

CUYAMA JOINT UNIFIED SCHOOL DISTRICT

SANTA BARBARA COUNTY
NEW CUYAMA, CALIFORNIA

ANNUAL FINANCIAL STATEMENTS
WITH REPORT OF INDEPENDENT
CERTIFIED PUBLIC ACCOUNTANT

JUNE 30, 2024

JLG
Jeanette L. Garcia & Associates
CERTIFIED PUBLIC ACCOUNTANT

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Financial Section



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Jeanette L. Garcia,
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INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
Cuyama Joint Unified School District
New Cuyama, California

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Cuyama Joint Unified School District, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Cuyama Joint Unified School District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Cuyama Joint Unified School District, as of June 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Cuyama Joint Unified School District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Cuyama Joint Unified School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Member:

American
Institute of
Certified Public
Accountants

California
Society of
Certified Public
Accountants

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not guarantee that and audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Cuyama Joint Unified School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Cuyama Joint Unified School District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope of and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 through 10, General Fund Budgetary Comparison Schedule on page 42, and Schedules of the District's Proportionate Share of the Net Pension Liability and Contributions on pages 43 through 46 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 GAAS, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's response 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Cuyama Joint Unified School District's basic financial statements. The accompanying combining and individual nonmajor fund financial statements, and schedule of expenditures of federal awards as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying other supplemental information is presented for purposes of additional analysis as required by the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, and is also not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statement themselves, and other additional procedures in accordance with GAAS. In our opinion, the combining and individual nonmajor fund financial statements, other supplementary information, and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic 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 14, 2024, 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 solely 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 the effectiveness of the Cuyama Joint Unified School District's 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 Cuyama Joint Unified School District's internal control over financial reporting and compliance.

Janette L Garcia + Associates

San Bernardino, California
December 14, 2024

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION & ANALYSIS
For the Fiscal Year Ended
June 30, 2024

INTRODUCTION

The Management's Discussion and Analysis of Cuyama Joint Unified School District's financial performance provides an overall review of the District's financial activities for the fiscal year ended June 30, 2024. The intent of the analysis is to look at the District's financial performance as a whole; readers should also review the auditor's letter, notes to the basic financial statements and the basic government-wide financial statements to enhance their understanding of the District's financial performance.

Cuyama Joint Unified School District serves 171 students in grades K-12. There is one elementary K-8 school and one 9-12 high school, and one continuation high school. The 12 certificated, 4 management and confidential employees and the 17 classified employees provide for the needs of the District's students. Cuyama Joint Unified School District is located in New Cuyama, California.

USING THE COMPREHENSIVE ANNUAL FINANCIAL REPORT

- This comprehensive annual financial report consists of a series of financial statements and notes to those statements. The statements are organized so the reader can understand the Cuyama Joint Unified School District as a whole, and then proceed to provide an increasingly detailed look at specific financial activities.
- The "Statement of Net Position" and "Statement of Activities" provide information about the activities of the whole district, presenting both an aggregate view of the District's finances and a longer-term view of those finances. "Fund Financial Statements" provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the District's major funds with all special revenue funds and other nonmajor funds.
- The major funds for Cuyama Joint Unified School District are the General Fund and Building Fund.
- The Management's Discussion and Analysis is provided to assist our citizens, taxpayers and investors in reviewing the District's finances.

FINANCIAL HIGHLIGHTS

- The Cuyama Joint Unified School District's Government-Wide Statement of Net Position shows Total Net Position of \$2,003,990, the result of assets and deferred outflows of resources of \$11,005,108, less liabilities and deferred inflows of resources of \$9,001,118.
- The District implemented GASB Statement No. 68, which requires the District to report its proportionate share of the Net Pension Liabilities of CalPERS and CalSTRS. At June 30, 2024, the District's proportionate share of the Net Pension Liabilities was \$3,012,213.
- General revenues accounted for \$3,764,446 in revenue or 76% of all revenues. Program specific revenues in the form of charges for services, grants and contributions accounted for \$1,217,086 or 24% of total revenues of \$1,740,625.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION & ANALYSIS
For the Fiscal Year Ended
June 30, 2024

- The District had \$3,643,145 in net expenses related to governmental activities; Revenues (primarily unrestricted federal and state aid and property taxes) of \$3,764,446 provided a positive change in Net Position of \$121,301.
- The General Fund reported a positive fund balance of \$1,740,625.

REPORTING THE DISTRICT AS A WHOLE

▪ THE STATEMENT OF NET POSITION AND STATEMENT OF ACTIVITIES

One of the most important questions asked about the District's finances is, "Is the District better off or worse off as a result of the year's activities?" "The Statement of Net Position" and "The Statement of Activities" report information about the District as a whole and about its activities in a manner that helps to answer this question. These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting used by private sector corporations. All of the current year's revenues and expenses are taken into consideration regardless of when cash is received or paid.

These two statements report the District's net position and changes in it. The change in net position provides the reader a tool to assist in determining whether the District's financial health is improving or deteriorating. However, the Cuyama Joint Unified School District's goal is to provide services to our students, not to generate profits as commercial entities do. The reader will need to consider other non-financial factors as well as factors such as property tax base, current property tax laws, student enrollment growth and facility conditions in arriving at their conclusion regarding the overall health of the District.

In the "Statement of Net Position" and the "Statement of Activities," the District is divided into two distinct kinds of activities:

- **Governmental Activities** – Most of the District's programs and services are reported here, including instruction, pupil services including transportation and food services, administration, plant services, facilities acquisition and construction, interest on the long-term debt and other services.
- **Business-Type Activities** – These services are provided on a charge for goods or services basis to recover all of the expenses of the goods or services provided. Cuyama Joint Unified School District does not have any of these types of activities at this time.

▪ FUND FINANCIAL STATEMENTS

The fund financial statements provide detailed information about the most significant funds, not the District as a whole. Some funds are required to be established by State statute, while many other funds are established by the District to help manage money for particular purposes and compliance with various grant provisions.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION & ANALYSIS
For the Fiscal Year Ended
June 30, 2024

▪ GOVERNMENTAL FUNDS

All of the District's activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end available for spending in future periods. These funds are reported using an accounting method called modified accrual accounting. Governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or less financial resources available to spend in the near future to finance the District's programs. The relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is reconciled in the financial statements. Governmental funds include most of the primary funds of the District.

▪ NOTES TO THE FINANCIAL STATEMENTS

The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements.

▪ THE DISTRICT AS A WHOLE

The "Statement of Net Position" provides the perspective of the District as a whole.

Table 1 provides a summary of the District's net position for fiscal years 2023-24 and 2022-23.

Table 1 - Net Position

	Governmental Activities		%
	2024	2023*	
Current and Other Assets	\$ 4,216,212	\$ 4,307,928	(2.1)
Capital Assets	5,849,473	6,090,468	(4.0)
Total Assets	10,065,685	10,398,396	(3.2)
Deferred Outflows Of Resources	939,423	900,326	4.3
Current Liabilities	851,940	1,067,858	(20.2)
Long-Term Debt	8,049,458	7,655,024	5.2
Total Liabilities	8,901,398	8,722,882	2.0
Deferred Inflows of Resources	99,720	693,151	(85.6)
Net Position			
Net Investment in Capital Assets	820,725	2,083,107	(60.6)
Restricted	2,738,212	936,141	192.5
Unrestricted	(1,554,947)	(1,136,559)	36.8
Total Net Position	\$ 2,003,990	\$ 1,882,689	6.4

* Restated.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION & ANALYSIS
For the Fiscal Year Ended
June 30, 2024

Table 2 shows the changes in net position for fiscal years 2023-24 and 2022-23.

Table 2 - Changes in Net Position

	Governmental Activities		% Change
	2024	2023	
Revenues			
<i>Program Revenues:</i>			
Charges for Services	\$ 207,785	\$ 21,186	880.8
Operating Grants and Contributions	1,009,301	1,746,160	(42.2)
<i>General Revenues:</i>			
Unrestricted Federal and State Sources	1,057,464	1,139,541	(7.2)
Property Taxes	2,312,930	2,075,518	11.4
Other General Revenues	394,052	58,678	571.5
Total Revenues	<u>4,981,532</u>	<u>5,041,083</u>	(1.2)
Expenses			
Instruction	2,157,691	1,922,194	12.3
Pupil Services	820,819	720,709	13.9
Administration	676,430	528,196	28.1
Plant Services	496,497	403,807	23.0
Other	708,794	977,237	(27.5)
Total Expenses	<u>4,860,231</u>	<u>4,552,143</u>	6.8
Change in Net Position	<u>\$ 121,301</u>	<u>\$ 488,940</u>	(75.2)

▪ **GOVERNMENTAL ACTIVITIES**

Charges for services and operating grants and contributions made up 24% of revenues for governmental activities. General revenues not restricted to specific programs made up 76% of the total revenues available.

Instruction-related activities made up 44% of expenses. Pupil services including home-to-school transportation and food services made up 17%. Administration including data processing made up 14%. Maintenance and operations made up 10% and other miscellaneous made up 15%.

The "Statement of Activities" shows the cost of program services and the charges for services and grants offsetting those services.

Table 3 shows the total cost of services and the net cost of services for fiscal years 2023-24 and 2022-23. That is, it identifies the cost of these services supported by tax revenue and unrestricted state entitlements.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION & ANALYSIS
For the Fiscal Year Ended
June 30, 2024

Table 3 - Total and Net Cost of Governmental Activity

	Total Cost			
	2024	%	2023	%
Instruction	\$ 2,157,691	44	\$ 1,922,194	42
Pupil Services	820,819	17	720,709	16
Administration	676,430	14	528,196	12
Plant Services	496,497	10	403,807	9
Other	708,794	15	977,237	21
Total	\$ 4,860,231	100	\$ 4,552,143	100

	Net Cost			
	2024	%	2023	%
Instruction	\$ 1,546,991	42	\$ 1,050,481	38
Pupil Services	414,470	11	43,952	2
Administration	608,978	17	384,307	14
Plant Services	418,213	12	362,361	13
Other	654,493	18	943,696	34
Total	\$ 3,643,145	100	\$ 2,784,797	100

GENERAL FUND BUDGET INFORMATION

The District's budget is prepared in accordance with California law and is based on accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The most significant budgeted fund is the General Fund.

The District begins the budget process in January of each year. By law, the Governing Board must adopt a Final Budget by June 30. A public hearing is held and the board adopts the Budget in late June. During the course of the fiscal year, the District revises its budget as it deals with changes in revenues and expenditures. Adjustments made to the budget include revisions at First Interim, which is normally presented in December, and Second Interim, which is normally presented in March, at which time the budgets are presented for approval.

▪ **GENERAL FUND BUDGET VARIATIONS**

For the General Fund, actual revenues were \$4,400,732 with final budget estimated at \$4,064,463. The difference of \$336,269 is primarily due to additional local revenue and other state revenue awarded toward the end year.

There are several reasons for expenditure budget revisions. Most notable is "re-budgeting" of budgeted but unspent dollars from previous years. The original budget does not presume negotiated salary increases. Also, any changes in the number of staff and/or staff utilization of health and welfare benefits that vary from the original projections would also require budget revisions.

The implementation of new instructional programs can also affect budget projections. New academically focused programs will impact expenditures in personnel, instructional materials, outside services and supplies.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION & ANALYSIS
For the Fiscal Year Ended
June 30, 2024

▪ **CAPITAL ASSETS AND DEBT ADMINISTRATION**

• **CAPITAL ASSETS**

At the end of the fiscal year 2023-24 the District had \$5,849,473 invested in land, buildings, furniture and equipment. Table 4 shows fiscal year 2023-24 and 2022-23 balances.

Table 4 - Capital Assets at Year-End

	Governmental Activities	
	2024	2023
Land	\$ 120,668	\$ 120,668
Buildings and Site Improvements	10,097,160	9,902,931
Furniture and Equipment	3,006,705	2,914,044
Work In Progress	-	185,936
Right-to-Used Leased Assets (Net)	-	22,552
Less Accumulated Depreciation	<u>(7,375,060)</u>	<u>(7,055,663)</u>
Total	<u>\$ 5,849,473</u>	<u>\$ 6,090,468</u>

• **DEBT**

At June 30, 2024, the Cuyama Joint Unified School District had \$8,049,458 in debt outstanding. Table 5 summarizes these debts.

Table 5 - Outstanding Debt at Year-End

	Governmental Activities	
	2024	2023
General Obligation Bonds	\$ 3,875,000	\$ 3,875,000
Premiums	386,421	403,211
Leases	-	23,999
Qualified Zone Academy Bonds	767,327	866,779
Net Pension Liability	3,012,213	2,466,281
Compensated Absences	<u>8,497</u>	<u>11,257</u>
Total	<u>\$ 8,049,458</u>	<u>\$ 7,646,527</u>

FOR THE FUTURE

In considering the District Budget for the 2023-24 year, the governing board and management used the following criteria:

- The District's ongoing commitment to fiscal solvency, increased costs of salaries and benefits for step and column and statutory increases, the availability of one-time Federal, State, and Local revenue, instructional material and classroom technology needs, Career Technical Education programs, co-curricular activities, social-emotional education, the Food Services program, ongoing debt payments, and the maintenance and repair of aging equipment and facilities, including rental properties.

**CUYAMA JOINT UNIFIED SCHOOL DISTRICT
 MANAGEMENT'S DISCUSSION & ANALYSIS**
 For the Fiscal Year Ended
 June 30, 2024

The key assumptions for revenue forecasting were:

- Accurate Local Control Funding Formula calculations
- The elimination of one-time COVID-19 related ESSER funding
- Career Technical Education funding
- Expanded Learning Opportunity Program and After School Education and Safety funding for expanded learning programs
- Rental revenues
- Locally funded grant programs, such as First 5 Early Learning
- Student enrollment, unduplicated pupil counts, and attendance rates

The key assumptions for expenditure forecasting were:

- Maintaining low student to teacher ratios

	Staffing Ratio	Enrollment
TK/K through 8 th Grade	18:1	108
Grades 9 th through 12 th	12.6:1	63
- Providing after school, summer school, and tutoring opportunities
- Increased salaries and benefits for statutory increases and step and column
- Retain a school counselor to continue developing a district-wide counseling program
- Hiring a Community Schools Coordinator for community connection and outreach
- Spend down carry-over grant revenues
- Computer maintenance and replacement
- Facility, equipment, and vehicle maintenance and repairs

New items specifically addressed in the budget are:

- SBHIP funding for social-emotional learning
- Community School Implementation Grant funding
- New rounds of CTEIG and SWP grants for CTE
- The Expanded Learning Opportunities Program grant
- Expending one-time ESSER funding
- CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District Office at 2300 Highway 166, New Cuyama, CA 93254 or (661) 766-4104.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
STATEMENT OF NET POSITION
 JUNE 30, 2024

	GOVERNMENTAL ACTIVITIES
ASSETS	
Cash (Note 2)	\$ 3,932,727
Accounts Receivable (Note 3)	280,302
Inventory	1,785
Prepaid Expenses	1,398
Total Current Assets	4,216,212
Capital Assets: (Note 6)	
Land	120,668
Buildings	10,097,160
Equipment	3,006,705
Less Accumulated Depreciation	(1,575,060)
Total Capital Assets	5,849,473
TOTAL ASSETS	10,065,685
<u>DEFERRED OUTFLOWS OF RESOURCES</u> (Notes 9 and 10)	939,423
LIABILITIES	
Accounts Payable and Other Current Liabilities	703,446
Unearned Revenue	148,494
Total Current Liabilities	851,940
Long-Term Liabilities: (Note 7)	
Portion Due or Payable Within One Year	117,742
Portion Due or Payable After One Year	7,931,716
Total Long-Term Liabilities	8,049,458
TOTAL LIABILITIES	8,901,398
<u>DEFERRED INFLOWS OF RESOURCES</u> (Notes 9 and 10)	99,720
NET POSITION	
Net Investment in Capital Assets	820,725
Restricted for:	
Capital Projects	1,416,857
Debt Service	241,248
Educational Programs	1,024,558
Other Purposes (Expendable)	52,366
Other Purposes (Nonexpendable)	3,183
Unrestricted	(1,554,947)
TOTAL NET POSITION	\$ 2,003,990

The Notes to Financial Statements are an integral part of this statement.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Activities	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental:					
Instruction	\$ 1,924,977	\$ 40,786	\$ 547,637	\$ -	\$ (1,336,554)
Instruction-Related Services:					
Supervision of Instruction	32	-	29	-	(3)
Instructional Library, Media and Technology	25,951	-	18,621	-	(7,330)
School Site Administration	206,731	-	3,627	-	(203,104)
Pupil Services:					
Home-to-School Transportation	253,659	-	13,324	-	(240,335)
Food Services	303,579	112	253,765	-	(49,702)
All Other Pupil Services	263,581	80,700	58,448	-	(124,433)
General Administration:					
Data Processing	52,863	-	11,250	-	(41,613)
All Other General Administration	623,567	427	55,775	-	(567,365)
Plant Services	496,497	54,154	24,130	-	(418,213)
Ancillary Services	62,628	31,606	3,044	-	(27,978)
Interest on Long-Term Debt	203,513	-	-	-	(203,513)
Other Outgo	442,653	-	19,651	-	(423,002)
Total Governmental Activities	\$ 4,860,231	\$ 207,785	\$ 1,009,301	\$ -	(3,643,145)
General Revenues:					
Taxes:					
Property Taxes, levied for general purposes					2,125,751
Property Taxes, levied for debt service					187,179
Federal and State Aid not restricted to specific purposes					1,057,464
Interest and Investment Earnings					192,695
Interagency Revenues					27,887
Miscellaneous					173,470
Total General Revenues					3,764,446
Change in Net Position					121,301
Net Position - July 1, 2023, as Previously Reported					1,876,014
Adjustment for Restatement (Note 15)					6,675
Net Position - July 1, 2023, as Restated					1,882,689
Net Position - June 30, 2024					\$ 2,003,990

The Notes to Financial Statements are an integral part of this statement.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
 JUNE 30, 2024

	GENERAL FUND	BUILDING FUND	ALL OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS				
Cash (Note 2)				
Cash in County Treasury	\$ 2,160,279	\$ 1,202,444	\$ 448,235	\$ 3,810,958
Cash on Hand and in Banks	62,112	-	59,657	121,769
Accounts Receivable (Note 3)	244,862	8,693	26,747	280,302
Due from Other Funds (Note 4)	57,335	-	9,140	66,475
Inventory	-	-	1,785	1,785
Prepaid Expenditures	1,398	-	-	1,398
TOTAL ASSETS	\$ 2,525,986	\$ 1,211,137	\$ 545,564	\$ 4,282,687
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts Payable	\$ 623,387	\$ -	\$ 1,152	\$ 624,539
Due to Other Funds (Note 4)	13,480	-	52,995	66,475
Unearned Revenue	148,494	-	-	148,494
Total Liabilities	785,361	-	54,147	839,508
Fund Balances (Note 5)				
Nonspendable	1,398	-	1,785	3,183
Restricted	1,024,558	-	237,203	1,261,761
Committed	-	-	241,248	241,248
Assigned	9,702	1,211,137	11,181	1,232,020
Unassigned	704,967	-	-	704,967
Total Fund Balances	1,740,625	1,211,137	491,417	3,443,179
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,525,986	\$ 1,211,137	\$ 545,564	\$ 4,282,687

The Notes to Financial Statements 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, 2024

Total Fund Balances - Governmental Funds		\$ 3,443,179
Amounts reported for governmental activities in the statement of net position are different because:		
Amounts reported as capital assets for governmental activities are not financial resources and therefore are not reported as assets in the governmental funds. The cost of the assets is \$13,224,533 and the accumulated depreciation is \$7,375,060.		
		5,849,473
In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the governmental-wide statements, it is recognized in the period that it is incurred. The additional liability for unmatured interest payable on long-term debt is:		
		(78,906)
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the governmental funds. Long-term liabilities at year-end consist of:		
General Obligation Bonds	\$ 3,875,000	
Bond Premium	386,421	
Net Pension Liability	3,012,213	
Compensated Absences	8,497	
Qualified Zone Academy Bonds	<u>767,327</u>	(8,049,458)
In governmental funds, deferred outflows and inflows of resources related to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources related to pensions are:		
Deferred outflows of resources related to pensions		939,423
Deferred inflows of resources related to pensions		(99,720)
Rounding.		<u>(1)</u>
Total Net Position - Governmental Activities		<u>\$ 2,003,990</u>

The Notes to Financial Statements 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, 2024

	GENERAL FUND	BUILDING FUND	ALL OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES				
Local Control Funding Formula Sources:				
State Apportionments	\$ 1,528,301	\$ -	\$ -	\$ 1,528,301
Education Protection Accounts Funds	396,401	-	-	396,401
Local Sources	2,125,752	-	-	2,125,752
LCFF Transfers	(911,480)	-	-	(911,480)
Total LCFF Sources	3,138,974	-	-	3,138,974
Federal Revenues	202,715	-	152,333	355,048
Other State Revenues	584,920	-	91,850	676,770
Other Local Revenues	497,099	54,509	242,344	793,952
Total Revenues	4,423,708	54,509	486,527	4,964,744
EXPENDITURES				
Instruction	1,847,519	-	-	1,847,519
Instruction-Related Services:				
Supervision of Instruction	30	-	-	30
Instructional Library, Media and Technology	25,084	-	-	25,084
School Site Administration	197,585	-	-	197,585
Pupil Services:				
Home-to-School Transportation	248,033	-	-	248,033
Food Services	32,636	-	268,575	301,231
All Other Pupil Services	251,452	-	-	251,452
General Administration:				
Data Processing	49,113	-	-	49,113
All Other General Administration	603,735	-	7,458	611,193
Plant Services	464,521	-	36,055	500,576
Facilities Acquisition and Construction	-	5,000	-	5,000
Ancillary Services	25,387	-	32,720	58,107
Other Outgo	442,653	-	-	442,653
Debt Service:				
Principal	99,452	-	-	99,452
Interest	12,444	-	191,069	203,513
Total Expenditures	4,299,664	5,000	535,877	4,840,541
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	124,044	49,509	(49,350)	124,203
OTHER FINANCING SOURCES (USES)				
Interfund Transfers In	-	-	9,280	9,280
Interfund Transfers Out	(9,280)	-	-	(9,280)
Total Other Financing Sources (Uses)	(9,280)	-	9,280	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	114,764	49,509	(40,070)	124,203
FUND BALANCES - JULY 1, 2023, as Previously Reported	1,625,861	1,161,628	524,812	3,312,301
Adjustment for Restatement (Note 15)	-	-	6,675	6,675
FUND BALANCES - JULY 1, 2023, as Restated	1,625,861	1,161,628	531,487	3,318,976
FUND BALANCES - JUNE 30, 2024	\$ 1,740,625	\$ 1,211,137	\$ 491,417	\$ 3,443,179

The Notes to Financial Statements 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, 2024

EXHIBIT F

Total Net Change in Fund Balances - Governmental Funds		\$ 124,203
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>		
<p>Capital outlays are reported in the 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. The difference between capital outlay expenditures and depreciation expense for the period is:</p>		
Expenditures for capital outlay	\$ 100,955	
Depreciation Expense	<u>(317,950)</u>	(216,995)
<p>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. Expenditures for repayment of the principal portion of long-term debt were:</p>		
		99,452
<p>In governmental funds, OPEB costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was:</p>		
		8,497
<p>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.</p>		
		86,596
<p>In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned.</p>		
		2,760
<p>In governmental funds, if debt is issued at a premium, the premium is recognized as Other Financing Sources. In the government-wide statements, the premium is amortized over the life of the debt.</p>		
		16,790
Rounding		<u>(2)</u>
Change in Net Position of Governmental Activities		<u>\$ 121,301</u>

The Notes to Financial Statements are an integral part of this statement.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Cuyama Joint Unified School District conform to accounting principles generally accepted in the United States of America as applicable to governments and to general practices within California school districts. The District accounts for its financial transactions in accordance with the 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 and by the American Institute of Certified Public Accountants. The following is a summary of the significant accounting policies:

Fund Accounting

The accounts of the District are organized on the basis of funds or account groups, 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 balance or retained earnings, revenues and expenditures or expenses, as appropriate. District 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 accounts are organized into major, nonmajor, and fiduciary funds.

Major Governmental Funds:

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.

Building Fund is used to account for the acquisition of major governmental capital facilities and buildings from the sale of bond proceeds.

Nonmajor Governmental Funds:

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted or committed for purposes other than debt service and capital outlay and that compose a substantial portion of the fund's resources. The District maintained four nonmajor special revenue funds.

- Student Activity Special Revenue Fund is used to account for governmental associated student body activities in accordance with GASB 84.
- Cafeteria Account is used to account for revenues received and expenditures made to operate the District's food service operations.
- Deferred Maintenance Fund is used for the purpose of major repair or replacement of District property. To comply with GASB 54, this fund has been combined with the General Fund for reporting purposes.
- Special Reserve Fund is used to provide economic reserve security. To comply with GASB 54, this fund has been combined with the General Fund for reporting purposes.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

Capital Projects Funds are used to account for the acquisition and/or construction of all major governmental general fixed assets. The District maintains one nonmajor capital projects funds.

- Special Reserve Fund for capital outlay projects is used to account for revenues and expenditures associated with one-time facility repair needs and sale of property.

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

- Bond Interest and Redemption Fund is used to account for the accumulation of resources for, and the repayment of District bonds, interest and related costs.

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 and its component units. The government-wide statements are prepared using the economic resources measurement focus. This is the same approach used in the preparation of the fiduciary fund financial statements but 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 statements and the statements for the governmental funds.

The government-wide 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 nonmajor funds are aggregated into one column.

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 uses) in net current assets. Fiduciary funds are reported using the economic resources measurement focus.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

Basis of Accounting

Basis of accounting refers to when revenues and expenditures, or expenses, 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 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 a 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 year-end.

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 in which the taxes are received. 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 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. On governmental fund financial statements, receivables associated with non-exchange transactions that will not be collected within the availability period have also been recorded as unearned revenue.

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 expenditures 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.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

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 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 year to give consideration to unanticipated income and expenditures. The final revised budget that is presented in the financial statements consists of the original Board approved documents plus all revisions through June 30, 2024.

Formal budgetary integration was employed as a management control device during the 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.

Accounting Estimates

The presentation of financial statements in conformity with accounting principles generally accepted in the United States of America 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.

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 outstanding encumbrances were liquidated at June 30.

Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2024

Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Life in Years</u>
Land	N/A
Playground Equipment	20
Furniture and Equipment	5 - 10
Computer Equipment	5
Licensed Vehicles	8
Land Improvements	20
School/Office Buildings	50
Construction in Progress	0
Portable Structures	25

Interfund Balances

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "due to/from other funds." These amounts are eliminated in the governmental activities columns of the statement of net position.

Compensated Absences

All vacation pay plus related payroll taxes is accrued when incurred in the government-wide financial statements. A liability for amounts earned but not used during the fiscal year is accrued in the government-wide financial statements at year end.

Accumulated 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.

Net Position in the Government-Wide Financial Statements

In the government-wide Statement of Net Position, the net position amount can be classified and displayed in three components:

- **Net Investment in Capital Assets** – This consists of capital assets net of accumulated depreciation and reduced by any long-term borrowings that are attributable to the acquisition, construction or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt also should be included in this component of net position.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

- **Restricted** – This consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets.
- **Unrestricted** – This consists of the net amount of the assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

The District applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted resources are available.

Fund Balance Designations

In the governmental funds Balance Sheet, fund balance amounts are reported within the fund balance categories below:

- **Nonspendable** – This is fund balance associated with revolving cash funds, inventories and prepaids.
- **Restricted** – This includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
- **Committed** – This includes amounts that can be used only for the specific purposes determined by a formal action of the Governing Board (the District's highest level of decision-making authority).
- **Assigned** – These funds are intended to be used by the government (District) for specific purposes but do not meet the criteria to be classified as restricted or committed.
- **Unassigned** – This is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications.

When fund balance resources are available for a specific purpose in multiple classifications, the District would use the most restrictive funds first.

Deferred Outflows and Deferred Inflows of Resources

Included in the Statement of Net Position are separate sections for deferred outflows and deferred inflows of resources.

Deferred outflows of resources is a consumption of net assets or net position that is applicable to a future reporting period. Deferred inflows of resources is an acquisition of net assets or net position that is applicable to a future reporting period. Deferred outflows and deferred inflows of resources have been reported as a result of recording the net pension liabilities and pension expense.

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 CalPERS Schools Pool Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (CalPERS Plan) and CalSTRS Schools Pool Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (CalSTRS Plan) and additions to/deductions from the CalPERS Plan and CalSTRS Plan's fiduciary net positions have been determined on the same basis as they are reported by the CalPERS Financial Office and CalSTRS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

GASB 68 requires that the reported results must pertain to liability and asset information within certain defined time frames. For this report, the following time frames are used:

Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Measurement Period	July 1, 2022 to June 30, 2023

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. Bonds payable are reported net of applicable bond premium or discount. Bond issuance costs are reported as prepaid expenditures and amortized over the term of the related debt.

In the fund financial statements, governmental funds recognize bond premiums and discounts as well as bond issuance costs, during the current period. The face amount of the debt issued, premiums, or discounts is reported as other financing sources/uses.

Local Control Funding Formula/Property Tax

As a result of the 2013-14 state budget package, the District's state apportionments are based on a new Local Control Funding Formula (LCFF). The LCFF creates base, supplemental, and concentration grants (by grade span) in place of most previously existing K-12 funding streams, including revenue limits and most state categorical programs. Full implementation of LCFF was realized in fiscal year 2019-20.

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 as of the preceding March 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 (March 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 distributions 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 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.

The California Department of Education reduces the District's entitlement by the District's local property tax revenue. The balance is paid from the state General Fund, and is known as the State Apportionment.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

New Accounting Pronouncements

The following Governmental Accounting Standards Board (GASB) statements are effective for FY 2023-24 financial statement audits:

GASB Statement No. 99, Omnibus 2022

The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The practice issues addressed by this Statement are as follows:

- Classification and reporting of derivative instruments that do not meet the definition of either an investment or a hedge
- Guidance clarification for short-term leases when there is a modification or terms
- Consideration for public-private partnerships (PPP) terminology as well as recognizing installment payments and transferring underlying PPP assets
- Clarification of subscription-based information technology arrangement (SBITA) terms, and liability measurements and recognition
- Disclosures related to nonmonetary transactions
- Certain provisions of GASB Statement No. 34
- Pledges of future revenues when resources are received by the pledging government
- Terminology updates related to deferred inflows and outflows of resources and net position
- Resources flows statements terminology related to GASB Statement No. 53
- Accounting for SNAP distributions
- Requirements related to the extension of the use of LIBOR

The requirements of GASB Statement No. 99 that relate to the extension of the use of LIBOR, accounting for SNAP distributions, disclosures for nonmonetary transactions, pledges of future revenues by pledging governments, clarifications of certain provisions in Statement 34, and terminology updates took effect upon issuance.

The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.

The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

GASB Statement No. 100, Accounting Changes and Error Corrections – An Amendment of GASB Statement No. 62

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections. Furthermore, this Statement addresses how information that is affected by a change in accounting principle or error correction should be presented in required supplementary information (RSI) and supplementary information (SI).

The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023 and all reporting periods thereafter. Earlier application is encouraged.

GASB Statement No. 101, *Compensated Absences*

The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. This Statement requires that a liability for certain types of compensated absences – including parental leave, military leave, and jury duty leave – not be recognized until the leave commences. This statement also establishes guidance for measuring a liability for leave that has not been used.

The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

Future Accounting Pronouncements

GASB Statement No. 103, *Financial Reporting Model Improvements (Issued 04/24)*

The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues.

Management's Discussion and Analysis

This Statement requires that the information presented in MD&A be limited to the related topics discussed in five sections: (1) Overview of the Financial Statements, (2) Financial Summary, (3) Detailed Analyses, (4) Significant Capital Asset and Long-Term Financing Activity, and (5) Currently Known Facts, Decisions, or Conditions. Furthermore, this Statement stresses that the detailed analyses should explain why balances and results of operations changed rather than simply presenting the amounts or percentages by which they changed.

Unusual or Infrequent Items

This Statement describes unusual or infrequent items as transactions and other events that are either unusual in nature or infrequent in occurrence. Furthermore, governments are required to display the inflows and outflows related to each unusual or infrequent item separately as the last presented flow(s) of resources prior to the net change in resource flows in the government-wide, governmental fund, and proprietary fund statements of resource flows.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2024

Presentation of the Proprietary Fund Statement of Revenues, Expenses, and Changes in Fund Net Position

This Statement requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses. Operating revenues and expenses are defined as revenues and expenses other than nonoperating revenues and expenses. Nonoperating revenues and expenses are defined as (1) subsidies received and provided, (2) contributions to permanent and term endowments, (3) revenues and expenses related to financing, (4) resources from the disposal of capital assets and inventory, and (5) investment income and expenses.

In addition to the subtotals currently required in a proprietary fund statement of revenues, expenses, and changes in fund net position, this Statement requires that a subtotal for *operating income (loss) and noncapital subsidies* be presented before reporting other nonoperating revenues and expenses.

Major Component Unit Information

This Statement requires governments to present each major component unit separately in the reporting entity's statement of net position and statement of activities if it does not reduce the readability of the statements. If the readability of those statements would be reduced, combining statements of major component units should be presented after the fund financial statements.

Budgetary Comparison Information

This Statement requires governments to present budgetary comparison information using a single method of communication—RSI. Governments also are required to present (1) variances between original and final budget amounts and (2) variances between final budget and actual amounts. An explanation of significant variances is required to be presented in notes to RSI.

Effective Date and Transition

The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged.

2. **CASH AND DEPOSITS**

Cash at June 30, 2024, consisted of the following:

	Governmental Funds
Pooled Funds:	
Cash in County Treasury	\$ 3,810,958
Deposits:	
Cash on Hand and in Banks	121,769
Total	\$ 3,932,727

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
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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 investment pool (\$2,655,965,935 of June 30, 2024). The County pools these funds with those of other districts in the County and invests the cash. These pooled funds are carried at cost which approximates market value. The District is considered to be an involuntary participant in the external investment pool. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

The fair market value of this pool as of June 30, 2024, as provided by the pool sponsor, was \$2,622,381,069. The County is required 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.

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. The District manages its exposure to interest rate risk by investing in the County Treasury and in Money Market Mutual Fund U.S. Treasury Fund obligations. The District maintains an investment with the Santa Barbara County Investment Pool with a fair value of approximately \$3,810,958 and an amortized book value of \$3,859,765. The average weighted maturity for this pool is 605 days.

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. The District does not have a formal investment policy that limits its investment choices other than the limitations of State law.

Custodial Credit Risk – Deposits

This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. However, the California Government code requires that a financial institution secure deposit 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 market 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 public deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105% of the secured deposits.

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

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.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
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3. ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2024, consisted of the following:

	GENERAL FUND	BUILDING FUND	ALL OTHER GOVERNMENTAL FUNDS	TOTAL
Federal Sources				
Categorical Aid Programs	\$ 90,982	\$ -	\$ -	\$ 90,982
Child Nutrition	-	-	18,566	18,566
Total Federal	90,982	-	18,566	109,548
State Sources				
Categorical Aid Programs	13,971	-	-	13,971
Child Nutrition	-	-	4,727	4,727
Total State	13,971	-	4,727	18,698
Local Sources				
Local Government	21,376	-	-	21,376
Interest	17,681	8,693	2,999	29,373
Other	100,852	-	455	101,307
Total Local	139,909	8,693	3,454	152,056
Total Accounts Receivable	\$ 244,862	\$ 8,693	\$ 26,747	\$ 280,302

4. 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. All interfund receivables and payables are expected to be repaid within one year. 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.

