SEQUOIA UNION ELEMENTARY SCHOOL

Sequoia Union Board of Trustees Regular Board Meeting
March 11, 2021 at 6:00 p.m.

A regular meeting of the Board of the Sequoia Union Elementary School will be held at 23958 Avenue 324, Lemon Cove, CA. ***Please note those in attendance will need to follow physical distancing and wear a mask.***

In compliance with the Americans with Disabilities Act, for those requiring special assistance to access the Board meeting room, to access written documents being discussed at the Board meeting, or to otherwise participate at Board meetings, please contact the school office at (559) 564-2106 for assistance. Notification at least 48 hours before the meeting will enable the District to make reasonable arrangements to ensure accessibility to the Board meeting and to provide any required accommodations, auxiliary aids or services.

Documents provided to a majority of the Governing Board regarding an open session item on this agenda will be made available for public inspection in the District office located at 23958 Ave. 324, Lemon Cove, California during normal business hours and on the website at https://www.sequoiaunion.org/

1. **CALL TO ORDER at 6:00 pm**
2. **FLAG SALUTE**
3. **APPROVAL OF AGENDA**
4. **COMMENTS FROM THE PUBLIC**
   Board Policy #9323 allows each individual speaker three minutes for public comment. The public may choose to address the board on any non agenda item at this time, or on an agendized item at this time or at the time of the items discussion. Before making a comment, please gain recognition from the Chair and direct your comments through the Chair. Due to COVID-19, if you wish to submit a comment virtually you may do so online at https://bit.ly/SUpubliccomment. Comments must be submitted one hour prior to the scheduled meeting opening to ensure they will be read. The same requirements relating to the three minute limit apply to written comments also. Comments submitted after the opening of the meeting, but before adjournment will be recorded in the minutes.

5. **DISCUSSION & REPORTS**
   5.1 Audit Report
   5.2 State Water Control Board Audit of Sequoia Union's Nitrate Compliance Project
   5.3 Superintendent Report

SEQUOIA UNION ELEMENTARY SCHOOL

5.4 On Campus Learning and Next Steps Report
5.5 Governor Newsom and the State Legislature's NEW Reopening Schools Plan
5.6 School SIte Council Report
5.7 700 Forms
5.8 2nd Interim Report
5.9 2nd Interim Executive Summary Report
5.10 Business Report

6. CONSENT ITEMS
6.1 Attendance Report - Charter
6.2 Attendance Report - District
6.3 Budget Report Charter
6.4 Budget Report District
6.5 Cafeteria Report
6.6 Payroll Report
6.7 Vendor Payments Report

7. ACTION ITEMS
7.1 Approve Consent Items 6.1-6.7
7.2 Approve the Regular Board Meeting Minutes of 2/11/2021
7.3 Approve the Progress Payment No. 6 for Travioli Construction, INC. and SWRCB Reimbursement Claim No. 11. Authorize Keller/Wegley Engineering to file the Notice of Completion for Travioli Construction.
7.4 Approve Petition to the Board to waive the GPA Requirement for the 2020-2021 8th Graders as a one time waiver.
7.5 Approve Consolidated Testing Laboratories Contract for Soil Investigation Report for New Classroom Buildings
7.6 Approve Lane Engineers Proposal for Topographic Surveys for Modernization and New Projects
7.7 Approve Interdistrict Transfers In
7.8 Approve Interdistrict Transfers Out
7.9 Approve the 2nd Interim Report
7.10 New Teacher & Leadership Development IMPACT Intern Program

SEQUOIA UNION ELEMENTARY SCHOOL

8. ORGANIZATIONAL BUSINESS

8.1 Consideration of Agenda Items the Board Wishes to Discuss in Future Meetings

9. CLOSED SESSION

9.1 CONFERENCE WITH LABOR NEGOTIATOR AGENCY DESIGNATED REPRESENTATIVE SUPERINTENDENT/PRINCIPAL: Employee Organization: S.E.T.A.

9.2 Government Code Section 54957

PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE/COMPLAINT

10. ADJOURNMENT

SEQUOIA UNION ELEMENTARY SCHOOL

DISCUSSION & REPORTS: 5.1: Audit Report

SEQUOIA UNION ELEMENTARY
SCHOOL DISTRICT
COUNTY OF TULARE
LEMON COVE, CALIFORNIA
AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2020

M. GREEN AND COMPANY LLP
Certified Public Accountants
Visalia, CA 93277

Introductory Section

Sequoia Union Elementary School District
Audit Report
For the Year Ended June 30, 2020

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Sequoia Union Elementary School District
Audit Report
For the Year Ended June 30, 2020

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Management's Discussion and Analysis

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
Management's Discussion and Analysis (MD&A)
June 30, 2020

INTRODUCTION

Our discussion and analysis of the Sequoia Union Elementary School District's (District) financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2020, it should be read in conjunction with the District's financial statements, which follow this section.

The Management's Discussion and Analysis (MD&A) is an element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments,* issued June 1999; and GASB Statement No. 37, *Basic Financial Statement – and Management Discussion and Analysis – for State and Local Governments: Omnibus,* an amendment to GASB Statement No. 21 and No. 34, issued in June 2001.

FINANCIAL HIGHLIGHTS

- Total net position was $6,915,245 at June 30, 2020. This was an increase of $289,101 from the prior year.
- Overall revenues were $4,281,287 which was more than expenses of $3,992,186 by $289,101.
- Net Pension Liability has decreased by $21,179.

OVERVIEW OF FINANCIAL STATEMENTS

This annual report consists of three parts – management's discussion and analysis (this section), the basic financial statements, and required supplementary information. The three sections together provide a comprehensive overview of the District. The basic financial statements are comprised of two kinds of statements that present financial information from different perspectives:

- **Government-wide financial statements**, which comprise the first two statements, provide both short-term and long-term information about the entity's overall financial position.
- **Fund financial statements** focus on reporting the individual parts of the District operations in more detail. The fund financial statements comprise the remaining statements.
  - **Governmental funds** statements tell how general government services were financed in the short term as well as what remains for future spending.
  - **Fiduciary fund** statements provide information about the financial relationships in which the District acts solely as a trustee or agent for the benefit of others, to whom the resources belong.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The basic financial statements are followed by a section of required supplementary information that further explains and supports the financial statements.

Government-Wide Statements

The government-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets, deferred outflows of resources, liabilities and deferred inflows of resources. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the District's net position and how they have changed. Net position – assets, plus deferred outflows of resources, less liabilities, less deferred inflows of resources - is one way to measure the District's financial health or position.

- Over time, increases or decreases in the District's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the District, one needs to consider additional nonfinancial factors such as changes in enrollment, changes in the property tax base, and changes in program funding by the federal and state governments, and condition of facilities.

The government-wide financial statements of the District include government activities. Most of the District's basic services are included here, such as regular education, food service, maintenance and general administration. Local Control Funding Formula (LCFF) and Federal and State grants finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's most significant funds - not the District as a whole. Funds are accounting devices that the District uses to keep track of specific sources of funding and spending for particular programs. Some funds are required to be established by State law and by bond covenants. The Board of Trustees establishes other funds to control and manage money for particular purposes or to show that the District is meeting legal responsibilities for using certain revenues. The District has two kinds of funds:

- Governmental funds - Most of the District's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the government funds statements that explain the relationship (or differences) between them.
- Fiduciary funds – The District is the trustee, or fiduciary, for assets that belong to others; for the District, the student body activities fund is an agency fund. The District is responsible for ensuring that assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. All of the District's fiduciary activities are reported in a separate statement of fiduciary net position. We exclude these activities from the district-wide financial statements because the District cannot use the assets to finance its operations.

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE

Net Position

The District's combined net position was $6,915,245 at June 30, 2020. See Table 1.

Table 1:
Net Position

	Governmental Activities		Total Percentage Change
	2020	2019	2020-2019
Assets:			
Cash	$ 2,412,272	$ 2,281,989	5.71%
Accounts Receivable	518,165	59,791	766.63%
Stores Inventories	955	955	0.00%
Capital Assets, Net of Accumulated Depreciation	6,822,644	6,880,645	-0.84%
TOTAL ASSETS	9,754,036	9,223,380	5.75%
Deferred Outflows of Resources:			
Deferred Outflows of Resources - Pensions	812,142	983,390	-17.41%
TOTAL DEFERRED OUTFLOWS OF RESOURCES	812,142	983,390	-17.41%
Liabilities:			
Accounts Payable	131,548	105,093	25.17%
Unearned Revenue	91,151	65,437	39.30%
Net Pension Liability	3,208,926	3,230,105	-0.66%
Long-Term Debt	24,345	29,591	-17.73%
TOTAL LIABILITIES	3,455,970	3,430,226	0.75%
Deferred Inflows of Resources:			
Deferred Inflows of Resources - Pensions	194,963	105,400	84.97%
TOTAL DEFERRED INFLOWS OF RESOURCES	194,963	105,400	84.97%
Net Position:			
Net Investment in Capital Assets	6,798,299	6,851,054	-0.77%
Restricted	353,501	336,086	5.18%
Unrestricted	(236,555)	(560,996)	57.83%
TOTAL NET POSITION	$ 6,915,245	$ 6,626,144	4.36%

Changes in Net Position

The District's total revenues were $4,281,287. A majority of the revenue comes from local control funding formula and property taxes (78.51%). Federal and State aid for specific programs accounted for another 1.39% of total revenues.

The total cost of all programs and services was $3,992,186. The District's expenses are predominately related to educating and caring for students (73.83%). Administrative activities accounted for just 12.2% of total costs. The remaining expenses were for plant services (maintenance and operations), other outgo and interest on long-term obligations.

Table 2:
Changes in Net Position

	Governmental Activities		Total Percentage Change
	2020	2019	2020-2019
Revenues:			
Program Revenues:			
Charges for Services	$ 56,591	$ 63,230	-10.50%
Operating Grants & Contributions	637,900	451,011	41.44%
Capital Grants & Contributions	255	351	-27.35%
General Revenues:			
LCFF Sources	3,361,348	3,131,141	7.35%
Federal Revenues	-	1,132	-100.00%
State Revenues	59,683	141,943	-57.95%
Local Revenues	165,510	94,649	74.87%
TOTAL REVENUES	4,281,287	3,883,457	10.24%
Program Expenses:			
Instruction	2,414,680	2,342,316	3.09%
Instruction-Related Services	249,817	260,310	-4.03%
Pupil Services	282,882	375,166	-24.60%
General Administration	488,733	351,094	39.20%
Plant Services	553,083	542,105	2.03%
Other Outgo	1,307	-	100.00%
Interest on Long-Term Obligations	1,684	1,983	-15.08%
TOTAL EXPENSES	3,992,186	3,872,974	3.08%
INCREASE IN NET POSITION	$ 289,101	$ 10,483	2657.81%

Governmental Activities

The cost of all governmental activities this year was $3,992,186.

Table 3 presents the cost of each of the District's functions as well as each function's net cost (total cost less fees generated by the activities and intergovernmental aid). The net cost reflects what was funded by charges for services, operating grants, and capital grants and contributions.

Table 3:
Net Cost of Governmental Activities

	Total Cost of Services		Total Percentage Change	Net (Expense) Revenue		Total Percentage Change
	2020	2019	2020-2019	2020	2019	2020-2019
Instruction	$ 2,414,680	$2,342,316	3.09%	$(2,003,195)	$(2,030,192)	-1.33%
Instruction-Related Services	249,817	260,310	-4.03%	(229,081)	(239,329)	-4.28%
Pupil Services	282,882	375,166	-24.60%	(162,822)	(216,337)	-24.74%
General Administration	488,733	351,094	39.20%	(470,410)	(336,143)	39.94%
Plant Services	553,083	542,105	2.03%	(428,941)	(534,398)	-19.73%
Other Outgo	1,307	-	100.00%	(1,307)	-	100.00%
Interest on Long-Term Obligations	1,684	1,983	-15.08%	(1,684)	(1,983)	-15.08%
TOTAL	$ 3,992,186	$3,872,974	3.08%	$(3,297,440)	$(3,358,382)	-1.81%

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed the year, its governmental funds reported a combined fund balance of $2,708,693, an increase of $536,488 from last year's ending fund balance of $2,172,205.

General Fund Budgetary Highlights

Over the course of the year, the District revises its annual budget to reflect unexpected changes in revenues and expenditures. The final amendment to the budget was approved December 3, 2020. A schedule of the District's original and final budget amounts compared with actual revenues and expenses is provided in the supplemental section of the audited financial report.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2020, the District had invested $9,490,435 in a broad range of capital assets, including land, buildings and improvements, equipment and vehicles. See Table 4. More detailed information about the District's capital assets is presented in the notes to the financial statements.

Table 4:
Capital Assets

	Governmental Activities		Total Percentage Change
	2020	2019	2020-2019
Work in Progress	$ 2,984,880	$ 2,984,880	0.00%
Land	1,910	1,910	0.00%
Improvement of Sites	262,527	262,527	0.00%
Buildings	5,572,157	5,572,157	0.00%
Machinery and Equipment	668,961	614,706	8.83%
Totals at Historical Cost	9,490,435	9,436,180	0.58%
Total Accumulated Depreciation	(2,667,791)	(2,555,535)	4.39%
NET CAPITAL ASSETS	$ 6,822,644	$ 6,880,645	-0.84%

Long-Term Debt

At year end, the District had $24,345 in debt, consisting of a Capital Lease, as shown in Table 5. More detailed information about the District's debt is presented in the notes to the financial statements.

Table 5:
Long-Term Debt

	Governmental Activities		Total Percentage Change
	2020	2019	2020-2019
Capital Lease	$ 24,345	$ 29,591	-17.73%
TOTAL LONG-TERM DEBT	$ 24,345	$ 29,591	-17.73%

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

At the time these financial statements were prepared and audited, the District was aware of several circumstances that could affect its future financial health:

- On July 1, 2020, Ken Horn took over as the Superintendent and Principal of the District.
- Retroactive to July 1, 2020, certificated and classified employees will get a 2.3% increase in their salary schedules. For the 2021-2022 school year, certificated and classified employees will get a 2.5% increase in their salary schedules.
- Due to the increase in minimum wage that began on January 1, 2021, the classified salary schedule was updated to recognize the increase for the 2020-2021 school year.
- The uncertainty of Federal and State funding can have a profound impact on the financial health of the District.
- The Local Control Funding Formula was implemented in the prior year. School Service recommendations were to budget one year's increment of planned revenue in the two out years in case the percentage funding gap did not come in as planned.
- The increase in pension plans (STRS and PERS) will play a significant part of expenditures as we try to project our budgets in the coming years.
- The Charter School Fund continues to impact District Fund in regards to a contribution needing to be made at year-end.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, parents, participants, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report, or need additional financial information, contact the District Superintendent at 23958 Avenue 324, Lemon Cove, California 93244-4260.

Financial Section

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Hanford
Lindsay
Tulare
Visalia

Independent Auditors' Report

Board of Trustees
Sequoia Union Elementary School District

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Sequoia Union Elementary School District as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

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Opinions

In our opinion, the 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 Sequoia Union Elementary School District, as of June 30, 2020, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of the District's proportionate share of the net pension liability and schedule of the District's pension contributions on pages 1-7 and 36-39 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sequoia Union Elementary School District's basic financial statements. The accompanying other required supplementary schedules as other supplementary information as required by the State's audit guide, *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The other required supplementary schedules as supplementary information are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other required supplementary schedules as supplementary information are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The combining statements presented as other supplementary information on pages 40 through 43 have not been subjected to the auditing procedures applied in the audit of the basic financial statements, 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 March 1, 2021, on our consideration of Sequoia Union Elementary 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 Sequoia Union Elementary 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 Sequoia Union Elementary School District's internal control over financial reporting and compliance.

