
9650	Unearned Revenue	5,424.76	5,424.76		
	Total for Liability accounts	6,737.00	6,737.00	.00	
Object	Description	Adopted Budget	Revised Budget	Revenue	Account Balance
8590	All Other State Revenue		5,425.00	5,424.76	.24
	Total for Revenue accounts	.00	5,425.00	5,424.76	.24
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure
					Account Balance
5800	Prof/Consult/Operate Expense		5,425.00		5,425.00
	Total for Expense accounts	.00	5,425.00	.00	5,425.00
Total for Resource 6690					
	Starting Balance			- Expenditures	= Calculated Ending Balance
Budgeted		5,425.00		5,425.00	.00
Actual		5,424.76		.00	5,424.76

Selection	Filtered by User Permissions, (Org = 43, Online/Offline = N, Fiscal Year = 2020, Period = 12, Unposted JEs? = N, Assets and Liabilities? = Y, Restricted Accts? = Y, SACS? = N, Fund = 01, Resource = 0-9, Page Break? = Y)	ESCAPE	ONLINE
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Balances through June

Fiscal Year 2019/20

Object	Description	Debit	Credit	Account Balance		
Resource 7010 - AgCareerTechEd						
9110	Cash In County Treasury	1,990.00	1,990.00			
9201	Accounts Receivable-Prior Year	1,990.00	1,990.00			
Total for Asset accounts		3,980.00	3,980.00	.00		
Object	Description	Adopted Budget	Revised Budget	Revenue	Account Balance	
8590	All Other State Revenue	2,882.68	8,267.00		8,267.00	
Total for Revenue accounts		2,882.68	8,267.00	.00	8,267.00	
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
1160	Teachers-Extra Duty	2,400.00				
3101	STRS-Certificated	400.80				
3303	Medicare-Certificated	31.13				
3501	St Unemplmnt Ins-Certificated	1.07				
3601	Workers Comp Ins-Certificated	49.68				
4300	Materials/Supplies		2,600.00			2,600.00
5800	Prof/Consult/Operate Expense		2,600.00	80.00		2,520.00
6400	Equipment		3,067.00			3,067.00
Total for Expense accounts		2,882.68	8,267.00	80.00	.00	8,187.00
Total for Resource 7010						
Budgeted	Starting Balance	+ Revenues		- Encumbrances		- Expenditures
Actual		8,267.00		80.00		8,267.00
		.00				.00
						= Calculated Ending Balance
						80.00-.00

Balances through June					Fiscal Year 2019/20	
Object	Description	Debit	Credit	Account Balance		
Resource 7311 - Class Prof Dev						
9110	Cash In County Treasury	2,662.11	1,968.31	693.80		
	Total for Asset accounts	2,662.11	1,968.31	693.80		
9501	Accounts Payable-Prior Year	2,542.09	2,542.09			
	Total for Liability accounts	2,542.09	2,542.09		.00	
Object	Description	Revised Budget	Debit	Credit	Account Balance	
9791	Beginning Fund Balance	693.80		693.80	693.80	
	Total for Starting Balance accounts	.00	.00	693.80	693.80	
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	
5200	Travel/Conferences		694.00		694.00	
	Total for Expense accounts	.00	694.00	.00	694.00	
Object	Description	Adopted Budget	Revised Budget	Debit	Credit	
9790	Unassigned/Unappropriated		.20-			
	Total for Ending Balance accounts	.00	.20-	.00	.00	
Total for Resource 7311						
Budgeted	Starting Balance	+ Revenues		- Expenditures	= Calculated Ending Balance	
Actual	693.80			694.00	.20-	
	693.80			.00	693.80	

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Selection

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Balances through June

Fiscal Year 2019/20

Object	Description	Debit	Credit	Account Balance		
Resource 7338 - Coll Readiness						
9110	Cash In County Treasury	1,433.20	1,433.20			
	Total for Asset accounts	1,433.20	1,433.20	.00		
Object	Description	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
9791	Beginning Fund Balance			75,000.00	75,000.00	
	Total for Starting Balance accounts	.00	.00	75,000.00	75,000.00	.00
Total for Resource 7338						
	Starting Balance	+ Revenues		- Encumbrances		= Calculated Ending Balance
Budgeted	.00					.00
Actual	.00					.00