A. Interfund Receivables/Payables (Due To/Due From)

Individual fund interfund receivable and payable balances at June 30, 2024, are as follows:

DUE FROM	DUE TO		
	GENERAL FUND	ALL OTHER GOVERNMENTAL FUNDS	TOTAL
General Fund	\$ -	\$ 13,480	\$ 13,480
All Other Governmental Funds	52,995	-	52,995
Total	\$ 52,995	\$ 13,480	\$ 66,475

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
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B. Interfund Transfers

Interfund transfers consist of operating transfers from funds receiving resources to funds through which the resources are to be expended. Interfund transfers for the 2023-24 fiscal year were as follows:

TRANSFERS FROM	TRANSFERS TO
	ALL OTHER GOVERNMENTAL FUNDS
General Fund	\$ 9,280

5. FUND BALANCE

Ending fund balance in the governmental funds is composed of the following elements:

	GENERAL FUND	BUILDING FUND	A.I.J. OTHER GOVERNMENTAL FUNDS	TOTAL
Nonspendable:				
Inventory	\$ -	\$ -	\$ 1,785	\$ 1,785
Prepaid Expenditures	1,398	-	-	1,398
Total Nonspendable	1,398	-	1,785	3,183
Restricted for:				
Legally Restricted Balances	1,024,558	-	237,203	1,261,761
Committed for:				
Other Commitments	-	-	241,248	241,248
Assigned for:				
Other Assignments	9,702	1,211,137	11,181	1,232,020
Unassigned				
Reserve for Economic Uncertainties	499,901	-	-	499,901
Other Unassigned	205,066	-	-	205,066
Total Unassigned	704,967	-	-	704,967
Total Fund Balances	\$ 1,740,625	\$ 1,211,137	\$ 491,417	\$ 3,443,179

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
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6. CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the fiscal year ended June 30, 2024, is shown below:

PRIMARY GOVERNMENT				
	Balance July 1, 2023	Additions	Retirements	Balance June 30, 2024
Land	\$ 120,668	\$ -	\$ -	\$ 120,668
Building and Site Improvements	9,902,931	194,229	-	10,097,160
Furniture and Equipment	2,914,044	92,661	-	3,006,705
Work in Progress	185,936	-	185,936	-
Total at Historical Cost	13,123,579	286,890	185,936	13,224,533
Less Accumulated Depreciation for:				
Building and Site Improvements	5,300,640	223,685	-	5,524,325
Furniture and Equipment	1,755,023	95,712	-	1,850,735
Total Accumulated Depreciation	7,055,663	319,397	-	7,375,060
Governmental Activities Capital Assets, Net	\$ 6,067,916	\$ (32,507)	\$ 185,936	\$ 5,849,473

Depreciation expense was charged to governmental activities as follows:

Governmental Activities:	
Instruction	\$ 147,907
Supervision of Instruction	2
Instructional Library, Media and Technology	1,919
School Site Administration	15,352
Home-to-School Transportation	18,936
Food Services	22,134
All Other Pupil Services	19,197
All Other General Administration	47,464
Centralized Data Processing	3,750
Plant Services	38,216
Ancillary Services	4,520
Total Depreciation Expense	\$ 319,397

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
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7. LONG-TERM DEBT

A schedule of changes in long-term debt for the fiscal year ended June 30, 2024, is shown below:

	Balance July 1, 2023		Additions	Deductions	Balance June 30, 2024		Amounts Due Within One Year
General Obligation Bonds	\$	3,875,000	\$ -	\$ -	\$	3,875,000	\$ -
Premium		403,211	-	16,790		386,421	16,790
Qualified Zone Academy Bonds		866,779		99,452		767,327	100,952
Leases		23,999	-	23,999		-	-
Compensated Absences		11,257	-	2,760		8,497	-
Net Pension Liability		2,466,281	745,032	-		3,012,213	-
Total	\$	7,646,527	\$ 545,932	\$ 143,001	\$	8,049,458	\$ 117,742

8. BONDED DEBT

The outstanding general obligation bonded debt of the District at June 30, 2024, is the following:

Bond	Date of Bond	Years of Maturity	Rate of Interest	Amount of Original Issue	Bonds Outstanding July 1, 2023	Issued During Year	Matured During Year	Bonds Outstanding June 30, 2024
2016 Election, Series A	10/25/2016	2018-2047	2.00-5.00%	\$ 2,000,000	\$ 1,950,000	\$ -	\$ -	\$ 1,950,000
2016 Election, Series B	1/29/2019	2019-2049	3.00-5.25%	2,000,000	1,925,000	-	-	1,925,000
				\$ 4,000,000	\$ 3,875,000	\$ -	\$ -	\$ 3,875,000

The annual requirement to amortize the Election 2016, Series A general obligation bonds payable, outstanding at June 30, 2024, is as follows:

Year Ending June 30	Principal	Interest	Total
2025	\$ -	\$ 90,325	\$ 90,325
2026	-	90,325	90,325
2027	-	90,325	90,325
2028	-	90,325	90,325
2029	-	90,325	90,325
2030-34	215,000	432,725	647,725
2035-39	405,000	370,800	775,800
2040-44	715,000	247,113	962,113
2045-47	615,000	48,125	663,125
Total	\$ 1,950,000	\$ 1,550,388	\$ 3,500,388

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
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The annual requirement to amortize the Election 2016, Series B general obligation bonds payable, outstanding at June 30, 2024, is as follows:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ -	\$ 99,050	\$ 99,050
2026	-	99,050	99,050
2027	-	99,050	99,050
2028	-	99,050	99,050
2029	-	99,050	99,050
2030-34	-	495,250	495,250
2035-39	80,000	490,700	570,700
2040-44	425,000	438,988	863,988
2045-49	<u>1,420,000</u>	<u>237,562</u>	<u>1,657,562</u>
Total	<u>\$ 1,925,000</u>	<u>\$ 2,157,750</u>	<u>\$ 4,082,750</u>

The total annual requirement to amortize the general obligation bonds payable, outstanding at June 30, 2024, is summarized below:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ -	\$ 189,375	\$ 189,375
2026	-	189,375	189,375
2027	-	189,375	189,375
2028	-	189,375	189,375
2029	-	189,375	189,375
2030-34	215,000	927,975	1,142,975
2035-39	485,000	861,500	1,346,500
2040-44	1,140,000	686,101	1,826,101
2045-49	<u>2,035,000</u>	<u>285,687</u>	<u>2,320,687</u>
Total	<u>\$ 3,875,000</u>	<u>\$ 3,708,138</u>	<u>\$ 7,583,138</u>

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
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9. BOND PREMIUM

The annual requirement to amortize the 2016 Election, Series A and Series B general obligation bonds premium, outstanding at June 30, 2024, is as follows:

<u>Year Ending June 30</u>	<u>Premium</u>
2025	\$ 16,790
2026	16,790
2027	16,790
2028	16,790
2029	16,790
2030-34	83,950
2035-39	83,950
2040-44	83,950
2045-49	540,621
Total	<u>\$ 876,421</u>

10. QUALIFIED ZONE ACADEMY BOND

On October 10, 2013, the District issued a Qualified Zone Academy Bond (QZAB) to finance 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. The remaining principal and interest payments are as follows:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 100,952	\$ 10,944	\$ 111,896
2026	102,475	9,421	111,896
2027	104,020	7,875	111,895
2028	105,590	6,306	111,896
2029	107,182	4,713	111,895
2030-33	<u>247,108</u>	<u>4,657</u>	<u>251,765</u>
Total	<u>\$ 767,327</u>	<u>\$ 43,916</u>	<u>\$ 811,243</u>

11. COMPENSATED ABSENCES

The total unpaid employee compensated absences as of June 30, 2024, amounted to \$8,497, which has been included in General Long-Term Debt.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
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12. NET PENSION LIABILITY

General Information About the Pension Plans

Plan Descriptions

Qualified employees are covered under cost-sharing multiple-employer defined benefit pension plans maintained by agencies of the State of California. Classified employees are members of the California Public Employees' Retirement System (CalPERS) and certificated employees are members of the California State Teachers' Retirement System (CalSTRS). Benefit provisions under the plans are established by State statute and Local Government resolution. Support by the State for the CalSTRS plan is such that the plan has a special funding situation as defined by GASB Statement No. 68. CalPERS and CalSTRS issue publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on their respective websites.

Benefits Provided

CalPERS and CalSTRS provide service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members. Benefits are based on years of credited service, equal to one year of service credit for each year of full-time employment. Members with five years of total service are eligible to retire at age 62 for normal benefits or at age 55 with statutorily reduced benefits. Employees hired prior to January 1, 2013, are eligible to retire at age 60 for normal benefits or at age 55 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. All members are eligible for death benefits after one year of total service.

The plans' provisions and benefits in effect at June 30, 2024, are summarized as follows:

	CalPERS		CalSTRS	
	Before <u>January 1, 2013</u>	On or After <u>January 1, 2013</u>	Before <u>January 1, 2013</u>	On or After <u>January 1, 2013</u>
Hire Date				
Benefit Formula	2% at 55	2% at 62	2% at 60	2% at 62
Benefit Vesting Schedule	5 Years	5 Years	5 Years	5 Years
Benefit Payments	Monthly for Life	Monthly for Life	Monthly for Life	Monthly for Life
Retirement Age	50-62	52-67	50-62	55-67
Monthly benefits, as a % of eligible compensation	1.1 - 2.5%	1.0 - 2.5%	1.1 - 2.4%	1.0 - 2.4%*
Required employee contribution rates (average)	8.000%	8.000%	10.250%	10.250%
Required employer contribution rates	26.680%	26.680%	19.100%	19.100%

*Amounts are limited to 120% of Social Security Wage Base.

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Contributions - CalPERS

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The CalPERS Board retains the authority to amend contribution rates. The total plan contributions are determined through CalPERS' annual actuarial valuation process. 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 employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the measurement period ended June 30, 2023 (measurement date), employees hired prior to January 1, 2013 paid in 8.00%, employees hired on or after January 1, 2013 paid 8.00%, and the employer contribution rate was 25.37% of annual payroll. For the fiscal year ending June 30, 2024, employees hired prior to January 1, 2013 contributed 8.00%, employees hired on or after January 1, 2013 contributed 8.00%, and the employer's contribution rate was 26.68%.

Contributions - CalSTRS

For the measurement period ended June 30, 2023 (measurement date), Section 22950 of the California Education Code requires members to make monthly contributions 10.250% of the creditable compensation upon which members' contributions under this part are based. In addition, the employer required rates established by the CalSTRS Board have been established at 16.92% of creditable compensation. Rates are defined in Section 22950.5 through measurement period ending June 30, 2024. Section 22950.5 states, "For fiscal year 2023-24 and each fiscal year thereafter, the board shall increase or decrease the percentages paid specified in this section from the percentage paid during the prior fiscal year to reflect the contribution required to eliminate by June 30, 2046, the remaining unfunded actuarial obligation with respect to service credited to members before July 1, 2014, as determined by the board based upon a recommendation from its actuary."

On-Behalf Payments

Consistent with Section 22955.1 of the California Education Code, the State of California makes contributions to CalSTRS on behalf of employees working for the District. For the measurement period ended June 30, 2023(measurement date), the State contributed 10.87% of salaries creditable to CalSTRS. Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures. Accordingly, these amounts have been recorded in these financial statements.

Contributions Recognized

For the year ended June 30, 2024, the contributions recognized as part of pension expense for each plan were as follows:

	<u>CaPERS</u>	<u>CaSTRS</u>
Contributions - Employer	\$ 196,095	\$ 210,616
Contributions - Employee	54,106	112,531
Contributions - State On-Behalf Payments	-	<u>95,929</u>
Total	<u>\$ 250,201</u>	<u>\$ 419,076</u>

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
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Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2024, the District reported a net pension liability for its proportionate share of the net pension liability of each plan as follows:

	<u>Proportionate Share of Net Pension Liability</u>
CaPERS	\$ 1,610,851
CaSTRS	<u>1,401,362</u>
Total Net Pension Liability	<u>\$ 3,012,213</u>

The District's net pension liability for each plan is measured as the proportionate share of the net pension liability as of June 30, 2023. The total pension liability for each plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022, rolled forward to June 30, 2023. The District's proportionate share 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.

For the year ended June 30, 2024, the District recognized pension expense of \$423,533. At June 30, 2024, 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>
Pension contributions subsequent to measurement date	\$ 510,129	\$ -
Differences between actual and expected experience	168,909	99,720
Changes in assumptions	82,325	-
Change in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	-	-
Net difference between projected and actual earnings on plan investments	<u>178,060</u>	<u>-</u>
Total	<u>\$ 939,423</u>	<u>\$ 99,720</u>

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\$510,129 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 year ended June 30, 2024. The other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ending June 30			
2025	\$	13,842	
2026		(26,398)	
2027		240,331	
2028		14,919	
2029		33,266	
Thereafter		53,614	
Total	\$	329,574	

Actuarial Assumptions

The total pension liabilities in the June 30, 2023, actuarial valuations were determined using the following actuarial assumptions:

	CalPERS	CalSTRS
Valuation Date	June 30, 2022	June 30, 2022
Measurement Date	June 30, 2023	June 30, 2023
Actuarial Cost Method	Entry Age - Normal	Entry Age - Normal
Actuarial Assumptions		
Discount Rate	6.90%	7.10%
Inflation	2.30%	2.75%
Payroll Growth	2.75%	3.50%
Projected Salary Increase	Varies *	Varies *
Investment Rate of Return	6.90% #	7.10% #
Mortality	Varies &	Varies &

* Depending on age, service and type of employment
 # Net of pension plan investment expenses, including inflation
 & Depending on age, gender and type of job

Discount Rate

The discount rate used to measure the total pension liability was 6.90% for CalPERS and 7.10% for CalSTRS. To determine whether the District bond rate should be used in calculation of a discount rate for each plan, CalPERS and CalSTRS 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, none of the tested plans run out of assets. Therefore, the current discount rates are adequate and the use of the District bond rate calculation is not necessary for either plan.

The stress test results are presented in a detailed report that can be obtained from the CalPERS and CalSTRS websites.

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According to Paragraph 30 of GASB Statement No. 68, the long-term expected rate of return should be determined net of pension plan investment expense but without reduction for pension plan administrative expense. Administrative expenses are assumed to be 15 basis points. Using this lower discount rate has resulted in a slightly higher Total Pension Liability and Net Pension Liability. CalPERS and CalSTRS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

CalPERS and CalSTRS review all actuarial assumptions as part of their regular Asset Liability Management (ALM) review cycle. Any changes to the discount rate will require board action and proper stakeholder outreach.

CalSTRS conducts an Asset Liability Management (ALM) study every four years to direct how the Investment staff allocates assets among different opportunities. This study weighs the teachers' pension liabilities versus assets needed to fund these pensions over the long term and is a critical process that drives the performance of the investment portfolio.

The culmination of the most recent study was marked by new long-term asset allocation targets adopted by the board's Investment Committee in November 2019. These targets balance the tradeoff between achieving full funding, the risk of low funding and the risk of higher contribution rates based on the CalSTRS Funding Plan.

In January 2020, the Investment Committee was presented with a plan to navigate from the current asset allocation to the new long-term targets.

As part of the Asset Liability Management (ALM) process, the CalPERS Board of Administration (the Board) reviews the capital market assumptions and economic assumptions.

CalPERS is conducting an ALM process during calendar year 2021 for the next four-year cycle. During the first half of the year, team members provided a series of webinars to stakeholders, as well as educational agenda items to the CalPERS Board. During the second half of the year, staff will present results of the ALM analysis to the CalPERS Board for adoption of changes to asset allocations or actuarial assumptions. The effective date for the selected strategic asset allocation implementation is July 1, 2022.

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 of return are net of administrative expenses.

<u>Asset Class</u>	<u>CalSTRS</u>	
	<u>Assumed Assets Allocation</u>	<u>Long Term Expected Rate of Return*</u>
Public Equity	38.00%	5.25%
Fixed Income	14.00%	2.45%
Inflation Sensitive	7.00%	3.65%
Private Equity	14.00%	6.75%
Real Estate	15.00%	4.05%
Liquidity	2.00%	0.05%
Risk Mitigating Strategies	10.00%	2.25%

* 20-year average

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Asset Class	CalPERS	
	Assumed Asset Allocation	Real Return (Years 1-10) *,#
Global Equity - Cap-Weighted	30.00%	4.45%
Global Equity - Non-Cap-Weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-back Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	-5.00%	-0.59%

* An expected inflation of 2.30% used for this period.

Figures are based on the 2021-22 Asset Liability Management study.

Sensitivity of Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following represents the District's proportionate share of the net pension liability for each plan, calculated using the discount rate for each plan, 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:

	CalPERS	CalSTRS
1% Decrease	5.90%	6.10%
Net Pension Liability	\$ 2,328,873	\$ 2,350,674
Current Discount Rate	6.90%	7.10%
Net Pension Liability	\$ 16,101	\$ 1,401,362
1% Increase	7.90%	8.10%
Net Pension Liability	\$ 1,017,421	\$ 612,849

Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS and CalSTRS financial reports.

13. JOINT POWERS AGREEMENTS

The Cuyama Joint Unified School District participates in three joint ventures under joint powers agreement (JPAs): Self Insured Schools of California II (SISC II), Self Insured Schools of California III (SISC III), and Santa Barbara Self-Insurance Program for Employees (SIPE). The relationship between the Cuyama Joint Unified School District and the JPAs is such that none of the JPAs is a component unit of Cuyama Joint Unified School District for financial reporting purposes.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2024

Self Insured Schools of California II and III

- Purpose:** Arranges for and provides property and liability, and health insurance coverage for their member districts.
- Participants:** School districts in Central and Southern California.
- Governing Board:** Board of Directors are elected by member districts. All board members are employees of school districts

Santa Barbara Self-Insurance Program for Employees

Condensed audited financial information on the JPAs is as follows:

- Purpose:** Provides a self-insurance plan for worker's compensation claims against SIPE member districts, legal representation for worker's compensation claims, the payment and handling of worker's compensation claims, safety engineering, loss control and industrial hygiene services and a third-party claims administrator for payment, investigation and litigation of claims.
- Participants:** School districts and Community Colleges.
- Governing Board:** Board of Directors is made up of one member from each member school district constituting a board membership of 22 with elected officers being a board president, a vice-president and a secretary and treasurer. The president of the board is the chief executive officer and has general supervision and direction of the business of the agency.

Condensed audited financial information for the JPAs is as follows:

	<u>Audited June 30, 2023 SISC II</u>	<u>Audited September 30, 2023 SISC III</u>
Total Assets	\$ 94,433,514	\$ 995,241,762
Total Liabilities	<u>79,857,475</u>	<u>295,532,977</u>
Net Position	<u>\$ 14,576,039</u>	<u>\$ 699,708,785</u>
Total Revenues	\$ 50,093,587	\$ 3,215,135,078
Total Expenditures	<u>56,047,684</u>	<u>3,215,218,121</u>
Net Increase (Decrease) in Net Position	<u>\$ (5,954,097)</u>	<u>\$ (83,043)</u>

Condensed financial information for SIPE JPA was not available.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

14. COMMITMENTS AND CONTINGENCIES

A. Federal and State Allowances, Awards and Grants

The District has received Federal and State funds for specific purposes that are subject to review and audit by the grantor agencies. If the review and audit disclose exceptions, the District may incur a liability to grantor agencies. Although such audits could generate expenditure disallowances under the terms of the grants, it is believed that any required reimbursement will not be material.

B. Litigation

Various claims and litigation involving the District are currently outstanding. However, management of the District believes, based on consultation with legal counsel, that the ultimate resolution of these matters will not have a material adverse effect on the District's financial position or results of operations.

C. Construction Commitments

As of June 30, 2024, the District had no construction commitments.

15. ADJUSTMENT FOR RESTATEMENT

During the year-end closing process, it was determined that the beginning balance of Cash in Bank, Accounts Receivable, and Accounts Payable in the Student Activity Special Revenue Fund contained inaccurate amounts. The beginning fund balance of the Student Activity Special Revenue Fund was restated by \$6,675 to reflect the correction of these accounts.

**Required Supplementary
Information**

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budgeted Amounts		Actual (GAAP Basis) *	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local Control Funding Formula Sources:				
State Apportionments	\$ 1,343,257	\$ 1,662,290	\$ 1,528,301	\$ (133,989)
Education Protection Account Funds	645,281	398,284	396,401	(1,883)
Local Sources	1,140,634	1,074,720	1,214,272	139,552
Total LCFF Sources	3,129,172	3,135,294	3,138,974	3,680
Federal Revenues	(168,656)	(210,759)	202,715	413,474
Other State Revenues	322,074	747,942	584,920	(163,022)
Other Local Revenues	233,384	391,986	474,133	82,137
Total Revenues	3,514,974	4,064,463	4,400,732	336,269
EXPENDITURES				
Certificated Salaries	1,076,119	1,180,765	1,131,160	49,605
Classified Salaries	682,769	733,746	710,854	22,892
Employee Benefits	811,279	817,773	792,874	24,899
Books and Supplies	316,971	418,474	259,072	159,402
Services and Other Operating Expenditures	758,499	840,992	763,461	77,531
Other Outgo	405,234	485,698	442,653	43,045
Direct Support/Indirect Costs	(6,771)	(6,771)	(7,458)	687
Capital Outlay	-	76,672	81,859	(5,187)
Debt Services:				
Principal	97,974	97,974	99,452	(1,478)
Interest	13,922	13,922	12,444	1,478
Total Expenditures	4,155,996	4,659,245	4,286,371	372,874
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(641,022)	(594,782)	114,361	709,143
OTHER FINANCING SOURCES (USES)				
Interfund Transfers Out	(94,377)	(94,375)	(9,280)	85,095
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	\$ (735,399)	\$ (689,157)	105,081	\$ 794,238
FUND BALANCE - JULY 1, 2023			1,135,625	
FUND BALANCE - JUNE 30, 2024			\$ 1,240,706	

* This statement includes the activity of Fund 01 only.

See accompanying Notes to Required Supplementary Information.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
CALPERS LAST TEN FISCAL YEARS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

CALPERS

	Fiscal Year 2004	Fiscal Year 2023	Fiscal Year 2022	Fiscal Year 2021	Fiscal Year 2020	Fiscal Year 2019	Fiscal Year 2018	Fiscal Year 2017	Fiscal Year 2016	Fiscal Year 2015
District's proportion of the net pension liability	0.00445%	0.00350%	0.00350%	0.00410%	0.00460%	0.00470%	0.00470%	0.00480%	0.00510%	0.00540%
District's proportionate share of the net pension liability	\$ 1,610,851	\$ 1,272,043	\$ 712,561	\$ 1,067,464	\$ 1,193,592	\$ 1,236,717	\$ 1,117,112	\$ 950,562	\$ 746,257	\$ 613,988
District's covered-employee payroll	\$ 772,940	\$ 564,203	\$ 506,870	\$ 501,136	\$ 793,954	\$ 615,176	\$ 637,018	\$ 577,412	\$ 568,142	\$ 559,421
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	208.40%	225.00%	141.00%	213.00%	150.00%	201.00%	175.00%	165.00%	131.00%	110.00%
Plan fiduciary net position as a percentage of the total pension liability	69.96%	69.76%	80.97%	70.00%	70.05%	70.85%	71.87%	73.90%	79.43%	83.38%

See accompanying Notes to Required Supplementary Information.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
CALSTRS LAST TEN FISCAL YEARS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	CALSTRS									
	Fiscal Year 2024	Fiscal Year 2023	Fiscal Year 2022	Fiscal Year 2021	Fiscal Year 2020	Fiscal Year 2019	Fiscal Year 2018	Fiscal Year 2017	Fiscal Year 2016	Fiscal Year 2015
District's proportion of the net pension liability	0.00184%	0.00170%	0.00180%	0.00210%	0.00230%	0.00190%	0.00210%	0.00240%	0.00250%	0.00200%
District's proportionate share of the net pension liability	\$ 1,401,362	\$ 1,194,238	\$ 812,898	\$ 2,055,160	\$ 2,106,433	\$ 1,776,581	\$ 1,971,191	\$ 1,932,577	\$ 1,668,371	\$ 1,127,052
State's proportionate share of the net pension liability associated with the District	453,943	998,070	409,019	1,059,435	1,673,742	1,134,691	1,368,592	1,138,244	1,091,198	970,708
Total	\$ 1,855,305	\$ 1,792,308	\$ 1,221,917	\$ 3,114,595	\$ 3,780,175	\$ 2,911,272	\$ 3,339,783	\$ 3,070,821	\$ 2,759,569	\$ 2,047,760
District's covered-employee payroll	\$ 1,102,701	\$ 1,036,472	\$ 1,012,192	\$ 1,154,702	\$ 1,346,787	\$ 1,048,455	\$ 1,153,895	\$ 1,183,793	\$ 1,136,869	\$ 1,056,097
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	127.08%	115.00%	80.00%	178.00%	156.00%	169.00%	171.00%	163.00%	147.00%	107.00%
Plan fiduciary net position as a percentage of the total pension liability	80.62%	81.20%	87.21%	71.82%	72.56%	70.99%	69.46%	70.04%	74.02%	76.52%

See accompanying Notes to Required Supplementary Information.

**CUYAMA JOINT UNIFIED SCHOOL DISTRICT
 SCHEDULE OF DISTRICT CONTRIBUTIONS
 CALPERS LAST TEN FISCAL YEARS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	CALPERS									
	Fiscal Year 2024	Fiscal Year 2023	Fiscal Year 2022	Fiscal Year 2021	Fiscal Year 2020	Fiscal Year 2019	Fiscal Year 2018	Fiscal Year 2017	Fiscal Year 2016	Fiscal Year 2015
Contractually required contribution	\$ 190,950	\$ 196,095	\$ 129,259	\$ 104,922	\$ 98,829	\$ 143,404	\$ 95,543	\$ 88,469	\$ 68,406	\$ 66,876
Contributions in relation to the contractually required contribution	190,950	196,095	129,259	104,922	98,829	143,404	95,543	88,469	68,406	66,876
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 715,705	\$ 772,940	\$ 564,203	\$ 506,870	\$ 501,136	\$ 793,954	\$ 615,176	\$ 637,018	\$ 577,412	\$ 568,142
Contributions as a percentage of covered-employee payroll	26.680%	25.370%	22.910%	20.700%	19.721%	18.062%	15.531%	13.888%	11.847%	11.771%

See accompanying Notes to Required Supplementary Information.

**CUYAMA JOINT UNIFIED SCHOOL DISTRICT
 SCHEDULE OF DISTRICT CONTRIBUTIONS
 CALSTRS LAST TEN FISCAL YEARS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	CALSTRS									
	Fiscal Year 2024	Fiscal Year 2023	Fiscal Year 2022	Fiscal Year 2021	Fiscal Year 2020	Fiscal Year 2019	Fiscal Year 2018	Fiscal Year 2017	Fiscal Year 2016	Fiscal Year 2015
Contractually required contribution	\$ 211,727	\$ 210,616	\$ 175,371	\$ 163,469	\$ 197,454	\$ 219,257	\$ 151,292	\$ 145,160	\$ 127,021	\$ 100,954
Contributions in relation to the contractually required contribution	211,727	210,616	175,371	163,469	197,454	219,257	151,292	145,160	127,021	100,954
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 1,108,518	\$ 1,102,702	\$ 1,036,472	\$ 1,012,192	\$ 1,154,702	\$ 1,346,787	\$ 1,048,455	\$ 1,153,895	\$ 1,183,793	\$ 1,136,869
Contributions as a percentage of covered-employee payroll	19.10%	19.10%	16.92%	16.15%	17.10%	16.28%	14.43%	12.58%	10.73%	8.88%

See accompanying Notes to Required Supplementary Information.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

1. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

As of June 30, 2024, expenditures exceeded appropriations in individual funds as follows:

<u>Appropriations Category</u>	<u>Excess Expenditures</u>
General Fund:	
Capital Outlay	\$ 5,187
Principal	1,478

2. PURPOSE OF SCHEDULES

Budgetary Comparison Schedules

These schedules are required by GASB Statement No. 34 as required supplementary information (RSI) for the General Fund and for each major special revenue fund that has a legally adopted annual budget. The budgetary comparison schedules present both (a) the original and (b) the final appropriated budgets for the reporting period as well as (c) actual inflows, outflows, and balances, stated on the District's budgetary basis. A separate column to report the variance between the final budget and actual amounts is also presented, although not required.

Schedule of Changes in the District's Total OPEB Liability and Related Ratios

This schedule is required by GASB Statement No. 75 for all sole and agent employers that provide other postemployment benefits (OPEB). The schedule presents information of the measurement date of the net OPEB liability.

Schedule of Proportionate Share of the Net Pension Liability

This schedule is required by GASB Statement No. 68 and is required for all employers in a cost-sharing pension plan. The schedule reports the following information:

- The proportion (percentage) of the collective net pension liability (similar to the note disclosure)
- The proportion share (amount) of the collective net pension liability
- The employer's covered-employee payroll
- The proportionate share (amount) of the collective net pension liability as a percentage of the employer's covered-employee payroll
- The pension plan's fiduciary net position as a percentage of the total pension liability

Schedule of Pension Contributions

This schedule is required by GASB Statement No. 68 and is required for all employers in a cost-sharing pension plan. The schedule reports the following information:

- If an employer's contributions to the plan are actuarially determined or based on statutory or contractual requirements: the employer's actuarially determined contribution to the pension plan (or, if applicable, its statutorily or contractually required contribution), the employer's actual contributions, the difference between the actual and actuarially determined contributions (or statutorily or contractually required), and a ratio of the actual contributions divided by covered-employee payroll.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

3. **SUMMARY OF CHANGES OF BENEFITS OR ASSUMPTIONS**

Benefit Changes – PERS

There were no changes to benefit terms that applied to all members of the Schools Pool. However, individual employers in the Plan may have provided a benefit improvement to their employees by granting Two Years Additional Serve Credit to members retiring during a specified time period (a.k.a. Golden Handshakes). Employers that have done so may need to report this information as a separate liability in their financial statements as CalPERS considers such amounts to be separately financed employer-specific liabilities.

Changes of Assumptions – PERS

None.

Changes of Assumptions - STRS

None.

Supplementary Information

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2024

STATEMENT 1

	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	DEBT SERVICE FUND	TOTAL
ASSETS				
Cash				
Cash in County Treasury	\$ 90	\$ 239,753	\$ 208,392	\$ 448,235
Cash on Hand and in Banks	59,657	-	-	59,657
Accounts Receivable	23,748	1,495	1,504	26,747
Due From Other Funds	9,140	-	-	9,140
Inventory	1,785	-	-	1,785
TOTAL ASSETS	\$ 94,420	\$ 241,248	\$ 209,896	\$ 545,564
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts Payable	\$ 1,152	\$ -	\$ -	\$ 1,152
Due From Other Funds	48,819	-	4,176	52,995
Total Liabilities	49,971	-	4,176	54,147
Fund Balances				
Nonspendable	1,785	-	-	1,785
Restricted	42,664	-	194,539	237,203
Committed	-	241,248	-	241,248
Assigned	-	-	11,181	11,181
Total Fund Balances	44,449	241,248	205,720	491,417
TOTAL LIABILITIES AND FUND BALANCES	\$ 94,420	\$ 241,248	\$ 209,896	\$ 545,564

The Notes to Financial Statements are an integral part of this statement.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

<u>REVENUES</u>	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND	DEBT SERVICE FUND	TOTAL
Federal revenue	\$ 152,333	\$ -	\$ -	\$ 152,333
Other State Revenue	91,499	-	351	91,850
Other Local Revenue	35,121	10,531	196,692	242,344
Total Revenues	<u>278,953</u>	<u>10,531</u>	<u>197,043</u>	<u>486,527</u>
<u>EXPENDITURES</u>				
Pupil Services				
Food Services	268,575	-	-	268,575
General Administration	7,458	-	-	7,458
Plant Services	-	36,055	-	36,055
Ancillary Services	32,720	-	-	32,720
Debt Service	-	-	-	-
Interest	-	-	191,069	191,069
Total Expenditures	<u>308,753</u>	<u>36,055</u>	<u>191,069</u>	<u>535,877</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(29,800)	(25,524)	5,974	(49,350)
<u>OTHER FINANCING SOURCES (USES)</u>				
Interfund Transfers In	9,280	-	-	9,280
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	<u>(20,520)</u>	<u>(25,524)</u>	<u>5,974</u>	<u>(40,070)</u>
<u>FUND BALANCES - JULY 1, 2023, as</u>				
Previously Reported	58,294	231,244	235,274	524,812
Adjustment for Restatement	6,675	-	-	6,675
<u>FUND BALANCES - JULY 1, 2023, as Restated</u>	<u>64,969</u>	<u>231,244</u>	<u>235,274</u>	<u>531,487</u>
<u>FUND BALANCES - JUNE 30, 2024</u>	<u>\$ 44,449</u>	<u>\$ 205,720</u>	<u>\$ 241,248</u>	<u>\$ 491,417</u>

The Notes to Financial Statements are an integral part of this statement.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2024

	STUDENT ACTIVITY SPECIAL REVENUE FUND	CAFETERIA FUND	TOTAL
ASSETS			
Cash:			
Cash in County Treasury	\$ -	\$ 90	\$ 90
Cash on Hand and in Banks	42,719	16,938	59,657
Cash in Revolving Fund	(526)	24,274	23,748
Accounts Receivable	-	9,140	9,140
Inventory	-	1,785	1,785
TOTAL ASSETS	\$ 42,193	\$ 52,227	\$ 94,420
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts Payable	\$ 200	\$ 952	\$ 1,152
Due to Other Funds	-	48,819	48,819
Total Liabilities	200	49,771	49,971
Fund Balances:			
Nonspendable	-	1,785	1,785
Restricted	41,993	671	42,664
Total Fund Balances	41,993	2,456	44,449
TOTAL LIABILITIES AND FUND BALANCES	\$ 42,193	\$ 52,227	\$ 94,420

The Notes to Financial Statements are an integral part of this statement.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	STUDENT ACTIVITY SPECIAL REVENUE FUND	CAFETERIA FUND	TOTAL
<u>REVENUES</u>			
Federal Revenues	\$ -	\$ 152,333	\$ 152,333
Other State Revenues	-	91,499	91,499
Other Local Revenues	34,740	381	35,121
	<u>34,740</u>	<u>381</u>	<u>35,121</u>
Total Revenues	<u>34,740</u>	<u>244,213</u>	<u>278,953</u>
<u>EXPENDITURES</u>			
Pupil Services:			
Food Services	-	268,575	268,575
General Administration	-	7,458	7,458
Ancillary Services	32,720	-	32,720
	<u>32,720</u>	<u>-</u>	<u>32,720</u>
Total Expenditures	<u>32,720</u>	<u>276,033</u>	<u>308,753</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,020	(31,820)	(29,800)
<u>OTHER FINANCING SOURCES (USES)</u>			
Interfund Transfers In	-	9,280	9,280
	<u>-</u>	<u>9,280</u>	<u>9,280</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	2,020	(22,540)	(20,520)
<u>FUND BALANCES - JULY 1, 2023, as Previously Reported</u>	33,298	24,996	58,294
Adjustment for Restatement	6,675	-	6,675
	<u>6,675</u>	<u>-</u>	<u>6,675</u>
<u>FUND BALANCES - JULY 1, 2023, as Restated</u>	39,973	24,996	64,969
	<u>39,973</u>	<u>24,996</u>	<u>64,969</u>
<u>FUND BALANCES - JUNE 30, 2024</u>	<u>\$ 41,993</u>	<u>\$ 2,456</u>	<u>\$ 44,449</u>

The Notes to Financial Statements are an integral part of this statement.

CIJYAMA JOINT UNIFIED SCHOOL DISTRICT
BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUND
 JUNE 30, 2024

	SPECIAL RESERVE CAPITAL OUTLAY FUND
<u>ASSETS</u>	
Cash	
Cash in County Treasury	\$ 208,392
Accounts Receivable	1,504
TOTAL ASSETS	\$ 209,896
<u>LIABILITIES AND FUND BALANCE</u>	
<u>Liabilities</u>	
Due to Other Funds	\$ 4,176
<u>Fund Balance</u>	
Restricted	194,539
Assigned	11,181
Total Fund Balance	205,720
TOTAL LIABILITIES AND FUND BALANCE	\$ 209,896

The Notes to Financial Statements are an integral part of this statement.

STATEMENT 6

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
NONMAJOR CAPITAL PROJECTS FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	<u>SPECIAL RESERVE</u> <u>CAPITAL OUTLAY</u> <u>FUND</u>
<u>REVENUES</u>	
Other Local Revenues	\$ 10,531
<u>EXPENDITURES</u>	
Plant Services	<u>36,055</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(25,524)
<u>FUND BALANCE - JULY 1, 2023</u>	<u>231,244</u>
<u>FUND BALANCE - JUNE 30, 2024</u>	<u>\$ 205,720</u>

The Notes to Financial Statements are an integral part of this statement.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
BALANCE SHEET
NONMAJOR DEBT SERVICE FUND
JUNE 30, 2024

STATEMENT 7

	BOND INTEREST AND REDEMPTION FUND
<u>ASSETS</u>	
Cash	\$ 239,753
Cash in County Treasury	1,495
Accounts Receivable	\$ 241,248
TOTAL ASSETS	241,248
 <u>LIABILITIES AND FUND BALANCE</u>	
Liabilities	
Accounts Payable	\$ -
 Fund Balance	
Committed	241,248
TOTAL LIABILITIES AND FUND BALANCE	\$ 241,248

The Notes to Financial Statements are an integral part of this statement.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
NONMAJOR DEBT SERVICE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

STATEMENT 8

	<u>BOND INTEREST AND REDEMPTION FUND</u>
REVENUES	
Other State Revenues	\$ 351
Other Local Revenues	<u>196,692</u>
Total Revenues	<u>197,043</u>
EXPENDITURES	
Debt Service:	
Interest	<u>191,069</u>
Total Expenditures	<u>191,069</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	5,974
FUND BALANCE - JULY 1, 2023	<u>235,274</u>
FUND BALANCE - JUNE 30, 2024	<u><u>\$ 241,248</u></u>

The Notes to Financial Statements are an integral part of this statement

**CUYAMA JOINT UNIFIED SCHOOL DISTRICT
GOVERNING BOARD AND ORGANIZATION
JUNE 30, 2024**

BOARD OF TRUSTEES

<u>MEMBER</u>	<u>OFFICE</u>	<u>TERM EXPIRES</u>
Heather Lomax	President	December 2026
Elaine Johnson	Clerk	December 2026
Michael Funkhouser	Member	December 2024
Whitney Goller	Member	December 2024
Jeffrey Mitchell	Member	December 2024

ADMINISTRATION

Alfonso Gamino	Superintendent
LeAnn Zayasbazzan, Ph.D.	Chief Business Official

ORGANIZATION

The Cuyama Joint Unified School District was established in the late 1800s, and provides education for children from kindergarten through twelfth grade. The District encompasses an area of approximately 654 square miles located in Santa Barbara County. The District maintains one elementary school and one comprehensive high school and one continuation high school. During the fiscal year 2023-24, there were no changes in the District's boundaries.

SCHEDULE 2

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE
 JUNE 30, 2024

	Second Period Report <u>715BE936</u>	Annual Report <u>87D9A5C3</u>
<u>TK/K-3</u>		
Regular	48.88	48.55
<u>Grades 4-6</u>		
Regular	27.67	27.63
<u>Grades 7-8</u>		
Regular	26.61	26.62
<u>Grades 9-12</u>		
Regular	<u>57.47</u>	<u>56.78</u>
 Grand Total	 <u>160.63</u>	 <u>159.58</u>

**CUYAMA JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>GRADE LEVEL</u>	<u>1986-87 MINUTES REQUIREMENT</u>	<u>2023-24 ACTUAL MINUTES</u>	<u>NUMBER OF DAYS TRADITIONAL CALENDAR</u>	<u>NUMBER OF DAYS MULTITRACK CALENDAR</u>	<u>STATUS</u>
Kindergarten	36,000	60,860	180	N/A	In compliance
Grades 1-3	50,400	58,265	180	N/A	In compliance
Grades 4-8	54,000	58,265	180	N/A	In compliance
Grades 9-12	64,800	65,345	180	N/A	In compliance

See accompanying Note to Supplementary Information.

**CUYAMA JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

GENERAL FUND	(BUDGET)			
	2025*	2024	2023	2022
Revenues and Other Financial Sources	\$ 4,322,703	\$ 4,400,732	\$ 4,643,800	\$ 3,848,653
Expenditures	4,702,767	4,286,371	4,267,159	3,736,868
Other Uses and Transfers Out	36,243	9,280	91,447	45,201
Total Outgo	4,739,010	4,295,651	4,358,606	3,782,069
Change in Fund Balance	\$ (416,307)	\$ 105,081	\$ 285,194	\$ 66,584
Ending Fund Balance	\$ 764,995	\$ 1,240,706	\$ 1,135,625	\$ 850,431
Available Reserves	\$ (42,139)	\$ 704,967	\$ 544,822	\$ 665,700
Reserve for Economic Uncertainties	\$ -	\$ 499,901	\$ 544,822	\$ 665,700
Unassigned Fund Balance	\$ (42,139)	\$ 205,066	\$ -	\$ -
Available Reserves as a Percentage of Total Outgo	-0.89%	16.41%	12.50%	17.60%
Total Long-Term Debt	N/A	\$ 8,049,458	\$ 7,655,024	\$ 6,871,165
Average Daily Attendance at P-2	154	161	160	159

The General Fund balance has increased by \$390,275 over the past two years. The fiscal year 2024-25 budget projects a decrease of \$416,307. For a district this size, the State recommends available reserves of at least 5% of total General Fund expenditures, transfers out, and other uses or \$71,000. Cuyama Joint Unified School District has met the State's minimum requirements. The District management and the Governing Board are currently working on a plan to eliminate deficit spending to balance the budget and maintain fiscal solvency. A plan will be adopted prior to the development of the 2025/26 fiscal year budget and will address the ongoing needs of the District while maintaining the legal minimum reserve.