M. Green and Company LLP

Visalia, California
March 1, 2021

Basic Financial Statements

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT

STATEMENT OF NET POSITION
JUNE 30, 2020

	Governmental Activities
ASSETS:	
Cash in County Treasury	$ 2,410,162
Cash on Hand and in Banks	110
Cash in Revolving Fund	2,000
Accounts Receivable	518,165
Stores Inventories	955
Capital Assets:	
Land	1,910
Land Improvements, Net	26,015
Buildings, Net	3,679,043
Equipment, Net	130,796
Work in Progress	2,984,880
Total Assets	9,754,036
DEFERRED OUTFLOWS OF RESOURCES:	
Deferred Outflows of Resources - Pensions	812,142
Total Deferred Outflows of Resources	812,142
LIABILITIES:	
Accounts Payable	131,548
Unearned Revenue	91,151
Noncurrent Liabilities:	
Net Pension Liability	3,208,926
Due within one year	5,562
Due in more than one year	18,783
Total Liabilities	3,455,970
DEFERRED INFLOWS OF RESOURCES:	
Deferred Inflows of Resources - Pensions	194,963
Total Deferred Inflows of Resources	194,963
NET POSITION:	
Net Investment in Capital Assets	6,798,299
Restricted For:	
Capital Projects	185,398
Legally Restricted Programs	168,103
Unrestricted	(236,555)
Total Net Position	$ 6,915,245

The accompanying notes are an integral part of this statement.

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities
PRIMARY GOVERNMENT:					
Governmental Activities:					
Instruction	$ 2,414,680	$ -	$ 411,230	$ 255	$ (2,003,195)
Instruction-Related Services	249,817	-	20,736	-	(229,081)
Pupil Services	282,882	34,543	85,517	-	(162,822)
General Administration	488,733	-	18,323	-	(470,410)
Plant Services	553,083	22,048	102,094	-	(428,941)
Other Outgo	1,307	-	-	-	(1,307)
Interest on Long-Term Obligations	1,684	-	-	-	(1,684)
Total Governmental Activities	3,992,186	56,591	637,900	255	(3,297,440)
Total Primary Government	$ 3,992,186	$ 56,591	$ 637,900	$ 255	(3,297,440)
General Revenues:					
LCFF Sources					3,361,348
State Revenues					59,683
Local Revenues					165,510
Total General Revenues					3,586,541
Change in Net Position					289,101
Net Position - Beginning					6,626,144
Net Position - Ending					$ 6,915,245

The accompanying notes are an integral part of this statement.

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2020

	General Fund	Cafeteria Fund	Other Governmental Funds	Total Governmental Funds
ASSETS:				
Cash in County Treasury	$ 2,234,946	$ 875	$ 174,341	$ 2,410,162
Cash on Hand and in Banks	100	10	-	110
Cash in Revolving Fund	2,000	-	-	2,000
Accounts Receivable	501,549	5,559	11,057	518,165
Due from Other Funds	32,273	24,874	-	57,147
Stores Inventories	-	955	-	955
Total Assets	$ 2,770,868	$ 32,273	$ 185,398	$ 2,988,539
LIABILITIES AND FUND BALANCE:				
Liabilities:				
Accounts Payable	$ 131,548	$ -	$ -	$ 131,548
Due to Other Funds	24,874	32,273	-	57,147
Unearned Revenue	91,151	-	-	91,151
Total Liabilities	247,573	32,273	-	279,846
Fund Balance:				
Nonspendable Fund Balances:				
Revolving Cash	2,000	-	-	2,000
Restricted Fund Balances	168,103	-	185,398	353,501
Unassigned:				
Reserve for Economic Uncertainty	144,073	-	-	144,073
Other Unassigned	2,209,119	-	-	2,209,119
Total Fund Balance	2,523,295	-	185,398	2,708,693
Total Liabilities and Fund Balances	$ 2,770,868	$ 32,273	$ 185,398	$ 2,988,539

The accompanying notes are an integral part of this statement.

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT

EXHIBIT A-4

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2020

Total fund balances - governmental funds balance sheet		$ 2,708,693
Amounts reported for governmental activities in the Statement of Net Position (SNP) are different because:		
Capital assets used in governmental activities are not financial resources, and therefore are not reported in the funds:		
Capital assets	9,490,435	
Accumulated depreciation	(2,667,791)	
Other long-term assets are not available to pay for current period expenditures, and therefore are not reported in the funds:		
Deferred outflows of resources related to pensions	812,142	
Certain liabilities are not due and payable in the current period from current financial resources, and therefore are not reported in the funds:		
Capital lease	(24,345)	
Net pension liability	(3,208,926)	
Deferred inflows of resources related to pensions	(194,963)	
Net position of governmental activities - Statement of Net Position		$ 6,915,245

The accompanying notes are an integral part of this statement.

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	General Fund	Cafeteria Fund	Other Governmental Funds	Total Governmental Funds
Revenues:				
LCFF Sources:				
State Apportionment or State Aid	$ 2,726,529	$ -	$ -	$ 2,726,529
Education Protection Account Funds	90,397	-	-	90,397
Local Sources	544,424	-	-	544,424
Federal Revenue	293,927	79,380	-	373,307
Other State Revenue	288,726	5,994	-	294,720
Other Local Revenue	165,509	34,686	29,688	229,883
Total Revenues	4,109,512	120,060	29,688	4,259,260
Expenditures:				
Current:				
Instruction	2,241,910	-	-	2,241,910
Instruction - Related Services	230,155	-	-	230,155
Pupil Services	104,853	147,427	-	252,280
General Administration	408,706	-	-	408,706
Plant Services	485,899	-	-	485,899
Other Outgo	1,307	-	-	1,307
Capital Outlay	95,585	-	-	95,585
Debt Service:				
Principal	5,246	-	-	5,246
Interest	1,684	-	-	1,684
Total Expenditures	3,575,345	147,427	-	3,722,772
Excess (Deficiency) of Revenues Over (Under) Expenditures	534,167	(27,367)	29,688	536,488
Other Financing Sources (Uses):				
Transfers In	-	26,474	-	26,474
Transfers Out	(26,474)	-	-	(26,474)
Total Other Financing Sources (Uses)	(26,474)	26,474	-	-
Net Change in Fund Balance	507,693	(893)	29,688	536,488
Fund Balance, July 1	2,015,602	893	155,710	2,172,205
Fund Balance, June 30	$ 2,523,295	$ -	$ 185,398	$ 2,708,693

The accompanying notes are an integral part of this statement.

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT

EXHIBIT A-6

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

Net change in fund balances - total governmental funds	$	536,488
Amounts reported for governmental activities in the Statement of Activities (SOA) are different because:		
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the		
Expenditures for capital outlay		54,255
Depreciation expense		(112,256)
Certain expenditures in the funds are not reported as expenses in the SOA:		
Repayment of capital lease		5,246
The net change in the net pension liability, deferred outflows and deferred inflows are reported as pension expense in the SOA. Pension contributions are reported as expenditures in the funds.		(194,632)
Change in net position of governmental activities - Statement of Activities	$	289,101

The accompanying notes are an integral part of this statement.

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2020

	Agency Fund Student Body Fund
ASSETS:	
Cash on Hand and in Banks	$ 15,598
Total Assets	15,598
LIABILITIES:	
Due to Student Groups	15,598
Total Liabilities	15,598
NET POSITION:	
Total Net Position	$ -

The accompanying notes are an integral part of this statement.

NOTE 1 - Summary of Significant Accounting Policies

Sequoia Union Elementary School District (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 the accounting principles generally accepted in the United States of America (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

Financial Reporting Entity

A reporting entity is comprised of the primary government and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments, boards and agencies that are not legally separate from the District. For Sequoia Union Elementary School District, this includes general operations, food service and student related activities of the District.

Basis of Presentation

Government-wide Statements: The statement of net position and the statement of activities include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues and other non-exchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The District does not allocate indirect expenses in the statement of activities. Program revenues include (a) fees, fines and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the District's funds, with separate statements presented for each fund category. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as non-major funds.

Fiduciary funds are reported in the fiduciary fund financial statements. However, because their assets are held in a trustee or agent capacity and are, therefore, not available to support District programs, these funds are not included in the government-wide statements.

The District reports the following major governmental funds:

The General Fund is the District's primary operating fund. It is used to account for all financial resources of the District except those required to be accounted for in another fund. The fund is also used for those expenditures as necessary for the operation of the District's Charter School Program.

The Cafeteria Fund is used to account separately for federal, state and local resources to operate the food service program and is to be used only for those expenditures as necessary for the operation of the District's food service program.

Non-Major Governmental Funds:

Capital Projects Funds are used to account for the acquisition and/or construction of all major governmental general fixed assets. The following capital projects funds are utilized by the District:

The Capital Facilities Fund (Developer Fees) is used to account for resources received from developer impact fees assessed under provisions of the California Environmental Quality Act (CEQA).

The County School Facilities Fund – New Construction is used to receive apportionments from the State School Facilities Fund authorized by the State Allocation Board for new school facility construction projects and facility hardship grants.

The County School Facilities Fund – Modernization is used to receive apportionments from the State School Facilities Fund authorized by the State Allocation Board for the modernization of the District.

The Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes.

NOTE 1 - Summary of Significant Accounting Policies (continued)

Basis of Presentation (continued)

The District reports the following fiduciary fund:

Agency Funds are used to account for assets held for others in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations or other governments. The following agency fund is utilized by the District:

The District maintains one agency fund for the school's student body.

Measurement Focus, Basis of Accounting

Government-wide and Fiduciary Fund Financial Statements: These financial statements are reported using the economic resources measurement focus. They are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that 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. Generally, available is defined as collectible within 45 or 60 days. However, to achieve comparability of reporting among California districts and so as not to distort normal revenue patterns, with specific respect to reimbursement grants and corrections to State-aid apportionments, the California Department of Education has defined available for districts as collectible within one year. The following revenue sources are considered to be both measurable and available at fiscal year-end: State apportionments, interest, certain grants, and other local sources. Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose requirements. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

When the District incurs an expenditure or expense for which both restricted and unrestricted resources may be used, it is the District's policy to use restricted resources first, then unrestricted resources.

Encumbrances

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

Budgets and Budgetary Accounting

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

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

NOTE 1 - Summary of Significant Accounting Policies (continued)

Budgets and Budgetary Accounting (continued)

Formal budgetary integration was used as a management control device during the year for all budgeted funds. The District employs budget control by minor object and function and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object code. All appropriations lapse at year end. See Note 3 for expenditures that exceeded appropriations.

Deposits and Investments

Cash balances held in banks and in revolving funds are fully insured or collateralized.

The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (Education Code Section 41001). The County pools these funds with those of other districts in the county and invests the cash. The fair value of the District's investment in the pool is reported in the financial statements at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). Interest earned is deposited quarterly into the participating funds. The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Information regarding the amount of dollars invested in derivatives with the Tulare County Treasury was not available for the year ended June 30, 2020.

Stores Inventories and Prepaid Expenditures

Inventories are recorded using the purchases method in that the cost is recorded as an expenditure at the time individual inventory items are purchased. Inventories are valued at average cost and consist of expendable supplies held for consumption. Inventories of the General Fund are immaterial and have been omitted from these statements.

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

Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of the donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized. A capitalization threshold of $5,000 is used.

Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

Asset Class	Estimated Useful Lives
Land Improvements	20
Buildings	25-50
Equipment	3-20

Interfund Activity

Interfund activity results from loans, services provided, reimbursements or transfers between funds. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures or 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 In and Transfers Out are netted and presented as a single "Transfers" line on the government-wide statement of activities, when applicable. Similarly, interfund receivables and payables are netted and presented as a single "Internal Balances" line of the government-wide statement of net position, when applicable.

NOTE 1 - Summary of Significant Accounting Policies (continued)

Deferred Outflows and Deferred Inflows of Resources

In addition to assets, the statement of financial position will report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time.

Unearned Revenue

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

Certain grants received before the eligibility requirements are met are recorded as unearned revenue. On the governmental fund financial statements, receivables that will not be collected within the available period are also recorded as unearned revenue.

Compensated Absences

Accumulated employee vacation benefits are recognized as liabilities of the District. At June 30, 2020, the District had no accumulated unpaid vacation benefits.

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.

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 California State Teachers' Retirement System (CalSTRS) Schools Pool Cost-Sharing Multiple-Employer Plan and California Public Employees' Retirement System (CalPERS) Schools Pool Cost-Sharing Multiple-Employer Plan and additions to/deductions from the CalSTRS and CalPERS Plans' fiduciary net positions have been determined on the same basis as they are reported by the CalSTRS Financial Office and CalPERS 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. Member contributions are recognized in the period in which they are earned. Investments are reported at fair value.

Fund Balances – Governmental Funds

Fund balances of the governmental funds are classified as follows:

Nonspendable Fund Balance – represents amounts that cannot be spent because they are either not in spendable form (such as stores inventories or revolving cash) or legally required to remain intact.

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

Committed Fund Balance – represents amounts that can only be used for a specific purpose because of a formal action by the District's governing board, the District's highest level of decision making authority. Formal board action must be taken on or before June 30th of each fiscal year. Committed amounts cannot be used for any other purpose unless the governing board removes those constraints by taking the same type of formal action. The committed amount subject to the constraint may be determined after June 30th. Committed fund balance amounts may be used for other purposes with appropriate due process by the governing board. Commitments are typically done through adoption and amendment of the budget. Committed fund balance amounts differ from restricted fund balances in that the constraints on their use do not come from outside parties, constitutional provisions or enabling legislation.

NOTE 1 - Summary of Significant Accounting Policies (continued)

Fund Balances – Governmental Funds (continued)

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

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

Spending Order Policy

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

Minimum Fund Balance Policy

In fiscal year 2011, the District adopted a minimum fund balance policy for the General Fund. The District is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredictable expenditures. Therefore, the District will maintain an unassigned Reserve for Economic Uncertainties consisting of unassigned amounts equal to no less than prescribed for fiscal solvency review purposes pursuant to Education Code Section 33127. In the event that the balance drops below the established minimum level, the District's governing board will develop a plan to replenish the fund balance to the established minimum level within two years.

Net Position

Net position represents assets plus deferred outflows of resources, less liabilities, less deferred inflows of resources. Net position, net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, laws or regulations of other governments. The District first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Property Taxes

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on November 1 and February 1. Unsecured property taxes are payable in one installment on or before August 31. The County of Tulare bills and collects the taxes for the District.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 1 - Summary of Significant Accounting Policies (continued)

New Accounting Principles

The following is a summary of the upcoming GASB Statements that may have an impact on the District's future reporting:

In January 2017, the GASB issued Statement No. 84, *Fiduciary Activities*. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. An exception to that requirement is provided for a business-type activity that normally expects to hold custodial assets for three months or less. This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria. A fiduciary component unit, when reported in the fiduciary fund financial statements of a primary government, should combine its information with its component units that are fiduciary component units and aggregate that combined information with the primary government's fiduciary funds. This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. Events that compel a government to disburse fiduciary resources occur when a demand for the resources has been made or when no further action, approval, or condition is required to be taken or met by the beneficiary to release the assets. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019.

In June 2017, the GASB issued Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment. Any contract that meets this definition should be accounted for under the leases guidance, unless specifically excluded in this Statement. The requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

In April 2018, the GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. The objective of this Statement is to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and to simplify accounting for interest cost incurred before the end of a construction period. This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. The requirements of this Statement are effective for reporting periods beginning after December 15, 2020.

In April 2018, the GASB issued Statement No. 90, *Majority Equity Interest – an amendment of GASB Statements No. 14 and No. 61*. The objective of this Statement is to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019.

In May 2019, the GASB issued Statement No. 91, *Conduit Debt Obligations*. The objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The requirements of this Statement are effective for reporting periods beginning after December 15, 2021.

NOTE 1 - Summary of Significant Accounting Policies (continued)

New Accounting Principles (continued)

In January 2020, the GASB issued Statement No. 92, *Omnibus 2020*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice uses that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics and specific provisions. The requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

NOTE 2 - Compliance and Accountability

Finance-Related Legal and Contractual Provisions

In accordance with GASB Statement No. 38, "Certain Financial Statement Note Disclosures," violations of finance-related legal and contractual provisions, if any, are reported below, along with actions taken to address such violations:

Violation	Action Taken
None reported	Not applicable

Deficit Fund Balance or Net Position of Individual Funds

Following are funds having deficit fund balances or net position at year end, if any, along with remarks which address such deficits:

Fund Name	Deficit Amount	Remarks
None reported	Not applicable	Not applicable

NOTE 3 – Excess of Expenditures Over Appropriations

As of June 30, 2020, expenditures exceeded appropriations in individual funds, as follows:

Appropriations Category	Excess Expenditures
General Fund:	
Classified Salaries	$ 63,747
Services, Other Operating Expenses	$ 59,322

General Fund: Budget was not revised to reflect actual results.