Selection	Filtered by User Permissions. (Org = 43, Online/Offline = N, Fiscal Year = 2020, Period = 12, Unposted JEs? = N, Assets and Liabilities? = Y, Restricted Accts? = Y, SACS? = N, Fund = 01, Resource = 0-9, Page Break? = Y)	ESCAPE	ONLINE
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Balances through June				Fiscal Year 2019/20	
Object	Description	Debit	Credit	Account Balance	
Resource 7510 - Low Performing					
9110	Cash In County Treasury	9,990.00	9,747.50		242.50
9201	Accounts Receivable-Prior Year	5,050.00	5,050.00		
	Total for Asset accounts	15,040.00	14,797.50		242.50
Object	Description	Revised Budget	Credit	Account Balance	
9791	Beginning Fund Balance	9,990.00	9,990.00		9,990.00
	Total for Starting Balance accounts	.00	9,990.00		9,990.00
Object	Description	Adopted Budget	Encumbered	Expenditure	Account Balance
5800	Prof/Consult/Operate Expense	242.00			242.00
5835	Prof/Consult/Operate-License	9,748.00		9,747.50	.50
	Total for Expense accounts	.00	9,990.00	9,747.50	242.50
Total for Resource 7510					
Budgeted	Starting Balance	+ Revenues		- Encumbrances	- Expenditures
Actual	9,990.00				
	9,990.00			9,990.00	.00
				9,747.50	242.50
				= Calculated Ending Balance	

Selection	Filtered by User Permissions, (Org = 43, Online/Offline = N, Fiscal Year = 2020, Period = 12, Unposted JEs? = N, Assets and Liabilities? = Y, Restricted Accts? = Y, SACS? = N, Fund = 01, Resource = 0-9, Page Break? = Y)	ESCAPE	ONLINE
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Balances through June					Fiscal Year 2019/20	
Object	Description	Adopted Budget	Revised Budget	Revenue	Account Balance	
Resource 7690 - On-Behalf Pensi						
8590	All Other State Revenue	99,027.00	99,027.00		99,027.00	
	Total for Revenue accounts	99,027.00	99,027.00	.00	99,027.00	
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
3101	STRS-Certificated	99,027.00	99,027.00			99,027.00
	Total for Expense accounts	99,027.00	99,027.00	.00	.00	99,027.00
Total for Resource 7690						
Budgeted	Starting Balance	+ Revenues		- Encumbrances		- Expenditures
Actual		99,027.00				99,027.00
		.00				.00
						= Calculated Ending Balance
						.00
						.00

Selection	Filtered by User Permissions, (Org = 43, Online/Offline = N, Fiscal Year = 2020, Period = 12, Unposted JEs? = N, Assets and Liabilities? = Y, Restricted Accts? = Y, SACS? = N, Fund = 01, Resource = 0-9, Page Break? = Y)	ESCAPE	ONLINE
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Balances through June						Fiscal Year 2019/20
Object	Description	Debit	Credit	Account Balance		
Resource 7810 - MTSS Grant						
9110	Cash In County Treasury	11,472.91		11,472.91		11,472.91
	Total for Asset accounts	11,472.91	.00			11,472.91
Object	Description	Revised Budget	Debit	Credit	Account Balance	
9791	Beginning Fund Balance	11,472.91		11,472.91		11,472.91
	Total for Starting Balance accounts	.00	.00	11,472.91		11,472.91
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
5800	Prof/Consult/Operate Expense		11,473.00	8,972.32		2,500.68
	Total for Expense accounts	.00	11,473.00	8,972.32	.00	2,500.68
Object	Description	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
9790	Unassigned/Unappropriated		.09-			
	Total for Ending Balance accounts	.00	.09-	.00	.00	.00
Total for Resource 7810						
Budgeted	Starting Balance					= Calculated Ending Balance
Actual	11,472.91					.09-
	11,472.91			11,473.00		
			8,972.32	.00		2,500.59

Selection	Filtered by User Permissions, (Org = 43, Online/Offline = N, Fiscal Year = 2020, Period = 12, Unposted JEs? = N, Assets and Liabilities? = Y, Restricted Accts? = Y, SACS? = N, Fund = 01, Resource = 0-9, Page Break? = Y)	ESCAPE	ONLINE
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Balances through June		Fiscal Year 2019/20				
Object	Description	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
Resource 9014 - CuyamaDrmFdn						
9791	Beginning Fund Balance			300.00	300.00	
	Total for Resource 9014 and Starting Balance accounts	.00	.00	300.00	300.00	.00

Selection	Filtered by User Permissions. (Org = 43, Online/Offline = N, Fiscal Year = 2020, Period = 12, Unposted JEs? = N, Assets and Liabilities? = Y, Restricted Accts? = Y, SACS? = N, Fund = 01, Resource = 0-9, Page Break? = Y)	ESCAPE	ONLINE
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Balances through June					Fiscal Year 2019/20	
Object	Description	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
Total for Org 043 - Cuyama Joint Unified School District						
	Starting Balance					= Calculated Ending Balance
Budgeted	252,382.96	+ Revenues	- Encumbrances	- Expenditures		
	252,382.96	3,327,611.83		3,453,137.56		126,857.23
Actual		4,894,532.41	1,251,811.19	1,303,932.47		2,591,171.71

Selection	Filtered by User Permissions, (Org = 43, Online/Offline = N, Fiscal Year = 2020, Period = 12, Unposted JEs? = N, Assets and Liabilities? = Y, Restricted Accts? = Y, SACS? = N, Fund = 01, Resource = 0-9, Page Break? = Y)	ESCAPE	ONLINE
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