Average daily attendance has increased by 2 over the past two years. A decrease of 7 ADA is anticipated during fiscal year 2024-25.

* Based on July 1 budget, included for analytical purposes only and has not been subjected to audit.

See accompanying Notes to Supplementary Information.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	ASSISTANCE LISTING NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES
GENERAL FUND			
U.S. Department of Agriculture Passed through the Santa Barbara County Office of Education (SBCOE):			
Forest Reserve	10.665	10044	\$ 3,905
U.S. Department of Education Passed through the California Department of Education (CDE):			
Special Education, Mental Health	84.027A	15197	2,057
Title I	84.010	14329	68,268
Title II, Supporting Effective Instruction	84.367	14341	10,112
Title IV, Part A, Student Support and Academic Enrichment	84.424	15396	10,000
Title III, EL	84.365	14346	5,573
Elementary and Secondary School Emergency Relief III	84.425	15559	81,083
ARP Homeless	84.425	15566	1,057
Rural School Achievement Program	84.358A	14358	20,660
Total Department of Education			<u>202,715</u>
CAFETERIA FUND			
U.S. Department of Agriculture: Passed through CDE:			
Child Nutrition Cluster	10.555, 10.553	13391, 13396, 13326	141,035
Donated Food Commodities	10.565	UNK	11,298
Total Department of Agriculture			<u>152,333</u>
Total Federal Expenditures			<u>\$ 355,048</u>

The Notes to Financial Statements are an integral part of this statement.

**CUYAMA JOINT UNIFIED SCHOOL DISTRICT
 RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT FORM
 WITH AUDITED FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	<u>GENERAL FUND</u>	<u>STUDENT ACTIVITY SPECIAL REVENUE FUND</u>	<u>DEFERRED MAINTENANCE FUND</u>	<u>SPECIAL RESERVE FUND</u>
June 30, 2024, Annual Financial and Budget Report Form Fund Balance	\$ 1,181,302	\$ 34,218	\$ 19	\$ 499,901
Increase Cash in Banks for:				
June Reconciliation	-	2,199	-	-
Decrease Accounts Receivable for:				
June Reconciliation	-	(4,584)	-	-
Decrease Accounts Payable for:				
Prior Year Adjustment	59,403	-	-	-
June Reconciliation	-	10,160	-	-
Increase (Decrease) Fund Balance for: GASB 54 Reporting Requirement	<u>499,920</u>	<u>-</u>	<u>(19)</u>	<u>(499,901)</u>
June 30, 2024, Audited Financial Statement Fund Balance	<u>\$ 1,740,625</u>	<u>\$ 41,993</u>	<u>\$ -</u>	<u>\$ -</u>

The Notes to Financial Statements are an integral part of this statement.

**CUYAMA JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOLS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>CHARTER SCHOOLS</u>	<u>CHARTER #</u>	<u>INCLUSION IN FINANCIAL STATEMENTS</u>
California Connections Academy Central Coast	2031	Not Included

The Notes to Financial Statements are an integral part of this statement.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION
JUNE 30, 2024

1. PURPOSE OF SCHEDULES

A. Schedule of Average Daily Attendance

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 entities. This schedule provides information regarding the attendance of students at various grade spans and in different programs.

B. Schedule of Instructional Time

Districts, including basic aid districts, must maintain their instructional minutes at 1986-87 requirements, as required by Education Code Section 46201. This schedule is required for all districts, including basic aid districts.

The District has received incentive funding for increasing instructional time as provided by the incentives for Longer Instructional Day. The District has not met or exceeded its target funding. This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the provisions of Article 8 (commencing with Section 46200) of Chapter 2 of Part 26 of the Education Code.

C. Schedule of Financial Trends and Analysis

This schedule discloses the District's financial trends by displaying past years' data along with current 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.

D. Schedule of Expenditures of Federal Awards

Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

The Uniform Guidance requires a disclosure of the financial activities of all Federally funded programs. This schedule was prepared to comply with the Uniform Guidance. The District did not elect to use the 10 percent de minimus indirect cost rate.

E. Reconciliation of Annual Financial and Budget Report Form with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balances of all funds and the total liabilities balance of the general long-term debt as reported on the Annual Form to the audited financial statements.

F. Schedule of Charter Schools

This schedule provides a list of Charter Schools sponsored by the District and specifies whether the Charter Schools are included in these financial statements.



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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

Independent Auditor's Report

To the Board of Trustees
Cuyama Joint Unified School District
New 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 (GAAS), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Cuyama Joint Unified School District, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Cuyama Joint Unified School District's basic financial statements, and have issued our report thereon dated December 14, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Cuyama Joint Unified School District's internal control over financial reporting (internal control) as a basis for designing 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 Cuyama Joint Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Cuyama Joint Unified School 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 or significant deficiencies may exist that were not identified.

Member:

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Cuyama Joint Unified School 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 financial statements. 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.

Arlanette L. Garcia + Associates

San Bernardino, California
December 14, 2024



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CPA

REPORT ON STATE COMPLIANCE AND ON INTERNAL
CONTROL OVER COMPLIANCE

To the Board of Trustees
Cuyama Joint Unified School District
New Cuyama, California

Report On Compliance

Opinion

We have audited the Cuyama Joint Unified School District's compliance with the requirements specified in the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* applicable to the District's state program requirements identified below for the year ended June 30, 2024.

In our opinion, Cuyama Joint Unified School District complied, in all material respects, with the laws and regulations of the state programs noted in the table below for the year ended June 30, 2024.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for State Compliance

Management is responsible for compliance with the requirements referred to above, and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Cuyama Joint Unified School District's state programs.

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Auditor’s Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District’s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the state compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Cuyama Joint Unified School District’s compliance with the requirements of state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding District’s compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances;
- Obtain an understanding of the District’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal controls over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the District’s compliance with the state laws and regulations applicable to the following items:

2023-24 K-12 Audit Guide Procedures	Procedures Performed
Local Education Agencies Other Than Charter Schools:	
A. Attendance	Yes
B. Teacher Certification and Misassignments	Yes
C. Kindergarten Continuance	Yes
D. Independent Study	No, See Below
E. Continuation Education	No, See Below
F. Instructional Time	Yes
G. Instructional Materials	Yes
H. Ratio of Administrative Employees to Teachers	Yes
I. Classroom Teacher Salaries	Yes
J. Early Retirement Incentive	Not Applicable
K. Gann Limit Calculation	Yes
L. School Accountability Report Card	Yes
M. Juvenile Court Schools	Not Applicable

Local Education Agencies Other Than Charter Schools:

N.	Middle or Early College High Schools	Not Applicable
O.	K-3 Grade Span Adjustment	Yes
P.	(Reserved)	Not Applicable
Q.	Apprenticeship: Related and Supplemental Instruction	Not Applicable
R.	Comprehensive School Safety Plan	Yes
S.	District of Choice	Not Applicable
TT.	Home to School Transportation Reimbursement	Yes

School Districts, County Offices of Education, and Charter Schools:

T.	Proposition 28 Arts and Music in Schools	Yes
U.	After/Before School Education and Safety Program	Yes
V.	Proper Expenditure of Education Protection Account Funds	Yes
W.	Unduplicated Local Control Funding Formula Pupil Counts	Yes
X.	Local Control and Accountability Plan	Yes
Y.	Independent Study-Course Based	Not Applicable
Z.	Immunizations	Not Applicable
AZ.	Educator Effectiveness	Yes
BZ.	Expanded Learning Opportunities Grant (ELO-G)	Yes
CZ.	Career Technical Education Incentive Grant	Not Applicable
DZ.	Expanded Learning Opportunities Program	Yes
EZ.	Transitional Kindergarten	Yes

Charter Schools:

AA.	Attendance	Not Applicable
BB.	Mode of Instruction	Not Applicable
CC.	Nonclassroom-Based Instruction/Independent Study for Charter Schools	Not Applicable
DD.	Determination of Funding for Nonclassroom-Based Instruction	Not Applicable
EE.	Annual Instructional Minutes - Classroom Based	Not Applicable
FF.	Charter School Facility Grant Program	Not Applicable

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

We did not test compliance for Independent Study and Continuation Education because the reported ADA was below the level required for testing.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identify during the audit.

Other Matters

The result of our auditing procedures and disclosed instances of noncompliance, which are described in the accompanying Schedule of Findings and Questioned Costs as Finding 2024-001.

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to noncompliance findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we considered to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Purpose of This Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of testing based on the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

Jeanette L. Baccini + Associates

San Bernardino, California
December 14, 2024

Findings and Recommendations

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? Yes ✓ No

Significant deficiencies identified? Yes ✓ None Reported

Noncompliance material to financial statements noted? Yes ✓ No

Federal Awards

Internal control over major programs:

Material weakness(es) identified? Not Applicable

Significant deficiencies identified? Not Applicable

Type of auditor’s report issued on compliance for major programs: None (did not require Single Audit)

Any audit findings disclosed that are required to be reported in accordance with 2 CFR, Part 200, Section 200.516 Audit Findings paragraph (a)? Not Applicable

Identification of major programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
	None
Dollar threshold used to distinguish between Type A and Type B programs:	Not Applicable
Auditee qualified as low-risk auditee?	Not Applicable

State Awards

Any audit findings disclosed that are required to be reported in accordance with the state’s Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting? ✓ Yes No

Type of auditor’s report issued on compliance for State programs: Unmodified

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Section II – Financial Statement Findings

None Reported.

Section III – Federal Award Findings and Questioned Costs

None Reported.

Section IV – State Award Findings and Questioned Costs

FINDING 2024-001

Code: 40000

Expanded Learning Opportunities Program

This is not a repeat Finding.

Specific Requirements: For purposes of the audit beginning in 2023-24, an LEA may demonstrate the provided access requirement was met by showing the appropriate number of classroom-based pupils were enrolled in the program. A pupil that has an enrollment form signed by a parent and/or guardian on file, will be considered enrolled in the program. EC Section 46120(g)(6)

Condition: The District did not obtain enrollment forms signed by a parent or guardian; a critical document required to officially classify a pupil as enrolled in the program. This omission not only impacts the accuracy of enrollment records but also potentially affects compliance with program guidelines and state regulations.

Questioned Costs: N/A

Context: The District did not have an enrollment list because there was no registration forms completed and signed by the parents.

Effect: As outlined by the State of California in the Audit Program and detailed in Education Code Section 46120(g)(6), the district did not comply with the established criteria for defining an enrolled student in the Expanded Learning Opportunities Program. As a result, District faces a penalty of \$171,105.

Calculating the Cost of ELO-P Audit Finding	School District Data Input and Calculated Fields
LEA Funding Rate	Rate 1
ELO-P Entitlement Calculation based on Rate 1 or Rate 2	\$171,105
Section A - Offering and Access	
Total Classroom-Based Enrollment, Grades TK/K-6	85
Total Classroom-Based UPC, Grades TK/K-6	1
Students Eligible for ELO-P Offering and Access (Rate 1 = Item Number 3, Rate 2 = Item Number 4)	85
Number of Eligible Students Not Offered and Provided Access to ELO-P	85
Proportional Penalty Factor	1.000000
ELO-P Offering and Access Penalty [EC 46120(c)(2)]	\$171,105
Section B - Days	
Instructional Days	180

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

ELO-P offered on instructional days totaling 8 hours [EC 46120(b)(1)(A)]	0
Required Intersession ELO-P days	30
Actual ELO-P intersession days totaling 8 hours	30
ELO-P days short	180
Penalty Factor	0.0048
Penalty Calculation	\$0
Total Penalty	\$171.105

Cause: Unknown

Recommendation: Going forward, the District must create Expanded Learning Opportunities registration forms, have them signed by a parent or guardian and retain them on file for the next audit year's testing and verification. Ensuring that all enrollment forms are properly completed and signed is essential for maintaining the integrity of the program and meeting audit and verification standards.

Views of Responsible Official and Planned Corrective Action: The District did not require enrollment packets for the summer program separate from the regular school year. The District provided summer service to any student who was enrolled during the regular year and showed up for the summer program. The District was unaware that a separate enrollment packet was required for attendance and enrollment in the summer Expanded Learning Program. Starting in the summer of 2025, the District will prepare and require summer enrollment packets for the Expanded Learning Program for all students who attend the summer program.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Prior Year Findings and Recommendations:

FINDING 2023-001

Code 30000

Adjustments and Financial Statement Preparation (Material Weakness)

Specific Requirement: Management is responsible for the design, implementation, and maintenance of internal controls to ensure the financial statements are free from material misstatement, whether due to error or fraud. Such internal controls should include a review of all adjusting entries, reclassifying entries, and conversion entries used in the preparation of the District's financial statements. The District should ensure all applicable accounting principles are adhered to when preparing the financial statements.

Condition: An Internal control system design must include elements to accurately prepare financial statements without adjustments by the auditor. During the course of our engagement, we identified significant misstatements of balances within the District's 2022-2023 unaudited financial statements. The cause of these misstatements is detailed below:

1. Accounts payable in the General Fund was under-accrued, resulting in a \$56,080 overstatement of the fund balance of the General Fund.
2. Due From Other Funds were under-accrued, resulting in a \$3,075 understatement of the fund balance in the General Fund.
3. Receivables in the General Fund was over-accrued, resulting in a \$24,623 overstatement of the fund balance of the General Fund.
4. Receivables in the Building Fund was under-accrued, resulting in a \$6,372 understatement of the fund balance of the Building Fund.
5. Cash in Banks in the Nonmajor Governmental Funds was overstated, resulting in a \$1,765 overstatement of the fund balance of the Nonmajor Governmental Funds.
6. Receivables in the Nonmajor Governmental Funds was under-accrued, resulting in a \$29,003 understatement of the Nonmajor Governmental Funds.
7. Due to Other Funds in the Nonmajor Governmental Funds was under-accrued, resulting in a \$3,075 overstatement of the Nonmajor Governmental Funds.

Questioned Costs: There were no questioned costs associated with the condition identified.

Context: The conditions were identified through inquiry with the District personnel and through a review of available District records related to the balances reported on the District's 2022-23 unaudited financial statements.

Effect: The effect of the error resulted in misstatements that were not detected or prevented by the District's internal accounting control and review process. As reported on the 2022-2023 unaudited financial statements, the District's General Fund was overstated by \$77,628, the Building Fund was understated by \$6,372, and the District's Nonmajor Governmental Funds were understated by \$24,163.

Cause: The cause of the condition identified appears to be due to inadequate review processes related to the preparation of the District's year-end financial statements, which includes the related conversion, adjusting, and reclassifying journal entries in preparation of the government-wide financial statements.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Recommendation: Management should review financial account balances to ensure that balances have been correctly reported. Balances should be traced to supporting records to verify the accuracy and completeness of reported information. A thorough review of the District's financial statements, including all adjusting entries, reclassifying entries, and conversion entries should take place before the financial statements are finalized by the District's business department.

Status: Implemented.

FINDING 2023-002

Code 10000

Attendance (Material Weakness, Noncompliance)

Specific Requirement: Pursuant to California Education Code Section 46300, the Second Period Report of Attendance (P2) and Annual Period Report of Attendance (PA) submitted to the California Department of Education must reconcile back to supporting documents that the Local Educational Agency (LEA) has prepared in connection with the calculation of its Average Daily Attendance (ADA) reported on each of the reporting line items.

Condition: The P2 and PA were erroneously overreported by the District for each grade span. As a result, the District has overclaimed 1.57 and 4.72 ADA for apportionment funding on its Second Period Report of Attendance and Annual Report of Attendance, respectively.

Questioned Costs: The questioned costs associated with this condition resulted in a potential decrease of \$23,042.52 in Local Control Funding Formula. The estimated penalty was calculated using the CDE's LCFF Derived Value of ADA by Grade Span:

<u>Grade Span</u>	<u>Unallowable ADA</u>	<u>Derived Value of ADA by Grade Span</u>	<u>Penalty</u>
TK-3	(0.08)	\$13,100.26	\$ (1,048.02)
4-6	0.06	12,045.14	722.71
7-8	(0.06)	12,402.46	(744.15)
9-12	(1.49)	14,747.02	(21,973.06)
Total	<u>(1.57)</u>		<u>\$ (23,042.52)</u>

Context: The condition was identified during our review of the District's P2 and PA. Cumulative attendance summary reports supporting each of the reported line items were generated from the District's attendance system and the reports were compared with spreadsheets used by the District to prepare its P2 and Annual attendance reports.

Effect: The following summary of overstatement were noted on the District's P2 and PA line A-1 (regular ADA): 1.57 ADA at P2 and 4.72 ADA at PA.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Cause: The error in the ADA reported at P2 and PA was the result of inadequate training and lack of review of the attendance reports.

Recommendation: The District should provide additional training to the staff preparing the P2 and PA. In addition, the District should revamp its procedures over the review of the attendance reports.

Status: Implemented.

FINDING 2023-003
Code 40000
Instructional Time

Specific Requirement: California *Education Code* Section 46200, a District must offer 180 school days per year for traditional calendar schools to be eligible to receive long-year incentive funding. In addition, California *Education Code* Section 46114(a) states the minimum school day in grades 1, 2, and 3 in elementary schools may be computed by determining the number of minutes of attendance in any 10 consecutive schooldays and dividing that number by 10. If the resulting quotient is 230 or more, the pupils shall be deemed to have complied with Section 46112, even if the number of minutes attended in any one school day is less than 230, but not less than 170. In order to count a school day as a day of instruction for incentive funding under California *Education Code* Section 46200, the District must meet the minimum daily minute requirements of California *Education Code* Sections 46112 and 46114(a).

Condition: The District did not meet the minimum daily requirement for grades 1 - 3 at its elementary school for three days, and as a result, only offered 177 school days during the fiscal year 2022- 2023.

Questioned Costs: Using the California Department of Education's latest published Audit Penalty Calculator "*Estimating the Cost of an Instructional Time Audit Penalty*" worksheet, the penalty calculation is as follows:

ADA for grade levels affected (Grades 1-3 ADA as reported on Second Period Report of Attendance) –
33.37 ADA
Derived Value of ADA - \$13,100.26 Days
Non-Compliant – 3 days
Calculation – $0.0056 \times 33.37 \text{ ADA} \times \$13,100.26 \times 3 = \$7,344$

Context: The condition was identified during our review of the instructional minute calculation. We obtained the calculation from the District and using the bell schedules received from the site, the auditor re-performed the calculation. During this process, the auditor identified that the site did not meet the minimum daily minutes requirement.

Effect: As a result of the condition identified, the District is not in compliance with California *Education Code* Sections 46112 and 46114.

Cause: The cause may be a result of the lack of review over site instructional minute calculation.

Recommendation: On a go-forward basis, the District should revamp its instructional minute review procedure to include a more stringent review of the calculation submitted by the site. Additionally, we also recommend the District provide a general overview of instructional minute requirement to the site administrator to ensure that similar shortfalls are not repeated in the future.

Status: Implemented.

**CUYAMA JOINT UNIFIED SCHOOL DISTRICT
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

FINDING 2023-004

Code 40000

Unduplicated Local Control Funding Formula Pupil Counts

Specific Requirement: California *Education Code* Section 42238.02(b)(4) states that the school district should revise their submitted data on English learner, foster youth, and free or reduced-price meal eligible pupil counts to ensure the accuracy of data reflected in the California Longitudinal Pupil Achievement Data System (CALPADS).

Condition: The Unduplicated Local Control Funding Formula Pupil Counts submitted to the California Department of Education (CDE) is inaccurate. The District inaccurately reported eligibility status for six students selected for testing on the Free or Reduced-Price Meals (FRPM) designation on CALPADS Form 1.18 – FRPM/English Learner/Foster Youth – Student List.

Questioned Costs: The error was extrapolated, resulting in a total of 28 unduplicated pupil counts to be adjusted. The adjustment results in a decrease of \$83,977 in local control funding formula funding. The estimated penalty was calculated using the CDE’s audit penalty calculator.

Context: The condition identified resulted from our review in supporting documents for the FRPM students selected for testing. Six of 12 students categorized as free and reduced did not have an eligibility determination on file. The District opted to extrapolate the error over the entire population of Free/Reduced students (56 per review of the CALPADS Form 1.18), which resulted in the overstatement of 28 FRPM students.

Effect: As a result of our testing, it appears that the District did not have supporting forms on file to properly complete the “1.18 – FRPM/English Learner/Foster Youth – Student List” CALPADS report. The result of our testing has been documented as follows:

Certified Total Enrollment Count	Certified Total Unduplicated Count	Adjustment to Total Enrollment Count	Adjustment Based on Eligibility for EL	Adjustment Based on Eligibility for FRPM	Adjusted Total Enrollment	Adjusted Total Unduplicated Pupil Count
182	151	-	-	(28)	182	123

Cause: The condition identified, related to FRPM, has materialized due to the District not keeping supporting forms on file.

Recommendation: The District should maintain income verification forms on file in a centralized location to support data that is reported on the CALPADS Form 1.18.

Status: Implemented.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

FINDING 2023-005

Code 40000

After School Education and Safety Program

Specific Requirement: According to the California *Education Code* Section 8483(a)(1) states that every after-school component of a program established pursuant to this article shall commence immediately upon the conclusion of the regular school day, and operate a minimum of 15 hours per week, and at least until 6 p.m. on every regular school day. Every after-school component of the program shall establish a policy regarding reasonable early daily release of pupils from the program

Condition: While verifying the total students served at the Cuyama Elementary School after school program, a discrepancy was noted between the total number of students served per the attendance detail and the number of students served per the daily sign-in sheets.

Questioned Costs: Under the provisions of the program, there are no questioned costs associated with this condition.

Context: The condition identified resulted from our review of Cuyama Elementary School attendance records for the month of December 2022. The auditor selected the only school listed for the first semi-annual reporting period dated July to December 2022. The auditor then reviewed sign-in sheets and monthly attendance reports for the month of December 2022 to determine the accuracy of reported attendance. While reviewing the sign-in sheets, it was noted that the District overstated the number of days served by seven.

Effect: The District was not compliant with California *Education Code* Section 8483(a)(1) and for the 2022-2023 fiscal year.

Cause: The condition was caused by the attendance system not taking into account students not enrolled in the program.

Recommendation: The District should review procedures related to reporting the number of students served to the CDE to ensure accurate attendance reporting. Procedures for attendance should include an independent review of the sign out sheets, monthly summaries, and semiannual reports prior to submitting them to the CDE.

Status: Implemented.

JLG

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To the Board of Trustees
Cuyama Joint Unified School District
New Cuyama, California

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Cuyama Joint Unified School District, for the year ended June 30, 2024, we considered its internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting.

However, during our audit we noted matters that are opportunities for strengthening internal controls and operating efficiency. The following items represent non-material conditions noted by the audit that we consider important enough to bring to your attention. We previously reported on the District's internal control over financial reporting in our report dated December 14, 2024. The Findings and Recommendations section of the audit report dated December 14, 2024, contains certain reportable conditions in the District's internal control over financial reporting. This letter does not affect our report dated December 14, 2024 on the financial statements of Cuyama Joint Unified School District.

Cash Receipts

Deposits to the clearing account are not timely. In addition, these funds are not transmitted to the County Treasury in a timely manner. To strengthen controls over cash, monies received at the Business Office should be deposited in the bank on a regular weekly basis. The money in the bank account should be transferred to the County Treasury no less than monthly.

We will review the status of these recommendations during our next audit engagement. We have discussed this comment and suggestion with various District personnel, and we will be pleased to discuss this in further detail at your convenience, to perform any additional study of this matter, or to assist you in implementing the recommendation.

This report is intended solely for the information and use of the management, Board of Education, Santa Barbara County Office of Education, others within the District, State Controller's Office, Department of Finance, Department of Education, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Jeanette L. Garcia & Associates

San Bernardino, California
December 14, 2024

Member:

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Accountants

California
Society of
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Accountants

CUYAMA JOINT UNIFIED SCHOOL DISTRICT

**SANTA BARBARA COUNTY
NEW CUYAMA, CALIFORNIA**

**FINANCIAL AND PERFORMANCE AUDIT
2016 ELECTION MEASURE Q
GENERAL OBLIGATION BOND
BUILDING FUND**

JUNE 30, 2024

JLG

Jeanette L. Garcia & Associates
CERTIFIED PUBLIC ACCOUNTANT

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
 2016 ELECTION MEASURE Q
 GENERAL OBLIGATION BOND BUILDING FUND
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Financial Section



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Jeanette L. Garcia,
CPA

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees and Citizens' Oversight Committee
Cuyama Joint Unified School District
New Cuyama, California

Report on the Financial Statements

Opinions

We have audited the financial statements of the governmental activities fund information of the Cuyama Joint Unified School District 2016 Election Measure Q General Obligation Bond Building Fund, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Cuyama Joint Unified School District's 2016 Election Measure Q General Obligation Bond Building Fund basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, information of the Cuyama Joint Unified School District 2016 Election Measure Q General Obligation Bond Building Fund, as of June 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Cuyama Joint Unified School District 2016 Election Measure Q General Obligation Bond Building Fund and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the Cuyama Joint Unified School District's 2016 Election Measure Q General Obligation Bond Building Fund ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Cuyama Joint Unified School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Cuyama Joint Unified School District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope of and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Other Information

Our audit was conducted for the purpose of forming opinions on the balance sheet of the Cuyama Joint Unified School District 2016 Election Measure Q General Obligation Bond Building Fund, the related statement of revenues, expenditures and changes in fund balance, and the related notes to the financial statements. The supplementary exhibits are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary exhibits have not been subjected to the auditing procedures applied in the audit of the balance sheet of the Cuyama Joint Unified School District 2016 Election Measure Q General Obligation Bond Building Fund, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2024, on our consideration of the Cuyama Joint Unified School District's 2016 Election Measure Q General Obligation Bond Building Fund, 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 solely 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 the effectiveness of the Cuyama Joint Unified School District's 2016 Election Measure Q General Obligation Bond Building Fund, 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 Cuyama Joint Unified School District's 2016 Election Measure Q General Obligation Bond Building Fund, internal control over financial reporting and compliance.

Janette L. Baccin + Associates

San Bernardino, California
December 14, 2024

STATEMENT 1

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
 2016 ELECTION MEASURE Q
 GENERAL OBLIGATION BOND BUILDING FUND
BALANCE SHEET
 JUNE 30, 2024

ASSETS

Cash (Note 2)	
Cash in County Treasury	\$ 1,202,444
Accounts Receivable (Note 3)	<u>8,693</u>
TOTAL ASSETS	\$ <u>1,211,137</u>

LIABILITIES AND FUND BALANCE

<u>Liabilities</u>	
Accounts Payable	\$ -
 Fund Balance	
Assigned	<u>1,211,137</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>1,211,137</u>

The Notes to Financial Statements are an integral part of this statement.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
2016 ELECTION MEASURE Q
GENERAL OBLIGATION BOND BUILDING FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

<u>REVENUES</u>	
Interest	\$ 30,155
Net Increase in the Fair Value of Investments	<u>24,354</u>
Total Revenues	<u>54,509</u>
<u>EXPENDITURES</u>	
Facilities Acquisition and Construction	<u>5,000</u>
Total Expenditures	<u>5,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	49,509
<u>FUND BALANCE - JULY 1, 2023</u>	<u>1,161,628</u>
<u>FUND BALANCE - JUNE 30, 2024</u>	<u>\$ 1,211,137</u>

The Notes to Financial Statements are an integral part of this statement.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
2016 ELECTION MEASURE Q
GENERAL OBLIGATION BOND BUILDING FUND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Cuyama Joint Unified School District conform to accounting principles generally accepted in the United States of America as applicable to governments and to general practices within California school districts. The District accounts for its financial transactions in accordance with the 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 and by the American Institute of Certified Public Accountants.

The following is a summary of the significant accounting policies:

Reporting Entity

On June 7, 2016, the District voters authorized issuance of \$6,000,000 principal amount of General Obligation Bonds to finance the acquisition, construction, furnishing and equipping of District facilities and pay certain costs of issuance associated therewith. The measure was approved by more than 55% of the vote. In response, an advisory committee to the District's Governing Board and Superintendent, the Citizens' Bond Oversight Committee was established. The Committee's oversight goals include: informing the public on the expenditures of Bond proceeds, reviewing expenditure reports to ensure that Bond proceeds are expended only for purposes set forth in the ballot measure, and ensuring compliance with conditions of ballot measure.

On October 25, 2016, the District issued 2016 Election Measure Q, 2016 Series A General Obligation Bonds in the amount of \$2,000,000.

On January 29, 2019, the District issued 2016 Election Measure Q, 2016 Series B General Obligation Bonds in the amount of \$2,000,000.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures, or expenses, are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied.

The accompanying financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

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 government 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.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
2016 ELECTION MEASURE Q
GENERAL OBLIGATION BOND BUILDING FUND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

These budgets are revised by the District's Governing Board and District Superintendent during the year to give consideration to unanticipated income and expenditures. The final revised budget that is presented in the financial statements consists of the original Board approved documents plus all revisions through June 30, 2024.

Formal budgetary integration was employed as a management control device during the 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.

Accounting Estimates

The presentation of financial statements in conformity with accounting principles generally accepted in the United States of America 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.

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 outstanding encumbrances were liquidated at June 30.

Fund Balance Designations

In the governmental funds Balance Sheet, fund balance amounts are reported within the fund balance categories below:

- **Nonspendable** – This is fund balance associated with revolving cash funds, inventories and prepaids.
- **Restricted** – This includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
- **Committed** – This includes amounts that can be used only for the specific purposes determined by a formal action of the Governing Board (the District's highest level of decision-making authority).
- **Assigned** – These funds are intended to be used by the government (District) for specific purposes but do not meet the criteria to be classified as restricted or committed.
- **Unassigned** – This is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications.

When fund balance resources are available for a specific purpose in multiple classifications, the District would use the most restrictive funds first.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
2016 ELECTION MEASURE Q
GENERAL OBLIGATION BOND BUILDING FUND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

2. CASH

Cash at June 30, 2024, with regards to the 2016 Election Measure Q consisted of the following:

Pooled Funds:

Cash in County Treasury	<u>\$ 1,202,444</u>
-------------------------	---------------------

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 investment pool (\$2,655,965,935 as of June 30, 2024). The County pools these funds with those of other districts in the County and invests the cash. These pooled funds are carried at cost which approximates market value. The District is considered to be an involuntary participant in the external investment pool. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

The fair market value of this pool as of June 30, 2024, as provided by the pool sponsor, was \$2,622,381,069. The County is required 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.

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. The District manages its exposure to interest rate risk by investing in the County Treasury and in Money Market Mutual Fund U.S. Treasury Fund obligations. The District maintains an investment with the Santa Barbara County Investment Pool with a fair value of approximately \$1,202,444 and an amortized book value of \$1,217,844. The average weighted maturity for this pool is 605 days.

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. The District does not have a formal investment policy that limits its investment choices other than the limitations of State law.

Custodial Credit Risk – Deposits

This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. However, the California Government code requires that a financial institution secure deposit 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 market 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 public deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105% of the secured deposits.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
 2016 ELECTION MEASURE Q
 GENERAL OBLIGATION BOND BUILDING FUND
NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2024

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

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.

3. ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2024, with regards to the 2016 Election Measure Q consisted of the following:

Accounts Receivable

Local Sources

Interest

\$ 8,693

4. BONDED DEBT

The outstanding General Obligation Bonded debt at June 30, 2024, with regards to the 2016 Election Measure Q is the following:

Bond	Date of Bond	Years of Maturity	Rate of Interest	Amount of Original Issue	Bonds Outstanding July 1, 2023	Issued During Year	Matured During Year	Bonds Outstanding June 30, 2024
2016 Election, Series A	10/25/2016	2018-2047	2.00-5.00%	\$ 2,000,000	\$ 1,950,000	\$ -	\$ -	\$ 1,950,000
2016 Election, Series B	1/29/2019	2019-2049	3.00-5.25%	2,000,000	1,925,000	-	-	1,925,000
				<u>\$ 4,000,000</u>	<u>\$ 3,875,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,875,000</u>

The annual requirement to amortize the Election 2016, Series A general obligation bonds payable, outstanding at June 30, 2024, is as follows:

Year Ending June 30	Principal	Interest	Total
2025	\$ -	\$ 90,325	\$ 90,325
2026	-	90,325	90,325
2027	-	90,325	90,325
2028	-	90,325	90,325
2029	-	90,325	90,325
2030-34	215,000	432,725	647,725
2035-39	405,000	370,800	775,800
2040-44	715,000	247,113	962,113
2045-47	615,000	48,125	663,125
Total	<u>\$ 1,950,000</u>	<u>\$ 1,550,388</u>	<u>\$ 3,500,388</u>

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
 2016 ELECTION MEASURE Q
 GENERAL OBLIGATION BOND BUILDING FUND
NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2024

The annual requirement to amortize the Election 2016, Series B general obligation bonds payable, outstanding at June 30, 2024, is as follows:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ -	\$ 99,050	\$ 99,050
2026	-	99,050	99,050
2027	-	99,050	99,050
2028	-	99,050	99,050
2029	-	99,050	99,050
2030-34	-	495,250	495,250
2035-39	80,000	490,700	570,700
2040-44	425,000	138,988	863,988
2045-49	1,420,000	237,562	1,657,562
Total	\$ 1,925,000	\$ 2,157,750	\$ 4,082,750

The total annual requirement to amortize the general obligation bonds payable, outstanding at June 30, 2024, is summarized below:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ -	\$ 189,375	\$ 189,375
2026	-	189,375	189,375
2027	-	189,375	189,375
2028	-	189,375	189,375
2029	-	189,375	189,375
2030-34	215,000	927,975	1,142,975
2035-39	485,000	861,500	1,346,500
2040-44	1,140,000	686,101	1,826,101
2045-49	2,035,000	285,687	2,320,687
Total	\$ 3,875,000	\$ 3,708,138	\$ 7,583,138

5. COMMITMENTS AND CONTINGENCIES

Construction Commitments

As of June 30, 2024, the District had no construction commitments.

Supplementary Information

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
2016 ELECTION MEASURE Q
GENERAL OBLIGATION BOND BUILDING FUND
GOVERNING BOARD AND ORGANIZATION

BOARD OF TRUSTEES

<u>MEMBER</u>	<u>OFFICE</u>	<u>TERM EXPIRES</u>
Heather Lomax	President	December 2026
Elaine Johnson	Clerk	December 2026
Michael Funkhouser	Member	December 2024
Whitney Goller	Member	December 2024
Jeffrey Mitchell	Member	December 2024

ADMINISTRATION

Alfonso Gamino	Superintendent
LeAnn Zayasbazan, Ph.D.	Chief Business Official

ORGANIZATION

The Cuyama Joint Unified School District was established in the late 1800s, and provides education for children from kindergarten through twelfth grade. The District encompasses an area of approximately 654 square miles located in Santa Barbara County. The District maintains one elementary school and one comprehensive high school and one continuation high school. During the fiscal year 2023-24, there were no changes in the District's boundaries.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
2016 ELECTION MEASURE Q
GENERAL OBLIGATION BOND BUILDING FUND

EXHIBIT A

**CUYAMA JOINT UNIFIED SCHOOL DISTRICT BOND PROPOSITION
FULL BALLOT TEXT**

“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; shall the Cuyama Joint Unified School District issue \$6,000,000 of bonds at legal interest rates, with annual audits, an independent citizens’ oversight committee, and NO money for teacher or administrative salaries?”



Jeanette L. Garcia,
CPA

Jeanette L. Garcia & Associates

202 East Airport Drive, Suite 160
San Bernardino, CA 92408
Phone: (909) 763-2100
Fax: (909) 763-2330
www.jlgcpa.net

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

Independent Auditor's Report

To the Board of Trustees and Citizens' Oversight Committee
Cuyama Joint Unified School District
New 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 Cuyama Joint Unified School District for 2016 Election Measure Q General Obligation Bond Building Fund, as of and for the year ended June 30, 2024, and the related notes to the financial statements, and have issued our report thereon dated December 14, 2024.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Cuyama Joint Unified School 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 Cuyama Joint Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Cuyama Joint Unified School 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.

Member:
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Institute of
Certified Public
Accountants

California
Society of
Certified Public
Accountants

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Cuyama Joint Unified School 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*.

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.

Janette L. Vaccin + Associates

San Bernardino, California
December 14, 2024



Jeanette L. Garcia & Associates

202 East Airport Drive, Suite 160
San Bernardino, CA 92408
Phone: (909) 763-2100
Fax: (909) 763-2330
www.jlgcpa.net

Jeanette L. Garcia,
CPA

INDEPENDENT AUDITOR'S REPORT ON BOND PERFORMANCE

To the Board of Trustees and Citizens' Oversight Committee
Cuyama Joint Unified School District
New Cuyama, California

We have audited the accompanying financial statements of the Cuyama Joint Unified School District (the District) for 2016 Election Measure Q General Obligation Bond Building Fund, as of and for the year ended June 30, 2024. Financial and performance audits are required for school facility projects by subparagraphs (C) and (D) of paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution.

Our responsibility is to express an opinion on Cuyama Joint Unified School District's performance based on our audit.

Our audit was made in accordance with auditing standards generally accepted in the United States of America; and the standards for financial and compliance 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 are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the District's compliance with specified requirements.

The District's management is responsible for the District's compliance with laws and regulations. In connection with the audit referred to above, we selected and tested transactions and records to determine the District's compliance with the following requirements:

Proceeds from the sale of the bonds are used only to replace or repair deteriorating roofs, plumbing, electrical and air conditioning systems; improve access for students and families with disabilities; improve school safety and security systems; update and modernize classrooms to keep pace with educational technology and support student programs in Science, Technology, English, Arts and Math, and not for any other purpose, including teacher and administrator salaries and other school operating expenses.

The District is in compliance with budget constraints per the Citizens' Oversight Committee.

Bond monies are used only on projects which were voter approved.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the year ended June 30, 2024.

The purpose of this report on performance is solely to describe the scope of our testing of performance and the results of that testing for the information and use of the Citizens' Oversight Committee, Board of Education, management, and taxpayers of the Cuyama Joint Unified School District and is not intended to be, and should not be, used by anyone other than these specified parties.