NOTE 4 - Cash and Investments

Cash in County Treasury

The District maintains substantially all of its cash in the Tulare County Treasury as part of the common investment pool. The District's cash in County Treasury was not subject to credit risk categorization and is carried at cost which approximates fair value. All pooled funds are regulated by California Government Code.

NOTE 4 - Cash and Investments (continued)

Cash on Hand, in Banks and in Revolving Fund

Cash balances on hand and in banks ($15,708 as of June 30, 2020) and in the revolving fund ($2,000) are fully insured or collateralized.

Analysis of Specific Deposits and Investments

Cash and investments as of June 30, 2020, are classified in the accompanying financial statements, as follows:

Statement of Net Position:

Cash in County Treasury	$	2,410,162
Cash on Hand and in Banks		110
Cash in Revolving Fund		2,000
Fiduciary Funds:		
Cash on Hand and in Banks		15,598
Total	$	2,427,870

Cash and investments as of June 30, 2020, consist of the following:

Cash in County Treasury	$	2,410,162
Deposits with Financial Institutions		17,708
Total	$	2,427,870

Investments Authorized by the District's Investment Policy

Education Code Section 41015 authorizes the investment of surplus moneys, not required for the immediate necessities of the District, in any of the investments specified in Section 16430 or 53601 of the Government Code. Additionally, a variety of operational bank accounts are authorized, including but not limited to: Scholarship Accounts, Clearing Accounts and Revolving Cash Accounts. The District's investment policy does not contain any specific provisions intended to limit the District's exposure to interest rate risk, credit risk and concentration of credit risk. The District held no investments at June 30, 2020.

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District held no investments at June 30, 2020.

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District held no investments at June 30, 2020.

Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code, which is investments in any one issuer (other than U.S. Treasury Securities, mutual funds and external investment pools) that represent 5% or more of total District investments. The District held no investments at June 30, 2020.

NOTE 4 - Cash and Investments (continued)

Custodial Credit Risk

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

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

Foreign Currency Risk

This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, the District was not exposed to foreign currency risk.

NOTE 5 - Accounts Receivable

Accounts receivable as of June 30, 2020, consist of the following:

	General Fund	Cafeteria Fund	Other Governmental Funds	Totals
Federal Government:				
Federal Programs	$ 180,470	$ 4,474	$ -	$ 184,944
State Government:				
State Aid	294,972	-	-	294,972
Lottery	9,141	-	-	9,141
Lottery - Instructional Materials	8,728	-	-	8,728
Child Nutrition Program	-	386	-	386
Total State Government	312,841	386	-	313,227
Other Local	8,238	699	11,057	19,994
Totals	$ 501,549	$ 5,559	$ 11,057	$ 518,165

NOTE 6 - Capital Assets

Capital asset activity for the year ended June 30, 2020, was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Governmental activities:				
Capital assets not being depreciated:				
Land	$ 1,910	$ -	$ -	$ 1,910
Work in progress	2,984,880	-	-	2,984,880
Total capital assets not being depreciated	2,986,790	-	-	2,986,790
Capital assets being depreciated:				
Land improvements	262,527	-	-	262,527
Buildings and improvements	5,572,157	-	-	5,572,157
Machinery and equipment	546,575	54,255	-	600,830
Equipment under capital lease	68,131	-	-	68,131
Total capital assets being depreciated	6,449,390	54,255	-	6,503,645
Less accumulated depreciation for:				
Land improvements	(233,627)	(2,885)	-	(236,512)
Buildings and improvements	(1,803,107)	(90,007)	-	(1,893,114)
Machinery and equipment	(485,017)	(15,957)	-	(500,974)
Equipment under capital lease	(33,784)	(3,407)	-	(37,191)
Total accumulated depreciation	(2,555,535)	(112,256)	-	(2,667,791)
Total capital assets being depreciated, net	3,893,855	(58,001)	-	3,835,854
Governmental activities capital assets, net	$ 6,880,645	$ (58,001)	$ -	$ 6,822,644

Depreciation was charged to functions as follows:

Instruction	$ 47,353
Instruction - Related Services	4,735
Pupil Services	6,007
Plant Services	54,161
	$ 112,256

NOTE 7 - Interfund Balances and Activities

Due To and From Other Funds

Balances due to and from other funds at June 30, 2020, consisted of the following:

Due to Fund	Due From Fund	Amount	Reason
General Fund	Cafeteria Fund	$ 32,273	Cash flow
Cafeteria Fund	General Fund	24,874	Cash flow
	Total	$ 57,147	

NOTE 7 - Interfund Balances and Activities (continued)

Transfers To and From Other Funds

Transfers to and from other funds during the year ended June 30, 2020, consisted of the following:

Transfers From	Transfers To	Amount	Reason
General Fund	Cafeteria Fund	$ 26,474	Flexibility transfer

NOTE 8 - Long-Term Debt Obligations

Long-Term Debt Obligation Summary

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended June 30, 2020, are as follows:

	Beginning Balances	Increases	Decreases	Ending Balances	Amounts Due Within One Year
Governmental activities:					
Capital lease	$ 29,591	$ -	$ 5,246	$ 24,345	$ 5,562
Total governmental activities	$ 29,591	$ -	$ 5,246	$ 24,345	$ 5,562

The funds typically used to liquidate long-term obligations in the past, are as follows:

Liability	Activity Type	Fund
Capital Lease	Governmental	General Fund

Capital Lease

In October 2008, the District entered into a capital lease agreement for energy retrofit lighting valued in total at $68,131. The semi-annual lease payment including interest at 5.95% is $3,465. The agreement provides for title to pass upon expiration of the lease period. Amortization of leased equipment under capital assets is included with depreciation expense.

Capital Lease

Future commitments for capital lease payments as of June 30, 2020, are as follows:

Year Ending June 30,	Principal	Interest	Total
2021	$ 5,562	$ 1,368	$ 6,930
2022	5,898	1,032	6,930
2023	6,255	675	6,930
2024	6,630	299	6,929
Totals	$ 24,345	$ 3,374	$ 27,719

The District will receive no sublease rental revenues nor pay any contingent rentals associated with this lease.

NOTE 9 - Fund Balances and Restricted Net Position

Fund balances at June 30, 2020, are as follows:

	General Fund	Other Governmental Funds	Total Governmental Funds
Nonspendable:			
Revolving Cash	$ 2,000	$ -	$ 2,000
Total Nonspendable	2,000	-	2,000
Restricted:			
Lottery - Instructional Materials	56,403	-	56,403
California Clean Energy Jobs Act	40,388	-	40,388
Other Restricted Local	31,579	-	31,579
Low-Performing Students Block Grant	30,468	-	30,468
SB 117 COVID-19 LEA Response Funds	6,147	-	6,147
Classified School Employee Professional Development Block Grant	3,118	-	3,118
Developer Fees	-	175,794	175,794
State School Facilities Projects	-	9,600	9,600
Capital Projects	-	4	4
Total Restricted	168,103	185,398	353,501
Unassigned:			
Reserve for Economic Uncertainty	144,073	-	144,073
Other Unassigned	2,209,119	-	2,209,119
Total Unassigned	2,353,192	-	2,353,192
Total Fund Balances	$ 2,523,295	$ 185,398	$ 2,708,693

The government-wide statement of net position reports $353,501 of restricted net position, which is not restricted by enabling legislation.

NOTE 10 - Commitments Under Noncapitalized Leases

The District has entered into an operating lease for copier equipment with a lease term in excess of one year. This agreement contains no purchase option. The agreement contains a termination clause providing for cancellation after a specified number of days written notice to the lessor, but it is unlikely that the District will cancel this agreement prior to the expiration date. Future minimum annual lease payments under this agreement as of June 30, 2020 total $8,460, with the final monthly payment of $705 due in January 2024.

Year Ending June 30,	
2021	$ 8,460
2022	8,460
2023	8,460
2024	4,230
Total minimum rentals	$ 29,610

The District will receive no sublease rental revenues nor pay any contingent rentals associated with this lease. Rent expense for the year ended June 30, 2020 was $20,322.

NOTE 11 - Participation In Public Entity Risk Pools and Joint Powers Authorities (JPAs)

The Sequoia Union Elementary School District participates in the following public entity risk pools under joint powers agreements; School Employees Trust-Tulare County (SET-TC), Self-Insured Schools of California III (S.I.S.C. III)-SET-TC Pool, Tulare County Schools Insurance Group (T.C.S.I.G.) and the Central Tulare County School Districts Liability/Property Joint Powers Authority (C.T.C.S.J.P.A.). The relationship between the District and the JPAs is such that none of the JPAs is a component unit of the District for financial reporting purposes.

The JPAs were established as agencies under the provisions of California Government Code, Title I, Division 7, Chapter 5, Article 1, Section 6500, et. seq. The purpose of each JPA is to provide self-insurance programs as follows:

SET-TC provides coverage for medical, dental, vision and prescription claims through its participation in the S.I.S.C. III-SET-TC Pool.

S.I.S.C. III-SET-TC Pool provides the services necessary and appropriate for the establishment, operation and maintenance of a medical Self-Insurance Fund that provides for payment of medical, dental, vision and prescription claims of the member public educational agency employees and their covered dependents and to minimize the total cost of annual medical insurance of their respective member organizations.

T.C.S.I.G. is an insurance purchasing pool for workers' compensation insurance.

C.T.C.S.J.P.A. provides liability and property insurance for claims against the participating public educational agency JPA members. These claims are paid through the JPA loss fund.

Membership in the JPAs consists of various public educational agencies.

The JPAs are governed by boards consisting of representatives from the member public educational agencies and related associations. The boards control the operations of each JPA, including selection of management and approval of operating budgets, independent of any influence by member public educational agencies beyond their representation on the board. Each member public educational agency pays a premium based on student population, or number of covered individuals. Surpluses remain in each fund or JPA, while deficits are covered by assessments on the member districts in proportion to their participation in each JPA.

During the last three fiscal (claims) years none of the above programs have had settlements or judgments that exceeded pooled or insured coverage. There have been no significant reductions in pooled or insured liability coverage from coverage in prior year.

NOTE 12 - Pension Plans

Plan Descriptions

Qualified employees are covered under multiple-employer, cost-sharing defined benefit pension plans administered by agencies of the State of California. Certificated employees are members of the State Teachers' Retirement Plan (STRP) a plan administered by the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the Public Employees' Retirement Fund, School Employer Pool (PERF B) administered by the California Public Employees' Retirement System (CalPERS). 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. The benefit terms of the CalSTRS and CalPERS plans may be amended through legislation and Public Employers' Retirement Law, respectively. CalSTRS and CalPERS 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, http://www.calstrs.com/member-publications and http://www.calpers.ca.gov/page/forms-publications.

NOTE 12 - Pension Plans (continued)

Benefits Provided

CalSTRS - STRP

CalSTRS - STRP provides retirement benefits based on members' final compensation, age and years of service credit. In addition, the plan provides benefits to members upon disability and to their survivors or beneficiaries upon the death of eligible members. STRP has two benefit formulas. CalSTRS 2% at 60 members are eligible for normal retirement at age 60, with a minimum of five years of credited service. Early retirement options are available at age 55 with five years of credited service or as early as age 50 with 30 years of credited service. CalSTRS 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. An early retirement option is available at age 55. The normal retirement benefit is equal to 2% of final compensation for each year of credited service.

CalPERS - PERF B

CalPERS - PERF B provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Monthly benefits are based on three factors: Service credit, benefit factor and final compensation. Service credit is based on years of credited service, equal to one year of full-time employment. The benefit factor which is a percentage of pay to which the member is entitled for each year of service, is determined by their age at retirement and the retirement formula based on their membership date with each employer. CalPERS - PERF B has two school retirement formulas. CalPERS - PERF B 2% at 55 members are eligible for normal retirement at age 55, with a minimum of five years of credited service. Early retirement options are available at age 50. CalPERS - PERF B 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. An early retirement option is available at age 52. The normal retirement benefit is equal to 2% of final compensation for each year of credited service.

The Plans' provisions and benefits in effect at June 30, 2020 are summarized as follows:

	CalSTRS		CalPERS	
Hire Date	On or Before December 31, 2012	On or After January 1, 2013	On or Before December 31, 2012	On or After January 1, 2013
Benefit Formula	2% at 60	2% at 62	2% at 55	2% at 62
Benefit Vesting Schedule	5 Years of Service	5 Years of Service	5 Years of Service	5 Years of Service
Benefit Payments	Monthly for Life	Monthly for Life	Monthly for Life	Monthly for Life
Retirement Age	50-63	55-65	50-63	52-67
Monthly Benefits, as a % of Eligible Compensation	1.1% - 2.4%	1.16% - 2.4%	1.1% - 2.5%	1.0% - 2.5%
Required Employee Contribution Rates	10.25%	10.205%	7.00%	6.50%
Required Employer Contribution Rates	18.13%*	18.13%*	19.721%	19.721%
Required State Contribution Rates	10.328%**	10.328%**	-	-

* SB 90 reduced the rate by 1.03 percentage points from 18.13% to 17.10%.

** This rate does not include the $72 million reduction in accordance with Education Code Section 22954(c).

Contributions

CalSTRS - STRP

Required member, District and State of California contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. Employers and members are required to contribute monthly to the system a percentage of the creditable compensation. Rates are defined in Section 22950.5 through the measurement period ending June 30, 2021. Beginning in the fiscal year 2021-22 and for each fiscal year thereafter, the CalSTRS Board has the authority to increase or decrease percentages paid specifically 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. The contribution rates for each plan for the year ended June 30, 2020, are presented above and the contributions to the pension plan from the District were $209,812.

NOTE 12 - Pension Plans (continued)

Contributions (continued)

CalPERS - PERF B

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' periodic actuarial valuation process or by state statute. 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. The contribution rates are expressed as a percentage of annual payroll. The contribution rates for each plan for the year ended June 30, 2020, are presented above and the contributions to the pension plan from the District were $119,701.

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. The State contributed the required 10.328% of salaries creditable to CalSTRS from two fiscal years prior. The amount contributed by the State on behalf of the District was $116,019, and is reported as both revenue and an expenditure in the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balance.

Senate Bill (SB) 90, signed into law in June 2019, appropriated additional contributions on behalf of school employers. Among other provisions, SB 90 appropriated $2.246 billion in 2018-19 for CalSTRS to be allocated to fiscal years 2019-20 through 2045-46 to reduce the employer contribution rate. Additionally, SB 90 appropriated an amount of $2.9 billion from Proposition 2 debt payment funding for CalSTRS, to be appropriated over the fiscal years 2019-20 through 2022-23. The District's proportionate share of these contributions for the year ended June 30, 2020, in the amount of $38,916 have been recorded in the District's financial statements.

In the government-wide Statement of Activities, revenue and expense is recognized for the State's on behalf contributions on an accrual basis of $176,962. These on behalf payments meet the criteria of a special funding situation.

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

At June 30, 2020, the District reported net pension liabilities for its proportionate share of the net pension liabilities that reflected a reduction for state support provided to the District. The amount recognized by the District as its proportionate share of the net pension liabilities, the related state support, and the total portion of the net pension liabilities that was associated with the District were as follows:

	CalSTRS	CalPERS	Totals
District's proportionate share of the net pension liability	$ 2,039,688	$ 1,169,238	$ 3,208,926
State's proportionate share of the net pension liability associated with the District	1,112,796	-	1,112,796
Total net pension liability	$ 3,152,484	$ 1,169,238	$ 4,321,722

NOTE 12 - Pension Plans (continued)

Pension Liabilities, Pension Expenses, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

The District's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2019, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018, rolled forward to June 30, 2019 using standard update procedures. The District's proportion of the net pension liabilities 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 school districts and the State, actuarially determined. A comparison of the District's proportionate share at June 30, 2019 to its proportionate share at June 30, 2018, is as follows:

	CalSTRS	CalPERS
Proportionate share at June 30, 2019	0.00226%	0.00401%
Proportionate share at June 30, 2018	0.00228%	0.00427%
Change - increase (decrease)	(0.00002%)	(0.00026%)

For the year ended June 30, 2020, the District recognized pension expense of $546,172 and revenue of $116,019 for support provided by the State. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 84,934	$ 52,327
Changes of assumptions	313,635	
Net difference between projected and actual earnings on pension plan investments	-	89,415
Changes in proportion and differences between District contributions and proportionate share of contributions	84,060	53,221
District contributions subsequent to the measurement date	329,513	-
Totals	$ 812,142	$ 194,963

$329,513 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, 2021. 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,	Pension Expense
2021	$ 146,913
2022	(4,429)
2023	51,617
2024	99,447
2025	1,850
Thereafter	(7,732)
Total	$ 287,666

NOTE 12 - Pension Plans (continued)

Actuarial Methods and Assumptions

	CalSTRS	CalPERS
Valuation Date	June 30, 2018	June 30, 2018
Measurement Date	June 30, 2019	June 30, 2019
Actuarial Cost Method	Entry Age Normal Cost Method for both CalSTRS & CalPERS	
Actuarial Assumptions:		
Discount Rate	7.10%	7.15%
Inflation Rate	2.75%	2.50%
Payroll Growth	3.50%	2.75%
Salary Increases	Varies by Entry Age and Service for both CalSTRS & CalPERS	
Experience Study	7/1/2010-6/30/2015	7/1/1996-6/30/2015
Investment Rate of Return	7.10% (1)	7.15%
Post Retirement Benefit Increase	2.00% per year on a Simple basis and an 85% Purchasing Power Level	2.00% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.50% thereafter

(1) Net of pension plan investment expenses, including inflation, but gross of administrative expenses

Mortality Assumptions

CalSTRS' mortality assumptions are based on the July 1, 2010 through June 30, 2015 experience study. CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit patterns of mortality among its members. The projection scale was set equal to 110 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2016) table, issued by the Society of Actuaries. CalPERS uses mortality tables developed based on CalPERS specific data for all funds. The mortality table includes 15 years of mortality improvements using Society of Actuaries 90 percent of scale MP 2016.

Long-Term Expected Rate of Return

CalSTRS and CalPERS use the long-term expected rate of return on pension plan investments. It was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. In determining the long-term expected rate of return, CalSTRS and CalPERS took into account both short-term and long-term market return expectations as well as the expected cash flows of the Plans. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years.

CalSTRS best-estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant (Pension Consulting Alliance-PCA) as an input to the process. The actuarial investment rate of return assumption was adopted by the board in 2017 in conjunction with the most recent experience study. For each future valuation, CalSTRS consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of 20-year geometrically-linked real rates of return and the assumed asset allocation for each major asset class are summarized in the table on the following page.

CalPERS utilized historical returns of all the Plan's asset classes to determine the expected compounded (geometric) returns over the short-term (first 10 years) and the long-term (11+ years) using the building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

NOTE 12 - Pension Plans (continued)

Long-Term Expected Rate of Return (continued)

The tables below reflect long-term expected real rates of return by asset class, as follows:

	CalSTRS		CalPERS		
Asset Class	Assumed Asset Allocation	Long-term * Expected Real Rate of Return	Assumed Asset Allocation	Real Return (1) Years 1-10	Real Return (2) Years 11+
Global Equity	47%	4.80%	50%	4.80%	5.98%
Fixed Income	12%	1.30%	28%	1.00%	2.62%
Private Equity	13%	6.30%	8%	6.30%	7.23%
Real Estate	13%	3.60%	13%	3.75%	4.93%
Inflation Sensitive Assets	4%	3.30%	0%	0.77%	1.81%
Cash/Liquidity	2%	-0.40%	1%	0.00%	-0.92%
Risk Mitigating Strategies	9%	1.80%	0%	0.00%	0.00%

* 20-year geometric average
(1) An expected inflation of 2.00% used for this period
(2) An expected inflation of 2.92% used for this period

Discount Rate

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

CalPERS' discount rate used to measure the total pension liability was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following 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:

	CalSTRS	CalPERS
1% Decrease	6.10%	6.15%
Net Pension Liability	$ 3,037,268	$ 1,685,383
Current Discount Rate	7.10%	7.15%
Net Pension Liability	$ 2,039,688	$ 1,169,238
1% Increase	8.10%	8.15%
Net Pension Liability	$ 1,212,509	$ 741,064

NOTE 12 - Pension Plans (continued)

Pension Plan Fiduciary Net Position

The Plans' fiduciary net position has been determined on the same basis as that used by the plan. Detailed information about each pension plan's fiduciary net position is available in the separately issued CalSTRS and CalPERS financial reports on their respective websites.

Summary of Changes of Benefits or Assumptions

There were no changes to benefit terms or plan provisions that applied to members of CalSTRS or CalPERS.

NOTE 13 - Commitments and Contingencies

State and Federal Allowances, Awards and Grants

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

COVID-19

On March 11, 2020, the World Health Organization declared the outbreak of a coronavirus (COVID-19) a pandemic. As a result, economic uncertainties have arisen which may negatively impact change in fund balance/net position. Other financial impacts could occur though such potential impacts are unknown at this time.

Required Supplementary Information

Required supplementary information includes financial information and disclosures required by the Governmental Accounting Standards Board but not considered a part of the basic financial statements.

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT

EXHIBIT B-1

GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2020

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
Revenues:				
LCFF Sources:				
State Apportionment or State Aid	$ 2,498,607	$ 2,498,607	$ 2,726,529	$ 227,922
Education Protection Account Funds	106,332	106,332	90,397	(15,935)
Local Sources	524,008	524,008	544,424	20,416
Federal Revenue	213,601	213,601	293,927	80,326
Other State Revenue	175,584	175,584	288,726	113,142
Other Local Revenue	56,660	56,660	165,509	108,849
Total Revenues	3,574,792	3,574,792	4,109,512	534,720
Expenditures:				
Current:				
Certificated Salaries	1,301,818	1,301,818	1,268,560	33,258
Classified Salaries	526,623	526,623	590,370	(63,747)
Employee Benefits	898,335	898,335	884,234	14,101
Books And Supplies	236,423	236,423	230,185	6,238
Services And Other Operating Expenditures	445,782	438,852	498,174	(59,322)
Other Outgo	2,000	2,000	1,307	693
Capital Outlay	164,168	164,168	95,585	68,583
Debt Service:				
Principal	-	5,246	5,246	-
Interest	-	1,684	1,684	-
Total Expenditures	3,575,149	3,575,149	3,575,345	(196)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(357)	(357)	534,167	534,524
Other Financing Sources (Uses):				
Transfers Out	(27,147)	(27,147)	(26,474)	673
Total Other Financing Sources (Uses)	(27,147)	(27,147)	(26,474)	673
Net Change in Fund Balance	(27,504)	(27,504)	507,693	535,197
Fund Balance, July 1	2,015,602	2,015,602	2,015,602	-
Fund Balance, June 30	$ 1,988,098	$ 1,988,098	$ 2,523,295	$ 535,197

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT

EXHIBIT B-2

CAFETERIA FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2020

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
Revenues:				
Federal Revenue	$ 83,698	$ 83,698	$ 79,380	$ (4,318)
Other State Revenue	6,170	6,170	5,994	(176)
Other Local Revenue	40,015	40,015	34,686	(5,329)
Total Revenues	129,883	129,883	120,060	(9,823)
Expenditures:				
Current:				
Classified Salaries	77,680	77,680	75,664	2,016
Employee Benefits	40,250	40,250	38,674	1,576
Books And Supplies	39,000	39,000	33,036	5,964
Services And Other Operating Expenditures	100	100	53	47
Total Expenditures	157,030	157,030	147,427	9,603
Excess (Deficiency) of Revenues Over (Under) Expenditures	(27,147)	(27,147)	(27,367)	(220)
Other Financing Sources (Uses):				
Transfers In	27,147	27,147	26,474	(673)
Total Other Financing Sources (Uses)	27,147	27,147	26,474	(673)
Net Change in Fund Balance	-	-	(893)	(893)
Fund Balance, July 1	893	893	893	-
Fund Balance, June 30	$ 893	$ 893	$ -	$ (893)

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT

EXHIBIT B-3

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
CALIFORNIA STATE TEACHERS' RETIREMENT SYSTEM AND
CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
LAST 10 FISCAL YEARS*

Measurement Date	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	State's Proportionate Share of the Net Pension Liability Associated with the District	Total Proportionate Share of the Net Pension Liability	Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of Total Pension Liability
California State Teachers' Retirement System:							
6/30/2014	0.00211%	$ 1,234,562	$ 745,489	$ 1,980,051	$ 940,412	131.28%	76.52%
6/30/2015	0.00214%	$ 1,441,844	$ 762,575	$ 2,204,419	$ 987,905	145.95%	74.02%
6/30/2016	0.00198%	$ 1,601,570	$ 911,879	$ 2,513,449	$ 982,201	163.06%	70.04%
6/30/2017	0.00219%	$ 2,029,329	$ 1,200,544	$ 3,229,873	$1,113,980	182.17%	69.46%
6/30/2018	0.00228%	$ 2,091,591	$ 1,197,541	$ 3,289,132	$1,245,648	167.91%	70.99%
6/30/2019	0.00226%	$ 2,039,688	$ 1,112,796	$ 3,152,484	$1,222,365	166.86%	72.56%
California Public Employees' Retirement System:							
6/30/2014	0.00384%	$ 436,293	$ -	$ 436,293	$ 355,550	122.71%	83.38%
6/30/2015	0.00390%	$ 574,863	$ -	$ 574,863	$ 436,225	131.78%	79.43%
6/30/2016	0.00420%	$ 829,501	$ -	$ 829,501	$ 493,728	168.01%	73.90%
6/30/2017	0.00451%	$ 1,076,652	$ -	$ 1,076,652	$ 579,731	185.72%	71.87%
6/30/2018	0.00427%	$ 1,138,514	$ -	$ 1,138,514	$ 564,291	201.76%	70.85%
6/30/2019	0.00401%	$ 1,169,238	$ -	$ 1,169,238	$ 562,978	207.69%	70.05%

*The amounts presented for each fiscal year were determined as of June 30. This schedule is presented to illustrate the requirement to show information for ten years. Only six years are presented because ten year data is not yet available.

Notes to the Schedule

Change of Assumptions

Measurement Date	Discount Rate	Inflation	Payroll Growth	Projected Salary Increase (1)	Experience Study	Investment Rate of Return
California State Teachers' Retirement System:						
6/30/2014	7.60%	3.00%	3.75%	Varies	7/1/2006-6/30/2010	7.60% (2)
6/30/2015	7.60%	3.00%	3.75%	Varies	7/1/2006-6/30/2010	7.60% (2)
6/30/2016	7.60%	3.00%	3.75%	Varies	7/1/2006-6/30/2010	7.60% (2)
6/30/2017	7.10%	2.75%	3.50%	Varies	7/1/2010-6/30/2015	7.10% (2)
6/30/2018	7.10%	2.75%	3.50%	Varies	7/1/2010-6/30/2015	7.10% (2)
6/30/2019	7.10%	2.75%	3.50%	Varies	7/1/2010-6/30/2015	7.10% (2)
California Public Employees' Retirement System:						
6/30/2014	7.50%	2.75%	3.00%	Varies	7/1/1996-6/30/2011	7.50%
6/30/2015	7.65% (3)	2.75%	3.00%	Varies	7/1/1996-6/30/2011	7.50%
6/30/2016	7.65% (3)	2.75%	3.00%	Varies	7/1/1996-6/30/2011	7.50%
6/30/2017	7.15% (3)	2.75%	3.00%	Varies	7/1/1996-6/30/2011	7.50%
6/30/2018	7.15% (3)	2.50%	2.75%	Varies	7/1/1996-6/30/2015	7.50%
6/30/2019	7.15% (3)	2.50%	2.75%	Varies	7/1/1996-6/30/2015	7.15%

(1) Varies on entry age and service
(2) Net of pension plan investment expenses; includes inflation but gross of administrative expenses
(3) Excludes reduction of pension plan administrative expenses

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT

EXHIBIT B-4

SCHEDULE OF THE DISTRICT'S PENSION CONTRIBUTIONS
CALIFORNIA STATE TEACHERS' RETIREMENT SYSTEM AND
CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
LAST 10 FISCAL YEARS*

Fiscal Year End	Statutorily Required Contribution	Contribution in Relation to the Statutorily Required Contribution	Contribution Deficiency (Excess)	District's Covered Employee Payroll	Contribution as a Percentage of Covered Employee Payroll
California State Teachers' Retirement System:					
6/30/2015	$ 87,726	$ 87,726	$ -	$ 987,905	8.88%
6/30/2016	$ 105,390	$ 105,390	$ -	$ 982,201	10.73%
6/30/2017	$ 140,139	$ 140,139	$ -	$ 1,113,980	12.58%
6/30/2018	$ 179,747	$ 179,747	$ -	$ 1,245,648	14.43%
6/30/2019	$ 199,001	$ 199,001	$ -	$ 1,222,365	16.28%
6/30/2020	$ 209,812	$ 209,812	$ -	$ 1,157,264	18.13%
California Public Employees' Retirement System:					
6/30/2015	$ 51,348	$ 51,348	$ -	$ 436,225	11.771%
6/30/2016	$ 58,492	$ 58,492	$ -	$ 493,728	11.847%
6/30/2017	$ 80,513	$ 80,513	$ -	$ 579,731	13.888%
6/30/2018	$ 87,640	$ 87,640	$ -	$ 564,291	15.531%
6/30/2019	$ 101,685	$ 101,685	$ -	$ 562,978	18.062%
6/30/2020	$ 119,701	$ 119,701	$ -	$ 606,972	19.721%

*The amounts presented for each fiscal year were determined as of June 30. This schedule is presented to illustrate the requirement to show information for ten years. Only six years are presented because ten year data is not yet available.

Notes to the Schedule

Change of Assumptions

Measurement Date	Discount Rate	Inflation	Payroll Growth	Projected Salary Increase (1)	Experience Study	Investment Rate of Return
California State Teachers' Retirement System:						
6/30/2014	7.60%	3.00%	3.75%	Varies	7/1/2006-6/30/2010	7.60% (2)
6/30/2015	7.60%	3.00%	3.75%	Varies	7/1/2006-6/30/2010	7.60% (2)
6/30/2016	7.60%	3.00%	3.75%	Varies	7/1/2006-6/30/2010	7.60% (2)
6/30/2017	7.10%	2.75%	3.50%	Varies	7/1/2010-6/30/2015	7.10% (2)
6/30/2018	7.10%	2.75%	3.50%	Varies	7/1/2010-6/30/2015	7.10% (2)
6/30/2019	7.10%	2.75%	3.50%	Varies	7/1/2010-6/30/2015	7.10% (2)
California Public Employees' Retirement System:						
6/30/2014	7.50%	2.75%	3.00%	Varies	7/1/1996-6/30/2011	7.50%
6/30/2015	7.65% (3)	2.75%	3.00%	Varies	7/1/1996-6/30/2011	7.50%
6/30/2016	7.65% (3)	2.75%	3.00%	Varies	7/1/1996-6/30/2011	7.50%
6/30/2017	7.15% (3)	2.75%	3.00%	Varies	7/1/1996-6/30/2011	7.50%
6/30/2018	7.15% (3)	2.50%	2.75%	Varies	7/1/1996-6/30/2015	7.50%
6/30/2019	7.15% (3)	2.50%	2.75%	Varies	7/1/1996-6/30/2015	7.15%

(1) Varies on entry age and service
(2) Net of pension plan investment expenses; includes inflation, but gross of administrative expenses
(3) Excludes reduction of pension plan administrative expenses

Other Supplementary Information

This section includes financial information and disclosures not required by the Governmental Accounting Standards Board and not considered a part of the basic financial statements. It may, however, include information which is required by other entities.