San Bernardino, California
December 14, 2024

Member:
American
Institute of
Certified Public
Accountants

California
Society of
Certified Public
Accountants

Findings and Recommendations

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
 2016 ELECTION MEASURE Q
 GENERAL OBLIGATION BOND BUILDING FUND
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor's report issued on whether the financial statements audit were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? _____ Yes ✓ No
 Significant deficiencies identified? _____ Yes ✓ None Reported

Noncompliance material to financial statements noted? _____ Yes ✓ No

Bond Performance Audit

Internal control over state programs:

Material weakness(es) identified? _____ Yes ✓ No
 Significant deficiencies identified? _____ Yes ✓ None reported

Noncompliance material to financial statements noted? _____ Yes ✓ No

Type of auditor's report issued on compliance for Bond Performance: Unmodified

**CUYAMA JOINT UNIFIED SCHOOL DISTRICT
2016 ELECTION MEASURE Q
GENERAL OBLIGATION BOND BUILDING FUND
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Section II – Financial Statement Findings

None Reported.

Section III – Bond Performance Findings and Questioned Costs

None Reported.

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
2016 ELECTION
GENERAL OBLIGATION BOND BUILDING FUND
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

FINDING 2023-001

Code 30000

Adjustments and Financial Statement Preparation (Material Weakness)

Specific Requirement: Management is responsible for the design, implementation, and maintenance of internal controls to ensure the financial statements are free from material misstatement, whether due to error or fraud. Such internal controls should include a review of all adjusting entries, reclassifying entries, and conversion entries used in the preparation of the District's financial statements. The District should ensure all applicable accounting principles are adhered to when preparing the financial statements.

Condition: An internal control system design must include elements to accurately prepare financial statements without adjustments by the auditor. During the course of our engagement, we identified a significant misstatement of a balance within the District's 2022-2023 unaudited financial statements. The fourth quarter interest was not recorded, resulting in an understatement of \$6,372 of receivables in the Building Fund (Measure Q).

Questioned Costs: There were no questioned costs associated with the condition identified.

Context: The conditions were identified through inquiry with the District personnel and through a review of available District records related to the balances reported on the District's 2022-23 unaudited financial statements.

Effect: The effect of the error resulted in misstatement that was not detected or prevented by the District's internal accounting control and review process. As reported on the 2022-2023 unaudited financial statements, the District's Building Fund (Measure Q) was understated by \$6,372.

Cause: The cause of the condition identified appears to be due to inadequate review processes related to the preparation of the District's year-end financial statements, which includes the related conversion, adjusting, and reclassifying journal entries in preparation of the government-wide financial statements.

Recommendation: Management should review financial account balances to ensure that balances have been correctly reported. Balances should be traced to supporting records to verify the accuracy and completeness of reported information. A thorough review of the District's financial statements, including all adjusting entries, reclassifying entries, and conversion entries should take place before the financial statements are finalized by the District's business department.

Status: Implemented.

Ideas for Deficit Elimination

Description	Personnel	Cost
Eliminate one dumpster at ES	N	1,630.56
Eliminate all trash services	N	9,783.36
Eliminate the Teacher On Special Assignment	Y	55,592.51
Sell one bus	N	19,470.96
Sell old vehicles (eliminate insurance)	N	1,676.04
Eliminate football field maintenance	N	18,500.00
Schedule all sports games at the same date/location	N	2,000.00
Improve attendance by 1%	N	7,445.00
Control AC/Heating and lighting	N	TBD - PGE inspection
Charge 0.5 FTE to Equity Multiplier	Y	49,974.73
Charge 2 classes to CTEIG funding	Y	17,595.00
Eliminating legal counsel at negotiations	N	13,924.00
Increase solar production (10% of electricity)	N	2,870.70
Leave Account Clerk position vacant	Y	64,045.00
Refinance the solar lease	N	TBD - financing company
Student flat rate fee for sports	N	TBD - what would the fee be?
Furlough Day - per 1 day	Y	11,415.00
Contracts		
Education Systems Engineers - LCAP	N	22,000.00
Kern County Superintendent of Schools - Internet	N	19,000.00
Schoolyard Communications - annual notifications	N	1,403.79
Comprehensive Drug Testing - bus driver drug testing	N	420.00
Document Tracking Services	N	1,250.00
Playful Career Exploration	Y	1,500.00
CSBA/GAMUT	N	7,322.00
Renaissance Learning - English and math testing	N	557.80
Imagine Learning - Edgenuity	N	13,775.00
American Business Machines - copiers	N	246.56
Pitney Bowes - postage machine	N	728.09
Cannon Financial Services - copiers	N	18,796.88
PowerSchool - SIS and School Messenger	N	11,007.84
CollegeBoard - SAT testing	N	552.96
Limotta	N	80,000.00

English Language Arts/Literacy and Mathematics

Smarter Balanced Summative Assessments

Test Results at a Glance

District: Cuyama Joint Unified

CDS Code: 42-75010-0000000 | County: Santa Barbara

Report Options

Year:

2023–24

Grade:

All Grades

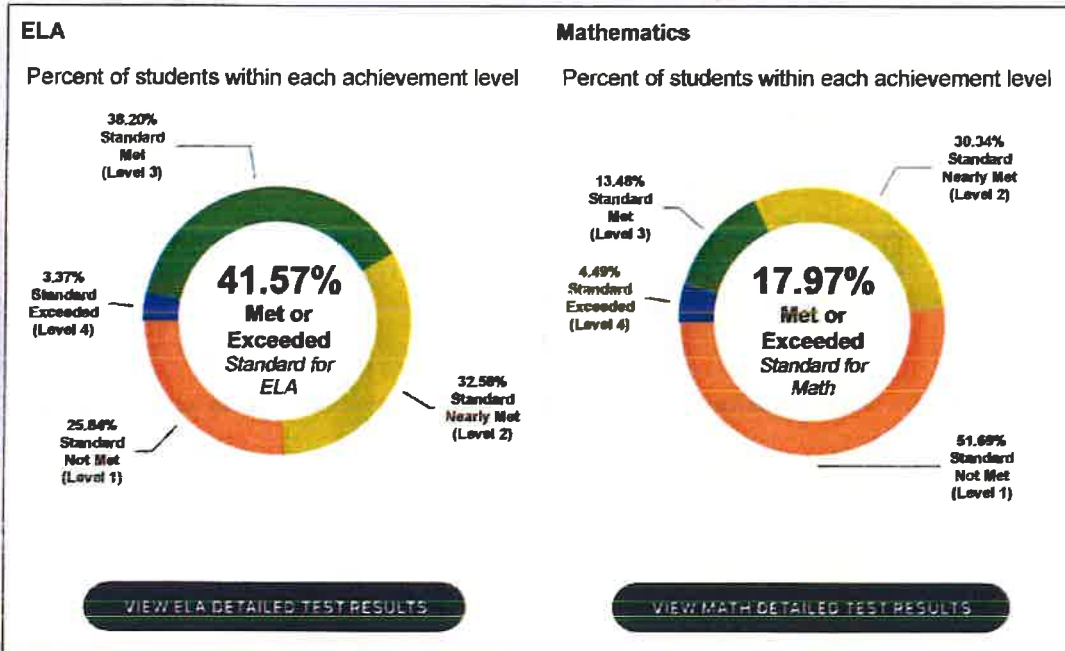
Student Group:

All Students (Default)

School Type:

All Schools

Selections Applied



ADD TO COMPARE

Add this entity to comparison and find other entities to compare it to

SCHOOL-DISTRICT-STATE COMPARISON

Search for a school to compare its results to the district and state.

CHANGE OVER TIME

View how a group/cohort of students has progressed.

PERFORMANCE TREND REPORTS

View the performance of two different student groups within a single grade over time

RESEARCH FILES

Get files for complex analyses and customized reporting.

English Language Arts/Literacy and Mathematics

Smarter Balanced Summative Assessments

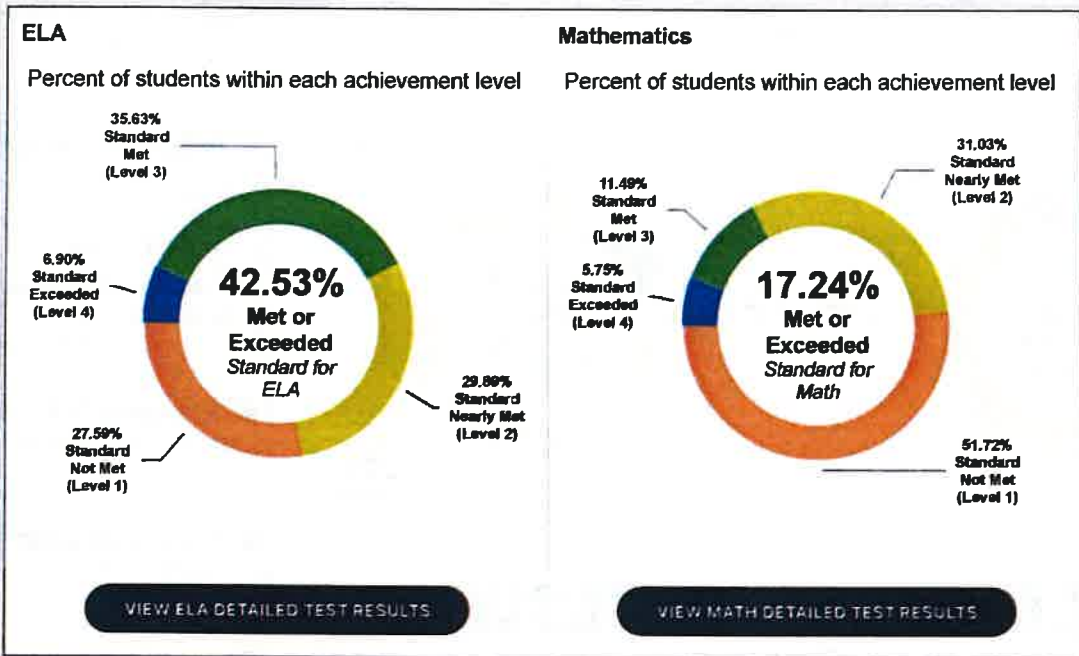
Test Results at a Glance

District: Cuyama Joint Unified

CDS Code: 42-75010-0000000 | County: Santa Barbara

Report Options

Year: |
 Grade: |
 Student Group: |
 School Type:
Selections Applied



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English Language Arts/Literacy and Mathematics

Smarter Balanced Summative Assessments

Test Results at a Glance

District: Cuyama Joint Unified

CDS Code: 42-75010-0000000 | County: Santa Barbara

Report Options

Year:

2021-22

Grade:

All Grades

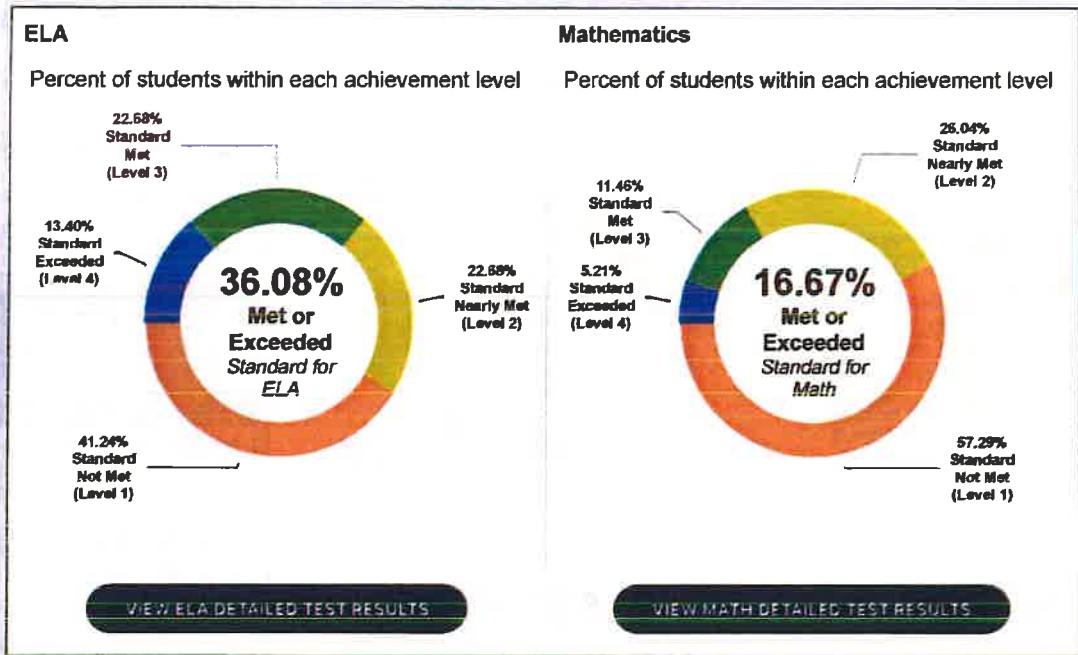
Student Group:

All Students (Default)

School Type:

All Schools

Selections Applied



- ADD TO COMPARE**
Add this entity to comparison and find other entities to compare it to
- SCHOOL-DISTRICT-STATE COMPARISON**
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English Language Arts/Literacy and Mathematics

Smarter Balanced Summative Assessments

Test Results at a Glance

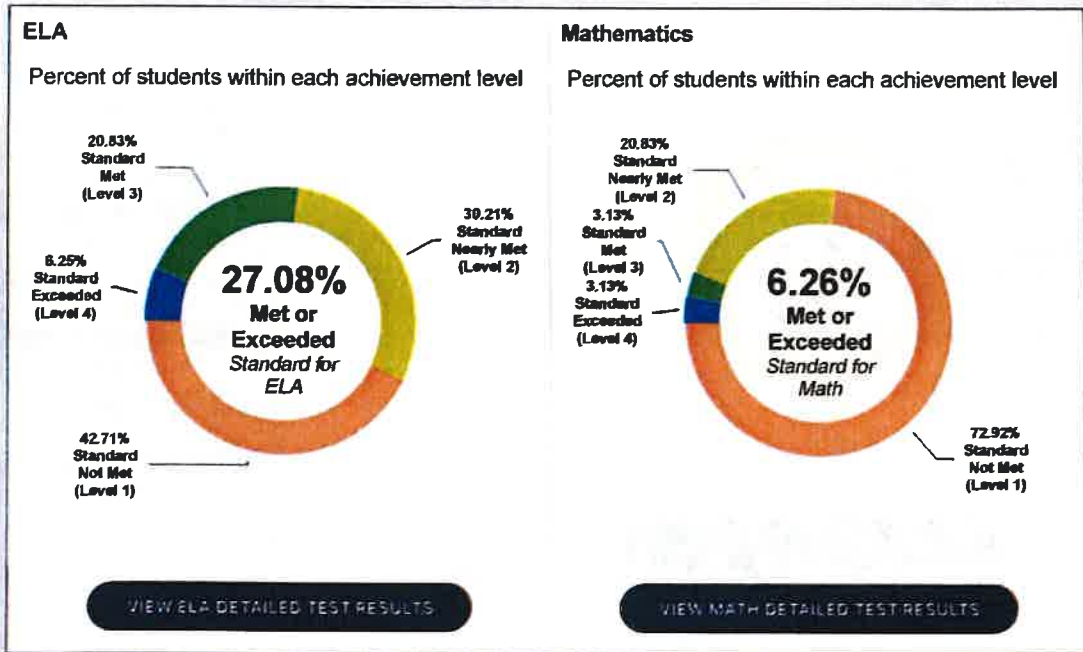
District: Cuyama Joint Unified

CDS Code: 42-75010-0000000 | County: Santa Barbara

Report Options

Year: |
 Grade: |
 Student Group: |
 School Type: |
 Selections Applied

PLEASE NOTE: Due to factors surrounding the novel coronavirus (COVID-19) pandemic, testing participation in 2020–21 varied. Care should be used when interpreting results.



ADD TO COMPARE
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SCHOOL-DISTRICT-STATE COMPARISON
Search for a school to compare its result to the district and state.

CHANGE OVER TIME
View how a group/cohort of students has progressed.

PERFORMANCE TREND REPORTS
View the performance of two different student groups within a single grade over time.

RESEARCH FILES
Get files for complex analyses and customized reporting

Science

California Science Test (CAST)

Test Results at a Glance

District: Cuyama Joint Unified

CDS Code: 42-75010-0000000 | County: Santa Barbara

Report Options

Year:

2023-24

Grade:

All Grades

Student Group:

All Students (Default)

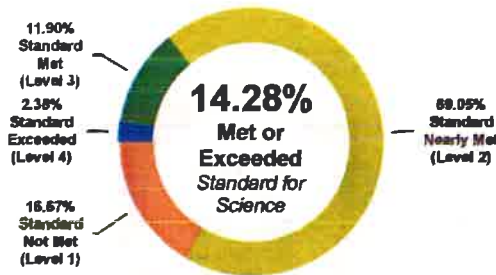
School Type:

All Schools

Selections Applied

Science

Percent of students within each achievement level



[VIEW DETAILED TEST RESULTS](#)

ADD TO COMPARE

Add this entity to comparison and find other entities to compare it to.

SCHOOL-DISTRICT-STATE COMPARISON

Search for a school to compare its result to the district and state.

CHANGE OVER TIME

View same grade comparisons across different years for Grade 5, Grade 8, and the High School Class of [Year].

PERFORMANCE TREND REPORTS

View the performance of two different student groups within a single grade over time.

RESEARCH FILES

Get files for complex analyses and customized reporting.

Science

California Science Test (CAST)

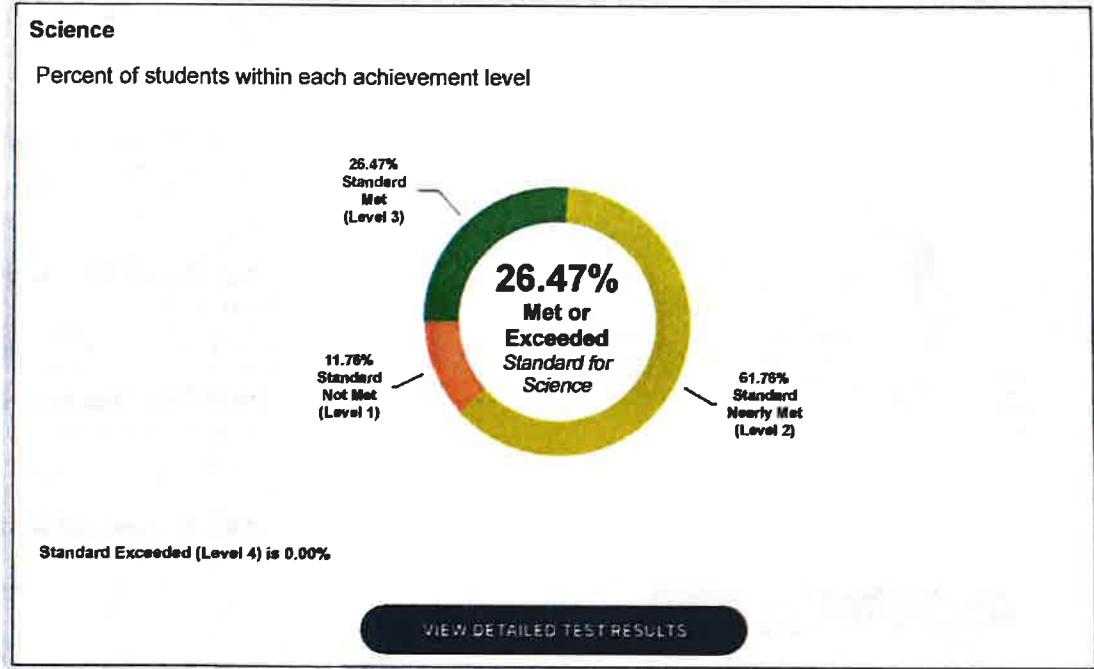
Test Results at a Glance

District: Cuyama Joint Unified

CDS Code: 42-75010-0000000 | County: Santa Barbara

Report Options

Year: Grade: Student Group: School Type: [Selections Applied](#)



- ADD TO COMPARE**
Add this entity to comparison and find other entities to compare it to.
- SCHOOL-DISTRICT-STATE COMPARISON**
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Science

California Science Test (CAST)

Test Results at a Glance

District: Cuyama Joint Unified

CDS Code: 42-75010-0000000 | County: Santa Barbara

Report Options

Year:

2021-22

Grade:

All Grades

Student Group:

All Students (Default)

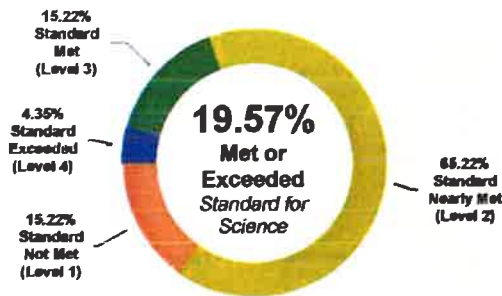
School Type:

All Schools

Selections Applied

Science

Percent of students within each achievement level



[VIEW DETAILED TEST RESULTS](#)

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Science

California Science Test (CAST)

Test Results at a Glance

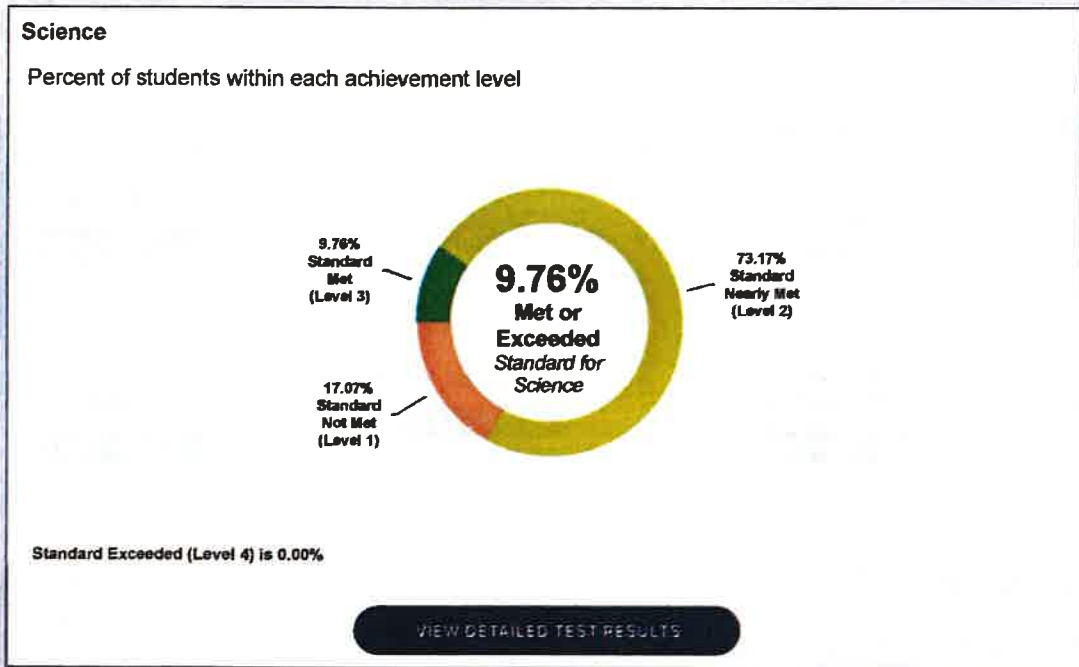
District: Cuyama Joint Unified

CDS Code: 42-75010-0000000 | County: Santa Barbara

Report Options

Year: |
 Grade: |
 Student Group: |
 School Type:
[Selections Applied](#)

PLEASE NOTE: Due to factors surrounding the novel coronavirus (COVID-19) pandemic, testing participation in 2020–21 varied. Care should be used when interpreting results.



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DISTRICT PERFORMANCE OVERVIEW

Cuyama Joint Unified

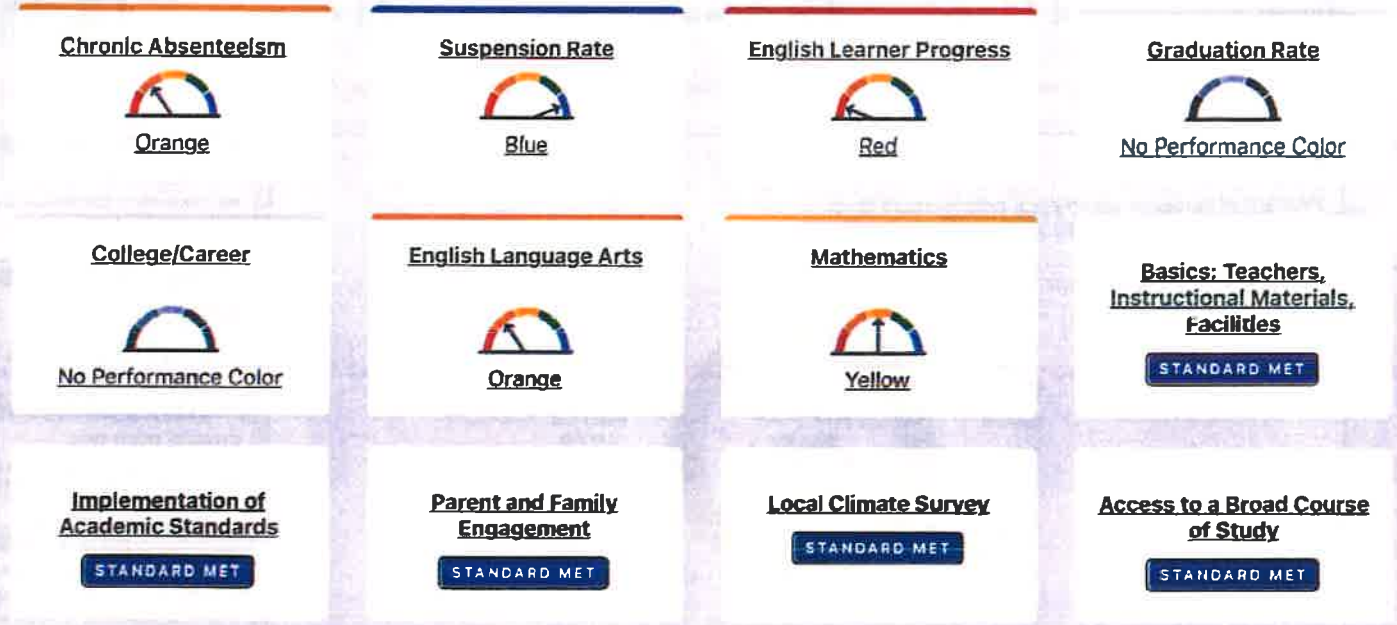
Explore the performance of Cuyama Joint Unified under California's Accountability System.

Generate PDF Report 

View All Schools

View Additional Reports 

2024 



Informational Purposes

Explore the following data elements presented for informational purposes only. These data are not used for accountability determinations.



District Details

NAME	ADDRESS	WEBSITE	GRADES SERVED
Cuyama Joint Unified	2300 Highway 166 Cuyama CA 91901-9719	http://www.cuyamaunified...	K-12

LCAP
[Download the LCAP](#)

CUYAMA JOINT UNIFIED

Student Population

Explore information about this district's student population.



CUYAMA JOINT UNIFIED

Academic Performance

View Student Assessment Results and other aspects of school performance.

[LEARN MORE](#)
English Language Arts

All Students State



Orange

20 points below standard

Maintained -0.1 Points

EQUITY REPORT
Number of Student Groups in Each Color



[View More Details](#) →

[LEARN MORE](#)
Mathematics

All Students State



Yellow

70.9 points below standard

Increased 9 Points Ⓢ

EQUITY REPORT
Number of Student Groups in Each Color



[View More Details](#) →

[LEARN MORE](#)
English Learner Progress

All Students State



Red

43.8% making progress

Declined 26.3% Ⓢ

LONG-TERM ENGLISH LEARNER PROGRESS



[View More Details](#) →

[LEARN MORE](#)
College/Career

All Students State



No Performance Color

Prepared 7.1%

Declined 26.2% Ⓢ

EQUITY REPORT
Number of Student Groups in Each Color



[View More Details](#) →

Local Indicators

[LEARN MORE](#)

Implementation of Academic Standards

STANDARD MET

[View More Details](#) →

CUYAMA JOINT UNIFIED

Academic Engagement

See information that shows how well schools are engaging students in their learning.

[LEARN MORE](#)
Chronic Absenteeism

All Students State



Orange

25.8% chronically absent

Declined 3.9% Ⓞ



[View More Details](#) →

[LEARN MORE](#)
Graduation Rate

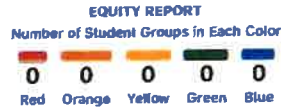
All Students State



No Performance Color

92.9% graduated

Declined 7.1% Ⓞ



[View More Details](#) →

Local Indicators

[LEARN MORE](#)

Access to a Broad Course of Study

STANDARD MET

[View More Details](#) →

CUYAMA JOINT UNIFIED

Conditions & Climate

View data related to how well schools are providing a healthy, safe and welcoming environment.

Suspension Rate

All Students State



Blue

0% suspended at least one day

Declined 1% Ⓞ

EQUITY REPORT

Number of Student Groups in Each Color



[View More Details](#) →

Local Indicators

[LEARN MORE](#)

Basics: Teachers, Instructional Materials, Facilities

STANDARD MET

[View More Details](#) →

[LEARN MORE](#)

Parent and Family Engagement

STANDARD MET

[View More Details](#) →

[LEARN MORE](#)

Local Climate Survey

STANDARD MET

[View More Details](#) →

CUYAMA JOINT UNIFIED

Informational Purposes

Explore the following data elements presented for informational purposes only. These data are not used for accountability determinations.

Science

All Students State



No Performance Color In 2024

19.2 points below standard

7.1 Points

[View More Details](#)



Questions or comments?

[Email Us](#)

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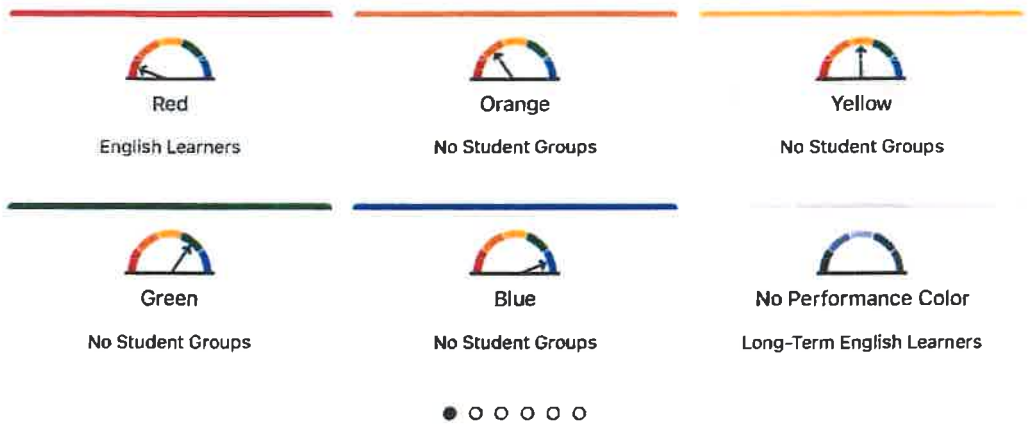
California Department of Education

[English Language Arts](#)
[Mathematics](#)
[English Learner Progress](#)
[College/Career](#)
[Implementation of Academic Standards](#)

[Academic Engagement](#)
[Chronic Absenteeism](#)
[Graduation Rate](#)
[Access to a Broad Course of Study](#)

[Conditions and Climate](#)
[Suspension Rate](#)
[Basics: Teachers, Instructional Materials, Facilities](#)
[Parent and Family Engagement](#)
[Local Climate Survey](#)

[Informational Purposes](#)
[Science](#)



Explore Groups By Performance Level

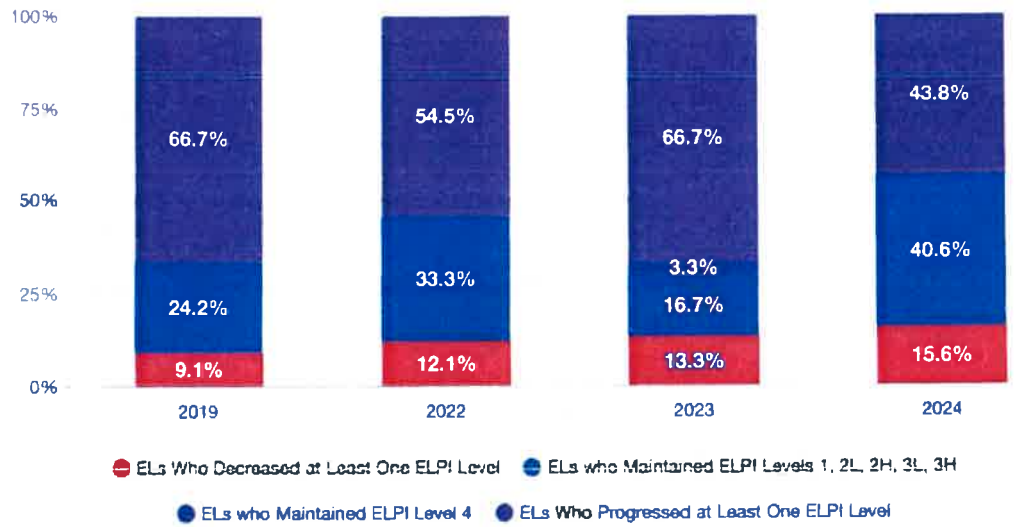


Student English Language Acquisition Results

Summative ELPAC

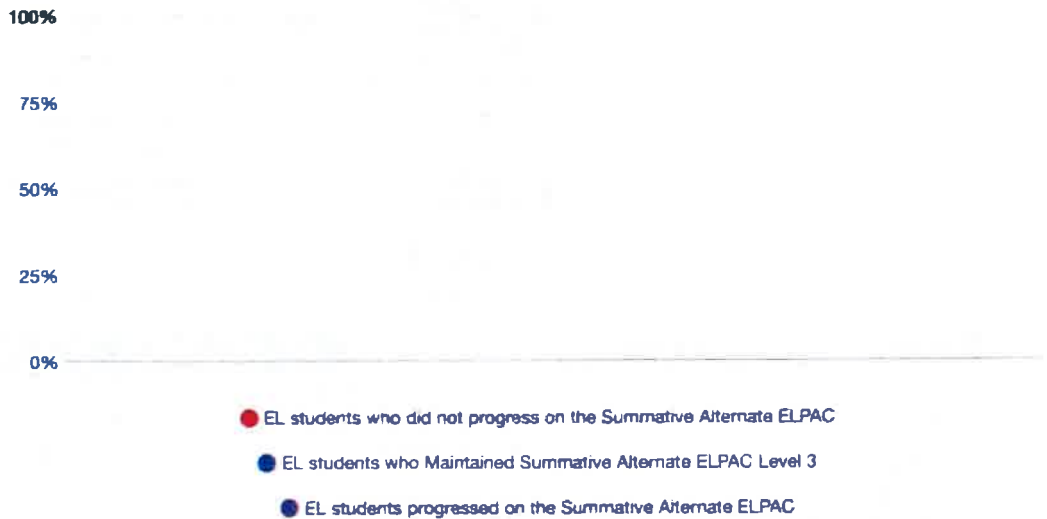
The percentage of current EL students who progressed at least one ELPI level, maintained ELPI level 4, maintained lower ELPI levels (i.e, levels 1, 2L, 2H, 3L, or 3H), or decreased at least one ELPI Level.



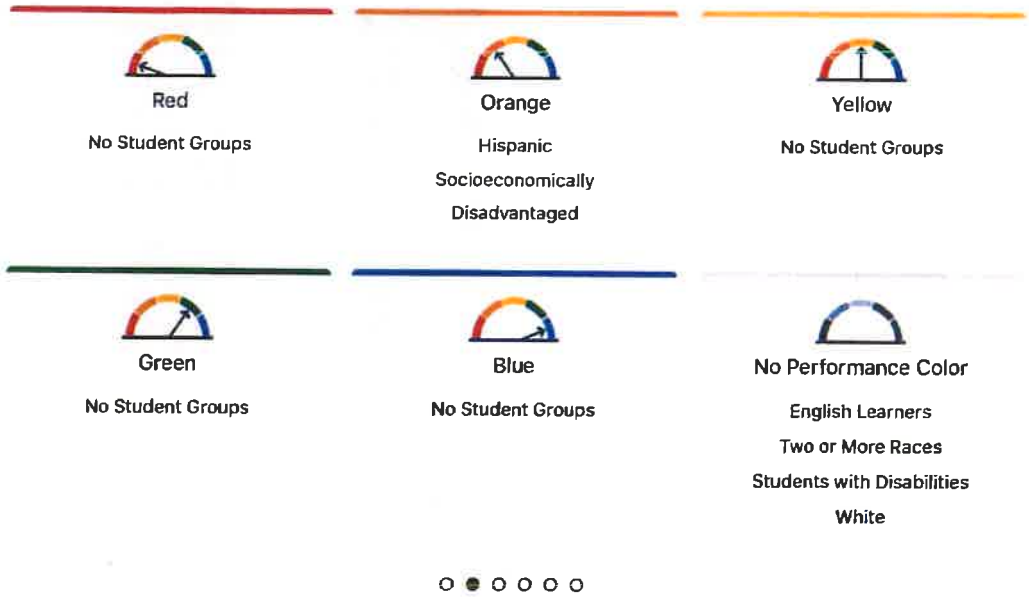


Summative Alternate ELPAC

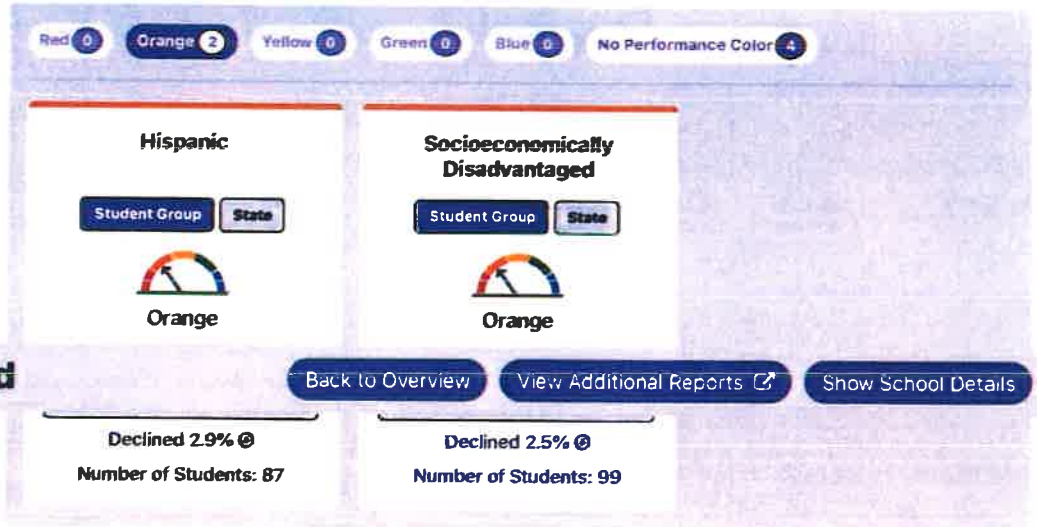
The percentage of current EL students who progressed on the Summative Alternate ELPAC, who maintained level 3, or did not progress on the Summative Alternate ELPAC.



College/Career



Explore Groups By Performance Level



Cuyama Joint Unified

- [Academic Performance](#)
- [English Language Arts](#)
- [Mathematics](#)
- [English Learner Progress](#)
- [College/Career](#)
- [Implementation of Academic Standards](#)

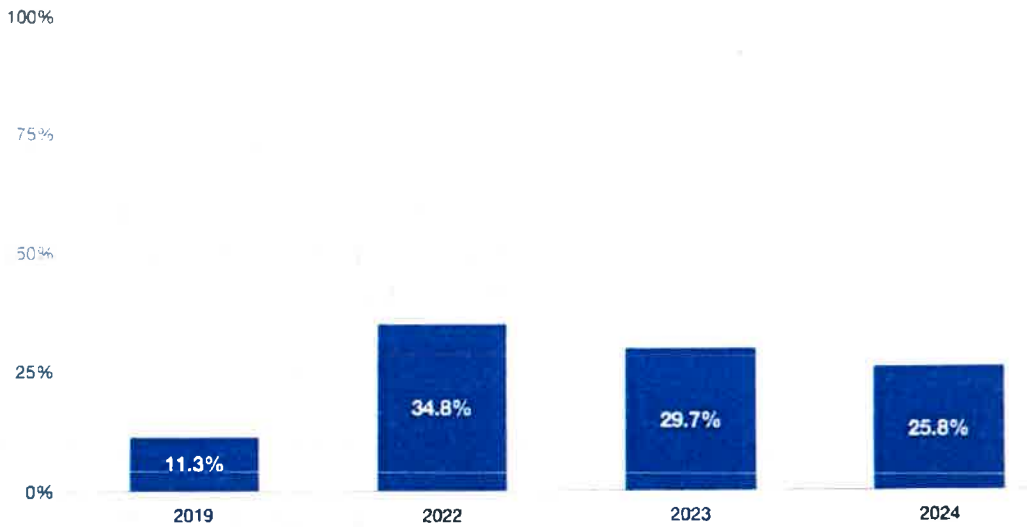
- [Academic Engagement](#)
- [Chronic Absenteeism](#)
- [Graduation Rate](#)
- [Access to a Broad Course of Study](#)

[Conditions and Climate](#)

Chronic Absenteeism By Year

Percentage of students who were chronically absent at least 10 percent or more of the instructional days that they were enrolled to attend in school.

- [Suspension Rate](#)
- [Basics: Teachers, Instructional Materials, Facilities](#)
- [Parent and Family Engagement](#)
- [Social Climate Survey](#)



Graduation Rate

All Students

All Students



About the Accountability System

diploma.

No Performance Color

92.9% graduated

Declined 7.1% Ⓢ

Number of Students: 14

Student Group Details

All Student Groups by Performance Level

5 Total Student Groups

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
BOARD MEETING MINUTES
Friday, December 13, 2024, 7:30 A.M.
BOARD ROOM, CUYAMA ELEMENTARY SCHOOL
2300 Hwy 166, New Cuyama CA 93254

Join Zoom Meeting

<https://us06web.zoom.us/j/88063442979?pwd=Yaq39lKfxUflzuhANjygClj44dEnV8.1>

Meeting ID: 880 6344 2979

Passcode: 9aFFKM

I. The meeting will be called to order by Superintendent, Alfonso Gamino at 7:31 A.M.

Prior to taking office, each newly appointed board member must take and subscribe the Oath of Office (Certificate of Appointment/Oath of Office).

1. Michael Funkhouser (2-year provisional) Pg. 1
2. Jeffrey Mitchell (2-year provisional) Pg. 2
3. Jeanette Rosales (2-year provisional) Pg. 3

Mr. Gamino administered the Oath of Office to Mr. Michael Funkhouser, Mr. Jeffrey Mitchell, and to Jeanette Rosales. Each will serve a 2- year provisional assignment.

Roll Call Vote:

Heather Lomax Ab Elaine Johnson P Jeff Mitchell P

Michael Funkhouser P Jeanette Rosales P

Alfonso Gamino P Superintendent

FLAG SALUTE: Led by Mr. Russ Barnes

II. PUBLIC FORUM:

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

by law, be the subject of Board action. Such items may be placed on future agendas for full discussion and/or action.

Mrs. Laura Price: Mrs. Price thanked the board members for taking on the huge responsibilities of being a board member serving our schools and our community. As the year comes to an end, she expressed her gratitude towards our FFA program. She stated that she is “at awe”. She expressed her appreciation to Mrs. Fetterman for starting our FFA program. She thanked Mr. Lebsack, Mrs. Cannon, and Mr. Diaz for moving the program forward, for pushing Kendal to excel in the program. This has opened a huge opportunity for Kendal. Kendal has done FFA, volunteer work, and athletics.

There are some disconnects and would like for the district to be more unified through communication.

Thanks the teachers for their work and wishes everyone a Merry Christmas.

- III. Presentation of Structural Deficit ideas for the board’s consideration, discussion, and to receive board direction. The District will bring a structural deficit plan to the board at the January 2025, board meeting for discussion and approval. – LeAnn Zayasbazan Pg. 4

CBO LeAnn Zayasbazan presented the ideas generated by the staff at several staff stakeholder meetings on how to reduce and eliminate the structural deficit. LeAnn shared the the three areas she has in the interim report which include the equity multiplier, the CTEIG fuding of one period that teaches two classes, and leaving the district administrative/confidential position vacant for remainder of this year and next year. She reviewed the list and allowed for board discussion on the ideas generated.

Mr. Gamino stated that the board meeting was held today as the board members were eligible to be seated today, Friday, December 13, 2024, and the interim report had to be completed by Sunday, December 15th. This was the only day available. That was the only reason to hold it now. Due to the fact that the meeting was held at 7:30 a.m. the board decided to hold another Presentation of the Structural Deficit. The board agreed to hold a special board meeting on Thursday, January 9, 2025, at 6:00 p.m. to allow staff and community members an opportunity to attend the presentation on ideas to eliminate the structural deficit. It is the goal for the board to discuss and approve the structural deficit plan at the January 16, 2025, board meeting.

IV. ACTION ITEMS:

- a. Annual Organizational Meeting. Nomination and Election of Officers.

Nomination and Election of President of the Board for the 2025 calendar year (Board President then presides over the meeting). Pg.5

Moved By: **Michael Funkhouser**

2nd By: **Elaine Johnson**

Roll Call Vote:

Heather Lomax **Ab** Elaine Johnson **Y** Jeff Mitchell **Y**

Michael Funkhouser **Y** Jeanette Rosales **Y**

Board approved Mr. Jeffrey Mitchell as the President of the CJUSD board for the 2025 calendar year.

Approved 4-0

b. Nomination and Election of Clerk of the Board for the 2025 calendar year. Pg. 5

Moved By: **Elaine Johnson**

2nd By: **Michael Funkhouser**

Roll Call Vote:

Heather Lomax **AB** Elaine Johnson **Y** Jeff Mitchell **Y**

Michael Funkhouser **Y** Jeanette Rosales **Y**

Board approved Mrs. Elaine Johnson as the Clerk of the CJUSD board for the 2025 calendar year.

Approved 4-0

c. Appointment of Superintendent as Board Secretary for the 2025 calendar year. Pg. 5

Moved By: **Michael Funkhouser**

2nd By: **Elaine Johnson**

Roll Call Vote:

Heather Lomax **Ab** Elaine Johnson **Y** Jeff Mitchell **Y**

Michael Funkhouser **Y** Jeanette Rosales **Y**

Board approved Superintendent Mr. Alfonso Gamino as the Board Secretary for the 2025 calendar year.

Approved 4-0

d. It is recommended that the discuss and approve the Governing Board Authorized Signatures of board members for the 2025 calendar year. **Pg. 5**

Moved By: **Michael Funkhouser**

2nd By: **Elaine Johnson**

Roll Call Vote:

Heather Lomax **Ab** Elaine Johnson **Y** Jeff Mitchell **Y**

Michael Funkhouser **Y** Jeanette Rosales **Y**

Approved 4-0

e. It is recommended that the Board approve the Authorized Certification of Signatures and delegation of authority form and the resolution of the Governing Board Delegation of Governing Board Powers/Duties to give the Superintendent and the Chief Business Official the authority to make cash and budget transfers between and within district funds, approve Payroll Warrants, approve Commercial Warrants, authority to sign contracts, purchase order, quotes, and enter agreements, and authority to accept resignation letters. Mrs. Rachel Leyland will be able to sign payroll and payments and warrants as needed by the district. This authority is for the 2025 calendar year. **Pg. 5-7**

Moved By: **Elaine Johnson**

2nd By: **Michael Funkhouser**

Roll Call Vote:

Heather Lomax **Ab** Elaine Johnson **Y** Jeff Mitchell **Y**

Michael Funkhouser **Y** Jeanette Rosales **Y**

Approved 4-0

f. It is recommended that the Board approve the Governing Board Regular Meeting Schedule for 2025. **Pg. 8**

Moved By: **Elaine Johnson**

2nd By: **Michael Funkhouser**

Roll Call Vote:

Heather Lomax **Ab** Elaine Johnson **Y** Jeff Mitchell **Y**

Michael Funkhouser **Y** Jeanette Rosales **Y**

Approved 4-0

g. Appointment of School Board Representative to the Santa Barbara Committee on

School District Organization for the 2025 calendar year. **Pg. 9-10**

Moved By: **Elaine Johnson**

2nd By: **Michael Funkhouser**

Roll Call Vote:

Heather Lomax **Ab** Elaine Johnson **Y** Jeff Mitchell **Y**

Michael Funkhouser **Y** Jeanette Rosales **Y**

Mr. Michael Funkhouser has been appointed as the School Board Representative to the Santa Barbara Committee on School District Organization for the 2025 calendar year.

Approved 4-0

h. It is recommended that the board discuss and decide whether to take action to either select a board member as a representative of the district to attend the Santa Barbara County School Boards Association (SBCSBA) Executive Committee meetings or to not select a representative to the SBCSBA for the 2025 calendar year.

Moved By: **Elaine Johnson**

2nd By: **Michael Funkhouser**

Roll Call Vote:

Heather Lomax **Ab** Elaine Johnson **Y** Jeff Mitchell **Y**

Michael Funkhouser **Y** Jeanette Rosales **Y**

Board took action to not select a representative to the SBCSBA for the 2025 calendar year.

The motion to not approve a representative to the SBCSBA for the 2025 calendar year was approved 4-0

i. It is recommended that the Board approve the Statement of Facts Roster of Public Agencies Filing and file it with the Secretary of State within (10) days. **Pg. 11-13**

Moved By: **Michael Funkhouser**

2nd By: **Elaine Johnson**

Roll Call Vote:

Heather Lomax **Ab** Elaine Johnson **Y** Jeff Mitchell **Y**

Michael Funkhouser **Y** Jeanette Rosales **Y**

Approved 4-0

j. It is recommended that the board discuss and approve the SB SIPE Joint Powers Self Insurance district personnel for SB SIPE Board representative, and Safety and Health Committee Member and Alternate for the 2025 calendar year. **Pg. 14-15**

Moved By: **Elaine Johnson**

2nd By: **Michael Funkhouser**

Roll Call Vote:

Heather Lomax **Ab** Elaine Johnson **Y** Jeff Mitchell **Y**

Michael Funkhouser **Y** Jeanette Rosales **Y**

Approved 4-0

k. It is recommended that the Board review and approve the 1st Interim Report of the 2024-20245 school year. LeAnn Zayasbazan (CBO) will present the 1st Interim Report for 2024/2025. **Pg. 16-154**

Moved By: **Elaine Johnson**

2nd By: **Michael Funkhouser**

Roll Call Vote:

Heather Lomax **Ab** Elaine Johnson **Y** Jeff Mitchell **Y**

Michael Funkhouser **Y** Jeanette Rosales **Y**

CBO LeAnn Zayasbazan presented the 1st Interim Report for the 2024-2025 school year. The 1s interim report was approved 4-0

V. CVHS FFA December 2024 Report – Mrs. Angel Cannon
Mrs. Angel Cannon presented the following:

- 1. Applications still being processed for 6 concurrent enrollment ag classes with Hancock for the 25-26 school year**
- 2. Took 9 students to the California Water Issues contest at Nipomo HS in November... for our first time participating, we placed 7th out of 15 teams!**
- 3. just finished the SB Sectional Speaking Contest. We took 20 students & participated in the Creed, El Credo, impromptu and extemporaneous contests. We had 3 of the 5 in Impromptu advance to the final round and ended in the top 8 in our section: Josie Russell, Paisley Mitchell & Dabrya Plascencia Fonseca, and Lusio Castillo was 3rd in the 9th grade Spanish**

Creed... thank you to our 2 board members + 2 community members who served as judges

- 4. Next week we have our Winter Awards (flyers) and we have 13 students receiving their Greenhand Degrees and 7 students receiving Chapter Degrees, we'll also be awarding certificates & pins for participating in the speaking competitions so far this year**
- 5. Pending your approval we will be having a holiday bazaar/craft fair on 12/21 from 9-noon**
- 6. We had a meeting last week to discuss competitive teams for the spring. Last year we had 2 teams: livestock & horse judging, this year we have FOUR! Livestock & horse, plus vet science & farm power! We're super excited for second semester!**

VI. Cuyama Elementary ASB report: Middle School Dance with chaperones Mrs. Nicole Furstenfeld, through ASB & the Parent Club, would like to know if the middle school can hold a dance with chaperones. Mrs. Furstenfeld will bring the activity for approval considerations on January 16, 2025.

VII. CVHS Athletics updates/issues– Mr. Charlie Bosma

Athletic Director presented the following:

- 1. Fall Sports:**
 - a. The girls volleyball had 13 girls playing volleyball this fall and the program has lots of potential with Laura Price as the coach.**
 - b. Football – Team had 19 students on the team and ended the season with 16 as three students became ineligible. This is a concern that 15% of the athletes were ineligible. The team went 4-5.**
- 2. Winter Sports:**
 - a. We are bringing basketball back this year as we did not have a team last year for boys or girls.**
 - b. We have 7 boys and seven girls on teach team this year. We also have a total of 55% of our students who are also athletes in our schools.**
- 3. Spring coaches:**
 - a. We are still looking to fulfill the spring coach openings.**
- 4. CVFF ran youth football last year. Rec. Center was scheduled to do run a youth basketball but was not able to do. CVFF plans to run a football youth program and will work on running a youth basketball program as well this year.**
- 5. When students are involved in sports, it helps the daily attendance rates at the school.**
- 6. Would like for the district to consider running a 7th period Athletic PE program (9th -12th grades) next year. This year the AD worked with Mr. Panchi and he came to work with the 9th -10th grade athletes for football and Laura would come and work with volleyball athletes as well whenever she could come in. Athletic PE is allowed per Ed. Code and this eliminates an extra hours outside of school plus students that are at risk of failing are**

eligible to work with AD and coaches to get their grades up and students escape the 100 degree temperatures in the summer/fall. Mrs. Cannon stated that this would be a grea idea. Mr. Bosma also stated that the extra curricular activities should be the students choice whenever there is a conflict between events.

VIII. SUPERINTENDENT'S REPORT:

1. FIT Report, SARC reports and Safety Plan reports coming up
Mr. Gamino Gamino stated the we are now working on completing the Facilities Inspection Reports – Mr. Eric Callaway. In addition the School Accountability Reports and the Safety Plan reports will be coming to the board for approval January or February 2025.
2. Financial and Bond audit reports will come to January board meeting
Mr. Gamino stated the the district Financial and Bond audit reports will be presented at the January 2025 board meeting.
3. California Community Schools Partnership Program (CCSPP) informational update:
Mr. Gamino stated that he is working to request funds for one additional district van from the CCSPP as the SBHIP grant is funding our counselor position for January through March 2025.
4. Upcoming events: Awards assembly, Christmas/winter program
Mr. Gamino discussed the annual Christmas/winter program at elementary school, finals at CVHS, and awards assembly at both schools.
5. Other
Mr. Gamino announced that Board Member Mrs. Heather Lomax submitted her resignation from the board as she cannot commit to meetings and would rather open the seat for others to consider joining the board.

IX. BOARD MEMBER REPORT:

Mr. Funkhouser: Mr. Funkhouser attended the FFA regular meeting. He was “at awe”. He sat in Angel’s chair and them moved to another seat. Mr. Funkhouser stated that there is something special happening with FFA. FFA is building character in the kids. Congratulations to Angel, Mr. Diaz, and Mr. Lebsack.

Mrs. Elaine Johnson: I second what Mr. Funkhouser just stated. I like how judging competition is part of the FFA. It is great that kids take part in this program.

X. CONSENT AGENDA:

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

1. Minutes of the November 14, 2024 Board Meeting including the Personnel Activity Report. **Pg. 155-164**
2. Checks Board Report and warrants for November 1-30, 2024. **Pg. 165-189**
3. Field Trip request: Mrs. Angel Cannon for FFA judging practices multiple days/times requesting to travel to various farms for practice from Nipomo/Santa Maria to Bakersfield regularly throughout the school year after school or on weekends. Travel on Ag Truck and/or Ag van as requested on the attached vehicle request form. She will take 4-12 students. **Pg. 190-191**
4. Field Trip: Mrs. Angel Cannon and Mr. Diaz requesting to travel to Fresno State University on January 31-February 1, 2025 for FFA water issues State Finals. Funded by CTEIG round 9. They will take 5 students. Use of ag van. **Pg. 192-194**
5. Field Trip: submitted by Mrs. Cannon for Mr. Diaz to go to Visalia, CA. for the FFA MFE/ALA conference. Sub needed for Mr. Diaz. Paid for out of FFA/CTEIG/AIG/SWP grants. Traveling on 2/14/25. Vehicle requested is the Ag van. He will take (8) students. **Pg. 195-197**
6. Field Trip: Submitted by Mrs. Cannon and Mr. Diaz to attend the UC Davis Field Day FFA with 16 students on March 7, 2025. Paid for out of FFA AIG/CTEIG/SWP funds. Ag van and district van for transportation. **Pg. 198-201**
7. Field trip: Submitted by Mrs. Cannon and Mr. Diaz to attend the FFA Fresno State Field Day on April 11-April 12, 2025. They will take 16 students. Will need Ag Van and District Van. Paid for out of FFA AIG/CTEIG/SWP funds. **Pg. 202-204**
8. Fundraiser: Submitted by Mrs. Cannon to hold a Cuyama Valley Car Show with car entries, vendor booths, food sales/concessions to raise funds for trips, events, and activities. Car show will take place on May 17-18, 2025. **Pg. 205**
9. Fundraiser: Mrs. Cannon for movie night and concessions January -May 2025. One movie night a month. **Pg. 206**
10. Fundraiser: Submitted by Mr. Diaz to hold a Holiday Craft Fair with club tables and outside vendors from 9 a.m. to 12:00 noon. On December 21, 2024. Tentative schedule. To raise funds for FFA travel expenses for spring competitions. **Pg. 207**
11. Fundraiser: Submitted by ASB Advisor Mrs. Nicole Furstenfeld/Laura Price to hold a movie and pizza night to pay for bulletin boards/raffle items. **Pg. 208-212**
12. Williams Uniform Complaints Quarter #3 report for July -September 2024. **Pg. 213**

Moved By: **Elaine Johnson**

2nd By: **Michael Funkhouser**

Roll Call Vote:

Heather Lomax **Ab** Elaine Johnson **Y** Jeff Mitchell **Y**

Michael Funkhouser **Y** Jeanette Rosales **Y**

Approved 4-0

XI. ITEM(S) PULLED FROM CONSENT AGENDA: NONE

1. _____

Moved By: _____

2nd By: _____

Roll Call Vote:

Heather Lomax _____ Elaine Johnson _____ Jeff Mitchell _____

Michael Funkhouser _____ Jeanette Rosales _____

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.

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

The Board will adjourn into closed session at **9:36 p.m. a.m.**

The Board returned to open session at: **10:35 p.m. a.m.**

Report out from closed session

Board Clerk Elaine Johnson reported: The personnel activity report was discussed and approved as submitted.

XIII. ADJOURNMENT:

Moved By: **Elaine Johnson**

2nd By: **Jeanette Rosales**

Roll Call Vote:

Icather Lomax **A** Elaine Johnson **Y** Jeff Mitchell **Y**

Michael Funkhouser **Y** Jeanette Rosales **Y**

Approved 4-0

Meeting adjourned at 10:36 a.m.

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

The next regularly scheduled School Board Meeting will be on Thursday, January 16, 2025; 6:00 p.m., Elementary School Board Room

Materials related to an item on this Order of Business distributed to the Board of Education are available for public inspection at the district office and at: <https://cuyamaunified.org/board-materials-2021-2022/> using the "Click Here" links next to the date: 01/16/2025.

Cuyama Joint Unified School District

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

December 13, 2024

Personnel Activity Report

Certificated Hires:

- | | | |
|--|--------------|--|
| 1. 2/3 combination teacher
Effective January 13, 2025 | Theresa King | Certificated Salary Schedule
her current step for ELD |
|--|--------------|--|

Certificated Resignations:

- | | | |
|--|---------------------------|------------------------------|
| 1. ELD Instruction (6-8)
45 minutes a day including prep
Effective end of workday
December 20, 2024
Resignation date December 21, 2024 | Theresa King
Temporary | Certificated Salary Schedule |
| 2. 2/3 combination teacher
Effective end of workday
June 6, 2024
Resignation date is June 7, 2025 | Theresa King | Certificated Salary Schedule |

Coaching Stipends:

- | | | Extra Compensation schedule |
|---|---------------|-----------------------------|
| 1. Varsity Boys Football Coaching
Fall 2024 sports | Charlie Bosma | C2 |
| 2. Varsity Girls Volleyball Coaching
Fall 2024 sports | Laura Price | B1 |
| 3. Varsity Boys Basketball Coaching
Winter sports 24-25 school year | Charlie Bosma | C2 |
| 4. Varsity Girls Basketball Coaching
Winter sports 24-25 school year | Laura Price | B1 |

Checks Dated 12/01/2024 through 12/31/2024					
Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
01-823035	12/06/2024	Amazon Capital Services	01-4300		111.79
01-823036	12/06/2024	American Business Machines	01-4300		15.00
01-823037	12/06/2024	Ann C. McDaniel	01-5800		1,641.08
01-823038	12/06/2024	Applied Technology Group, Inc.	01-5900		393.74
01-823039	12/06/2024	Brown & Reich Petroleum, Inc.	01-4381		902.25
01-823040	12/06/2024	Frontier Communications	01-5910		392.89
01-823041	12/06/2024	James Herrera	01-5800		300.00
01-823042	12/06/2024	Jordano's Food Service	13-4300	234.65	
			13-4710	1,598.85	1,833.50
01-823043	12/06/2024	King Door Company	01-5640		1,025.40
01-823044	12/06/2024	Old Cuyama Do It Best	01-4300		513.96
01-823045	12/06/2024	Pacific Gas & Electric	01-5520		322.90
01-823046	12/06/2024	Quill Corporation	01-4300		247.81
01-823047	12/06/2024	Sequoia Floral International	01-4300		750.59
01-823048	12/06/2024	Southern California Gas Co.	01-5510		4,248.56
01-823049	12/06/2024	True Value Hardware	01-4300		8.11
01-823050	12/06/2024	Vestis	01-5550		1,617.46
01-823051	12/06/2024	Western Exterminator Company	01-5800		670.00
01-824423	12/13/2024	American Business Machines	01-4300		15.00
01-824424	12/13/2024	Bakersfield Athletic Supply	01-4300		992.43
01-824425	12/13/2024	Brown & Reich Petroleum, Inc.	01-4381		996.69
01-824426	12/13/2024	Combat Plumbing and Rooter LLC	01-5800		460.00
01-824427	12/13/2024	Country Auto & Truck	01-4300		16.65
01-824428	12/13/2024	Darwin Ellis	01-5800		6,000.00
01-824429	12/13/2024	Jordano's Food Service	13-4300	1,260.81	
			13-4710	3,668.45	
			13-4790	28.04	4,957.30
01-824430	12/13/2024	LimottaIT	01-4300	32,673.02	
			01-5800	32,914.49	65,587.51
01-824431	12/13/2024	Marborg Disposal	01-5570		815.28
01-824432	12/13/2024	Midway Laboratory, Inc	01-5800		84.75
01-824433	12/13/2024	Pacific Gas & Electric	01-5520		45.56
01-824434	12/13/2024	Pitney Bowes	01-5600	96.29	
			01-5800	64.20	160.49
01-824435	12/13/2024	VISA	01-5800		400.64
01-824436	12/13/2024	VISA (HS)- SBFCU	01-5200		662.55
01-824437	12/13/2024	Waldrop's Auto Parts	01-4300	5.41	
			01-4380	6.15	11.56
01-825857	12/20/2024	Brunelle, Noelle	01-5200		16.48
01-825858	12/20/2024	Amazon Capital Services	01-4300		107.74
01-825859	12/20/2024	Ann C. McDaniel	01-5800		2,637.87
01-825860	12/20/2024	BENCHMARK AIR CONDITIONING	01-6400		10,422.58
01-825861	12/20/2024	California Department Of Ed	01-8590		17,203.12
01-825862	12/20/2024	CollegeBoard	01-5800		414.00
01-825863	12/20/2024	Council on Alcoholism	01-5800		3,000.00
01-825864	12/20/2024	Cuyama Community Services Dist	01-5530		674.75

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

ESCAPE ONLINE

Page 1 of 2

Checks Dated 12/01/2024 through 12/31/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
01-825865	12/20/2024	Dr. Vibul Tangpraphaphom,md	01-5800		110.00
01-825866	12/20/2024	Floral Supply Syndicate, LLC	01-4300		140.08
01-825867	12/20/2024	Grainger, Inc.	01-4300		41.65
01-825868	12/20/2024	Jordano's Food Service	13-4300	416.90	
			13-4710	3,879.95	4,296.85
01-825869	12/20/2024	Lincoln Electric	01-4300		270.36
01-825870	12/20/2024	Old Cuyama Do It Best	01-4300	34.67	
			13-4300	12.91	47.58
01-825871	12/20/2024	Pacific Gas & Electric	01-5520		2,379.07
01-825872	12/20/2024	Pitney Bowes	01-5600	26.80	
			01-5800	17.87	44.67
01-825873	12/20/2024	Schools Legal Service	01-5830		8,769.00
01-825874	12/20/2024	True Value Hardware	01-4300		49.77
01-825875	12/20/2024	Verizon Business	01-5910		45.55
01-825876	12/20/2024	Ward's Science	01-4300		485.96
01-826297	12/26/2024	Dubuque Bank & Trust	01-7438	2,783.56	
			01-7439	25,190.36	27,973.92
Total Number of Checks			53		175,332.45

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	General Fund	50	164,231.89
13	Cafeteria Spec Rev Fund	4	11,100.56
Total Number of Checks		53	175,332.45
Less Unpaid Tax Liability			.00
Net (Check Amount)			175,332.45

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

ESCAPE ONLINE

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ReqPay05e

Payment Register by Check #

Bank Account COUNTY - County-AP

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Check Status	Paymt Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Check # 01-823035, Dated 12/06/2024, Cleared (000401), PO# P025-00144, BatchId AP12062024 AP Vendor Amazon Capital Services (000201/1) PO Box 035184 Seattle, WA 98124-5184										
F	2024/25	11/27/24	R25-00146	Tosha	1VVN-GTVW-RPWQ	12/03/24	Cleared	111.79		111.79
								2025 01- 6762- 0- 1110- 1000- 4300- 030- 0000- 0000		

Check Amount for 01-823035 111.79

Check # 01-823036, Dated 12/06/2024, Cleared (000401), PO#, BatchId AP12062024

Direct Vendor American Business Machines (000365/1) PO BOX 2737 Bakersfield, CA 93303-2737										
	2024/25	11/21/24		Ink High School	776331	11/27/24	Cleared	15.00		15.00
								2025 01- 0000- 0- 0000- 2700- 4300- 070- 0000- 0000		

Check Amount for 01-823036 15.00

Check # 01-823037, Dated 12/06/2024, Cleared (000401), PO#, BatchId AP12062024

Direct Vendor Ann C. McDaniel (000318/1) 4328 Foxenwood Circle Santa Maria, CA 93455										
	2024/25	12/03/24		Teacher Mentoring	NOVEMBER2024	12/03/24	Cleared	1,641.08		1,641.08
								2025 01- 6266- 0- 1110- 1000- 5800- 030- 0000- 0000		

Check Amount for 01-823037 1,641.08

Check # 01-823038, Dated 12/06/2024, Cleared (000401), PO# P025-00013, BatchId AP12062024

AP Vendor Applied Technology Group, Inc. (000419/1) 4440 Easton Drive Bakersfield, CA 93309										
	2024/25	12/01/24	R25-00016	UHF Radio Service	REC01041108	12/03/24	Cleared	250.00		250.00
								2025 01- 0000- 0- 0000- 3600- 5900- 000- 0000- 7230		
	2024/25	10/30/24	R25-00016	UHF Radio Service	S-INV103456	12/02/24	Cleared	143.74		143.74
								2025 01- 0000- 0- 0000- 3600- 5900- 000- 0000- 7230		

Check Amount for 01-823038 393.74

Check # 01-823039, Dated 12/06/2024, Cleared (000401), PO# P025-00014, BatchId AP12062024

AP Vendor Brown & Reich Petroleum, Inc. (002798/1) 215 South 6th Street PO BOX 1076 Taft, CA 93268										
								2025 01- 0000- 0- 0000- 3600- 5900- 000- 0000- 7230		

ReqPay05e

Payment Register by Check #

Bank Account COUNTY - County-AP

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
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Check # 01-823039, Dated 12/06/2024, Cleared (000401), PO# PO25-00014, Batchid AP12062024										
AP Vendor Brown & Reich Petroleum, Inc. (002798/1) (continued)										
2024/25	01/12/24	R25-00017	Diesel and Fuel for 24/25	50012	11/25/24	Paid	Cleared	902.25		902.25
			2025 01-0000-0-0000-3600-4381-000-0000-7230							
			2025 01-0000-0-0000-3600-4382-000-0000-7230					902.25		
			2025 01-0000-0-0000-8100-4300-030-0000-WELL							
			2025 01-0000-0-0000-8100-4384-000-0000-0000							

Check # 01-823040, Dated 12/06/2024, Cleared (000401), PO# PO25-00059, Batchid AP12062024										
AP Vendor Frontier Communications (000033/1)										
			PO BOX 740407 Cincinnati, OH 45274-0407							
2024/25	11/13/24	R25-00061	Frontier Comm Fees 24/25	11132024	11/27/24	Paid	Cleared	30.70		30.70
			2025 01-0000-0-0000-2700-5910-030-0000-0000							

Check # 01-823041, Dated 12/06/2024, Cleared (000401), PO# ,Batchid AP12062024										
Direct Vendor James Herrera (002887/1)										
			PO BOX 251 New Cuyama, CA 93254							
2024/25	11/30/24		Nov Daily Rate	DP25-00005	12/04/24	Paid	Cleared	300.00		300.00
			2025 01-0000-0-5001-3600-5800-000-0000-SPED							

Check # 01-823042, Dated 12/06/2024, Cleared (000401), PO# PO25-00011, Batchid AP12062024										
AP Vendor Jordano's Food Service (007095/1)										
			550 South Patterson Ave. Santa Barbara, CA 93111							
2024/25	12/02/24	R25-00014	Annual Food Payments	7116547	12/03/24	Paid	Cleared	1,341.87		1,341.87
			2025 13-5310-0-0000-3730-4300-030-0000-0000							
			2025 13-5310-0-0000-3730-4710-030-0000-0000					234.65		
			2025 13-5310-0-0000-3730-4710-030-SUMR-0000					1,107.22		

Check # 01-823043, Dated 12/06/2024, Cleared (000401), PO# PO25-00011, Batchid AP12062024										
AP Vendor Jordano's Food Service (007095/1)										
			550 South Patterson Ave. Santa Barbara, CA 93111							
2024/25	12/02/24	R25-00014	Annual Food Payments	7116547	12/03/24	Paid	Cleared	1,341.87		1,341.87
			2025 13-5310-0-0000-3730-4300-030-0000-0000							
			2025 13-5310-0-0000-3730-4710-030-0000-0000					234.65		
			2025 13-5310-0-0000-3730-4710-030-SUMR-0000					1,107.22		

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Payment Register by Check #

Bank Account COUNTY - County-AP

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Payment Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Check # 01-823042, Dated 12/06/2024, Cleared (000401), PO# PO25-00011, Batchid AP12062024 (continued)										
AP Vendor	(continued)									
2024/25	12/02/24	R25-00014	Jordano's Food Service (001095/1)	7116548	12/03/24	Paid	Cleared	444.71		444.71
			Annual Food Payments							
	2025	13-5310-0-0000-3700-4300-030-0000-0000								
	2025	13-5310-0-0000-3700-4710-030-0000-0000				444.71				
	2025	13-5310-0-0000-3700-4710-030-SUMR-0000								
2024/25	12/02/24	R25-00014	Annual Food Payments	7116549	12/03/24	Paid	Cleared	46.92		46.92
			Annual Food Payments							
	2025	13-5310-0-0000-3700-4300-030-0000-0000								
	2025	13-5310-0-0000-3700-4710-030-0000-0000				46.92				
	2025	13-5310-0-0000-3700-4710-030-SUMR-0000								

Check # 01-823043, Dated 12/06/2024, Cleared (000401), PO#, Batchid AP12062024										
Direct Vendor										
King Door Company (002817/1)										
P.O.Box 21675										
Bakersfield, CA 93390										
2024/25	11/25/24		Door Repairs	39647317	12/03/24	Paid	Cleared	1,025.40		1,025.40
			2025 01-0000-0-0000-3600-5640-000-0000-7230							
								Check Amount for 01-823042		
								1,833.50		

Check # 01-823044, Dated 12/06/2024, Cleared (000401), PO# PO25-00015, Batchid AP12062024										
AP Vendor										
Old Cuyama Do It Best (000217/1)										
3045 Hwy 166										
Cuyama, CA 93254										
2024/25	11/22/24	R25-00018	Supplies	B347593	11/25/24	Paid	Cleared	10.77		10.77
			2025 01-0000-0-0000-2700-4300-070-0000-0000							
			2025 01-0000-0-0000-3600-4380-000-0000-7230							
			2025 01-0000-0-0000-3600-4380-000-BUS1-7230							
			2025 01-0000-0-0000-3600-4380-000-BUS4-7230							
			2025 01-0000-0-0000-7200-5800-000-0000-0000							
			2025 01-0000-0-0000-8100-4300-000-0000-0000							
			2025 01-0000-0-0000-8100-4300-030-0000-0000							
			2025 01-0000-0-0000-8100-4300-030-0000-WELL							
			2025 01-0000-0-0000-8100-4300-070-0000-0000							
			2025 01-0000-0-0000-8100-5640-030-0000-0000							
			2025 01-0000-0-1137-4200-4300-070-0000-FTBL							
			2025 01-0035-0-0000-8100-4300-000-RENT-0000							
			2025 01-6387-0-3800-1000-4300-070-0000-00R8							
								Check Amount for 01-823043		
								1,025.40		

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Payment Register by Check #

Bank Account COUNTY - County-AP

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Payment Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
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Check # 01-823044, Dated 12/06/2024, Cleared (000401), PO# PO25-00015, Batchld AP12062024

AP Vendor	2024/25	11/22/24	R25-00018	Old Cuyama Do it Best (0002171)	(continued)					
				Supplies	B347593 (continued)	Paid	Cleared	503.19		503.19
				2025 01-6387-0-3800-1000-4300-070-0000-00R9	11/25/24					
				2025 01-7010-0-3800-1000-4300-070-0000-0000						
				2025 13-5310-0-0000-3700-4790-030-0000-0000						
				2025 13-5310-0-0000-3700-4790-070-0000-0000						
	2024/25	12/03/24		Rental Repair	B347931	Paid	Cleared	503.19		503.19
				2025 01-0035-0-0000-8100-4300-000-RENT-0000						

Check # 01-823045, Dated 12/06/2024, Cleared (000401), PO# PO25-00036, Batchld AP12062024

AP Vendor	2024/25	11/21/24	R25-00043	Pacific Gas & Electric (000074/1)						
				Box 997300						
				Sacramento, CA 95898-7300						
				High School Annual	994968511-611212024	Paid	Cleared	322.90		322.90
				Electricity						
				2025 01-0000-0-0000-8100-5520-070-0000-0000	11/27/24					

147

Check # 01-823046, Dated 12/06/2024, Printed (000401), PO# PO25-00113, Batchld AP12062024

AP Vendor	2024/25	11/19/24	R25-00116	Quill Corporation (000734/1)						
				PO BOX 37600						
				Philadelphia, PA 19101-0600						
				instructional and	41626363	Paid	Printed	247.81		247.81
				office supplies/pape						
				2025 01-0000-0-0000-2700-4300-030-0000-0000	12/02/24					
				2025 01-0000-0-0000-2700-4300-070-0000-0000				13.67		
				2025 01-1100-0-1110-1000-4300-000-0000-0000				123.98		
								110.16		

Check # 01-823047, Dated 12/06/2024, Cleared (000401), PO# PO25-00113, Batchld AP12062024

Direct Vendor	2024/25	11/18/24		Sequoia Floral International (000312/1)						
				3245 Santa Rosa Ave.						
				Santa Rosa, CA 95407						
				CETIG	150081A	Paid	Cleared	519.14		519.14
				2025 01-6387-0-3800-1000-4300-070-0000-00R9	12/04/24					
				CETIG	150082A	Paid	Cleared	231.45		231.45
				2025 01-6387-0-3800-1000-4300-070-0000-00R9	12/04/24					

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Payment Register by Check #

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

Check Amount for 01-823047 750.59

Check # 01-823048, Dated 12/06/2024, Cleared (000401), PO# PO25-00022, BatchId AP12062024

AP Vendor Southern California Gas Co. (000091/1)

PO BOX C

Monterey Park, CA 91756-5111

2024/25	11/25/24	R25-00026	Monthly H.S. Gas Bill	11252024	12/02/24	Paid	Cleared	1,467.52		1,467.52
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2024/25	11/25/24	R25-00027	E.S. Natural Gas	112520241	12/02/24	Paid	Cleared	2,781.04		2,781.04
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2025	01-0000-0-0000-8100-5510-070-0000-0000									
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Check # 01-823049, Dated 12/06/2024, Cleared (000401), PO# PO25-00072, BatchId AP12062024

AP Vendor True Value Hardware (002128/1)