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2020

	Capital Facilities Fund	County School Facilities Fund - New Construction
ASSETS:		
Cash in County Treasury	$ 164,737	$ 9,597
Accounts Receivable	11,057	-
Total Assets	$ 175,794	$ 9,597
LIABILITIES AND FUND BALANCE:		
Liabilities:	$ -	$ -
Total Liabilities	-	-
Fund Balance:		
Restricted Fund Balances	175,794	9,597
Total Fund Balance	175,794	9,597
Total Liabilities and Fund Balances	$ 175,794	$ 9,597

County School Facilities Fund - Modernization	Special Reserve Fund for Capital Outlay Projects	Total Nonmajor Capital Projects Funds (See Exhibit A-3)
$ 3	$ 4	$ 174,341
-	-	11,057
$ 3	$ 4	$ 185,398
$ -	$ -	$ -
-	-	-
3	4	185,398
3	4	185,398
$ 3	$ 4	$ 185,398

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Capital Facilities Fund	County School Facilities Fund - New Construction
Revenues:		
Other Local Revenue	$ 29,433	$ 255
Total Revenues	29,433	255
Expenditures:		
Current:		
Total Expenditures	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	29,433	255
Net Change in Fund Balance	29,433	255
Fund Balance, July 1	146,361	9,342
Fund Balance, June 30	$ 175,794	$ 9,597

County School Facilities Fund - Modernization	Special Reserve Fund for Capital Outlay Projects	Total Nonmajor Capital Projects Funds (See Exhibit A-5)
$ -	$ -	$ 29,688
-	-	29,688
-	-	-
-	-	29,688
-	-	29,688
3	4	155,710
$ 3	$ 4	$ 185,398

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT

TABLE D-1

LOCAL EDUCATION AGENCY
ORGANIZATION STRUCTURE
JUNE 30, 2020

Sequoia Union Elementary School District is located in Lemon Cove, California and was formed in 1948. The District has one site that serves students in eighth grade. The District also has one charter school which serves grades Kindergarten through seventh grade. There were no changes in the boundaries during the year ended June 30, 2020.

Governing Board

Name	Office	Term and Term Expiration
Nicole Ray	President	Two year term expires 12/2020
Lane Anderson	Clerk	Four year term expires 12/2022
Anna Eynaud	Member	Four year term expires 12/2022
James McNulty	Member	Four year term expires 12/2020
Bradley Ward	Member	Four year term expires 12/2022

Administration

Name	Office	Tenure
Perry Jensen	Superintendent	Three years
Diana Hernandez	Business Manager	30 days

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT

TABLE D-2

SCHEDULE OF AVERAGE DAILY ATTENDANCE
YEAR ENDED JUNE 30, 2020

Sequoia Union Elementary School

	Second Period Report		Annual Report	
	Per Report	Per Audit	Per Report	Per Audit
Grades 7-8:				
Regular ADA	32.83	32.68	32.83	32.68
ADA Totals	32.83	32.68	32.83	32.68

Sequoia Union Elementary Charter School

	Second Period Report		Annual Report	
	Per Report	Per Audit	Per Report	Per Audit
TK/K-3:				
Regular ADA - Classroom Based	163.99	159.22	163.99	159.22
Grades 4-6:				
Regular ADA - Classroom Based	127.91	127.73	127.91	127.73
Grades 7-8:				
Regular ADA - Classroom Based	24.10	24.83	24.10	24.83
ADA Totals	316.00	311.78	316.00	311.78

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

Footnote for the Schedule of Average Daily Attendance

Sequoia Union Elementary Charter School offered only classroom-based instruction for the year ended June 30, 2020.

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT

TABLE D-3

SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2020

Grade Level	Ed. Code 46207(a) Minutes Requirement	Actual Minutes	Actual Number of Days Traditional Calendar	Credited Minutes	Credited Number of Days Traditional Calendar	Total Minutes	Total Number of Days Traditional Calendar	Status
Sequoia Union Elementary School								
Grade 8	54,000	42,010	133	14,840	47	56,850	180	Complied
Sequoia Union Elementary Charter School								
Kindergarter	36,000	44,005	133	15,545	47	59,550	180	Complied
Grade 1	50,400	42,165	133	14,895	47	57,060	180	Complied
Grade 2	50,400	42,165	133	14,895	47	57,060	180	Complied
Grade 3	50,400	42,165	133	14,895	47	57,060	180	Complied
Grade 4	54,000	42,165	133	14,895	47	57,060	180	Complied
Grade 5	54,000	42,165	133	14,895	47	57,060	180	Complied
Grade 6	54,000	42,010	133	14,840	47	56,850	180	Complied
Grade 7	54,000	42,010	133	14,840	47	56,850	180	Complied

School districts must maintain their instructional minutes as defined in Education Code Section 46207(a), while charter schools' instructional minutes are defined in Education Code Section 47612.5(a)(1). This schedule presents information on the amount of the instruction time offered by the District and whether the District complied with the provisions of Education Code Sections 46200 through 46208.

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT

TABLE D-4

SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
YEAR ENDED JUNE 30, 2020

General Fund	Budget 2021 (see note 1)	2020	2019	2018
Revenues and other financial sources	$ 3,501,575	$ 4,109,512	$ 3,697,521	$ 3,221,057
Expenditures	3,830,731	3,575,345	3,395,801	3,312,943
Other uses and transfers out	23,238	26,474	17,814	31,865
Total outgo	3,853,969	3,601,819	3,413,615	3,344,808
Change in fund balance (deficit)	(352,394)	507,693	283,906	(123,751)
Ending fund balance	$ 2,170,901	$ 2,523,295	$ 2,015,602	$ 1,731,696
Available reserves (see note 2)	$ 1,871,098	$ 2,353,192	$ 1,834,119	$ 1,615,461
Available reserves as a percentage of total outgo	48.6%	65.3%	53.7%	48.3%
Total long-term debt (see note 3)	$ 3,227,709	$ 3,233,271	$ 3,259,696	$ 3,140,519
Average daily attendance at P-2	325	344	324	321

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.

The General Fund balance has increased by $791,599 (45.71%) over the past two years. The fiscal year 2020-21 budget projects a decrease of $352,394 (13.97%). For a district of this size, the State recommends available reserves of at least four percent of total General Fund expenditures, transfers out and other uses (total outgo).

The District enjoyed operating surpluses for two of the past three years but projects a deficit during the 2020-21 fiscal year. Total long-term debt has increased by $92,752 over the past two years.

Average daily attendance has increased by 23 over the past two years. A decrease of 19 ADA is anticipated during the fiscal year 2020-21.

NOTES:

(1) Budget 2021 is included for analytical purposes only and has not been subjected to audit.

(2) Available reserves consist of all unassigned fund balances and all funds reserved for economic uncertainties contained within the General Fund.

(3) Long-term debt includes net pension liability.

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT

TABLE D-5

RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET
REPORT WITH AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

This schedule provides the information necessary to reconcile the fund balances of all funds as reported on the SACS report to the audited financial statements. None of the funds required adjustments at June 30, 2020.

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT

TABLE D-6

SCHEDULE OF CHARTER SCHOOLS
YEAR ENDED JUNE 30, 2020

The following charter school is chartered by Sequoia Union Elementary School District.

Charter School	Charter Number	Included in Audit?
Sequoia Union Elementary Charter School	1829	Yes

Other Independent Auditors' Reports

M. Green and Company LLP
CERTIFIED PUBLIC ACCOUNTANTS

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ELAINE D. HOPPER, C.P.A., C.F.E.
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R. IAN PARKER, C.P.A.
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KRISTI WEAVER, C.P.A.

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 Auditors' Report

Board of Trustees
Sequoia Union Elementary School District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Sequoia Union Elementary School District as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Sequoia Union Elementary School District's basic financial statements, and have issued our report thereon dated March 1, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Sequoia Union Elementary 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 Sequoia Union Elementary School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Sequoia Union Elementary 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2020-001 that we consider to be a significant deficiency.

Hanford
Lindsay
Tulare
Visalia

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether Sequoia Union Elementary 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.*

We noted certain matters that we reported to management of Sequoia Union Elementary School District in a separate letter dated March 1, 2021.

Sequoia Union Elementary School District's Response to the Finding

Sequoia Union Elementary School District's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Sequoia Union Elementary School District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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.

M. Green and Company LLP

Visalia, California
March 1, 2021

REBECCA AGREDANO, C.P.A.
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Independent Auditors' Report on State Compliance

Board of Trustees
Sequoia Union Elementary School District

Report on State Compliance

We have audited the District's compliance with the types of compliance requirements described in the *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the California Education Audit Appeals Panel that could have a direct and material effect on each of the District's state programs identified below for the year ended June 30, 2020.

Management's Responsibility for State Compliance

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each applicable program as identified in the State's audit guide, *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting,* published by the Education Audit Appeals Panel. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the State's audit guide, *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting,* published by the Education Audit Appeals Panel. Those standards and audit guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on the state programs noted below occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the District's compliance with those requirements.

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

Compliance Requirements	Procedures in Audit Guide Performed
LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS:	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	N/A
Independent Study	N/A
Continuation Education	N/A

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E-mail: visalia@mgreencpas.com • Web Site: www.mgreencpas.com

Instructional Time	Yes
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	No (See Below)
Classroom Teacher Salaries	Yes
Early Retirement Incentive	N/A
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	N/A
Middle or Early College High Schools	N/A
K-3 Grade Span Adjustment	N/A
Transportation Maintenance of Effort	Yes
Apprenticeship: Related and Supplemental Instruction	N/A
Comprehensive School Safety Plan	Yes
District of Choice	No (See Below)
SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION AND CHARTER SCHOOLS:	
California Clean Energy Jobs Act	No (See Below)
After/Before School Education and Safety Program	N/A
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	N/A
CHARTER SCHOOLS:	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study, for Charter Schools	N/A
Determination of Funding for Nonclassroom-Based Instruction	N/A
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	N/A

The term "N/A" 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 perform testing for Ratios of Administrative Employees to Teachers. The procedure was not required to be performed since there is only one administrator employed by the District.

We did not perform testing for District of Choice since the District did not elect to operate as a district of choice.

We did not perform testing for California Clean Energy Jobs Act since the District did not have expenditures and there was no submission of a final project completion report from this source during the current fiscal year.

Opinion on State Compliance

In our opinion, Sequoia Union Elementary School District complied, in all material respects, with the compliance requirements referred to above that are applicable to the statutory requirements listed in the schedule above for the year ended June 30, 2020.

Other Matters

Other Information

The results of our auditing procedures disclosed instances of noncompliance with the statutory requirements for programs noted above, which are required to be reported in accordance with the State's audit guide, *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2019-001, 2019-002, 2019-003, 2020-002 and 2020-003.

Sequoia Union Elementary School District's Responses to the Findings

Sequoia Union Elementary School District's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. Sequoia Union Elementary School District's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of 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 outside of the items tested as noted above. This report is an integral part of an audit performed in accordance with the *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel in considering the entity's compliance. Accordingly, this communication is not suitable for any other purpose.

M. Green and Company LLP

Visalia, California
March 1, 2021

Findings and Recommendations Section

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020

A. Summary of Auditors' Results

1. Financial Statements

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
One or more material weaknesses identified?	____ Yes __X__ No
One or more significant deficiencies identified that are not considered to be material weaknesses?	__X__ Yes ____
Noncompliance material to financial statements noted?	____ Yes __X__ No

2. Federal Awards

Internal control over major programs:	
One or more material weaknesses identified?	____ Yes __N/A__ No
One or more significant deficiencies identified that are not considered to be material weaknesses?	____ Yes __N/A__ None Reported
Type of auditors' report issued on compliance for major programs:	N/A
Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a) of Uniform Guidance?	____ Yes __N/A__ No

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster

The District had less than $750,000 in federal expenditures this year.

Dollar threshold used to distinguish between type A and type B programs:	N/A
Auditee qualified as low-risk auditee?	____ Yes __N/A__ No

3. State Awards

Internal control over state programs:	
One or more material weaknesses identified?	____ Yes __X__ No
One or more significant deficiencies identified that are not considered to be material weaknesses?	____ Yes __X__ None Reported
Type of auditors' report issued on compliance for state programs:	Unmodified

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020

B. Financial Statement Findings

FINDING 2020-001
30000
SIGNIFICANT DEFICIENCY IN INTERNAL CONTROL – CASH

Criteria
Generally Accepted Accounting Principles (GAAP) require proper internal control over assets. These controls require accurate bank reconciliations be prepared regularly.

Condition
No bank reconciliations, if any were prepared during the year ended June 30, 2020, were able to be located.

Question Costs
Not Applicable

Proper Perspective
This is isolated to cash in the District bank accounts which include revolving, cash clearing, cafeteria and student body bank accounts.

Effect
An actual ending book balance cannot be determined.

Cause
This was caused by staff not performing their monthly duties, by changes in personnel where job functions were not clearly defined, and missing records.

Recommendation
We recommend bank reconciliations be prepared monthly for all District bank accounts. We also recommend that when new personnel are hired that the job functions be sufficiently detailed and communicated clearly.

Corrective Action Plan
Going forward the District will reconcile each bank statement by having the business manager do the reconciliation and have the Superintendent review it and approve each statement.

C. Federal Award Findings and Questioned Costs

NONE

D. State Award Findings and Questioned Costs

FINDING 2019-001
10000
STATE COMPLIANCE – ATTENDANCE

Criteria

Pursuant to Education Code Section 14503(a), if the LEA is not in compliance with a requirement that is a condition of eligibility for the receipt of State funds, the audit report shall include the number of units of Average Daily Attendance (ADA), if any, that were inappropriately reported for apportionment. In addition, Education Code Section 46300(a) states, "in computing ADA of a school district..., there shall be included the attendance of pupils while engaged in educational activities required of those pupils and under the immediate supervision and control of an employee of the District...., who possessed a valid certification document, as registered as required by law."

Condition

P-2 Attendance Report was overstated by 4.37 ADA. Annual Attendance Report was overstated by 4.37 ADA. Component differences are as follows:

P-2 Attendance Report

Sequoia Union Elementary School

Grade span 7-8:	ADA per report = 32.83	ADA per audit = 32.68	Difference is 0.15

Sequoia Union Elementary Charter School

Grade span TK-3:	ADA per report = 163.99	ADA per audit = 159.22	Difference is 4.77
Grade span 4-6:	ADA per report = 127.91	ADA per audit = 127.73	Difference is 0.18
Grade span 7-8:	ADA per report = 24.10	ADA per audit = 24.83	Difference is (0.73)

Annual Attendance Report

Sequoia Union Elementary School

Grade span 7-8:	ADA per report = 32.83	ADA per audit = 32.68	Difference is 0.15

Sequoia Union Elementary Charter School

Grade span TK-3:	ADA per report = 163.99	ADA per audit = 159.22	Difference is 4.77
Grade span 4-6:	ADA per report = 127.91	ADA per audit = 127.73	Difference is 0.18
Grade span 7-8:	ADA per report = 24.10	ADA per audit = 24.83	Difference is (0.73)

Question Costs

Not Applicable

Proper Perspective

The issue is isolated to attendance reporting at the District.

Effect

The P-2 Attendance Report was over-reported by 4.37 ADA, causing the fiscal impact to be a decrease of $39,571. The Annual Attendance Report was over-reported by 4.37 ADA, which is a decrease of approximately $833 in lottery funding.

Cause

This was caused by a clerical error.

Recommendation

We recommend the District take steps to ensure the information used to prepare the attendance reports is complete and accurate. The monthly attendance detail for each period should be used to determine if summary information is accurate. In addition, we recommend the District amend the P-2 and Annual Attendance Reports.

Corrective Action Plan
The District has amended the P-2 and Annual Attendance reports and are awaiting signatures from the Tulare County Office of Education. We are providing training to all personnel that work directly with attendance to ensure attendance reports are complete and accurate. We are creating Standard Operating Procedures for staff to follow regarding attendance.

FINDING 2019-002
61000
STATE COMPLIANCE – CLASSROOM TEACHER SALARIES

Criteria
Education Code Section 41372 requires that the payment of classroom teacher salaries and benefits meet or exceed 60% (for elementary) of total expenditures of the District.

Condition
The District spent 59.77% of their current expense of education ($3,348,792) on classroom teachers' salaries and benefits ($2,001,412).

Question Costs
Not Applicable

Proper Perspective
The finding is systemic to the entire District.

Effect
The deficiency amount was determined to be $7,702; therefore, the District is out of compliance with Education Code Section 41372.

Cause
Meeting this requirement would result in serious hardship to the District.

Recommendation
We recommend the District continue to monitor to comparability of salaries between comparable school districts and apply for the waiver when needed.

Corrective Action Plan
The District is implementing a more balanced budget and the District continues to monitor the comparability of salaries between comparable school districts and apply for the waiver as needed. The District filed an application for exemption form with the Tulare County Office of Education.

FINDING 2019-003
72000
STATE COMPLIANCE – SCHOOL ACCOUNTABILITY REPORT CARD

Criteria
Pursuant to the provisions of subsection (b)(8) of Education Code Section 33126, if the Facility Inspection Tool (FIT) was completed prior to the publication of the District's School Accountability Report Card (SARC), the information in the SARC is required to agree to the FIT. Further, Education Code Section 1240 states that an annual assessment of the conditions of the District's facilities be made.

Condition
The District was unable to provide a copy of the FIT report to support the condition of the facilities as reported on the SARC.

Question Costs
Not Applicable

Proper Perspective
The finding applies to reporting of the District's SARC.

Effect
Parents of the students currently enrolled with the District, as well as those considering enrolling their children, do not have an accurate SARC with which to make decisions.

Cause
Due to turnover in administrative staff, the District was unable to locate an annual facility inspection tool report.

Recommendation
We recommend the District staff agree the information in the SARC to the most recent FIT prior to publication to ensure the SARC includes all required sections.

Corrective Action Plan
The FIT report will be completed each year prior to the SARC report so that the data matches in each report and that the SARC will include all required sections.

FINDING 2020-002
70000
STATE COMPLIANCE – INSTRUCTIONAL MATERIALS

Criteria
Pursuant to Education Code Section 60119, the governing board of a school district shall hold a public hearing or hearings at which the governing board shall encourage participation by parents, teachers, members of the community interested in the affairs of the school district and bargaining unit leaders and shall make determination, through resolution, as to whether each pupil in each school in the school district has sufficient textbooks or instructional materials, or both, that are aligned to the content standards adopted pursuant to Section 60605 or 60605.8 in each of the following subjects as appropriate, that are consistent with the content and cycles of the curriculum framework adopted by the State board. The governing board of a school district shall provide a 10 days notice of the public hearing or hearings set forth in subdivision (a). The notice shall contain the time, place and purpose of the hearing and shall be posted in three public places in the school district. The hearing shall be held at a time that will encourage the attendance of teachers and parents and guardians of pupils who attend the school in the school district and shall not take place during or immediately following school hours.

Condition
There was no evidence of where the District posted the notice of their public hearing, therefore, the District was not able to show that the requirement of posting the notice of the public hearing in three public places in the school district was met.

Question Costs
Not Applicable

Proper Perspective
Annual requirement is isolated to the Instructional Minutes Realignment Program.

Effect
Without posting the notice of the public hearing at three public locations, the public may not have been aware of the public hearing. Therefore, the public may not have had the opportunity to give their input on the availability of sufficient instructional materials for every student.

Cause
The District did not identify three public locations within its boundaries of where the notice of public hearing was posted.

Recommendation
We recommend the District research and identify three locations to post the notice of the public hearing in the school district to ensure the public has an opportunity to give their input on the availability of sufficient instructional materials for every student.

Corrective Action Plan
Going forward the District will save the public hearing notices of each public hearing and list the locations where they were posted.

FINDING 2020-003
40000
STATE COMPLIANCE – COMPREHENSIVE SCHOOL SAFETY PLAN

Criteria
Pursuant to Education Code Section 32280, all California public schools, in kindergarten and grades 1-12, operated by school districts, are required to develop a comprehensive school safety plan that addresses the safety concerns identified through a systematic planning process. Also, all school staff are to be trained on the comprehensive safety plan. For purposes of this sections, a "safety plan" means a plan to develop strategies aimed at the prevention of, and education about, potential incidents involving crime and violence on the school campus.

Condition
The District was unable to show that the Board approved the comprehensive school safety plan for the school year 2019-2020.

Question Costs
Not Applicable

Proper Perspective
The finding applies to the District's comprehensive school safety plan.

Effect
The District's staff and parents may not have the most updated comprehensive school safety plan. This District may also be subjected to a penalty imposed by the State.

Cause
There was no evidence of Board approval of the District's 2019-2020 comprehensive school safety plan.

Recommendation
We recommend the District annually approve by Board action before March 1st on all future comprehensive school safety plans.

Corrective Action Plan
The previous Superintendent completed a comprehensive school safety plan, however, due to COVID-19 and the closing of the campus it was never approved by the School Site Council, thus it never went before the Board for approval. The District will ensure the school safety plan is updated and approved by the Board annually.

M. Green and Company LLP

CERTIFIED PUBLIC ACCOUNTANTS

REBECCA AGREDANO, C.P.A.
MARLA D. BORGES, C.P.A.
NICOLE A. CENTOFANTI, C.P.A.
ELAINE D. HOPPER, C.P.A., C.F.E.
KATHLEEN M. LAMPE, C.P.A.
R. IAN PARKER, C.P.A.
MARY L. QUILLIN, C.P.A.
GIUSEPPE SCALIA, C.P.A.
NATALIE H. SIEGEL, C.P.A.
ROSALIND WONG, C.P.A.

LARRY W. AYERS, C.P.A.
JAMES G. DWYER, C.P.A.
KEVIN M. GREEN, C.P.A.
GREG GROEN, C.P.A.
WM. KENT JENSEN, C.P.A.
LYNN M. LAMPE, C.P.A.
ALAN S. MOORE, C.P.A.
KENNETH B. NUNES, C.P.A.
KEITH M. SPRAGUE, C.P.A.
KENNETH W. WHITE, JR., C.P.A.

NORIKO A. AWBREY, C.P.A.
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MANNY GONZALEZ, C.P.A.
JASMAN S. KHOSA, C.P.A.
TRACY L. MCINTYRE, C.P.A.
KRYSTAL PARREIRA, C.P.A., M.S.A
GINILU VANDERWALL, C.P.A.
KRISTI WEAVER, C.P.A.

Hanford
Lindsay
Tulare
Visalia

Letter to Management

Board of Trustees
Sequoia Union Elementary School District

We have completed our audit of Sequoia Union Elementary School District for the year ended June 30, 2020. The following items came to our attention which we are providing for your consideration:

Journal Entry Approval

During our audit we noted all five journal entries tested lacked proper approval. We recommend all journal entries be reviewed and approved by someone other than the person who inputs the journal entry into the general ledger system to ensure proper monitoring of adjustments.

Stores Inventory

The District did not adjust stores inventory to the actual count at year end. We recommend the District adjust this account at year end to reflect the actual physical inventory count.

Conflict of Interest Review

During our conflict of interest review of Statement of Economic Interest (Form 700s), we noted none of the forms were able to be located. We recommend the board members and those required to file the forms do so in a timely manner and the District put procedures in place to monitor the forms to ensure all required forms are retained in the District files.

Prior Year Issue

Bank Balances: During our review of the bank account balances, we noted that the cash in bank balance for the Cafeteria fund did not agree to the general ledger. Also, the cash in Revolving and Clearing accounts was not being replenished or adjusted to their imprest balances. We recommended these adjustments be considered as part of year end closing procedures every year. This issue was not implemented and a finding has been issued.

We would like to thank management and all of the office personnel for the excellent cooperation we received during our audit. We look forward to working with you again in 2021 and beyond.

Very truly yours,

M. Green and Company LLP

M. GREEN AND COMPANY LLP
Certified Public Accountants

March 1, 2021

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SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2020

Finding/Recommendation	Current Status	Management's Explanation If Not Implemented
2019-001 Annual Attendance Report understated Grades TK-7 by 18.71 ADA. The District overstated Grades 9-12 by 31.51 ADA, however, there was no high school within the District. Component differences were as follows: Annual Attendance Report: Grade span TK-3: ADA per report = 134.38. ADA per audit = 142.71. Difference was 8.33. Grade span 4-6: ADA per report = 109.91. ADA per audit = 116.38. Difference was 6.47. Grade span 7: ADA per report = 30.16. ADA per audit = 32.09. Difference was 1.93. Grade span 8: ADA per report = 31.51. ADA per audit = 33.49. Difference was 1.98. Grade span 9-12: ADA per report = 31.51. ADA per audit = 0.00. Difference was (31.51). We recommended the District take steps to ensure the information used to prepare the attendance reports is complete and accurate. The monthly detail for each period should be used to determine if summary information is accurate. In addition, we recommended the District amend the Annual Attendance Reports.	Not Implemented	The Annual Attendance Report was amended. See current year finding 2019-001.
2019-002 The District only spent 58.99% of their current expense of education ($3,240,879) on classroom teachers' salaries and benefits. We recommended the District continue to monitor the comparability of salaries between comparable school districts and apply for the waiver when needed.	Not Implemented	The District filed the necessary waiver. See current year finding 2019-002.
2019-003 For Sequoia Union Elementary School District, the SARC overstated the overall summary of facility conditions. The SARC rated the overall facility conditions as "Exemplary" whereas the FIT gave the rating of "Good". The "Good" threshold was 90%-98.99% and the "Exemplary" threshold was from 99%-100%. The school scored a 94.27, therefore, falling into the "Good" threshold. We recommended the District staff agree the information in the SARC to the most recent FIT prior to publication to ensure the SARC accurately reports all required sections.	Not Implemented	See current year finding 2019-003.

SEQUOIA UNION ELEMENTARY SCHOOL

DISCUSSION & REPORTS: 5.2: State Water Control Board Audit of Sequoia Union's Nitrate Compliance Project

State Water Resources Control Board

March 4, 2021

(Via email and Certified Mail)
CERTIFIED MAIL
NO. 7018 0680 0000 1017 9213

Mr. Dennis R. Keller and
Mr. James H. Wegley
Keller and Wegley Consulting Engineers
209 South Locust Street
P.O. Box 911
Visalia, California 93279-0911
kelweg1@aol.com

SUBJECT: REQUEST FOR INFORMATION FROM KELLER AND WEGLEY CONSULTING ENGINEERS REGARDING SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT PROJECT NO. 5400709-001C

Dear Messrs. Keller and Wegley:

The Fraud, Waste and Abuse Prevention Unit (Fraud Prevention Unit) within the State Water Resources Control Board (State Water Board) is conducting an audit of projects funded by the Division of Financial Assistance, to review costs submitted for reimbursement and any potential for conflict of interest related to the projects. The Fraud Prevention Unit has selected the Sequoia Union Elementary School District's (Sequoia UESD) 'Nitrate Compliance Project' (Project No. 5400709-001C), funded through California Department of Finance Agreement No. SRF13C102, to be included in its review. The audit period is July 1, 2018, through June 30, 2019.

It is a common practice for consultants, such as Keller and Wegley Consulting Engineers (Keller and Wegley), to retain the documentation regarding a disbursement request on behalf of a grant recipient (Recipient), and to prepare and submit costs on behalf of the Recipient. The State Water Board's Division of Drinking Water could likely order the information from Sequoia UESD pursuant to Health and Safety Code section 116530. In addition, exhibit A, article A-10 of Agreement No. SRF13C102 (Agreement) requires the Recipient to:

> "(a) Upon execution of this Agreement and until thirty-six (36) years following the final disbursement under this Agreement, the parties shall be subject to the examination and audit by the State Water Board… with respect to all matters connected with the performance of this Agreement, including but not limited to, the costs of administering this Agreement. If any litigation, claim, negotiation, audit, or other action is commenced before expiration of said thirty-six year period, all records must be retained until such action is resolved, or until the end of said thirty-six (36) year period, whichever shall later occur. All records of Supplier relating in any way to receiving funding shall be preserved for this purpose."

Thus, while the Agreement requires the Recipient to retain the records, and the State Water Board can compel the information from the Recipient, we believe you are better positioned to provide the information that we seek. For that reason, the Fraud Prevention Unit is seeking the information directly from you, the consultant.

You are requested to provide the information listed below and all supporting documents to the State Water Board by 30 days from the date of this letter:

1. Any written agreements or contracts between Sequoia UESD and Keller-Wegley, including scopes of services.
2. Timesheets and field notes supporting all project work included in Disbursements 5 for this Project.
3. Any correspondence (internal/external emails, letters) between Sequoia UESD and Keller-Wegley regarding this Project during the audit period.
4. Identify any staff of Keller-Wegley who served on the Board of the Sequoia UESD. Describe that staff's position and term on the Board. Submit calendar year 2018 and 2019 Conflict of Interest Statements (Form 700) and describe procedures to prevent conflicts of interest for any staff identified. Describe any Board member's authorization or delegation by the Board to make financial decisions (e.g. enter into contracts, approve invoices). Provide Board approved meeting minutes for all Board meetings attended by Keller-Wegley staff during the audit period.

Please send all documentation to:

Ms. Amantha Henkel
Fraud, Waste and Abuse Prevention Unit
Office of Enforcement
State Water Resources Control Board
801 K Street, Suite 2300
Sacramento, California 95814
amantha.henkel@waterboards.ca.gov

If you have any questions, please contact me by the email address above.

Sincerely,

Amantha Henkel, Chief
Fraud, Waste and Abuse Prevention Unit
Office of Enforcement

cc: *(via email only)*

Mr. Ken Horn, Superintendent
Sequoia UESD
kenhorn@sequoiaunion.org

SEQUOIA UNION ELEMENTARY SCHOOL

DISCUSSION & REPORTS: 5.3: Superintendent Report

Mr. Ken Horn
Superintendent/Principal

Superintendent's Report:

After speaking with Shawn Vanwagenen from Lozano Smith, I reached out to Lane Engineers to get them to redo our contracts with them for our New Construction and Modernization projects. They have made the requested changes to the contracts and resubmitted them to me, which they will be presented to the Board for approval.

I continue to work with Diana Hernandez and Elaine Nielsen on our budget projections and cutting costs as we move through the end of this budget cycle. We have expended most "extra" funds that were to take care of expenses due to COVID19, but there have been ongoing COVID19 expenses and those have had to come out of our regular budget. We are also working on staffing projections for the 2021-2022 school year and budgeting for those staffing needs.

I have completed writing the narrative portion of the SPSA and will be getting the SPSA approved by the School Site Council at our next meeting and then bring it to the Board for approval.

I have asked Jenna Holly to serve as our LCAP Coordinator and she has graciously agreed. She has been hosting meetings with the LCAP Committee and we have also been keeping the SSC updated on all things LCAP as well. SSC President Stephanie Amaral sent our surveys to parents and staff and the results from those surveys are instrumental in not only the SPSA, but the development of the new 3-year LCAP.

I have been writing the Charter Renewal Application and I hope to get it completed during Spring Break and use the Month of April to make presentations to Stakeholder groups and then bring the Charter Renewal Application to the Board for approval in May.

Ken Horn
Superintendent-Principal

SEQUOIA UNION ELEMENTARY SCHOOL

DISCUSSION & REPORTS: 5.4: On Campus Learning and Next Steps Report

Sequoia Union

Report on "On Campus" Learning and our next steps

Sequoia Union March 11, 2021 Board Meeting

- Where are we on the road to recovery in the Deep Purple County of Tulare?
- Those District's that opened under the Waiver process have been Grandparented in to all the new regulations.
- We are open and report out on the CDE website as a TK-6 Hybrid with "On-Campus" learning; with Distance Learning offered TK-8; and Cohort Learning for 7th and 8th.
- When can 7th and 8th students return to campus for "On-Campus" learning?