407 9th Street

Taft, CA 93268

2024/25	11/26/24	R25-00075	maintenance	489723	12/02/24	Paid	Cleared	8.11		8.11
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2025	01-0000-0-0000-8100-4300-000-0000-0000		supplies 2024-25							
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2025	01-0000-0-0000-8100-4300-030-0000-0000							8.11		
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2025	01-0000-0-0000-8100-4300-070-0000-0000									
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2025	13-5310-0-0000-3700-4300-030-0000-0000									
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Check # 01-823050, Dated 12/06/2024, Cleared (000401), PO# PO25-00149, BatchId AP12062024

AP Vendor Vestis (000293/1)

PO Box 101179

Pasadena, CA 91189-1179

2024/25	09/06/24	R25-00151	Monthly Rentals	2601651712	12/03/24	Paid	Cleared	449.43		449.43
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2024/25	10/04/24	R25-00151	Monthly Rentals	2601659767	12/03/24	Paid	Cleared	449.43		449.43
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2024/25	11/04/24	R25-00151	Monthly Rentals	260166775	12/03/24	Paid	Cleared	449.43		449.43
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2024/25	11/29/24	R25-00151	Monthly Rentals	2601675810	12/03/24	Paid	Cleared	269.17		269.17
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2025	01-0000-0-0000-8100-5550-000-0000-0000									
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Check Amount for 01-823050 1,617.46

Selection	Sorted by Check #, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 12/11/2024, Ending Check/Advice Date = 12/31/2024, Page Break by Check/Advice? = N, Zero? = Y)	ESCAPE	ONLINE
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ReqPay05e

Payment Register by Check #

Bank Account COUNTY - County-AP

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Check # 01-823051, Dated 12/06/2024, Cleared (000401), PO#, Batchid AP12062024										
Direct Vendor Western Exterminator Company (002800/1) PO Box 740608 Cincinnati, OH 45274-0608										
2024/25	11/23/24		Pest Control	70007544	11/26/24	Paid	Cleared	375.00		375.00
			2025 01-0000-0-0000-8100-5800-070-0000-0000							
2024/25	11/23/24		Pest Control	70007545	11/26/24	Paid	Cleared	295.00		295.00
			2025 01-0000-0-0000-8100-5800-030-0000-0000							

Check Amount for 01-823051 670.00

Check # 01-824423, Dated 12/13/2024, Cleared (000402), PO#, Batchid AP12132024										
Direct Vendor American Business Machines (000365/1) PO BOX 2737 Bakersfield, CA 93303-2737										
2024/25	12/02/24		Printer Ink	778513	12/06/24	Paid	Cleared	15.00		15.00
			2025 01-0000-0-0000-7200-4300-000-0000-0000							

Check Amount for 01-824423 15.00

Check # 01-824424, Dated 12/13/2024, Cleared (000402), PO# PO25-00145, Batchid AP12132024										
AP Vendor Bakersfield Athletic Supply (000884/1) PO BOX 1826 Bakersfield, CA 93303										
F	2024/25	12/03/24	R25-00147 Basketball supplies	268080	12/11/24	Paid	Cleared	992.43		992.43
			2025 01-0000-0-1137-4200-4300-070-0000-BBBL							

Check Amount for 01-824424 992.43

Check # 01-824425, Dated 12/13/2024, Cleared (000402), PO# PO25-00014, Batchid AP12132024										
AP Vendor Brown & Reich Petroleum, Inc. (002798/1) 215 South 6th Street PO BOX 1076 Taft, CA 93268										
2024/25	12/06/24	R25-00017	Diesel and Fuel for	50483	12/09/24	Paid	Cleared	996.69		996.69
			24/25							
			2025 01-0000-0-0000-3E00-4381-000-0000-7230					996.69		
			2025 01-0000-0-0000-3E00-4382-000-0000-7230							
			2025 01-0000-0-0000-8100-4300-030-0000-WELL							
			2025 01-0000-0-0000-8100-4384-000-0000-0000							

Check Amount for 01-824425 996.69

Check # 01-824426, Dated 12/13/2024, Cleared (000402), PO#, Batchid AP12132024										
Selection Sorted by Check #, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Startling Check/Advice Date = 12/1/2024, Ending Check/Advice Date = 12/31/2024, Page Break by Check/Advice? = N, Zero? = Y)										

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Payment Register by Check #

Bank Account COUNTY - County-AP

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Check # 01-824426, Dated 12/13/2024, Cleared (000402), PO# ,BatchId AP12132024 Direct Vendor Combat Plumbing and Rootler LLC (000090/1) 26851 Henry Road Fellows, CA 93224										
2024/25	12/09/24		Rental Repair	INV-5782	12/09/24	Paid	Cleared	460.00		460.00
		2025	01-0035-0-0000-8100-5800-000-RENT-0000							

Check # 01-824427, Dated 12/13/2024, Cleared (000402), PO# ,BatchId AP12132024 Direct Vendor Country Auto & Truck (002701/1) 42914 Highway 58 Buttonwillow, CA 93206										
2024/25	11/20/24		Maintenance	625385	12/06/24	Paid	Cleared	30.71		30.71
		2025	01-0000-0-0000-8100-4300-000-0000-0000							
2024/25	11/21/24		Maintenance	625397	12/06/24	Paid	Cleared	14.06		14.06
		2025	01-0000-0-0000-8100-4300-000-0000-0000							

Check # 01-824428, Dated 12/13/2024, Printed (000402), PO# PO25-00151, BatchId AP12132024 Direct Vendor Darwin Ellis (002443/1) 808 Merced Maricopa, CA 93252										
F	2024/25	12/04/24	R25-00153	Bus Training	DEC2024	Paid	Printed	6,000.00		6,000.00
			2025	01-0000-0-0000-3600-5800-000-0000-7230						

Check # 01-824429, Dated 12/13/2024, Cleared (000402), PO# PO25-00010, BatchId AP12132024 AP Vendor Jordano's Food Service (001095/1) 550 South Patterson Ave. Santa Barbara, CA 93111										
	2024/25	12/02/24	R25-00013	Annual Food Purchases	7116550	Paid	Cleared	747.93		747.93
			2025	13-5310-0-0000-3700-4300-070-0000-0000						
			2025	13-5310-0-0000-3700-4710-070-0000-0000				747.93		
			2025	13-5310-0-0000-3700-4790-070-0000-0000						

	2024/25	12/02/24	R25-00013	Annual Food Purchases	7116551	Paid	Cleared	492.88		492.88
			2025	13-5310-0-0000-3700-4300-070-0000-0000						
			2025	13-5310-0-0000-3700-4710-070-0000-0000				492.88		

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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
Check # 01-824429, Dated 12/13/2024, Cleared (000402), PO# PO25-00010, Batchld AP12132024 (continued)										
AP Vendor Jordano's Food Service (001095/1) (continued)										
2024/25	12/02/24	R25-00013	Annual Food Purchases	7116551 (continued)	12/05/24	Paid	Cleared	(continued)		
2025	13-5310-0-0000-3700-4790-070-0000-0000									
2024/25	12/09/24	R25-00014	Annual Food Payments	7120084	12/10/24	Paid	Cleared	1,683.76		1,683.76
2025	13-5310-0-0000-3700-4300-030-0000-0000					978.39				
2025	13-5310-0-0000-3700-4710-030-0000-0000					512.97				
2025	13-5310-0-0000-3700-4710-030-SUMR-0000					192.40				
2024/25	12/09/24	R25-00014	Annual Food Payments	7120085	12/10/24	Paid	Cleared	431.37		431.37
2025	13-5310-0-0000-3700-4300-030-0000-0000					250.66				
2025	13-5310-0-0000-3700-4710-030-0000-0000					131.42				
2025	13-5310-0-0000-3700-4710-030-SUMR-0000					49.29				
2024/25	12/09/24	R25-00014	Annual Food Payments	7120086	12/10/24	Paid	Cleared	25.29		25.29
2025	13-5310-0-0000-3700-4300-030-0000-0000					14.70				
2025	13-5310-0-0000-3700-4710-030-0000-0000					7.70				
2025	13-5310-0-0000-3700-4710-030-SUMR-0000					2.89				
2024/25	12/09/24	R25-00013	Annual Food Purchases	7120087	12/10/24	Paid	Cleared	1,123.87		1,123.87
2025	13-5310-0-0000-3700-4300-070-0000-0000					12.17				
2025	13-5310-0-0000-3700-4710-070-0000-0000					1,091.71				
2025	13-5310-0-0000-3700-4790-070-0000-0000					19.99				
2024/25	12/09/24	R25-00013	Annual Food Purchases	7120088	12/10/24	Paid	Cleared	452.20		452.20
2025	13-5310-0-0000-3700-4300-070-0000-0000					4.89				
2025	13-5310-0-0000-3700-4710-070-0000-0000					439.26				
2025	13-5310-0-0000-3700-4790-070-0000-0000					8.05				

Check Amount for 01-824429 4,957.30

Check # 01-824430, Dated 12/13/2024, Cleared (000402), PO# PO25-00154, Batchld AP12132024

AP Vendor LimotailT (002779/1)										
320 Alisal Road Suite 101 Solvang, CA 93463										
F	2024/25	06/21/24	R25-00156	Tech Labor and Repairs	46150	12/10/24	Paid	Cleared	3,223.00	3,223.00

Selection	Sorted by Check #, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 12/1/2024, Ending Check/Advice Date = 12/31/2024, Page Break by Check/Advice? = N, Zero? = Y)								ESCAPE	ONLINE
043 - Cuyama Joint Unified School District										

Generated for LeAnn Zayasbaban (43ZAYASBAZANL), Jan 6 2025

10:20AM

ReqPay05e

Payment Register by Check #

Bank Account COUNTY - County-AP

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Check # 01-824430, Dated 12/13/2024, Cleared (000402), PO# PO25-00154, BatchId AP12132024									
AP Vendor: LimottaiT (002779/1) (continued)									
F	2024/25	06/21/24	R25-00156	Tech Labor and Repairs	46150 (continued)	12/10/24	Cleared	(continued)	
	2025	01-0000-0-0000-7700-5800-000-0000-SRVC							
	2024/25	12/11/24	R25-00157	ELem and High School Upgrades and Cabling	46183	12/12/24	Cleared	4,400.00	4,400.00
	2025	01-9010-0-0000-7700-5800-000-0000-CYBH							
	2024/25	12/11/24	R25-00157	ELem and High School Upgrades and Cabling	46184	12/12/24	Cleared	23,203.49	23,203.49
	2025	01-9010-0-0000-7700-5800-000-0000-CYBH							
F	2024/25	11/22/24	R25-00148	New Laptops	46187	12/10/24	Cleared	32,673.02	32,673.02
	2025	01-9010-0-0000-3110-4300-000-0000-SBHP							
	2024/25	11/20/24	R25-00156	Tech Labor and Repairs	46205	12/10/24	Cleared	2,088.00	2,088.00
	2025	01-0000-0-0000-7700-5800-000-0000-SRVC							
Check # 01-824431, Dated 12/13/2024, Cleared (000402), PO# PO25-00045, BatchId AP12132024									
AP Vendor: Marborg Disposal (000715/1)									
	2024/25	11/30/24	R25-00029	Trash Service 24/25	6327425	12/10/24	Cleared	271.76	271.76
	2025	01-0000-0-0000-8100-5570-000-0000-0000							
	2024/25	11/30/24	R25-00029	Trash Service 24/25	6327426	12/10/24	Cleared	543.52	543.52
	2025	01-0000-0-0000-8100-5570-000-0000-0000							
Check # 01-824432, Dated 12/13/2024, Cleared (000402), PO# PO25-00044, BatchId AP12132024									
AP Vendor: Midway Laboratory, Inc (002627/1)									
	2024/25	10/15/24	R25-00028	Monthly Water Testing	41986	12/05/24	Cleared	84.75	84.75
	2025	01-0000-0-0000-8100-5800-030-0000-0000							
	2025	13-5310-0-0000-3700-5800-030-0000-0000							

ReqPay05e

Payment Register by Check #

Bank Account COUNTY - County-AP

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Payment Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
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Check Amount for 01-824432 84.75

Check # 01-824433, Dated 12/13/2024, Cleared (000402), PO# PO25-00035, Batchld AP12132024

AP Vendor Pacific Gas & Electric (000074/1) Box 997300 Sacramento, CA 95899-730J										
2024/25	12/04/24	R25-00042	ES Electricity 24/25	12042024	12/09/24	Paid	Cleared	45.56		45.56
		2025	01-0000-0-0000-8100-5520-030-0000-0000							

Check Amount for 01-824433 45.56

Check # 01-824434, Dated 12/13/2024, Printed (000402), PO# PO25-00060, Batchld AP12132024

AP Vendor Pliney Bowes (000200/1) PO BOX 981039 Boston, MA 02298-1039										
2024/25	11/26/24	R25-00063	Monthly Rental & Refill	1026490673	12/06/24	Paid	Printed	160.49		160.49
		2025	01-0000-0-0000-7200-5600-000-0000-0000			96.29				
		2025	01-0000-0-0000-7200-5800-000-0000-0000			64.20				
		2025	01-0000-0-0000-7200-5900-000-0000-0000							

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Check Amount for 01-824434 160.49

Check # 01-824435, Dated 12/13/2024, Cleared (000402), PO# Batchld AP12132024

Direct Vendor VISA (000244/1) PO BOX 4521 Carol Stream, IL 60197-4521										
2024/25	11/27/24		District CC	NOV2724DO	12/11/24	Paid	Cleared	400.64		400.64
		2025	01-0000-0-0000-2700-5800-000-0000-0000							

Check Amount for 01-824435 400.64

Check # 01-824436, Dated 12/13/2024, Cleared (000402), PO# Batchld AP12132024

Direct Vendor VISA (HS)-SBTFCU (000264/2) 3970 La Colina Rd., Suite 12 Santa Barbara, CA 93110										
2024/25	11/27/24		Nov Statement	NOV252024	12/10/24	Paid	Cleared	662.55		662.55
		2025	01-6387-0-3800-1000-5200-070-0000-00R9							

Check Amount for 01-824436 662.55

Check # 01-824437, Dated 12/13/2024, Printed (000402), PO# PO25-00064, Batchld AP12132024

AP Vendor Waldrop's Auto Parts (002763/1) 601 Kern Street Taft, CA 93268-2716										
2024/25	11/27/24		Nov Statement	NOV252024	12/10/24	Paid	Cleared	662.55		662.55
		2025	01-6387-0-3800-1000-5200-070-0000-00R9							

Check Amount for 01-824437 662.55

Selection Sorted by Check #, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 12/1/2024, Ending Check/Advice Date = 12/31/2024, Page Break by Check/Advice? = N, Zero? = Y)										
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ReqPay05e

Payment Register by Check #

Bank Account COUNTY - County-AP

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Check # 01-824437, Dated 12/13/2024, Printed (000402), PO# PO25-00064, BatchId AP12132024										
AP Vendor Waldrop's Auto Parts (002783/1) (continued)										
2024/25	11/26/24	R25-00067	vehicle parts	67357-1	12/05/24	Paid	Printed	11.56		11.56
	2025	01-0000-0-0000-	3600-4380-000-0000-	7230						
	2025	01-0000-0-0000-	3600-4380-000-BUS1-	7230						
	2025	01-0000-0-0000-	3600-4380-000-BUS2-	7230						
	2025	01-0000-0-0000-	3600-4380-000-BUS3-	7230						
	2025	01-0000-0-0000-	3600-4380-000-BUS4-	7230						
	2025	01-0000-0-0000-	3600-4380-000-BUS5-	7230						
	2025	01-0000-0-0000-	8100-4300-000-0000-	0000						

Check Amount for 01-824437 11.56

Check # 01-825857, Dated 12/20/2024, Printed (000403), PO# ,BatchId AP12202024

Direct Employee Brunelle, Noelle (000165) PO Box 133 New Cuyama, CA 93254										
2024/25	12/16/24		Mileage Dec	MILEAGE	12/16/24	Paid	Printed	16.48		16.48
	2025	01-5810-0-1244-	2420-5200-030-0000-	0000						

154

Check # 01-825858, Dated 12/20/2024, Printed (000403), PO# PO25-00150, BatchId AP12202024

AP Vendor Amazon Capital Services (000201/1) PO Box 035184 Seattle, WA 98124-5184										
F	2024/25	12/11/24	R25-00152	Printer for Wilcox	16KQ-CQJV-CJJD	12/12/24	Paid	Printed	107.74	107.74
	2025	01-6762-0-1110-	1000-4300-030-0000-	0000						

Check Amount for 01-825857 16.48

Check Amount for 01-825858 107.74

Check # 01-825859, Dated 12/20/2024, Printed (000403), PO# ,BatchId AP12202024

Direct Vendor Ann C. McDaniel (000318/1) 4328 Foxenwood Circle Santa Maria, CA 93455										
2024/25	12/16/24		Bonnie	DEC2024	12/16/24	Paid	Printed	929.29		929.29
	2025	01-6266-0-1110-	1000-5800-000-0000-	SDEV						
2024/25	12/16/24		Bonnie	OCT2024	12/16/24	Paid	Printed	1,708.58		1,708.58
	2025	01-6266-0-1110-	1000-5800-000-0000-	SDEV						

Check Amount for 01-825859 2,637.87

Check # 01-825860, Dated 12/20/2024, Printed (000403), PO# PO25-00166, BatchId AP12202024

Selection Sorted by Check #, Filtered by (Orig = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 12/1/2024, Ending Check/Advice Date = 12/31/2024, Page Break by Check/Advice? = N, Zero? = Y)										
043 - Cuyama Joint Unified School District										
Generated for LeAnn Zayesbazan (43ZAYASBAZANL), Jan 6 2025 10:20AM										

ReqPay05e

Payment Register by Check #

Bank Account COUNTY - County-AP										
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Check # 01-825860, Dated 12/20/2024, Printed (000403), PO# PO25-00166, Batchld AP12202024 AP Vendor BENCHMARK AIR CONDITIONING (000029/1) 1920 Mineral Court Bakersfield, CA 93308										
F	2024/25	12/18/24	R25-00168	Replacement Freezer	35314681	12/19/24	Printed	10,422.58		10,422.58
2025 01-7032-0-0000-3700-6400-070-0000-0000 Check Amount for 01-825860 10,422.58										
Check # 01-825861, Dated 12/20/2024, Printed (000403), PO# PO25-00160, Batchld AP12202024 AP Vendor California Department Of Ed (000156/1) P.O. Box 515006 Sacramento, CA 95851										
F	2024/25	12/13/24	R25-00162	Payback 6762 for 202* Year Unspent	C-073281	12/16/24	Printed	17,203.12		17,203.12
2025 01-6762-0-0000-0000-8590-000-0000-0000 Check Amount for 01-825861 17,203.12										
Check # 01-825862, Dated 12/20/2024, Printed (000403), PO# , Batchld AP12202024 Direct Vendor CollegeBoard (000158/1) P.O. Box 30171 New York, NY 10087										
	2024/25	11/14/24		SAT	105730	12/12/24	Printed	414.00		414.00
2025 01-7413-0-1110-1C00-5800-070-0000-0000 Check Amount for 01-825862 414.00										
Check # 01-825863, Dated 12/20/2024, Printed (000403), PO# PO25-00157, Batchld AP12202024 AP Vendor Council on Alcoholism (000323/1) 232 E. Canon Perdido Santa Barbara, CA 93101										
	2024/25	11/30/24	R25-00159	Contract	000202425-CJUSD01	12/12/24	Printed	3,000.00		3,000.00
2025 01-9010-0-0000-3110-5800-000-0000-SBHP Check Amount for 01-825863 3,000.00										
Check # 01-825864, Dated 12/20/2024, Printed (000403), PO# PO25-00032, Batchld AP12202024 AP Vendor Cuyama Community Services Dist (000206/1) PO BOX 368 New Cuyama, CA 93254										
	2024/25	11/30/24	R25-00039	MONTHLY WATER BILL	113020241	12/12/24	Printed	396.99		396.99

ReqPay05e

Payment Register by Check #

Bank Account COUNTY - County-AP

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Check # 01-825864, Dated 12/20/2024, Printed (000403), PO# PO25-00032, BatchId AP12202024 AP Vendor Cuyama Community Services Dist (000206/1) (continued) 2024/25 11/30/24 R25-00039 MONTHLY WATER 113020241 (continued) 12/12/24 Paid Printed (continued)										
BILL 2025 01-0000-0-0000-8100-5530-070-0000-0000										
Check # 01-825865, Dated 12/20/2024, Printed (000403), PO# PO25-00046, BatchId AP12202024 AP Vendor Dr. Vibul Tangraphaphorn,md (002374/1) 109 Adkisson Way Taft, CA 93268-0686 2024/25 11/14/24 R25-00030 Bus Driver DMV 11142024 12/16/24 Paid Printed 110.00 110.00 Exams										
2025 01-0000-0-0000-3600-5800-000-0000-7230 Check Amount for 01-825865 674.75										
Check # 01-825866, Dated 12/20/2024, Printed (000403), PO# ,BatchId AP12202024 Direct Vendor Floral Supply Syndicate, LLC (000308/1) PO Box 1305 Camarillo, CA 93011 2024/25 12/12/24 3205524 12/16/24 Paid Printed 140.08 140.08 Floral Itmes										
2025 01-6387-0-3800-1000-4300-070-0000-00R9 Check Amount for 01-825866 140.08										
Check # 01-825867, Dated 12/20/2024, Printed (000403), PO# ,BatchId AP12202024 Direct Vendor Grainger, Inc. (000438/1) 100 Grainger Parkway Lake Forest, IL 60045-5201 2024/25 12/12/24 860697317 12/16/24 Paid Printed 41.65 41.65 Main Parts										
2025 01-0000-0-0000-8100-4300-000-0000-0000 Check Amount for 01-825867 41.65										
Check # 01-825868, Dated 12/20/2024, Printed (000403), PO# PO25-00011, BatchId AP12202024 AP Vendor Jordano's Food Service (001095/1) 560 South Patterson Ave. Santa Barbara, CA 93111										

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Payment Register by Check #

Bank Account COUNTY - County-AP

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Payment Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
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Check # 01-825868, Dated 12/20/2024, Printed (000403), PO# P025-00011, BatchId AP12202024

AP Vendor Jordano's Food Service (00109571) (continued)

2024/25	12/16/24	R25-00014	Annual Food Payments	7123635	12/18/24	Paid	Printed	1,495.52		1,495.52
	2025	13-5310-0-0000-3700-4300-030-0000-0000				416.90				
	2025	13-5310-0-0000-3700-4710-030-0000-0000				1,078.62				
	2025	13-5310-0-0000-3700-4710-030-SUMR-0000								
2024/25	12/16/24	R25-00014	Annual Food Payments	7123637	12/18/24	Paid	Printed	736.03		736.03
	2025	13-5310-0-0000-3700-4300-030-0000-0000								
	2025	13-5310-0-0000-3700-4710-030-0000-0000				736.03				
	2025	13-5310-0-0000-3700-4710-030-SUMR-0000								
2024/25	12/16/24	R25-00014	Annual Food Payments	7123638	12/18/24	Paid	Printed	195.27		195.27
	2025	13-5310-0-0000-3700-4300-030-0000-0000								
	2025	13-5310-0-0000-3700-4710-030-0000-0000				195.27				
	2025	13-5310-0-0000-3700-4710-030-SUMR-0000								
2024/25	12/16/24	R25-00013	Annual Food Purchases	7123639	12/18/24	Paid	Printed	826.51		826.51
	2025	13-5310-0-0000-3700-4300-070-0000-0000								
	2025	13-5310-0-0000-3700-4710-070-0000-0000				826.51				
	2025	13-5310-0-0000-3700-4790-070-0000-0000								
2024/25	12/16/24	R25-00013	Annual Food Purchases	7123640	12/18/24	Paid	Printed	284.65		284.65
	2025	13-5310-0-0000-3700-4300-070-0000-0000								
	2025	13-5310-0-0000-3700-4710-070-0000-0000				284.65				
	2025	13-5310-0-0000-3700-4790-070-0000-0000								
2024/25	12/16/24	R25-00013	Annual Food Purchases	7123641	12/18/24	Paid	Printed	382.25		382.25
	2025	13-5310-0-0000-3700-4300-070-0000-0000								
	2025	13-5310-0-0000-3700-4710-070-0000-0000				382.25				
	2025	13-5310-0-0000-3700-4790-070-0000-0000								
2024/25	12/16/24	R25-00014	Annual Food Payments	7123638	12/18/24	Paid	Printed	150.32		150.32
	2025	13-5310-0-0000-3700-4300-030-0000-0000								
	2025	13-5310-0-0000-3700-4710-030-0000-0000				150.32				
	2025	13-5310-0-0000-3700-4710-030-SUMR-0000								

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Payment Register by Check #

Bank Account COUNTY - County-AP

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Check # 01-825868, Dated 12/20/2024, Printed (000403), PO# PO25-00010, BatchId AP12202024 (continued)										
2024/25	12/16/24	R25-00013	Jordano's Food Service (001095/1)	Annual Food Purchases	12/18/24	7123841	Printed	226.30		226.30
(continued)										
	2025	13-5310-0-0000-3700-4300-070-0000-0000								
	2025	13-5310-0-0000-3700-4710-070-0000-0000						226.30		
	2025	13-5310-0-0000-3700-4790-070-0000-0000								

Check Amount for 01-825868 4,296.85

Check # 01-825869, Dated 12/20/2024, Printed (000403), PO# PO25-00142, BatchId AP12202024

Ag Supplies										
Lincoln Electric (000137/1)										
PO Box 644248										
Pittsburgh, PA 15264-4248										
2024/25	12/09/24	R25-00144	Ag Supplies	913498514	12/17/24		Printed	270.36		270.36
	2025	01-6387-0-3800-1000-4300-070-0000-00R8								

Check Amount for 01-825869 270.36

Check # 01-825870, Dated 12/20/2024, Printed (000403), PO# PO25-00015, BatchId AP12202024

Supplies										
Old Cuyama Do It Best (000217/1)										
3045 Hwy 166										
Cuyama, CA 93254										
2024/25	12/04/24	R25-00018	Supplies	B347954	12/17/24		Printed	2.69		2.69
	2025	01-0000-0-0000-2700-4300-070-0000-0000								
	2025	01-0000-0-0000-3800-4380-000-0000-7230								
	2025	01-0000-0-0000-3600-4380-000-BUS1-7230								
	2025	01-0000-0-0000-3600-4380-000-BUS4-7230								
	2025	01-0000-0-0000-7200-5800-000-0000-0000						2.69		
	2025	01-0000-0-0000-8100-4300-000-0000-0000								
	2025	01-0000-0-0000-8100-4300-030-0000-0000								
	2025	01-0000-0-0000-8100-4300-030-0000-WELL								
	2025	01-0000-0-0000-8100-4300-070-0000-0000								
	2025	01-0000-0-0000-8100-5640-030-0000-0000								
	2025	01-0000-0-1137-4200-4300-070-0000-FTBL								
	2025	01-0035-0-0000-8100-4300-000-RENT-0000								
	2025	01-6387-0-3800-1000-4300-070-0000-00R8								
	2025	01-6387-0-3800-1000-4300-070-0000-00R9								
	2025	01-7010-0-3800-1000-4300-070-0000-0000								
	2025	13-5310-0-0000-3700-4790-030-0000-0000								
	2025	13-5310-0-0000-3700-4790-070-0000-0000								

2024/25 12/06/24 R25-00018 Supplies B348075 31.98

31.98

12/17/24

Printed

Paid

31.98

ReqPay05e

Payment Register by Check #

Bank Account COUNTY - County-AP

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Payment Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
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Check # 01-825870, Dated 12/20/2024, Printed (000403), PO# PO25-00015, Batchid AP12202024 (continued)

AP Vendor Old Cuyama Do It Best (00021771) (continued)

2024/25	12/06/24	R25-00018	Supplies	B348075 (continued)	12/17/24	Paid	Printed	(continued)		(continued)
		2025 01-0000-0-0000-2700-4300-070-0000-0000								
		2025 01-0000-0-0000-3600-4380-000-0000-7230								
		2025 01-0000-0-0000-3600-4380-000-BUS1-7230								
		2025 01-0000-0-0000-3600-4380-000-BUS4-7230								
		2025 01-0000-0-0000-7200-5800-000-0000-0000								
		2025 01-0000-0-0000-8100-4300-000-0000-0000								
		2025 01-0000-0-0000-8100-4300-030-0000-0000								
		2025 01-0000-0-0000-8100-4300-030-0000-WELL								
		2025 01-0000-0-0000-8100-4300-070-0000-0000								
		2025 01-0000-0-0000-8100-5640-030-0000-0000								
		2025 01-0000-0-1137-4200-4300-070-0000-FTBL								
		2025 01-0035-0-0000-8100-4300-000-RENT-0000								
		2025 01-6387-0-3800-1000-4300-070-0000-00R8								
		2025 01-6387-0-3800-1000-4300-070-0000-00R9								
		2025 01-7010-0-3800-1000-4300-070-0000-0000								
		2025 13-5310-0-0000-3700-4780-030-0000-0000								
		2025 13-5310-0-0000-3700-4790-070-0000-0000								
2024/25	12/13/24		Mouse Traps	B348345	12/13/24	Paid	Printed	12.91		12.91
		2025 13-5310-0-0000-3700-4300-030-0000-0000								

Check # 01-825871, Dated 12/20/2024, Printed (000403), PO# PO25-00035, Batchid AP12202024

AP Vendor	Pacific Gas & Electric (00007471)									
	Box 987300									
	Sacramento, CA 95899-7300									
2024/25	12/11/24	R25-00042	ES Electricity 24/25	12112024	12/16/24	Paid	Printed	2,379.07		2,379.07
		2025 01-0000-0-0000-8100-5520-030-0000-0000								

Check # 01-825872, Dated 12/20/2024, Printed (000403), PO# PO25-00060, Batchid AP12202024

AP Vendor	Pitney Bowes (000200/1)									
	PO BOX 981039									
	Boston, MA 02298-1039									
2024/25	12/06/24	R25-00063	Monthly Rental & Refill	12062024	12/16/24	Paid	Printed	44.67		44.67
		2025 01-0000-0-0000-7200-5600-000-0000-0000								
		2025 01-0000-0-0000-7200-5800-000-0000-0000								

Selection Sorted by Check #, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 12/1/2024, Ending Check/Advice Date = 12/31/2024, Page Break by Check/Advice? = N, Zero? = Y)

ReqPay05e

Payment Register by Check #

Bank Account COUNTY - County-AP

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Check Status	Payment Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
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Check # 01-825872, Dated 12/20/2024, Printed (000403), PO# PO25-00060, BatchId AP12202024										
AP Vendor	2024/25	12/06/24	R25-00063	Plitney Bowes (000200/1)	(continued)					
				Monthly Rental & Refill	12062024 (continued)	12/16/24	Paid			(continued)
				2025 01-0000-0-0000-7200-5900-000-0000-0000						

Check # 01-825873, Dated 12/20/2024, Printed (000403), PO# PO25-00161, BatchId AP12202024										
AP Vendor	Schools Legal Service (000215/1)									
	PO BOX 2445 Bakersfield, CA 93303									
	2024/25	12/11/24	R25-00163	Annual Legal Services	501740	12/16/24	Paid	8,769.00		8,769.00
				2025 01-0000-0-0000-7100-5830-000-0000-0000						

Check # 01-825874, Dated 12/20/2024, Printed (000403), PO# PO25-00072, BatchId AP12202024										
AP Vendor	True Value Hardware (002128/1)									
	407 9th Street Taft, CA 93268									
	2024/25	12/02/24	R25-00075	maintenance supplies 2024-25	489851	12/17/24	Paid	49.77		49.77
				2025 01-0000-0-0000-8100-4300-000-0000-0000						
				2025 01-0000-0-0000-8100-4300-030-0000-0000						
				2025 01-0000-0-0000-8100-4300-070-0000-0000						
				2025 13-5310-0-0000-3700-4300-030-0000-0000						

Check # 01-825875, Dated 12/20/2024, Printed (000403), PO# PO25-00019, BatchId AP12202024										
AP Vendor	Verizon Business (002132/1)									
	PO Box 15043 Albany, NY 12212-5043									
	2024/25	12/10/24	R25-00023	Verizon Fax Monthly Fee	07886283	12/18/24	Paid	45.55		45.55
				2025 01-0000-0-0000-2700-5910-000-0000-0000						

Check # 01-825876, Dated 12/20/2024, Printed (000403), PO# PO25-00143, BatchId AP12202024										
Check Amount for 01-825875 45.55										

ReqPay05e

Payment Register by Check #

Bank Account COUNTY - County-AP										
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Check # 01-825876, Dated 12/20/2024, Printed (000403), PO# PO25-00143, Batchid AP12202024										
AP Vendor Ward's Science (000235/1)										
P.O. Box 644312										
Pittsburgh, PA 15264-4312										
2024/25	12/04/24	R25-00145	Middis School	8817754082	12/16/24	Paid	Printed	485.96		485.96
			Science Lab							
			Dissection Supplies							
			2025 01- 6762- 0- 11 10- 1000- 4300- 030- 0000- 0000							
Check # 01-826297, Dated 12/26/2024, Printed (000404), PO# PO25-00003, Batchid AP12262024										
AP Vendor Dubuque Bank & Trust (002903/1)										
P.O. Box 360										
Dubuque, IA 52004-0360										
2024/25	12/16/24	R25-00003	Solar Commercial	101031	12/26/24	Paid	Printed	27,973.92		27,973.92
			Loan 2024-2025							
			2025 01- 0000- 0- 0000- 9100- 7438- 030- 0000- QZAB					1,391.78		
			2025 01- 0000- 0- 0000- 9100- 7438- 070- 0000- QZAB					1,391.78		
			2025 01- 0000- 0- 0000- 9100- 7439- 030- 0000- QZAB					12,595.18		
			2025 01- 0000- 0- 0000- 9100- 7439- 070- 0000- QZAB					12,595.18		
Check Amount for 01-825876 485.96										
Check Amount for 01-826297 27,973.92										
EXPENSES BY FUND - Bank Account COUNTY										
Fund	Expense	Cash Balance	Difference							
01	164,231.89	1,220,571.39	1,056,339.50							
13	11,100.56	78,772.40-	89,872.96-							
Total	175,332.45									

ReqPay05e

Payment Register by Check #

Bank Account COUNTY - County-AP

Number of Payments	87	
Number of Checks	53	\$139,207.96
Number of ACH Advice	0	
Number of vCard Advice	0	
Total Check/Advice Amount	\$175,332.45	
Total Unpaid Sales Tax	\$0.00	
Total Expense Amount	\$175,332.45	

CHECK/ADVICE AMOUNT DISTRIBUTION COUNTS

\$0 - \$99	13
\$100 - \$499	15
\$500 - \$999	9
\$1,000 - \$4,999	10
\$5,000 - \$9,999	2
\$10,000 - \$14,999	1
\$15,000 - \$99,999	3
\$100,000 - \$199,999	
\$200,000 - \$499,999	
\$500,000 - \$999,999	
\$1,000,000 -	

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

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

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

Report Totals - Payment Count 87 Check Count 53 ACH Count 0 vCard Count 0 Total Check/Advice Amount 175,332.45

Selection Sorted by Check #, Filtered by (Org = 43, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 12/1/2024, Ending Check/Advice Date = 12/31/2024, Page Break by Check/Advice? = N, Zero? = Y) ESCAPE ONLINE Page 19 of 19

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
Student Field Trip Request

All applications for student field trips must be submitted to the District Office for Superintendent and Board approval at least three (3) weeks in advance of the field trip requested. Please include any supporting documentation with this request.

REQUESTED BY: Bonnie Rodriguez / Terri King TODAY'S DATE: Jan 6, 2025

PURPOSE: Santa Maria Philharmonic Educational Field Trip

FIELD TRIP LOCATION/DÉSTINATION: First Christian Church

DEPARTURE DATE: January 29, 2025 DEPARTURE TIME: 9:20 AM

RETURN DATE: January 29, 2025 RETURN TIME: 1:45 p.m.

GRADE LEVEL: 2,3,4,5 SITE LOCATION: 1550 S. College Drive, Santa Maria, Ca.

NUMBER OF STUDENTS: 38 NUMBER OF ADULTS/CHAPERONES: 6

WILL SACK LUNCHES BE NEEDED? Yes No If yes, please notify cafeteria staff once request has been approved.

METHOD OF TRANSPORTATION: Bus

(Bus, District Car/Van, Own Car, Parent/Guardian, etc.)