Sequoia Union March 11, 2021 Board Meeting

- When can 7th and 8th students return to campus for "On-Campus" learning?
- 7th and 8th graders can return with their teachers to "On Campus" learning as soon as Tulare County goes into the red. The 14 days in the red requirement has now been waived.
- If we go into the red on Tuesday, March 9th, we will reopen 7th and 8th grade on Monday, March 15th. If we have to wait until Tuesday, March 16th to find out that we go into the red, we would then open on Monday, March 22nd.
- The 7th and 8th grade teachers, and other staff members are ready to go.

Sequoia Union March 11, 2021 Board Meeting

How are things going for students and staff on campus 4 days a week?

- The Positives…….
- Students are happy to see their friends that were on the other side of the A-B day.
- Students already know the ground rules on separate playgrounds, separate eating areas, morning temperature checks, and waiting until their name is called to go out to the car at the end of the day

Sequoia Union March 11, 2021 Board Meeting

How are things going for students and staff on campus 4 days a week?

- The Needs to Improve…….
- Even though 6th grade classes that exit through the gym have been told, and showed where to stand by class on the 6 foot physical distancing stickers, they don't always have success and we have to continue to REMIND them.
- Some students have been sneaking into cars in the N-Z pickup line and not waiting for their parents to pull up to the Memorial Building. This causes a potential hazard.

Sequoia Union March 11, 2021 Board Meeting

- Next Steps…..
- Bring 7th and 8th graders back on campus
- Build in one additional recess time in the schedule for the 7th and 8th graders
- Have 7th and 8th graders join the 6th grade lunch period
- Reconfigure yard duty schedules to accommodate the additional grade level recess time
- Redo the bus schedules to accommodate 7th and 8th graders (if we have room)
- Send a message to parents asking them that if they have a 6th grader or upper grade student, wait until 2 pm to get into either of the pickup lines

SEQUOIA UNION ELEMENTARY SCHOOL

DISCUSSION & REPORTS: 5.5: Governor Newsom and the State Legislature's New Reopening Schools Plan

Sequoia Union

Governor Newsom and the State Legislature's NEW Reopening Schools PLAN:

Sequoia Union March 11, 2021 Board Meeting

- ***Governor Newsom and the State Legislature's NEW Reopening Schools PLAN:*** On March 1, 2021, Governor Gavin Newsom announced a deal with the Legislature had been reached to provide $2.0 billion for In-Person Instruction Grants and $4.6 billion for Expanded Learning Opportunities Grants, bringing an end to months of negotiations between the Governor, the Legislature, and key education stakeholders who have prioritized safely reopening schools for millions of students across California. Assembly Bill (AB) 86 was amended on March 1 to reflect the deal lawmakers came to over the weekend.

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- In order to receive the In-Person Instruction Grants, local educational agencies (LEAs) must offer in-person instruction to students by April 1. An LEA that is unable to meet these requirements for in-person instruction by April 1 remains eligible for incrementally decreased grant amounts as long as the required in-person instruction is offered by May 15. The grant is reduced by 1% for each day of instruction between April 1 and May 15 that the LEA does not provide in-person instruction in accordance with grant requirements. An LEA forfeits the In-Person Instruction Grant if it does not offer in-person instruction by May 15 or if does not provide continuous in-person instruction through the remainder of the school year.

Sequoia Union March 11, 2021 Board Meeting

- AB 86 contains two distinct grandparenting provisions. LEAs that are providing in-person instruction by April 1, or have a board adopted plan for in-person instruction by that date and have posted their COVID-19 Safety Plan (CSP), are not required to adopt the required testing cadence in the purple tier. A second provision specifies that neither the funding conditions nor the issuance of any nonmandatory guidance issued by the Department of Public Health requires LEAs that have publicly posted CSPs on or before March 31 to revise their plans.

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- The $2.0 billion for the In-Person Instruction Grants will be distributed to LEAs in proportion to their Local Control Funding Formula (LCFF) entitlement. Funds will be distributed in May using 2020–21 First Principal (P-1) Apportionment and preliminary Fall 1 California Longitudinal Pupil Achievement Data System (CALPADS) data, and remaining funds will be distributed in August using 2020–21 Second Principal (P-2) Apportionment and final Fall 1 CALPADS data. In-Person Instruction Grants may be used until August 31, 2022. Grant recipients must report to the California Department of Education by June 1 on when they reopened for in-person instruction, and this certification will impact funds received in August.

Sequoia Union March 11, 2021 Board Meeting

- The grants may be used for various strategies to accelerate learning and address student needs, such as extended learning time, professional development, programs to address social-emotional learning, and access to school meals. At least 85% of the funds must be used for activities provided in-person, and up to 15% of funds may be used for activities provided remotely. Similar to a requirement in Senate Bill (SB) 86, at least 10% of grant proceeds must be used to employ paraprofessionals, but full-time status is prioritized rather than required. If an LEA foregoes receiving the In-Person Instruction Grant, then up to ten percent of the Expanded Learning Opportunity Grant may be used for costs associated with reopening for in-person instruction. Funds are available for use until August 31, 2022; however, LEAs will be required to adopt a plan by June 1, 2021, detailing the use of the Expanded Learning Opportunity Grant.

Sequoia Union March 11, 2021 Board Meeting

	Sequoia Union	Sequoia Charter
In-Person Instruction Grant:	$12,195	$93,203
Total Expanded Learning Opportunity Grant:	$25,722	$196,210
Total:	$37,917	$289,233

SEQUOIA UNION ELEMENTARY SCHOOL

DISCUSSION & REPORTS: 5.6: School Site Council Report

SEQUOIA UNION ELEMENTARY SCHOOL

School Site Council meeting on March 2, 2021

SSC met on Tuesday, March 2nd, 2021. The committee discussed the remaining CSI funds and how to spend down the remaining money. Previously the committee approved expenditures for Power School. Mr. Horn and Ms. Holly discussed the additions to Power School and the training that the staff has received and can receive in the coming year.

Mr. Horn went through the remaining funds, what had ultimately been spent on Power School and stated that a little over $12,000 remained in the CSI funds budgeted line item.
Ms. Holly and Mr. Horn asked the council to consider spending the remaining funds on chromebooks. Last year, the council and school board had approved a portion of CSI funds to be spent on purchasing chromebooks, but because of distance learning they had noticed many of the chromebooks were wearing down sooner than anticipated and they recommended using the remaining funds to purchase chromebooks. Purchasing additional chromebooks are still within the scope of the original scope of the funds issued to the school. Ms. Burkhart asked that power cords were also added to the motion because of the heavy use of the chromebooks and the travel back and forth with the students Ms. Burkhart mentioned there tends to be a shortage of power cords.
The council approved the purchase of chromebooks and power cords with the remaining CSI funds.
SSC discussed the responses from the "climate survey" filled out by the classified and certificated staff. The responses from both the "climate survey" and the parent survey will be compiled into a presentation for the school board. The responses and data will be used to complete both the SPSA and the LCAP.
Ms. Holly has been asked to write the LCAP this year and has put together a committee of stakeholders in order to put together a comprehensive LCAP for SU.

Mr. Horn reviewed the SPSA and will be sending the draft to the committee for edits and review.
Mr. Horn briefly discussed the reopening of the school and the grant that the legislature approved and the school would be eligible to apply for.

Submitted by:
Stephanie Amaral
SSC President

SEQUOIA UNION ELEMENTARY SCHOOL

DISCUSSION & REPORTS: 5.7: 700 Forms

CALIFORNIA FORM 700
FAIR POLITICAL PRACTICES COMMISSION

STATEMENT OF ECONOMIC INTERESTS
COVER PAGE
A PUBLIC DOCUMENT

Date Initial Filing Received
Filing Official Use Only

Please type or print in ink.

NAME OF FILER (LAST) (FIRST) (MIDDLE)

1. Office, Agency, or Court

Agency Name *(Do not use acronyms)*

Division, Board, Department, District, if applicable

Your Position

► If filing for multiple positions, list below or on an attachment. *(Do not use acronyms)*

Agency: Position:

2. Jurisdiction of Office *(Check at least one box)*

- ☐ State
- ☐ Judge, Retired Judge, Pro Tem Judge, or Court Commissioner (Statewide Jurisdiction)
- ☐ Multi-County
- ☐ County of
- ☐ City of
- ☐ Other

3. Type of Statement *(Check at least one box)*

- ☐ **Annual:** The period covered is January 1, 2020, through December 31, 2020.
  -or-
  The period covered is ____/____/_____, through December 31, 2020.
- ☐ **Assuming Office:** Date assumed ____/____/_____
- ☐ **Leaving Office:** Date Left ____/____/_____ *(Check one circle.)*
  - ☐ The period covered is January 1, 2020, through the date of leaving office.
  - **-or-**
  - ☐ The period covered is ____/____/_____, through the date of leaving office.
- ☐ **Candidate:** Date of Election and office sought, if different than Part 1:

4. Schedule Summary (must complete) ► *Total number of pages including this cover page:*

Schedules attached

- ☐ **Schedule A-1** - *Investments* – schedule attached
- ☐ **Schedule A-2** - *Investments* – schedule attached
- ☐ **Schedule B** - *Real Property* – schedule attached
- ☐ **Schedule C** - *Income, Loans, & Business Positions* – schedule attached
- ☐ **Schedule D** - *Income – Gifts* – schedule attached
- ☐ **Schedule E** - *Income – Gifts – Travel Payments* – schedule attached

-or- ☐ ***None*** - *No reportable interests on any schedule*

5. Verification

MAILING ADDRESS STREET CITY STATE ZIP CODE
(Business or Agency Address Recommended - Public Document)

DAYTIME TELEPHONE NUMBER
( )

EMAIL ADDRESS

I have used all reasonable diligence in preparing this statement. I have reviewed this statement and to the best of my knowledge the information contained herein and in any attached schedules is true and complete. I acknowledge this is a public document.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date Signed *(month, day, year)*

Signature *(File the originally signed paper statement with your filing official.)*

SEQUOIA UNION ELEMENTARY SCHOOL

DISCUSSION & REPORTS: 5.8: 2nd Interim Report

SEQUOIA UNION SCHOOL DISTRICT

FISCAL YEAR 2020-2021
SECOND INTERIM FINANCIAL REPORT

Background

- The Second Interim Report represents the District's financial activities from the beginning of the fiscal year through January 31, and contains revenue and expenditure projections for the current and the two subsequent years.
- This is a state-mandated report, which the School Board is required to certify to the Contra Costa County Office of Education on whether the District financial condition is Positive, Qualified, or Negative.

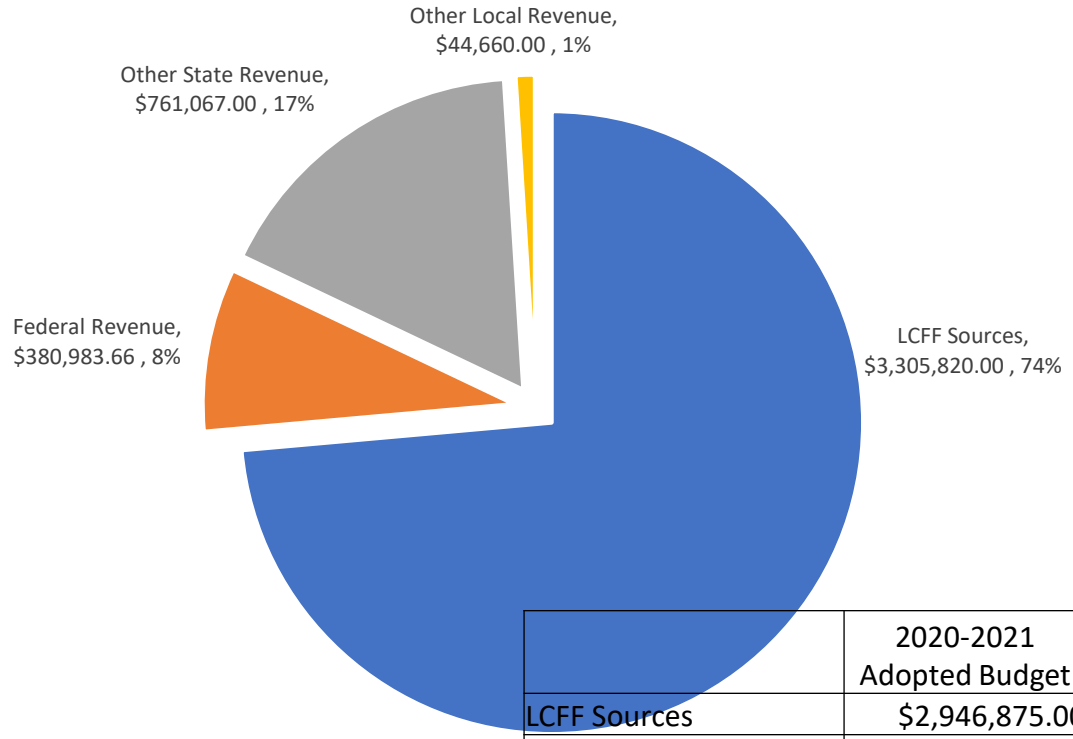
FINANCIAL CONDITION OF THE DISTRICT

- POSITIVE CERTIFICATION
  - THE DISTRICT WILL MEET THEIR FINANCIAL OBLIGATIONS FOR THE CURRENT YEAR & TWO SUBSEQUENT YEARS
- QUALIFIED CERTIFICATION
  - THE DISTRICT MAY NOT MEET THEIR FINANCIAL OBLIGATIONS FOR THE CURRENT YEAR & TWO SUBSEQUENT YEARS
- NEGATIVE CERTIFICATION
  - THE DISTRICT WILL BE UNABLE TO MEET THEIR FINANCIAL OBLIGATIONS FOR THE CURRENT YEAR & TWO SUBSEQUENT YEARS
- AT THE SECOND INTERIM REPORTING PERIOD, SEQUOIA UNION SCHOOL DISTRICT HAS A POSITIVE CERTIFICATION.