ESTIMATE OF EXPENDITURES:

SUBSTITUTE NEEDED? Yes No NUMBER OF DAYS SUB NEEDED: 0

LODGING NEEDED? Yes No WHERE? _____

MEALS NEEDED? Yes No TOTAL ESTIMATE OF EXPENSES: _____

SOURCE OF FUNDING FOR THIS FIELD TRIP: Art and Music Fund

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

ADMINISTRATION APPROVAL

SITE ADMINISTRATOR SIGNATURE: _____ DATE: _____

SUPERINTENDENT SIGNATURE: _____

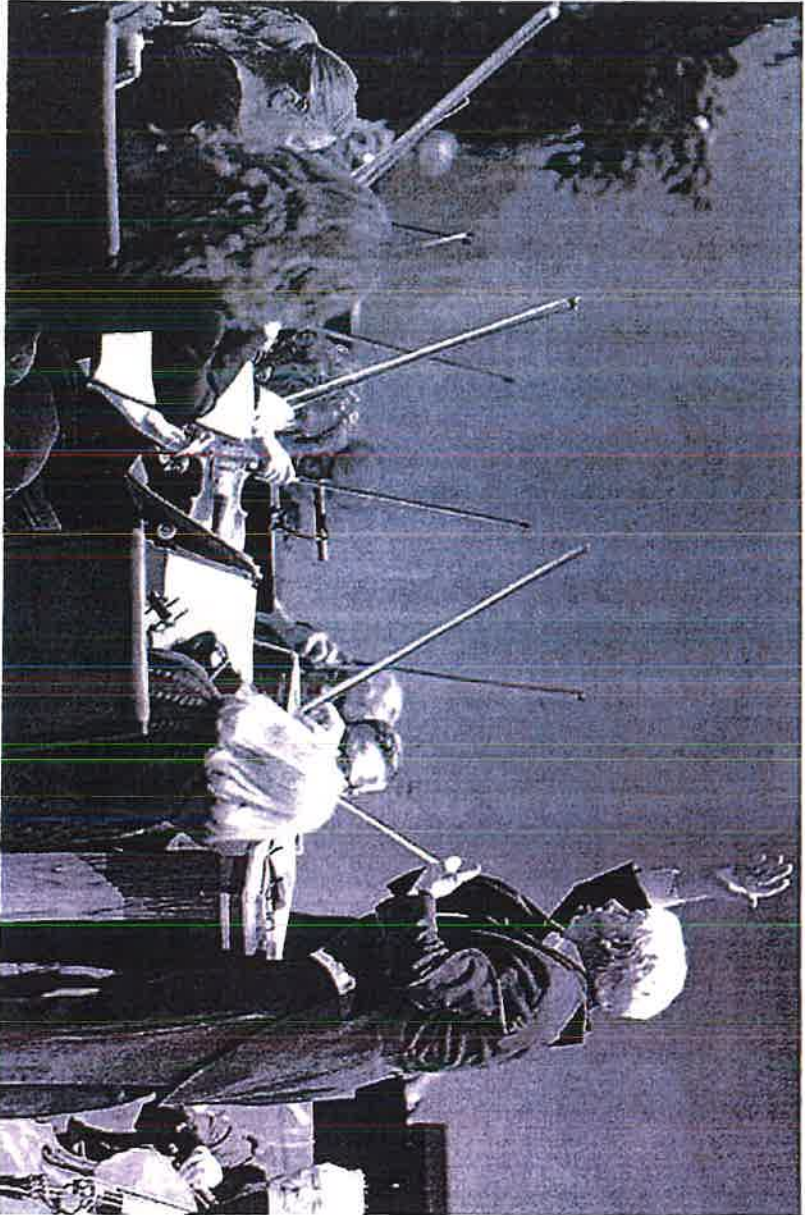
DATE: _____ REQUEST APPROVED? Yes No

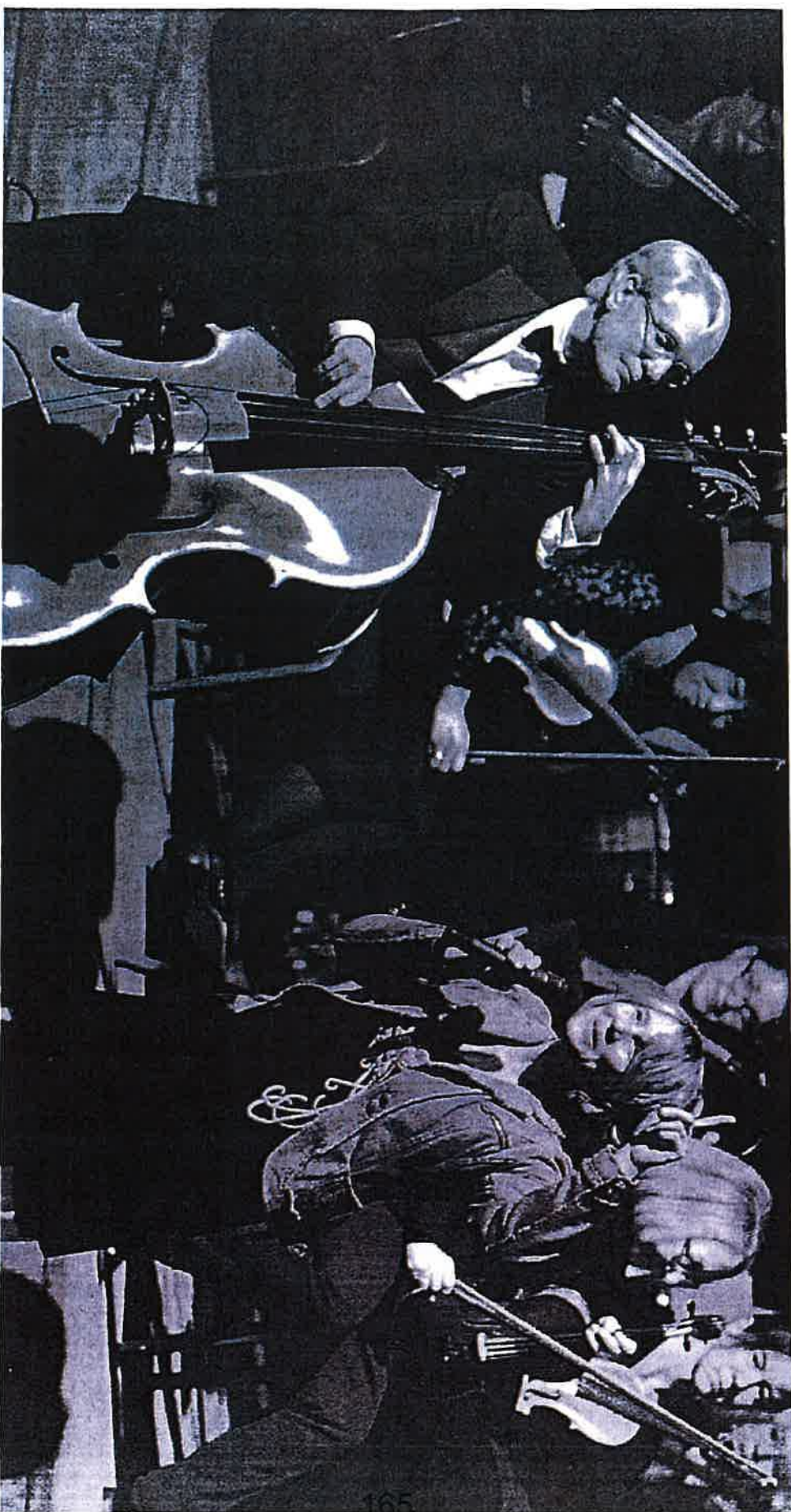
BOARD APPROVAL

APPROVED BY BOARD? Yes No DATE OF APPROVAL: _____

APPLICANT NOTIFIED? Yes No

FINANCE NOTIFIED? Yes No





CUYAMA JOINT UNIFIED SCHOOL DISTRICT
Student Field Trip Request

All applications for student field trips must be submitted to the District Office for Superintendent and Board approval at least three (3) weeks in advance of the field trip requested. Please include any supporting documentation with this request.

TODAY'S DATE: 1/6/2025

REQUESTED BY: Leah Bourgeois

PURPOSE: 55th Annual Author - Go - Round - North County SBCEO

FIELD TRIP LOCATION/DÉSTINATION: Abel Maldonado Community Center

DEPARTURE DATE: 1/29/2025 DEPARTURE TIME: 8:00

RETURN DATE: 1/29/2025 RETURN TIME: 2:00

GRADE LEVEL: 6-8 SITE LOCATION: Cuyama Elementary School

NUMBER OF STUDENTS: ~~18~~ 18 NUMBER OF ADULTS/CHAPERONES: 2

WILL SACK LUNCHES BE NEEDED? Yes No If yes, please notify cafeteria staff once request has been approved.

METHOD OF TRANSPORTATION: Bus or Vans (2)
(Bus, District Car/Van, Own Car, Parent/Guardian, etc.)

ESTIMATE OF EXPENDITURES:
 SUBSTITUTE NEEDED? Yes No NUMBER OF DAYS SUB NEEDED: _____
 LODGING NEEDED? Yes No WHERE? _____
 MEALS NEEDED? Yes No TOTAL ESTIMATE OF EXPENSES: _____
 SOURCE OF FUNDING FOR THIS FIELD TRIP: Arts and Music Grant

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

ADMINISTRATION APPROVAL

SITE ADMINISTRATOR SIGNATURE: _____ DATE: _____

SUPERINTENDENT SIGNATURE: _____

DATE: _____ REQUEST APPROVED? Yes No

BOARD APPROVAL

APPROVED BY BOARD? Yes No DATE OF APPROVAL: _____

APPLICANT NOTIFIED? Yes No

FINANCE NOTIFIED? Yes No

Cuyama Joint Unified School District

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

December 17, 2024

Michael Devico
Sunrise Olive Ranch
133 Van Norman Road
Montebello, CA 93640

Dear Mr. Devico,

On behalf of the Board of Trustees, staff, and families of the Cuyama Joint Unified School District, we would like to express our heartfelt gratitude for your generous donation of \$1,000. Your contribution made it possible for us to host a wonderful Christmas luncheon for our dedicated staff.

Your generosity and thoughtfulness brought joy and appreciation to our team during this festive season. We truly value your support and commitment to our school community. Thank you once again for your thoughtful donation. We wish you and your loved ones a joyful holiday season and a prosperous New Year.

Kindest regards,



Alfonso Gamino
Superintendent and Principal
Cuyama Joint Unified School District

Quarterly Report on Williams Uniform Complaints

[Education Code § 35186]

2024

District: Cuyama Joint Unified School District

Name of person completing this form: Alfonso Gamino

Title of person completing this form: Superintendent/Principal

Please provide the date when this information will be reported publicly at the district governing board meeting:

1/16/2025

Quarterly report submission date (check one):

April (January — March)

July (April — June)

October (July — September)

January (October — December)

General Subject Area	Total number of complaints	Number of complaints resolved	Number of complaints unresolved
Textbooks and Instructional Materials	0	0	0
Teacher Misassignment or Vacancies	0	0	0
Facilities Conditions	0	0	0
TOTALS	0	0	0

Signature of district superintendent

1/16/25

Date

**MEMORANDUM OF UNDERSTANDING BETWEEN
CUYAMA JOINT UNIFIED SCHOOL DISTRICT AND CALIFORNIA SCHOOL
EMPLOYEES ASSOCIATION AND ITS CUYAMA CHAPTER #288**

The California School Employees Association and its Cuyama Chapter #288 (CSEA) and Cuyama Joint Unified School District (the District) agree to the following revised job description as attached:

- 1) Site Administrative Assistant (Formerly: School Secretary – see attached)

For the District:

For CSEA:

Date: _____

Date: _____

Cuyama Joint Unified School District

2300 Highway 166, New Cuyama, California 93254
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Site Administrative Assistant.

Under the direction of an assigned supervisor, perform a variety of clerical duties in the service of District policies and regulations pertaining to an assigned District site, program, or department. Incumbent organizes, coordinates, schedules and performs activities, including supporting accounting, payroll, purchasing, and building service activities.

EXAMPLES OF DUTIES/ESSENTIAL EXECUTIVE FUNCTIONS

- **Manages the front office of the assigned District office, school site, or office of a department/program; greets visitors and receives telephone calls; provides information regarding school policies, procedures, actions, activities, programs, and schedules; requests necessary information and transmits messages as appropriate.**
- **Coordinates communication between the assigned site, program, or department and faculty, students, parents, and outside organizations; sets up meetings; prepares agendas; takes and transcribes minutes.**
- **Maintains a variety of payroll records; prepares and processes documents for a variety of absences, jury duty, and substitutes; maintains attendance records; prepares monthly payroll information for site, department or program, and forwards to the District office.**
- **Arranges for or assists in arranging for substitutes to fill certificated and classified personnel absences.**
- **Maintains accounts payable, receivable, and other bookkeeping records; transfers and deposits monies; collects and accounts for monies gathered in conjunction with school activities; prepares reports and forwards to District.**
- **Orders materials, supplies, and equipment; maintains records of purchase orders, invoices, and accounts; maintains inventories; distributes and collects confidential testing materials; assists principal with school budget preparation and monitoring.**
- **Performs various enrollment and registration activities; prepares registration packets; inputs new student data into appropriate computer system; reviews student records for compliance with related laws and regulations; maintains and reconciles monthly enrollment reports.**
- **Maintains accurate records and files concerning student and parent information. Maintains a variety of confidential records pertaining to students and school staff.**

Cuyama Joint Unified School District

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

- Prepares and maintains a variety of records and reports related to field trips, travel, volunteers, school improvement plans, library accounts, keys, work orders, student study teams, facilities use, and other required records as needed.
- Administers basic first aid to students as necessary; determines whether to call professional medical assistance or parents; maintains student health records; administers medications according to approved guidelines; coordinates vision and hearing testing; prepares student accident reports.
- Supervises students sent to the assigned office.
- Types from rough draft or verbal instructions to a variety of documents such as letters, memoranda, bulletins, and related correspondence and reports.
- Operates and maintains a variety of office equipment; maintains maintenance and repair information; identifies problems and attempts to resolve prior to requesting assistance; may set up new staff on school's and district's intranet/internet.
- Sorts and distributes mail; copies and distributes information concerning new policies, procedures, training opportunities and related information as directed by the principal.
- Coordinates and resolves issues and concerns in the absence of site, department or program director.
- Performs related duties as assigned.

MINIMUM QUALIFICATIONS

Education and Experience

High school diploma or equivalent AND progressive clerical or administrative support experience or higher, preferably in an educational environment.

OR

An associate degree with coursework in business administration, communications, a behavioral science, or a related field

KNOWLEDGE AND ABILITIES

Knowledge of

Cuyama Joint Unified School District

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

- Modern office methods of filing and clerical procedures.
- Acceptable telephone etiquette.
- Computer entry.
- Record keeping techniques/organization.
- Basic computer skills with applications such as MS Word, MS Excel etc.
- Knowledge of general office procedures and office machines (computer, fax, and copier).
- Oral and written communication skills.
- Interpersonal skills using tact, patience, and courtesy.
- District policies, rules, and regulations.
- Confidentiality protocols.

Ability to

1. Deal effectively with a wide variety of personalities and situations requiring diplomacy, friendliness, poise, and firmness as necessary.
2. Compose letters in acceptable style with minimum assistance.
3. Maintain a calendar of appointments.
4. Maintain an adequate filing system and be able to retrieve data quickly.
5. Take notes and records of meetings, conferences, etc.
6. Correct English usage, grammar, spelling, punctuation, and vocabulary.
7. Maintain confidentiality in matters regarding employees and/or students.
8. Learn specific rules, regulations, laws, and policies quickly and apply them with good judgment in a variety of procedural matters without immediate supervision.
9. Use good judgment while recognizing the scope of authority.
10. Perform clerical duties including proofreading for correct spelling and proper English grammar usage.
11. Meet students, parents, staff, and the public tactfully and courteously
12. Operate computer, management systems, printer and other office machines with advanced skills in the operation including word processing and database software.
13. Compile and maintain accurate and complete records and reports.
14. Understand and follow oral and written instructions.
15. Answer questions by telephone, in person, and e-mail in a respectful manner.
16. Organize tasks and complete them with efficient use of time.
17. Create correspondence databases, spread sheets, and various publications.
18. Maintain cooperative relationships with Supervisor(s), coworkers and the public.

PHYSICAL DEMANDS AND WORKING CONDITIONS

Environment: Indoor office environment subject to frequent interruptions. Some travel between Site(s) in the district.

Physical Demands

Cuyama Joint Unified School District

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

- Pushing, moving, and lifting objects with a strength factor of light work.
- Dexterity of hands and fingers to operate a variety of standard office equipment.
- Clarity of vision at varying distances.
- Verbal, auditory, and written capabilities to effectively communicate in an articulate manner.
- Sitting and standing for extended periods of time.
- Lifting of objects with a strength factor of light work.
- Frequent sitting, standing, and walking.
- Reaching overhead, above the shoulders and horizontally, to retrieve and store files and supplies.
- Occasional bending, reaching, and stretching.
- Occasional pushing, pulling, and dragging.
- Occasional kneeling, crouching, and squatting.

Current Salary Range

12-Month employee

Secretary

Cuyama Joint Unified School District

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- Pushing, moving, and lifting objects with a strength factor of light work.
- Dexterity of hands and fingers to operate a variety of standard office equipment.
- Clarity of vision at varying distances.
- Verbal, auditory, and written capabilities to effectively communicate in an articulate manner.
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Cuyama Joint Unified School District

P. O. Box 271, New Cuyama, California 93254
Telephone: 766-2482

SCHOOL SECRETARY

- Previous
Position

BASIC FUNCTION:

Under the direction of the Principal, Fiscal Operations Officer and Executive Secretary, and Superintendent. Organize, coordinate, schedule and perform office activities at an elementary and high school and serve as a secretary to the Principal; train and provide work direction to clerical personnel and others as assigned.

REPRESENTATIVE DUTIES:

Organize and coordinate a wide variety of clerical and other office functions and activities in the administrative office of an elementary or high school; prioritize and schedule duties and assignments to assure efficiency and effectiveness and meet established time lines.

Perform secretarial duties and provide administrative duties and coordinate communications between faculty, parents, students and staff.

Relieve the Principal of routine administrative duties and coordinate communications between faculty, parents, students, and staff.

Answer phones and greet visitors; take and relay messages; provide information to students, parents, faculty and site personnel; interpret, apply and explain District policies and school procedures and regulations.

Compile and organize information for the Principal; compose and respond to routine correspondence; collect, complete, and expedite State and District required forms and reports.

Type from notes, rough draft or verbal instructions a variety of written materials including correspondence, bulletins, records, forms, memoranda, reports, lists and confidential materials.

Communicate with a variety of site and District personnel and administrators regarding school operations; maintain State registers and prepare required student attendance reports.

Prepare and maintain a variety of records, files and reports related to attendance, personnel and payroll, supplies and inventory and site maintenance operations; maintain State registers and prepare required student attendance reports.

Administer first aid and authorized medications in accordance with established policies and guidelines.

Enroll and transfer students; assure that records are completed and processed properly.

School Secretary
Page 2 of 3

Maintain accurate absence records and reports and prepare substitute time sheets; provide orientation, keys, directions and pertinent information to substitutes.

Operate a variety of business and office machines including typewriter, calculator, thermofax, mimeograph, and other copiers.

Order, receive and distribute school supplies, materials, and equipment as needed; assure that office machines function properly and arrange repairs as needed.

Collect and account for fees and other monies as directed; prepare bank deposits and maintain financial records as assigned.

Train and provide work direction to student assistants as assigned.

Perform related duties as assigned.

KNOWLEDGE AND ABILITIES:

Knowledge of:

Organization and coordination of clerical and secretarial activities in an elementary school office.
Secretarial, clerical and administrative assistance duties required to support a school administrator.

Coordination of office aspects of diverse programs and activities.

Modern office practices, procedures and equipment.

Record-keeping techniques.

Oral and written communication skills.

Telephone techniques and etiquette.

Correct English usage, grammar, spelling, punctuation and vocabulary.

Interpersonal skills using tact, patience and courtesy.

Basic First Aid procedures.

Health and safety regulations.

District organization, operations, policies and objectives.

Applicable sections of State Education Code and other applicable laws.

ABILITY TO:

Organize, coordinate and prioritize a wide variety of clerical and secretarial activities and functions in the administrative office of an elementary/high school.

Relieve a Principal of administrative detail and respond to routine inquiries.

Add, subtract, multiply and divide quickly and accurately.

Understand and follow oral and written directions.

Communicate effectively with students, parents, staff and administration.

Read, interpret, apply and explain rules, regulations, policies and procedures.

Complete work with many interruptions.

ADOPTED: 10-02-95

Work confidentially with discretion.
Maintain records and prepare reports.
Establish and maintain cooperative and effective working relationships with others.
Analyze situations accurately and adopt an effective course of action.
Train and provide work direction to others.

EDUCATION AND EXPERIENCE

Any combination equivalent to: graduation from high school and two years of varied and responsible clerical experience involving public contact.

LICENSES AND OTHER REQUIREMENTS:

Valid First Aid Certificate issued by an authorized agency.

WORKING CONDITIONS:

Environment:

Elementary school office environment; subject to constant interruptions.

PHYSICAL ABILITIES:

Sitting for extended period of time, seeing to read notes and rough drafts, dexterity of hands and fingers to operate a typewriter and computer keyboard, reaching to maintain files, bending at the waist, and hearing and speaking to communicate and provide information to others.

Cuyama Joint Unified School District

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Executive Administrative Assistant – Superintendent and Business Office (District Office) - CONFIDENTIAL

Under the direction of the Superintendent and CBO and/or Business Manager, performs highly responsible and confidential secretarial and administrative assistant duties, including a variety of administrative details; interpret policies and regulations to officials, staff and the public; plan, coordinate and organize office activities, public relations and flow of communications and information.

EXAMPLES OF DUTIES/ESSENTIAL EXECUTIVE FUNCTIONS

- Perform highly responsible duties as the primary and confidential secretary to the Superintendent, relieving the Superintendent of a variety of secretarial and administrative details; plan, coordinate and organize office and department activities and flow of communications for the Superintendent and Business Office; maintain confidentiality of privileged and sensitive information.
- Receive, screen and route telephone calls; greet and assist visitors; refer callers or visitors to appropriate staff members; take and relay messages; respond to requests, complaints and questions from officials, staff and the public, representing the Superintendent by phone and written communication; interpret policies and regulations to officials, staff and the public.
- Compose correspondence independently on a variety of matters including those of a confidential nature; compile and type various letters, forms, reports, contracts, packets, statistical data, memoranda, bulletins, newsletters, notices, vouchers, lists, fliers and other materials as directed; prepare, format, edit, proofread and revise written materials.
- Coordinate and organize public relations and related activities for the Superintendent; prepare and ensure access of a variety of documents, files and other paperwork for the public; represent the Superintendent at special events as assigned; communicate with a variety of agencies and members of the community to enhance public relations including the media; serve as internal and external liaison for the Superintendent and Board.
- Coordinate and schedule various appointments, forums and meetings; make travel arrangements; reserve facilities; maintain and coordinate the calendar of the Superintendent, CBO and/or Business Manager. Prepare and disseminate calendar of events; coordinate and arrange special events and activities for the Superintendent and CBO and/or Business Manager.
- Set up, facilitate and attend meetings of the Board of Trustees; coordinate, prepare, and post agendas; maintain official records of Board meetings; maintain scheduling calendar for use of Board room; provide Board members with information on events via e-mail as assigned; provide handouts and pertinent information; take and transcribe minutes.
- Receive, sort and route incoming correspondence; review and determine priority of incoming mail and e-mail; compose replies independently or from oral direction; prepare notices, packets and informational materials for mailing. Research and compile a variety

Cuyama Joint Unified School District

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of information; conduct on-line research as needed; compute statistical information for various federal, State and local reports; process and evaluate a variety of forms and applications related to assigned functions; duplicate materials as necessary.

- Prepare documents and information relating to collective bargaining activities including employee relations and negotiations; maintain confidentiality regarding issues related to negotiations and other collective bargaining matters.
- Input a wide variety of data into an assigned computer system; maintain automated files and records; create queries and generate a variety of computerized lists and reports; ensure timely distribution and receipt of a variety of records and reports; ensure accuracy of input and output data. Data input includes but is not limited to Board Policy updates to the website to keep policies updated, track and record employee leaves, (sick, vacation, comp, bereavement, etc.) once received from the site office staff. Prepare district rental applications, collecting rent, preparing receipts, and tracking data on excel.
- Prepare and maintain a variety of complex lists, records and reports related to assigned duties; establish and maintain filing systems.
- Coordinate SSC, DELAC, LCAP Stakeholders, Citizen's Bond Oversight Committees, write and maintain records, agendas, minutes, as assigned.
- Support Business Office in maintaining personnel files as needed, Prepare and input staff hours/timesheets, run reports, submit to CBO and/or Business Manager.
- Coordinate Certificated and Classified employees eligible for evaluations.
- Create, coordinate and maintain classified employees sub lists for site secretaries.
- Update and maintain the Board/Superintendent's Office web page; ensure timely and accurate posting of information including calendars, announcements, agendas, minutes, packets and Board policies.
- Perform special projects and prepare various forms and reports on behalf of the Superintendent, CBO and/or Business Manager; attend to administrative details on special matters as assigned.
- Operate and maintain a variety of office equipment including a calculator, copier, fax machine, computer and assigned software; maintain users account information on the District's telephone notification system; arrange for equipment repairs as needed.
- Communicate with other departments, administrator (s) and outside agencies to coordinate activities, exchange information and resolve issues or concerns.
- Prepare, type and process requisitions according to established guidelines; order, receive and maintain inventory of supplies and equipment in accordance with established guidelines.
- Develop and implement office procedures to ensure complete and timely operations; create office forms which facilitate work flow.
- Provide assistance to District safety personnel in the event of school or district crisis situations; maintain public information center for the media; notify the Board of events if and when assigned; update and maintain the District's safety plan; communicate with local fire and police personnel as needed.
- Perform other related duties as assigned.

Cuyama Joint Unified School District

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

MINIMUM QUALIFICATIONS

Education and Experience

Any combination equivalent to: college-level coursework in secretarial science or related field and six years of increasingly responsible administrative support experience involving frequent public contact.

Licenses and Other Requirements

DOJ and FBI fingerprint clearance Negative TB test within the last four years.

KNOWLEDGE AND ABILITIES

Knowledge of

- Functions and secretarial operations of an administrative office.
- District operations, policies and objectives.
- Applicable laws, codes, regulations, policies and procedures.
- Modern office practices, procedures and equipment.
- Record-keeping techniques.
- Correct English usage, grammar, spelling, punctuation and vocabulary.
- Oral and written communication skills.
- Interpersonal skills using tact, patience and courtesy.
- Budgeting practices regarding monitoring and control.
- Methods of collecting and organizing data and information.
- Business letter and report writing, editing and proofreading.
- Public relations techniques.
- Operation of a computer and assigned software.

Ability to

- Perform highly responsible and confidential secretarial and administrative assistant duties to relieve the Superintendent of a variety of administrative details.
- Interpret, apply and explain laws, codes, rules, regulations, policies and procedures.
- Plan, coordinate and organize office activities, public relations and flow of communications and information for the Superintendent.
- Organize complex material and summarize discussions and actions taken in report form. Compile and prepare comprehensive reports concerning a broad spectrum of subject matter.

Cuyama Joint Unified School District

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- Compose effective correspondence independently.
- Maintain a variety of complex and confidential files and records. Ensure efficient and timely completion of office and program projects and activities. Understand and resolve issues, complaints or problems.
- Type or input data at an acceptable rate of speed.
- Take and transcribe dictation at an acceptable rate of speed. Operate a variety of office equipment including a computer and assigned software.
- Establish and maintain cooperative and effective working relationships with others. Analyze situations accurately and adopt an effective course of action.
- Plan and organize work.
- Meet schedules and timelines. Prioritize and schedule work.
- Work independently with little direction.
- Work confidentially with discretion.
- Communicate effectively both orally and in writing.
- Work professionally with all district staff and be courteous at all times.

PHYSICAL DEMANDS AND WORKING CONDITIONS

Environment: Indoor office environment subject to frequent interruptions. Some travel between Site(s) in the district.

Physical Demands

- Pushing, moving, and lifting objects with a strength factor of light work.
- Dexterity of hands and fingers to operate a variety of standard office equipment.
- Clarity of vision at varying distances.
- Verbal, auditory, and written capabilities to effectively communicate in an articulate manner.
- Sitting and standing for extended periods of time.
- Lifting of objects with a strength factor of light work.
- Frequent sitting, standing, and walking.
- Reaching overhead, above the shoulders and horizontally, to retrieve and store files and supplies.
- Occasional bending, reaching, and stretching.
- Occasional pushing, pulling, and dragging.
- Occasional kneeling, crouching, and squatting.

Approved: January 16, 2025

From: Heather Lomax

Date: Friday, December 13, 2024

Re: Resignation from the school board

Dear Mr. Gamino and fellow Trustees,

It has been my honor to serve the District for 6 years on the BOD. Thank you all for your time and effort for the community school. At this time in my life, I just cannot give the duties as Trustee the time needed and I must resign. A lot of thought and hesitation went into this decision.

Thank you all again,

Heather Lomax

Cuyama Joint Unified School District



Transportation Safety Plan January 16, 2025

Transportation Services
2300 Highway 166
New Cuyama, CA 93254
661-766-2642



The Following Cuyama Joint Unified School District Transportation Safety plan has been developed pursuant to California Education code 393831.3. This document is maintained by Maintenance and Transportation Dept.

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This plan was reviewed by bus drivers Eric Callaway and Mary Jo Harrington – December 2023

Updated by Superintendent Principal Mr. Alfonso Gamino

Revision: Page 4 – Added the Reduced Visibility and Procedure for Reduced Visibility

Board approved date: January 16, 2024

California Education Code 39831.3

- (a) The county superintendent of schools, the superintendent of a school district, a charter school, or the owner or operator of a private school that provides transportation to or from a school or school activity shall prepare a transportation safety plan containing procedures for school personnel to follow to ensure the safe transport of pupils. The plan shall be revised as required.
- The plan shall address all of the following
- (1) Determining if pupils require escort pursuant to paragraph (1) of subdivision (b) of Section 22112 of the Vehicle Code.
 - (2) (A) Procedures for all pupils in prekindergarten, kindergarten, and grades 1 to 8, inclusive, to follow as they board and exit the appropriate school bus at each pupil's school bus stop.
(B) Nothing in this paragraph requires a county superintendent of schools, the superintendent of a school district, a charter school, or the owner or operator of a private school that provides transportation to or from a school or school activity, to use the services of an onboard school bus monitor, in addition to the driver, to carry out the purpose of this paragraph.
 - (3) Boarding and exiting a school bus at a school or other trip destination.
 - (4) Procedures to ensure that a pupil is not left unattended on a school bus, school pupil activity bus, or youth bus.
 - (5) A current copy of a plan prepared pursuant to subdivision (a) shall be retained by each school subject to the plan and made available upon request to an officer of the Department of the California Highway Patrol.
- (Amended by Stats. 2016, Ch. 721, Sec. 2. Effective January 1, 2017.)

California Vehicle Code 22112: School Bus Signal and School Bus Stops:

- (a) On approach to a school bus stop where pupils are loading or unloading from a school bus, the school bus driver shall activate an approved amber warning light system, if the school bus is so equipped, beginning 200 feet before the school bus stop. The school bus driver shall deactivate the amber warning light system amber reaching the school bus stop. The school bus driver shall operate the flashing red light signal system and stop signal arm, as required on the school bus, at all times when the school bus is stopped for the purpose of loading or unloading pupils. The flashing red light signal system, amber warning lights system, and stop signal arm shall not be operated at any place where traffic is controlled by a traffic officer or at any location identified in subdivision (e) of this section. The school bus flashing red light signal system, amber warning lights system, and stop signal arm shall not be operated at any other time.
- (b) The school bus driver shall stop to load or unload pupils only at a school bus stop designated for pupils by the school district superintendent or the head or principal of a private school or authorized district personnel for school activity trips.
- (c) When a school bus is stopped on a highway or private road for the purpose of loading or unloading pupils, at a location where traffic is not controlled by a traffic officer, the driver shall, before opening the door, ensure that the flashing red light signal system and stop signal arm are activated, and that it is safe to enter or exit the school bus.

- (d) When a school bus is stopped on a highway or private road for the purpose of loading or unloading pupils, at a location where traffic is not controlled by a traffic officer or official traffic control signal, the school bus driver shall do all of the following:
 - (1) Escort all pupils in pre-kindergarten, kindergarten, or any of grades 1 to 8 inclusive, who need to cross the highway or private road upon which the school bus is stopped. The driver shall use an approved hand-held "STOP" sign while escorting all pupils.
 - (2) Require all pupils who need to cross the highway or private road upon which the school bus is stopped walk in front of the bus as they cross.
 - (3) Ensure that all pupils who need to cross the highway or private road upon which the school bus is stopped have crossed safely, and that all other pupils and pedestrians are a safe distance from the school bus before setting the school bus in motion.
 - (e) Except at a location where pupils are loading or unloading from a school bus and must cross a highway or private road upon which the school bus is stopped, the school bus driver may not activate the amber warning light system, the flashing red light signal system and stop signal arm at any of the following locations:
 - (1) School bus loading zones on or adjacent to school grounds or during an activity trip, of the school bus is lawfully stopped or parked.
 - (2) Where the school bus is disabled due to mechanical breakdown. The driver of a relief bus that arrives at the scene to transport pupils from the disabled school bus shall not activate the amber warning light system, the flashing red light system, and the stop signal arm.
 - (3) Where a pupil requires physical assistance from the driver or authorized attendant to board or leave the school bus and providing the assistance extends the length of time the school bus is stopped beyond the time required to load or unload a pupil that does not require physical assistance.
 - (4) Where the roadway surface on which the bus is stopped is partially or completely covered by snow or ice and requiring traffic to stop would pose a safety hazard as determined by the school bus motorcarrier.
 - (5) On a state highway with a posted speed limit of 55 miles per hour or higher where the school bus is completely off the main traveled portion of the highway.
 - (6) Any location determined by a school district or a private school, with the approval of the Department of the California Highway Patrol, to present a traffic or safety hazard.
 - (f) Notwithstanding subdivisions (a) to (d), inclusive, the Department of the California Highway Patrol may require the activation of an approved flashing amber warning light system, if the school bus is so equipped, or the flashing red light signal system and stop signal arm, as required on a the school bus, at any location where the department determines that the activation is necessary of the safety of school pupils loading or unloading from a school bus.
- (Amended by Stats. 2012, Ch. 769, Sec. 35. Effective January 1, 2013.)

TRANSPORTATION MISSION STATEMENT

The Cuyama Joint Unified School District Transportation Department is dedicated to providing safe, efficient and respectful service. Our drivers are dedicated towards creating and maintaining safe driving behaviors and positive and consistent social environments that best support our student's success. We believe the social development of our students is important. Therefore, we focus on making connections with our students, so they understand that school bus drivers are an important part of their community support system where they feel supported by a safe and predictable social environment.

The Cuyama Joint Unified School Bus Driver are safety driven. Our drivers are part of a California team that has an unparalleled safety record. Simply put the more students who ride our Cuyama Joint Unified School District buses, the safer our rural community's children will be. School Bus transportation is the safest type of transportation in the state and in the nation. Cuyama Joint Unified School District Bus Drivers take pride in providing safe transportation to our students on a daily basis.

Cuyama Joint Unified School District provides transportation for eligible Special Education students, non-Special Education students and extracurricular activities for students in transitional kinder through grade 12.

Authority of District Boards - Title 13 CCR 1202(b)

(b) Authority of District Boards. The governing board of any school district, county superintendent of schools, or equivalent private school entity or official, may adopt and enforce additional requirements governing the transportation of pupils. Such requirements shall not conflict with any law or state administrative regulation.

Snow Day

When we have days when we know there is a storm coming in, the principal will be on-site at normal school start hours.

On days where there are big storms, we may have to either delay transportation, or even close the schools on that day. The decision will be made the Superintendent/Principal.

Reduced Visibility

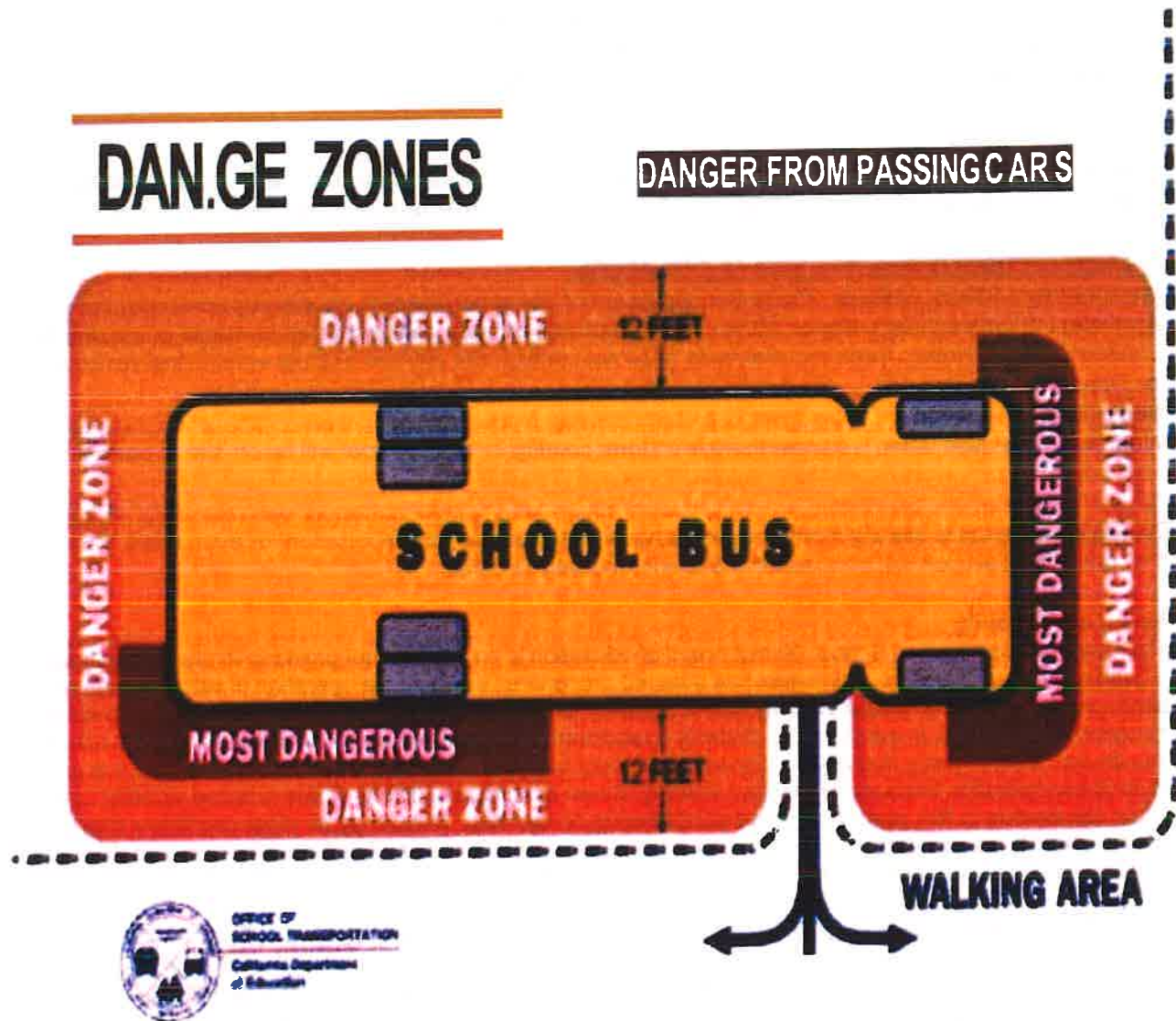
The Cuyama Joint Unified School District board of education is an agency that provides for the transportation of pupils/students therefore, the district has adopted procedures that limit the operation of school buses when atmospheric conditions reduce visibility on the roadway to 200 feet or less during the regular home-to-school transportation service. In addition, the district's operational policies for school activity field trips gives school bus drivers' discretionary authority to discontinue school bus operation if the driver determines that it is unsafe to continue operation because of reduced visibility. Some example conditions where reduced visibility may occur can be due to fog, snowstorm, and sand blowing on the road. There may be other conditions that may reduce visibility as well. In the case of fog, the district may call a 2-hour delay when visibility is less than 200 feet. The CJUSD Reduced Visibility plan aligned with the California vehicle code section 34501.6

Procedure for Reduced Visibility: By 5:30 a.m., the transportation supervisor for the district decides if the visibility on the bus routes are not safe to run the buses. If he decides that it is not safe to drive, he will notify the superintendent and then the district will make an "Alert Solutions" automated notification to all parents, guardians, and staff regarding a school delay. The delay will be lifted when visibility is at least 200' (feet) for the drivers.

General Loading/Unloading Procedures of the School Bus

The School Bus Danger Zone

Each student must be aware of the area surrounding the school bus called the Danger Zone. The Danger Zone is the area extending 12 feet in all directions from the school bus in which serious student injuries and deaths occur. When the student boards and leaves the school bus they must follow the routes shown on the Danger Zone illustration. This places them within view of the school bus driver at all times.



Procedures for Boarding the Bus

Students should learn the correct route identification for the route they are riding to school or home.

- Students shall wait at designated bus stops, and they shall arrive 5 minutes before the bus is scheduled to arrive. Students waiting for the bus shall do so in a safe location.
- Students will not run towards the bus when the bus is approaching.
- Students will wait at least twelve (12) feet back from the edge of the curb or roadway.
- Students will wait in line forming away from the edge of the curb or roadway.

Students will wait for the bus to come to a complete stop and will not approach the bus until the front door is opened.

- Students will take a seat on their own or as directed by the driver of the bus.
- Students shall talk quietly, not stand up nor turn around in the seat, respect others and their property as well the integrity of the school bus. There is no eating, drinking or gum chewing allowed while on the bus by students.

Procedures for Unloading the Bus at School or at Bus Stop

- Students will remain seated until the bus comes to a complete stop and the bus door is opened. The bus is not considered stopped until the door opens. Students shall not stand on the bus while the bus is in motion.
- Student will exit the bus one row at a time beginning with the front of the bus in an orderly manner in compliance with the driver's instructions.
- Students will use the handrail at the door and walk down each step to the ground.
- After exiting, students should walk away from the bus and not touch or lean against the bus. They will no return to or run after the bus. There will be no horseplay at or near the bus.
- Students shall not cross the street upon which the bus is parked without assistance from the bus driver. Parents/guardians should wait on the side of the street which the designated stop is located.

Students' parents/guardians must be present, waiting on the same side of the street as the bus stop. If must-be-met student's parent or guardian is not present and the transportation department is not able to make contact the student will be returned to the transportation department.

Procedures for Exiting the Bus at Escorted Stops

- Students will be given instruction to wait at an area designated by the bus driver.
- When escorting students, the driver shall, before opening the door, ensure that the flashing red light signal system and stop signal arm (if equipped) are activated and it is safe to exit the bus.
- The driver will exit the bus and walk approximately 10 feet in front of the bus before turning to enter the roadway and instruct the student to "wait".
- Using the handheld stop sign, the driver will walk to the center of the street and assure all traffic is topped before verbally signaling the student to walk between the bus and the driver. The driver shall escort the student across the street in front of the bus and follow the last student on the bus, making sure that all students are across the street before leaving the street.

When Crossing the Roadway

- Cuyama Joint Unified School District requires all school bus drivers to escort all students, 6th through 12th grade, who need to go across the street as they depart the bus.
Parents/guardians of Pre- Kindergarten through 5th grade need to be on the same side of the road as the bus.
- Always let your bus driver be the first person off the bus. The driver needs to activate the bus "red lights" that flash on the outside of the bus to warn cars to stop for children crossing the street.
Once your driver is off the bus, you can walk down the bus steps, and wait on the sidewalk or dirt shoulder next to the bus, for your driver to direct you to cross the street. Never go out into the street without the bus driver telling you to do so!
- Always walk between the bus and the bus driver, as you cross the street. Once you are on the other side of the street, stay on that side of the street. Do not play in the street. Go directly home.
At a traffic light, all students must comply with directions of the official traffic-controlled signal on the street.

Walking to and from Bus Stops

- Go directly home from the bus stop. Plan the safest route with the fewest streets to cross.
- If possible cross streets and corner. Look in all directions before crossing and when safe walk across the street. Always obey traffic signals.
- Watch for vehicles that might be making a turn.
- Do not dart from between parked cars or shrubbery.
- Never accept a ride from a stranger.
- If possible, face traffic when walking on road without sidewalks and always use caution.
- Be extra careful during time of sunrise and sunset, bad weather and during darkness (wear white clothing or something reflective).
- Leave home early enough so you do not have to run.

Rules and Regulations

5CCR14103

Authority of the Driver

- (a) Pupils transported in a school bus or in a school pupil activity bus shall be under the authority of, and responsible directly to, the driver of the bus, and the driver shall be held responsible for the orderly conduct of the pupils while they are on the bus or being escorted across a street, highway or road. Continued disorderly conduct or persistent refusal to submit to the authority of the driver shall be sufficient reason for a pupil to be denied transportation. A bus driver shall not require any pupil to leave the bus reroute between home and school or other destinations. (b) Governing boards shall adopt rules to enforce this section. Such rules shall include, but not be limited to, specific administration procedures relating to suspension of riding privileges and shall be made available to parent, pupils, teachers, and other interested parties.

Note: Authority cited: Section 39381, Education Code. Reference: Section 39830 and 39831, Education Code. Cross-reference: Section 1717(h) of Title 13, California Administrative Code.

This database is current through 7/28/17 Register 2017, No. 30
5 CCR 14103,5 CA ADC 14103

Authorized Entry

* At the driver's discretion: Staff and parents may enter the bus to assist in loading and unloading.

Unauthorized Entry

- The Superintendent or designee may place a notice at bus entrance that warns against unauthorized entry. The driver or another school official may order any person to disembark if that person enters a bus without prior authorization and has intent to commit a crime. (Education Code 39842; 13 CCR 1256.5)

Procedure for Warnings of Unauthorized

By law the driver is responsible for the safety of all students while aboard his/her bus. In an effort to assist with that duty the Superintendent/principal or designee will provide information to the school bus driver, school, parent or guardian to inform of against unauthorized entry.

The Driver will notify the Superintendent/principal or designee in writing should there be any incident that constitutes unauthorized entry.

Emergency Equipment

Each school bus shall be equipped with a first aid kit, roadside warning devices, and at least one fire extinguisher located in the driver's compartment which meets the standards specified in law. Each driver as part of their required daily vehicle inspection (pre-trip) shall insure that the bus they are operating is properly equipped with the required emergency equipment based upon bus type/ size and is in good working order. The fire extinguisher(s) are properly rated as required by law.

Procedures for School Bus Incidents/Collisions

In the event of a bus incident/collision, the driver shall immediately secure the bus and cause the appropriate authorities to be notified of the event. CHP/CJUSD.

Driver will contact CHP and request emergency medical services if any pupils are injured.

Bus Driver will notify the Superintendent/principal or designee.

Students should be released by the CHP officer investigating the scene.

The school site and/or designee will notify parents or guardians of any injured student. In all cases, regardless of the qualifying criteria for determining a school bus collision, the driver will provide a collision report to facilitate the reporting requirements for the Lead Maintenance person and/or designee(s).

Bus evacuation & Safety Instruction

- All students who are transported in a school bus shall receive instruction in school bus emergency procedures and passenger safety. The district shall provide instruction during the first three months of the school year. This instruction includes passenger conduct, bus evacuation, crossing roadways, proper loading and unloading and red light escorts. As part of the instruction students will exit the bus through the emergency exit door. Prior to departure on field trips, the driver shall give safety instructions which include the location of emergency exits and the location and use of emergency equipment.

Passenger Restraint Systems

- When a school bus or student activity bus is equipped with a passenger restraint system, all passengers shall be required to properly restrain by the system while the bus is in motion. Bus drivers shall be informed of procedures to be followed to reasonably ensure that all passengers are so restrained. (Title 5 CCR Section 14105: "All passengers in a school bus or in a school pupil activity bus that is equipped with passenger restraint systems in accordance with sections 27316 and 27316.5 of the Vehicle Code, shall use the passenger restraint system.")

Procedure for Use of Passenger Restraint System

- The driver shall ensure that all students who board the bus are properly restrained. Instruction shall be given during the annual emergency evacuation drills on the proper use of the passenger restraint system while the bus is in motion. Prior to operation all drivers shall inspect as part of the pre-trip inspection the passenger restraint system currently available on each bus (bus that has a passenger restraint system) to ensure that all students are protected to the maximum extent. VC 27316 (c): "No person, school district, or organization with respect to a school bus equipped with passenger restraint systems pursuant to this section, may be charged for a violation of this code or any regulation adopted there under requiring a passenger to use a passenger restraint system, if a passenger on the school bus fails to use or improperly uses the passenger restraint system..." district or company policies and procedures should be developed to enforce disciplinary actions for non-use or improper use of the passenger restraint system. The driver, school district, or organization still may be charged civilly if reasonable care was not provided for the passenger(s).

Safety Tips

Conduct at School Bus Loading Zone & Bus Stops

- Stand in lines or a group facing traffic so you can see the bus approaching. Stand back 12 feet from where the bus will stop. Do not approach the bus until the driver opens the bus door.
- When loading at a school, follow the directions of the driver and/or teacher on bus duty. Stand back the required 12 feet until the bus driver opens the bus door. Remember, there may be several buses to watch out for, not just your own.
- Never go under any bus to retrieve something you've dropped. Ask the driver to assist. Never run to a bus, always walk.
- Destroying property, playing in or running across the street or any type of horseplay at a bus stop is not allowed.
- When the bus is stopped to load or unload, the students are the direct responsibility of the bus driver and the driver's directions must be followed.

- School buses can only stop at designated bus stops. If you miss the bus, have mom or dad take you to another bus stop or directly to school and remember never run after your bus once it leaves!
When waiting for the bus in a car, be sure your car is not parked in the bus loading/unloading zone. Make sure that you are out of the car, waiting at the stop, prior to the bus arriving.

School Bus Rules

- All students (regular education and special education) are required to:
- Arrive at the bus stop five (5) minutes before the bus is scheduled to arrive. Use only his/her designated bus stop.
- Use only his/her designated bus stop.
- Refrain from transporting hazardous or destructive objects of any kinds such as firearms, weapons, glass objects or containers, explosives, sharp or pointed objects, skateboards, razor scooters or ball bats.
- Respect the rights and property of others on the bus and at the bus stop.
- Avoid all fighting and rough play while at the bus stop, on the bus, or when getting on or off the bus.
- Always enter and leave the bus through the entrance door except in emergencies.
- Remain quiet at railroad crossings.
- Keep all parts of the body inside the bus.
- Keep windows closed unless otherwise instructed by the bus operator.
- Not use profane language, obscene gestures, create excessive, or unnecessary noise.
- Do not damage or deface any part of the bus, tamper with the radio, bus controls, emergency exits or other equipment, shoot at or throw away objects inside or outside of the bus, or in any way endanger the safety of others.
- Help keep the bus safe & free from litter by not eating, drinking or gum chewing on the bus.
- Be courteous and respectful to the bus driver, other students, and passersby.
- Obey the request of the bus driver, give proper identification when requested.
- Always cross in front of the bus when it is necessary to cross the street.

Mechanical Breakdown

When a school bus is disabled due to a mechanical failure and students are aboard that require transportation, the relief vehicle should drive to the front of and pull in line with and as close to the disabled vehicle as possible. Vehicle Code Section 22112(d) states that a school bus disabled due to mechanical breakdown and/or the relief bus shall not activate the flashing red light system while loading and unloading passengers. The drivers of both vehicles should activate the hazard lights prior to the unloading and loading of passengers.

School Activity Trips

Loading School Buses at a School Site:

- If the students are not crossing the roadway the bus is on to board the bus, then the driver shall not activate the flashing amber warning light system when loading/unloading.
- Students will fill each seat on the bus as instructed by teacher and/or bus driver.
- The group or athletic team will assemble in an area away from the school bus. When the students are ready to load, the driver will commence loading.
- Upon completion of loading, the driver will proceed with the bus evacuation and safety presentation. This shall include an explanation and demonstration of all emergency exits, first aid kits, fire extinguishers, etc.
Upon completion of the presentation, the driver will require the chaperone/coach to sign the trip sheet. The driver will then depart when safe to do so.

Loading/Unloading at the Activity Destination Site:

- Upon arrival at the destination, the driver will select an area where the bus can be lawfully parked and where students do not have to cross the street that the bus is on so loading/unloading will be easier.
- The school will provide at least 1 adult chaperone per bus to accompany students.
- The driver, as necessary, will provide instructions to the chaperone/coach(s) regarding the time and location where the group will assemble to reload the school bus.

Adult Chaperones

Schools shall provide at least 1 adult chaperone to accompany pupils on each school pupil activity trip.

School Bus Safety Law

- School bus drivers shall ensure that students are not left unattended on a school bus, except to perform red light escorts to other students 22112(d) VC, comply with the legal requirements of collisions and mechanical breakdowns. All drivers shall remain in the immediate vicinity of the school bus.

S.B. 1072

- **The Paul Lee School Bus Safety Law**
- In accordance with Education Code § 39831.3(a)(4), the Transportation Department deploys the following departmental policy to ensure students are not left unattended on a school bus:
- After each run (this means at each school site in the morning and after the last stop for each school in the mid-day and the PM) all drivers will physically walk to the rear of the bus and check each row of seats to ensure that there are NO STUDENTS still on board. This bus check shall include looking under the bus seats.
- Upon returning to the Transportation facility, drivers will once again physically walk to the rear of the bus and check each row of seats to ensure that there are NO STUDENTS still on board. This bus check shall include looking under the bus seats.

School Bus Safety Information

- Riding on a school bus is one of the safest, if not the safest form of transportation in the nation. School bus drivers carry the most precious cargo that can be carried over the roadways. Drivers are trained and continue to be trained throughout their careers. They even have to demonstrate their skills to the California Highway Patrol through periodic testing so they can continue to drive a schoolbus.

Riding in a school bus is:

- 172 times safer than your family automobile
- 8 times safer than passenger trains or commercial airlines
- 4 times safer than transit buses or intercity buses

Collisions are rare because school districts and the drivers themselves train and work hard at driving defensively to avoid collisions. In addition, the school buses themselves are designed to withstand all but the most serious crashes without death or serious injury. With continued training, to help children learn how to get on and off the school bus safely, parents, drivers and teachers can help prevent the remaining few collisions that now occur.



**SERVICES ACCEPTANCE
MEMORANDUM OF UNDERSTANDING**

To: Alfonso Gamino, Superintendent
From: Sonia De Leon, Executive Director
Date: December 16, 2024

NOW, THEREFORE, in consideration of the recitals and mutual obligations of the parties herein expressed, The Parent Institute for Quality Education (PIQE) and Cuyama Joint Unified School District agree as follows:

RECITALS

A. **Scope of Services:** PIQE will provide its **Signature Family Engagement in Education K-12 Program (FE)** for the parents/guardians of the students enrolled in the school above mentioned. PIQE will recruit parents/guardians by phone, provide an Orientation session, a series of weekly training sessions, organize and conduct a Question-and-Answer forum with the school's leadership team, culminating in a graduation ceremony with certificates provided to parents who attend four or more sessions. The program is designed to develop skills and techniques to empower parents to address the educational needs of their school-aged children.

B. **Time of Class:** Evening: 6:00 PM

C. **Type of Class:** In-Person (P)

In Person: Evening - PIQE will offer classes in the evening starting with Orientation through the Graduation ceremony.

D. **Session Dates:** March 25, 2025, through May 20, 2025. Excludes the week of April 22, 2025.

E. **Compensation:** a flat fee of \$14,000 for two groups, an English and Spanish. If one group is conducted, then the flat fee would be \$13,500. The minimum number of parents to maintain a class open is 15.

Parent Institute for Quality Education
2405 E Plaza Blvd, National City, CA 91950
Telephone: 619.420.4499
www.piqe.org

F. Terms of Payments: The payment is expected to be received in check within 30 days after our last week of the program. Please send all checks to the following address: PIQE, Attention: Accounts Payable, 2405 E Plaza Blvd., National City CA 91950.

G. Cancellation: A class that does not have the minimum number of parents needed to remain open might be cancelled by mutual agreement on or before class #3; no classes can be cancelled on or after class #4, in case this happens, the school would have to pay the cost of the agreed class referred to in the compensation described above.

Location: Cuyama Joint Unified School District

School funding: SBHIP Grant

In addition, where the PIQE program is provided in person, the school will make childcare arrangements to have it available to families as well as provide refreshments to the parents.

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I accept these services at _____ under the terms and conditions noted.

Alfonso Gamino, Superintendent

Date

Parent Institute Representative:

Sonia De Leon

Sonia De Leon, Executive Director, PIQE

Parent Institute for Quality Education
2405 E Plaza Blvd, National City, CA 91950
Telephone: 619.420.4499
www.piqe.org



Emergency Response and Procedures

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COMPREHENSIVE SAFE SCHOOL PLAN – EMERGENCY PROCEDURES

PREFACE

California public schools are required to comply with California Education Code (CEC), Section 35294, dealing with the preparation of “safe school plans.”

This plan is based in part, on plans from the Marin County Office of Education, Santa Paula Office of Education, and Los Angeles Office of Environmental Health and Safety (OEHS), who offered their Safe School Model as a template to assist other school districts in preparing their School Safety Plans.

This plan covers emergency preparedness and response and is based on the California Standardized Emergency Management System (SEMS), which is designed to centralize, organize and coordinate emergency response among various district organizations and public agencies. SEMS provides an effective framework for managing emergencies ranging from minor incidents to major earthquakes.

The OEHS *Model Safe School Plan* is based on guidance from the California Department of Education and the Office of Attorney General (*Safe Schools – A Planning Guide for Action, 2002 Edition*). Use of the OEHS *Model Safe School Plan* by this plan was prepared to comply with CEC, Section 35294.

The *Model Safe School Plan Template* was prepared in consultation with School Police, Office of Emergency Services, Student Health & Human Services, public members of the District School Safety Committee, California Department of Health Services, City of Los Angeles Fire Department, and other members of the school community. The Cuyama Valley School District Comprehensive Safe School Plan was prepared with input from the Santa Barbara County Sheriffs and Fire Departments. The original Model Safe School Plan, Emergency Procedures, has been modified to meet specific local needs of this community.

Safe School Plan

Emergency Procedures

**Cuyama Unified School District: 2300 Highway 166 New Cuyama,
California 93254**

**Cuyama Valley Elementary School: 2300 Highway 166 New Cuyama,
California 93254**

**Cuyama Valley High School: 4500 Highway 166
New Cuyama, California 93254**

**Homeland Security Advisory
Recommendations**
Adapted for Cuyama Unified School District
(Based on American Red Cross Homeland Security Advisory)

SEVERE <i>(Red)</i>	<ul style="list-style-type: none"> ● <i>Complete all recommended actions at lower levels.</i> ● Listen to radio, TV, for current information and instructions. ● Be alert and immediately report suspicious activity to Santa Barbara County sheriff's deputies. ● Close school if recommended to do so by appropriate authorities. ● 100% identification check (i.e. driver's license retained at front office) and escort anyone entering school other than students, staff and faculty. ● Ensure School Site Crisis Team members are available for students, staff and faculty.
HIGH <i>(Orange)</i>	<ul style="list-style-type: none"> ● <i>Complete all recommended actions at lower levels.</i> ● Be alert and immediately report suspicious activity to the Santa Barbara <u>County</u> Sheriff's Department. ● Review emergency procedures and supplies. ● Prepare to handle inquiries from anxious parents and media.
ELEVATED <i>(Yellow)</i>	<ul style="list-style-type: none"> ● <i>Complete all recommended actions at lower levels.</i> ● Be alert and immediately report suspicious activity to the Santa Barbara County Sheriff's Department. ● Ensure all emergency supplies are stocked and ready.
GUARDED <i>(Blue)</i>	<ul style="list-style-type: none"> ● <i>Complete all recommended actions at lower level.</i> ● Be alert and immediately report suspicious activity to the Santa Barbara <u>County</u> Sheriff's Department. ● Provide safety training to staff and practice emergency drills pursuant to school emergency procedures. ● Review communications plan and update emergency contact information. ● Review emergency supplies and stock and replace as necessary.
LOW <i>(Green)</i>	<ul style="list-style-type: none"> ● Develop school emergency plans ● Conduct emergency response drills ● Offer FEMA courses ● Conduct district wide crisis response training ● Ensure selected staff members are trained in first aid, CPR and AED.

References:
March 31, 2003

American National Red Cross – www.redcross.org; American Red Cross

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BIOLOGICAL AND CHEMICAL RELEASE RESPONSE CHECKLIST (FORM B)

BOMB THREAT PACKET (FORM C)

INJURY AND MISSING PERSONS REPORT (FORM D)

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1. INTRODUCTION

OVERVIEW

State law requires that schools be adequately prepared to respond to earthquakes, fires, and other emergencies (California Education Code § 35295 through § 35297, California Government Code § 8607, and California Code of Regulations § 2400 through § 2450). To assist schools in complying with these requirements, the Cuyama Unified School District has adopted the *Model Safe School Plan, Emergency Procedures (02-01-05)* for use as a template in the preparation of emergency procedures for each of the district schools. The emergency management teams and procedures outlined in this plan are consistent with the Standardized Emergency Management System (SEMS) developed by the State of California. This plan presents specific procedures to be used in preparing for, and responding to, school emergencies

PLAN ORGANIZATION

The effective management of emergencies requires both adequate *emergency preparedness* and *emergency response* capabilities. This plan is organized into (11) eleven sections. Sections (5) five and (6) six, deal with emergency preparedness, identifies the school's emergency response teams and defines the roles and responsibilities of team members. Sections (7) seven, (8) eight, present guidance for determining the nature and extent of an emergency, and a series of initial response actions to be taken in an emergency. Section (9) nine, provides detailed emergency response procedures for 18 types of emergencies that may be encountered in a school setting. Section (10) ten provides supplemental emergency information including contact information, supply lists and evacuation routes. Standard forms, site maps and other supporting information are contained in the Appendices.

The Principal/Superintendent will ensure that this *Safe School Plan, - Emergency Procedures* is consistent with SEMS, and that the plan addresses the following eighteen emergencies: aircraft crash; aircraft landing, animal disturbance; armed assault on campus; biological or chemical release; bomb threat; bus disaster; disorderly conduct; earthquake; explosion/risk of explosion; fire in surrounding area; fire on school grounds; flooding; loss or failure of utilities; motor vehicle crash; psychological trauma, suspected contamination of food or water; threat of violence; and unlawful demonstration/walkout.

2. STANDARDIZED EMERGENCY MANAGEMENT

EMERGENCY PLANNING WITH SEMS

The California Standardized Emergency Management System (SEMS) is designed to centralize and coordinate emergency response through the use of standardized terminology and processes. This greatly facilitates the flow of information and resources among the multiple agencies often participating in response to an emergency. SEMS consists of the following five functions: Management; Planning / Intelligence; Operations; Logistics; and Finance/Administration.

Management

During an emergency, the Incident Commander is responsible for directing response actions from a designated Command Post. To effectively direct response actions, the Incident Commander must constantly assess the situation and develop and implement appropriate strategies. The Incident Commander must be familiar with the available resources, accurately document all response actions, and effectively communicate response strategies to others participating in the response. In emergencies involving more than one school site, each site will have their own Incident Commander. This function is typically directed by the Principal, as the Incident Commander. The Principal/Superintendent may be assisted in carrying out this function by the District Safety Coordinator, or a designated representative.

Planning / Intelligence

Under the CJUSD Plan, two staff members will be assigned to assist the Incident Commander during an emergency. These employees will assist in the gathering of information, documentation and communication. One will be involved with "Documentation" and the other with "Communication". During an emergency, both of these positions will report directly to the Incident Commander, unless otherwise directed.

Operations

Under SEMS, **all emergency response actions** are implemented under the Operations function, under the direct control of the Incident Commander. In the CJUSD Plan, numerous teams will be designated, trained and supplied to perform the necessary emergency response. Teams may consist of one or more individuals. Due to limited staffing some employees may be on more than one team. The Incident Commander has the prerogative, based on circumstances, to utilize the teams needed to provide an appropriate response to the emergency. Under the CJUSD Plan, the following emergency response teams have been established: First Aid / Medical Team; Damage Assessment / Utilities Team; Clerical / Student Release Team; Crisis Management / Counseling Team; Sanitation Team / Search and Rescue Team / Food and Water Team; Shelter Team.

Logistics

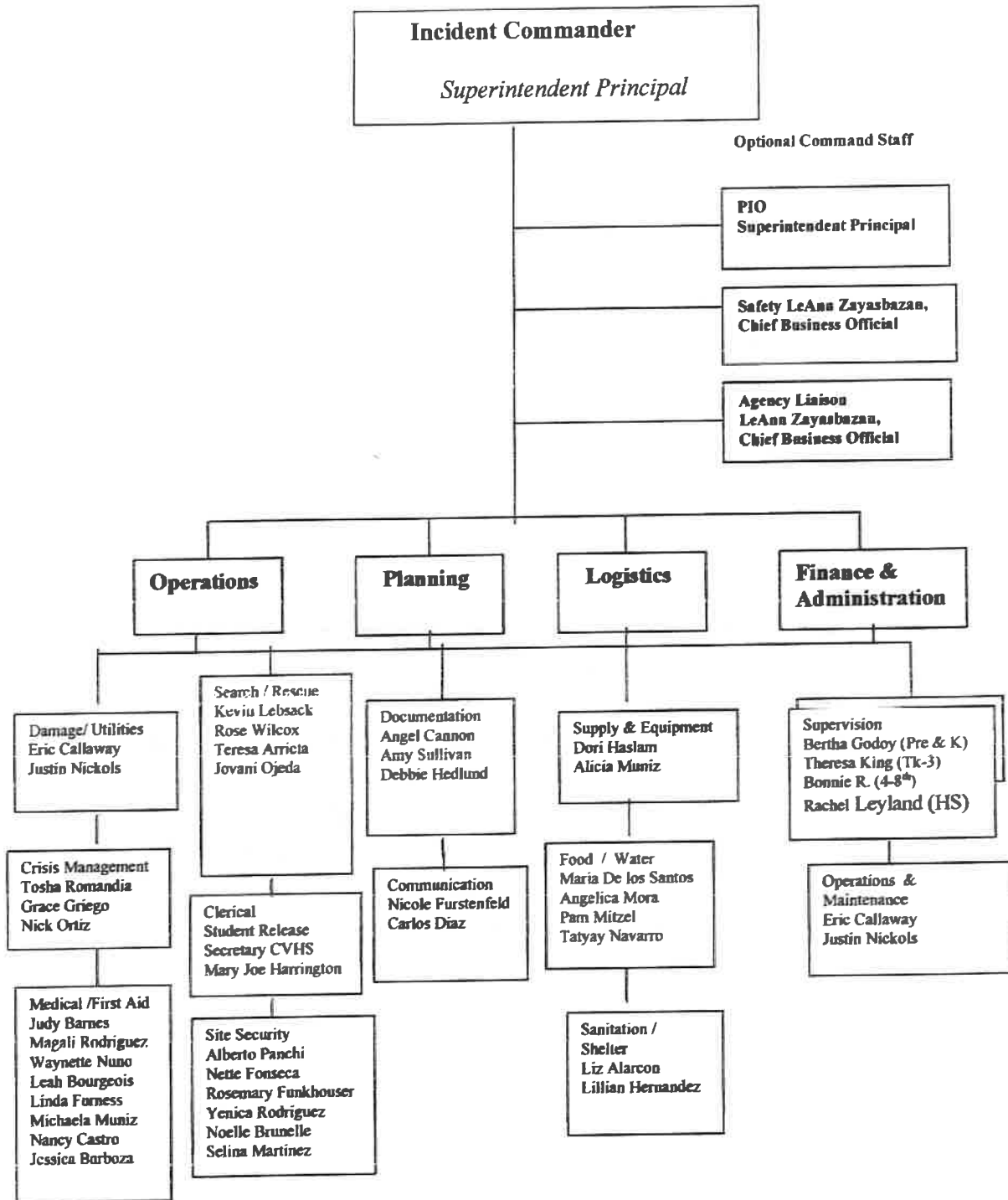
The Logistics function of SEMS supports emergency operations by coordinating personnel, assembling and deploying volunteer teams, providing supplies, equipment and services, and facilitating communications among emergency responders. Within the Cuyama Unified School District Plan, site logistical needs are met through the pre-positioning of supplies and equipment in the site Emergency Bins. Release of materials from each bin is carried out by the Emergency Bin Person, under the direction and control of the Incident Commander. Following the emergency, Emergency Bin Personnel will also return all emergency equipment and prepare an inventory of items in need of replacement. Long Term Emergencies may require logistical support from the Santa Barbara County Office of Education.

Finance/Administration

The Finance/Administration function of SEMS involves the purchasing of all necessary materials, tracking financial records, and recovering school records following an emergency. Within CJUSD, these functions will be carried out at the District Office (DO), by personnel normally assigned to those tasks.

(Refer to the DO Emergency Response Section of this Document)

Emergency Management Organization Chart #1



3.SCHOOL STAFF

California Government Code, Chapter 8, Section 3100 states: "...all public employees are hereby declared to be disaster service workers subject to disaster service activities as may be assigned to them by their superiors or by law." In accordance with these provisions, all staff members are considered "disaster service workers" during emergencies and must remain on site to carry out assigned responsibilities.

School staff should be familiar with emergency procedures and any assigned responsibilities. During an emergency, staff will serve on response teams and implement response procedures. If a teacher has been assigned to a position in the following list, the teacher will first accompany the students to the Assembly Area, where they will be reassigned to another teacher. The teacher will then carry out assigned responsibilities.

4. INCIDENT COMMAND TEAM

The Incident Command Team is responsible for directing school emergency response activities.

Assignments

The Incident Command Team is led by the Incident Commander and also includes the school's Public Information Officer, the Safety Coordinator and the Agency Liaison. In the CJUSD Plan, the Incident Commander will normally assume all three Incident Command Team assignments. The Incident commander may also delegate any of the assignments based on availability of personnel.

Incident Commander:	Alfonso Gamino, Superintendent
Public Information Officer:	Alfonso Gamino, Superintendent
District Safety Coordinator:	Theresa King, Business Manager
Agency Liaison:	Theresa King, Business Manager

Roles and Responsibilities

Incident Commander

The Incident Commander is responsible for directing emergency operations and shall remain at the Command Post to observe and direct all operations. Specific duties of the Incident Commander may include:

- Periodically assessing the situation.

- Directing the Incident Command Team and all other emergency teams.
- Determining the need for, and requesting, outside assistance.
- Periodically communicating with Emergency teams and outside agencies.

Public Information Officer

The CJUSD Superintendent will act as Public Information Officer (PIO). Superintendent is the official spokesperson for the district and is responsible for communicating with the media and delivering public announcements. The Superintendent may elect to delegate this responsibility to any other employee. However, no employee of CJUSD may speak to the media, or make public statements on behalf of the district, without authorization from the Superintendent, or their designee.

Specific duties of the Public Information Officer may include:

- Periodically receiving updates and official statements from the Incident Commander.
- Maintaining a log of PIO actions and all communications.
- Periodically interacting with the media and District Communications.
- Preparing statements for dissemination to the public.
- Ensuring announcements and other public information are translated into other languages as needed.
- Monitoring news broadcasts about the incident and correcting any misinformation.

Safety Coordinator

In the CJUSD plan, the safety coordinator responsibilities are carried out by the District Safety and Disaster Coordinator. They are responsible for ensuring that all emergency activities are conducted in as safe a manner, and that CJUSD emergency procedures are being followed. Specific duties of the Safety Coordinator may include:

- Periodically checking with the Incident Commander for situation briefings and updates.

- Maintaining all records and documentation as assigned by the Incident Commander.
- Monitoring drills, exercises, and emergency response activities for safety.
- Identifying safety hazards.
- Ensuring that responders use appropriate safety equipment.

Agency Liaison

The District Liaison is responsible for coordinating the efforts of outside agencies such as police and fire by ensuring the proper flow of information between Incident Command and the agencies. Specific duties of the Agency Liaison may include:

- Periodically checking with the Incident Commander for situation briefings and updates.
- Maintaining all records and documentation as assigned by the Incident Commander.
- Briefing agency representatives on current situation, priorities and planned actions.

Incident Command Team / Supplies and Equipment

The Principal is responsible for ensuring the following supplies are located inside the school’s Emergency Supply Bin:

- Copy of the school’s Emergency Procedures
- Campus map
- Bullhorn
- Battery-operated AM/FM radio.
- Clipboard, Paper, Pens
- Hard Hat
- Vest or position identifier

Supplies Brought from Office:

- Master Key Set
- Staff and Student Roster
- Emergency and Site Radios
- Cell Phone

Team Assembly Location

Inside: Elementary or High School Office

Outside: Flag poles

Documentation Position

The Documentation Position is responsible for maintaining a log of all emergency developments and response actions, including financial expenditures, timekeeping, and other necessary documentation. The Documentation Position works under the direct supervision of the Incident Commander.

Assignments

Documentation Staff Member: Angelique Cannon (HS) and Amy Sullivan (ES) and Debbie Hedlund (ES)

Roles and Responsibilities

The Documentation Staff Members will maintain a log of the incident, noting all actions and reports, and filing them for reference. Specific duties may include:

- Periodically communicating with the Incident Commander for status updates.
- Documenting all communications with the District Office and outside agencies.
- Record all data related to missing persons, site damage, utility problems and medical needs.
- Ensuring that accurate records are kept of all staff members, indicating hours worked.
- Supporting the Incident Commander as necessary.
- Filing, maintaining and securing all emergency documentation.

Supplies and Equipment

Clerical Supplies

Assembly Location

The Documentation Staff Member will report to the Command Post.

COMMUNICATIONS POSITION

The Communications position is responsible for coordinating all communication within the site, and between the Command Post and the District Office, Outside Agencies, etc.

Assignments

Communications Staff Members: HS Carlos Diaz, ES Nicole Furstenfeld, Gloria Morales (District Office)

Roles and Responsibilities

Specific duties may include:

- Coordinating telephone communications.
- Coordinating Emergency Radio Communications.
- Coordinating Site Radio Communications.
- Relaying requests or information to the Incident Commander (Principal).
- Recording all pertinent communication and passing the information to the Documentation Position.
- Coordinate use of messengers, or other forms of communication as needed.

Supplies and Equipment

- Emergency radios and portable radios
- Site radio, extra battery, battery charger
- Backup power supplies.
- Clerical supplies
- Emergency telephone numbers

Assembly Location

The Communications Staff Members will report to the Command Post.

5. RESPONSE TEAMS

FIRST AID / MEDICAL TEAM

The First Aid / Medical Team is responsible for ensuring that first aid supplies are available and properly administered during an emergency.

If the event does not require the evacuation of the Health Office, the First Aid / Medical Team will assemble and initiate operations from there. The Health Aide normally assigned to each school, will ensure that the Health Office is stocked with necessary supplies. Additional supplies, and a mobile response bag, are available in the Emergency Supply Bin.

If the emergency dictates evacuation of the Health Office, the First Aid / Medical Team will assemble at the designated outdoor location. The First Aid / Medical Team Leader will designate members to draw supplies and equipment from the Emergency Supply Bin.

The First Aid / Medical Team is a high priority team, and along with the search teams, have priority access to their supplies.

Assignments

First Aid / Medical Team Leader: Judy Barnes (Elem.) and Jennifer Stancliff (HS)

Alternate Team Leader: Yenica Rodriguez (Elem.) and Waynette Nuno (HS)

First Aid / Medical Team Member: Leah Bourgeois, Michaela Muniz

First Aid / Medical Team Member: Nancy Castro, Linda Furness

School Nurse: Linda Furness

FIRST AID / MEDICAL TEAM CONTINUED

Roles and Responsibilities

First Aid/Medical Team Leader

The First Aid/Medical Team Leader is responsible for directing team activities by periodically interacting with the Incident Commander and District Nurse, to determine medical needs and planned actions. Specific duties of the First Aid/Medical Team Leader may include:

- Assigning First Aid personnel and assessing available inventory of supplies & equipment.
- Designating and setting up First Aid/Medical treatment areas, with access to emergency vehicles.
- Determining the need for skilled medical assistance, and overseeing care, treatment, and assessment of patients.
- Periodically keeping the Incident Commander informed of overall status.
- Completing the Injury and Missing Person's Report.

First Aid/Medical Team Members

The members of the First Aid/Medical Team are responsible for assessing injuries and administering necessary first aid and medical treatment as indicated during an emergency. Specific duties of the members of the First Aid / Medical Team may include:

- Setting up a first aid area, triage and / or temporary morgue.
- Keeping accurate records of care given and tagging each of the injured with name, address, injury and any treatment rendered.
- Reporting deaths immediately to the First Aid/Medical Team Leader.

If a morgue is needed, it should be established in a location which is out of sight of students and the general public. All bodies placed into the morgue, should be covered if possible.

Do not move any deceased individuals to a morgue, until it is cleared by the Incident Commander. If the death is the result of a criminal act, it will be necessary to preserve the crime scene.

No deceased individuals will be released without authorization from the Incident Commander.

Team Assembly Location

Inside: High School and Elementary Office

Outside: Outside each office access door

Team Members will initially meet at the inside location. If the inside location is unavailable, Team Members will meet at the outside location.

First Aid/Medical Team Supplies and Equipment

There are 2 primary sources of First Aid / Medical supplies available to the First Aid / Medical Team. The first cache of supplies is located in the school's Health Office, and is maintained by the Health Clerk, and the District Nurse. A second collection of supplies is located in the school's Emergency Response Bin.

The Medical section of the Emergency Bin contains a large first aid kit, and equipment which can be used to set up an emergency first aid / medical treatment area. Additional supply items are also stored there.

In the event the Health Office is evacuated, the Health Aid, or designated individual, will take a collection of medication and supplies with them. The items in the supply will be based on the predetermined medical needs of students and staff. These items should include all prescription medication, insulin, inhalers, etc. Since many of these medications are controlled substances, supervision of these items must be maintained at all times.

CRISIS COUNSELING TEAM

The Crisis Counseling Team is responsible for the caring and safety of all students on campus during an emergency. It also provides psychological first aid as needed during and immediately after an emergency.

Assignments

Crisis Counseling Team Leader: Tosha Romandia/Schools Comm. Coord. TBD

Alternate Team Leader/Counseling Team Member: Leila Page- SBCEO

Roles and Responsibilities

Crisis Counseling Team Leader

The Crisis Counseling Team Leader is responsible for directing team activities and periodically interacting with the Incident Commander to identify problems and report status. The Crisis Counseling Team Leader is also responsible for assigning personnel as needed.

Crisis Counseling Team Members

The members of the Crisis Counseling Team are responsible for monitoring the safety and well-being of the students and staff in the Assembly Area. The Crisis Counseling Team will direct all external requests for information to the Public Information Officer.

CRISIS COUNSELING TEAM CONTINUED

Specific duties of the members of the Crisis Counseling Team may include:

- Administering minor first aid and psychological first aid as needed
- Supporting the Release Gate Team as needed.
- Coordinating with the Incident Commander to provide water and food to students and staff when necessary.
- Providing reassurance to students.
- Updating records of the number of students and staff.

Team Assembly Location

Inside: Library

Outside: Outside libraries entrances

Team Members will initially meet at the inside location. If the inside location is unavailable, Team Members will meet at the outside location.

Supplies and Equipment

- Vest or position identifier, or district ID tag
- Emergency radio, and or site radio
- Other supplies or equipment identified by the Team Leader