2020-2021
GENERAL FUND SUMMARY

	2020-2021 Original Budget	2020-2021 First Interim	2020-2021 Second Interim
Beginning Balance, July 1, 2020	$2,523,295.07	$2,523,295.07	$2,523,295.07
Revenues	$3,501,575.00	$4,532,397.66	$4,492,530.66
Expenditures	$3,853,969.00	$4,342,760.64	$4,564,342.67
Increase (Decrease)	($352,394.00)	$189,637.02	($71,812.01)
Projected Ending Balance, June 30, 2021	$2,170,901.07	$2,712,932.09	$2,451,483.06

FISCAL YEAR 2020-2021 REVENUE

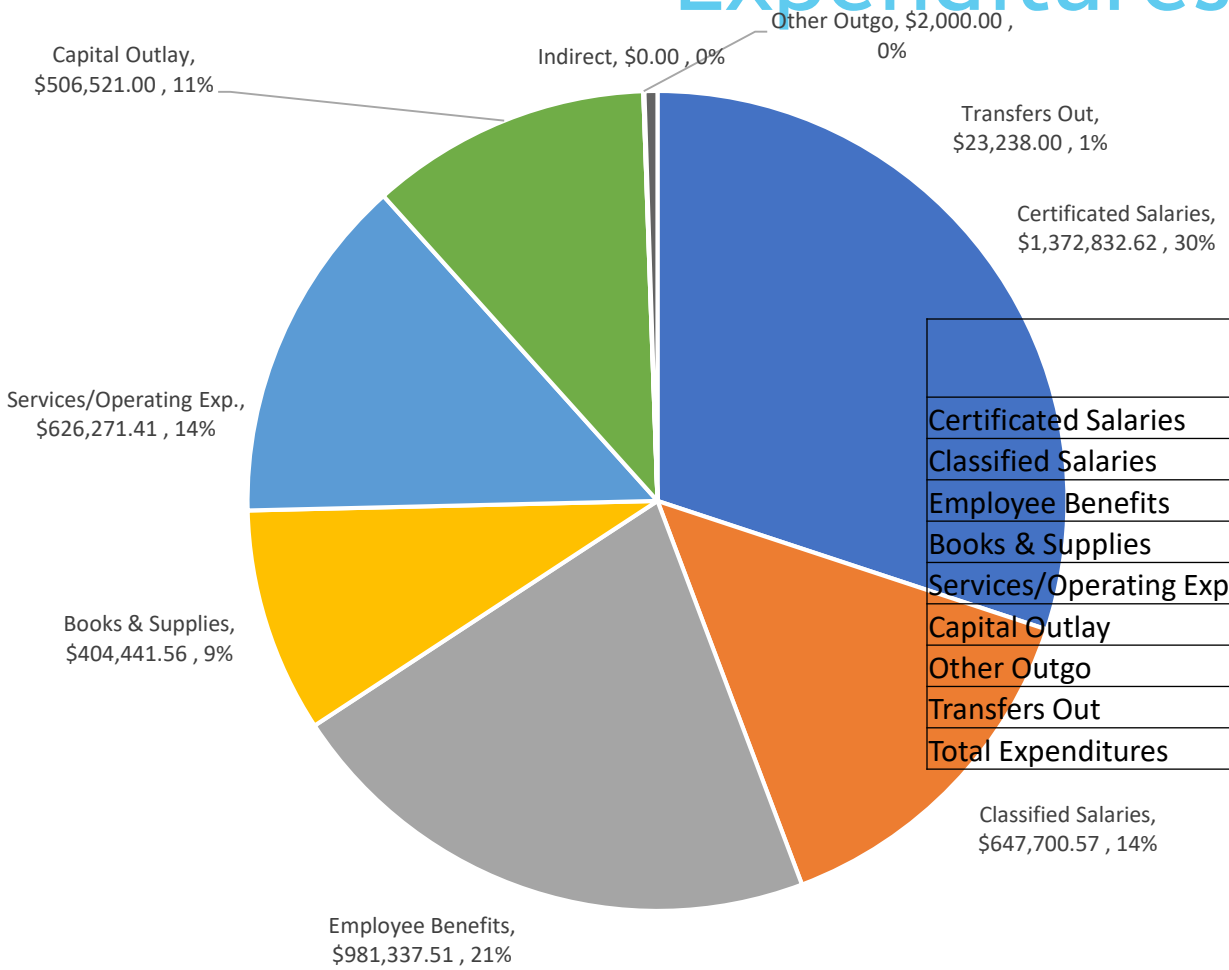


	2020-2021 Adopted Budget	%	2020-2021 First Interim	%	2020-2021 Second Interim	%
LCFF Sources	$2,946,875.00	84.16%	$3,345,964.00	73.82%	$3,305,820.00	73.58%
Federal Revenue	$277,671.00	7.93%	$380,706.66	8.40%	$380,983.66	8.48%
Other State Revenue	$232,369.00	6.64%	$761,067.00	16.79%	$761,067.00	16.94%
Other Local Revenue	$44,660.00	1.28%	$44,660.00	0.99%	$44,660.00	0.99%
Total Revenue	$3,501,575.00	100.00%	$4,532,397.66	100.00%	$4,492,530.66	100.00%

2020-2021 Revenue Changes

- Revenue changes include:
  - Local Control Funding Formula (LCFF) decrease $40,144.00
  - Federal Revenue increase by $277.00
  - Net Decrease to Revenue $39,867.00

2020-2021 Expenditures



	2020-2021 Adopted Budget	%	2020-2021 First Interim	%	2020-2021 Second Interim	%
Certificated Salaries	$1,250,112.00	32.44%	$1,233,840.00	28.41%	$1,372,832.62	30.08%
Classified Salaries	$531,068.00	13.78%	$613,121.26	14.12%	$647,700.57	14.19%
Employee Benefits	$1,140,782.00	29.60%	$945,407.40	21.77%	$981,337.51	21.50%
Books & Supplies	$261,155.00	6.78%	$393,391.42	9.06%	$404,441.56	8.86%
Services/Operating Exp.	$448,902.00	11.65%	$625,241.56	14.40%	$626,271.41	13.72%
Capital Outlay	$196,712.00	5.10%	$506,521.00	11.66%	$506,521.00	11.10%
Other Outgo	$2,000.00	0.05%	$2,000.00	0.54%	$2,000.00	0.51%
Transfers Out	$23,238.00	0.60%	$23,238.00	0.54%	$23,238.00	0.51%
Total Expenditures	$3,853,969.00	100.00%	$4,342,760.64	100.00%	$4,564,342.67	100.00%

2020-2021 Expenditure - Changes

- Expenditures changes include:
  - Certificated Salaries increased $138,992.62
  - Classified Salaries increased $34,579.31
  - Employee Benefits increased $35,930.11
  - Books & Supplies increased $11,050.14
  - Services/Operating Expenses increased $1,029.85

  - Net Decrease to Expenditures $221,582.03

Ending Balance and Reserves

- Net General Fund Decrease for 2020-2021 $ 71,812.01
- Beginning Balance, July 1, 2020 $ 2,523,295.07
- Ending General Fund Balance $ 2,451,483.06
  - Unrestricted Fund Balance $ 2,305,767.04
  - Restricted Ending Balance $ 145,716.02
- Unrestricted General Fund ending balances represents **50.52%** of expenditures for 2020-2021
- District's are required to have a 4% Reserve for Economic Uncertainties, $182,573.71
- Additional Board Approved 56% Reservice for Economic Uncertainties, $2,121,193.33
- Unassigned Balance is $0.00

MULTI-YEAR PROJECTION ASSUMPTIONS

Factors for the Multi-Year Projections	Fiscal Year 2020-2021	Fiscal Year 2021-2022	Fiscal Year 2022-2023
Statutory COLA	2.31%	1.50%	2.98%
COLA Deficit	-2.31%	2.34%	0.00%
Funded COLA	0.00%	3.84%	2.98%
DistrictEnrollment (Cal Pads)	23	23	23
District P-2 ADA	32.81	32.68	24.00
District Funded P-2 ADA	32.83	32.83	31.35
Charter Enrollment (Cal Pads)	317	317	317
Charter P-2 ADA	311.78	311.78	311.78
Charter Funded P-2 ADA	311.78	311.78	311.78
STRS	16.15%	15.92%	18.00%
PERS	20.700%	23.000%	26.300%

MULTI-YEAR PROJECTION

Total General Fund (Unrestricted/Restricted)	Fiscal Year 2020-2021	Fiscal Year 2021-2022	Fiscal Year 2022-2023
Total Revenue	$4,492,530.66	$3,792,465.27	$3,790,431.60
Total Expenditures	$4,564,342.67	$3,725,725.34	$3,796,049.18
Net Increase/(Decrease)	($71,812.01)	$66,739.93	($5,617.58)
Beginning Balance	$2,523,295.07	$2,451,483.06	$2,518,222.99
Ending Balance	$2,451,483.06	$2,518,222.99	$2,512,605.41
Revolving Fund	$2,000.00	$2,000.00	$2,000.00
Legally Restricted	$145,716.02	$137,586.64	$136,560.49
Assigned	$0.00	$0.00	$0.00
Board Reserve	$2,121,193.33	$2,229,607.34	$2,222,202.95
Required 4% Reserve	$182,573.71	$149,029.01	$151,841.97
Unassigned Fund Balance	$0.00	$0.00	($0.00)

OTHER FUNDS

	Fund 13 Child Nutrition	Fund 25 Developer Fees	Fund 35 County School Facilities	Fund 40 Capital Outlay
Total Revenue	$118,148.00	$12,000.00	$1,110,512.00	$0.00
Expenditures	$141,385.32	$0.00	$80,000.00	$0.00
Net Increase/(Decrease)	($23,237.32)	$12,000.00	$1,030,512.00	$0.00
Transfers In	$23,238.00	$0.00	$0.00	$0.00
Transfers Out	$0.00	$0.00	$0.00	$0.00
Beginning Balance	$0.00	$175,794.42	$9,600.21	$4.39
Ending Balance	$0.68	$187,794.42	$1,040,112.21	$4.39

NEXT STEPS

- The proposed 2021-2022 starts in March for adoption in June 2021.
  - Revenue assumptions projected
  - Expenditure assumptions will be projected
    - Enrollment will be Projected
    - All positions will be analyzed based on enrollment and staffing recommendations will be incorporated in the budget
  - Beginning Balances for 2021-2022 will be estimated.
- More accurate Multi-Year Projections will be presented after the May Revise is released in May 2021.

QUESTIONS OR COMMENTS

SEQUOIA UNION ELEMENTARY SCHOOL

DISCUSSION & REPORTS: 5.9: 2nd Interim Executive Summary Report

Sequoia Union School District
Second Interim Report for Fiscal Year 2020-2021
Executive Summary

Board of Trustees

Nicole Ray, President

Lane Anderson, Clerk

Anna Eynard, Member

James McNulty, Member

Bard Ward, Member

Administration

Ken Horn, Superintendent

Diana Hernandez, Business Manager

March 11, 2021

INTRODUCTION:

The Executive Summary is an overview of the financial data reported in the Standardized Account Code Structure (SACS), Second Interim Report for Fiscal Year 2020-2021. It is to assist the public in understanding the information being reported on the SACS forms.

Education Code requires districts to submit reports to the Tulare County Office of Education (CCCOE) twice a year. This report is referred to as "Interim Reports." The First Interim Financial Report shall reflect changed to the budget through October 31, 2020, the Second Interim Financial Report shall reflect changes to the budget through January 31, 2021.

For each interim report, the District must use the multi-year projections to certify one of the following:

- Positive Certification: The District WILL MEET their financial obligations for the current and two subsequent fiscal years.
- Qualified Certification: The District MAY NOT MEET their financial obligations for the current and two subsequent Fiscal Years.
- Negative Certification: The District WILL BE UNABLE TO MEET their financial obligations for the remainder of the current year or subsequent fiscal year based upon current projections (not meeting reserves in the current year or negative fund balance in any year).

The District is filing a Positive Certification.

OVERVIEW:

2020-2021 marks the eight year of the Local Control Funding Formula or LCFF. This formula replaced revenue limits and most categorical program funding with base grants per pupil, plus supplemental funding provided via percentage "weights" for students that are not English language proficient, who are low-income families, or who are in foster care.

LCFF is not equal for every district. The formula begins with a base grant for each of the grade spans: K-3, 4-6, 7-8 and 9-12. Class size for K-3 is an add-on for those districts that implement 24:1. Districts must show a progression to 24:1 (if not already at that ratio or if they have a contractual agreement with the bargaining unit) over the next eight years (with implementation year of 2013-2014). Supplemental and Concentration Grants will be added to the base grants for district that qualify. Both grants rely on the number of unduplicated counts of English learners, low-income eligible students and foster youth. The Concentration Grant only is generated by districts having eligible students exceeding 55% of enrollment. Sequoia does not qualify for this grant. Sequoia only qualifies for the Supplemental Grant as the unduplicated count is projected to be 52.13% for the District and 45.65% for the Charter School.

The LCFF is made up of property taxes and state aid. Once the entitlement is calculated, property taxes are subtracted, and the remainder is paid by the state as state aid are paid monthly apportionments. During the times when the local property taxes decline, the state's proportional share of responsibility for pay of the LCFF entitlement increases.

FINANCIAL REPORT INFORMATION:

The District's Budget and Accounting format are based on the California School Accounting Manual (CSAM) and utilize the Standard Account Code Structure (SACS). Accounting is the fiscal information system for business. The District's accounting, referred to as Governmental Accounting, is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund 01 General Fund 2020-2021 Second Interim Financial Report Summary.

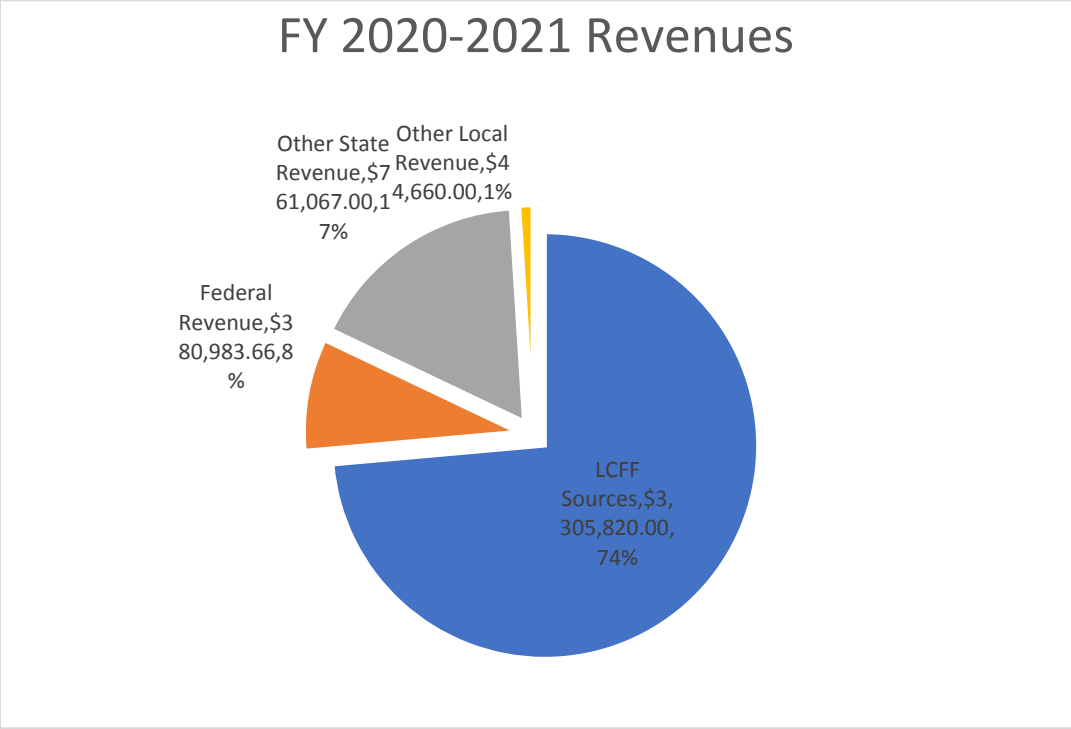
	Unrestricted Programs	Restricted Programs	Combined Programs
Beginning Balance, July 1, 2020	$2,355,192.34	$168,102.73	$2,523,295.07
Revenues	$3,408,112.00	$1,084,418.66	$4,492,530.66
Expenditures	$3,406,105.80	$1,158,236.87	$4,564,342.67
Contributions	($51,431.50)	$51,431.50	$0.00
Increase (Decrease)	($49,425.30)	($22,386.71)	($71,812.01)
Projected Ending Balance, June 30, 2021	$2,305,767.04	$145,716.02	$2,451,483.06

GENERAL FUND (Fund 01): The General Fund is the chief operating fund for the District. It is used to account for the ordinary operations of the District. All transactions, except those required or permitted by law to be in another fund, are accounted for in this fund. The General Fund consists of unrestricted and restricted funds.

General Fund, Unrestricted: General Fund, Unrestricted, is to account for programs and activities that are funded with unrestricted revenues.

General Fund, Restricted: General Fund, Restricted, is to account for programs and activities that are funded by external revenue sources that are legally restricted or restricted by the grantor for specific purposes.

General Fund Revenues: $4,492,530.66 (Unrestricted $3,408,112.00; Restricted $1,084,418.66)



LCFF Source (Object 8010-8099): $3,305,820.00 (Unrestricted $3,305,820.00; Restricted $0.00)

LCFF revenue source represents 74% of the total General Fund Revenues. It is the prime revenue component of the District's total revenue sources.

This represents the Propositions 98 education funding including the Principal Apportionment (P2 Average Daily Attendance) and property taxes. There will continue to be a relation between the LCFF calculation and the amount of property taxes a district receives

Federal Revenues (Object 8100-8299): $380,983.66 (all the revenues are restricted)

Federal Revenue represents 8% of the total General Fund revenues. It includes funding for No Child Left Behind (NCLB) in the amount of $125,287.00 which includes Title I, Title II, & Title V; CSI in the amount of $61,036.66 and $194,660.00 in CARES Funding.

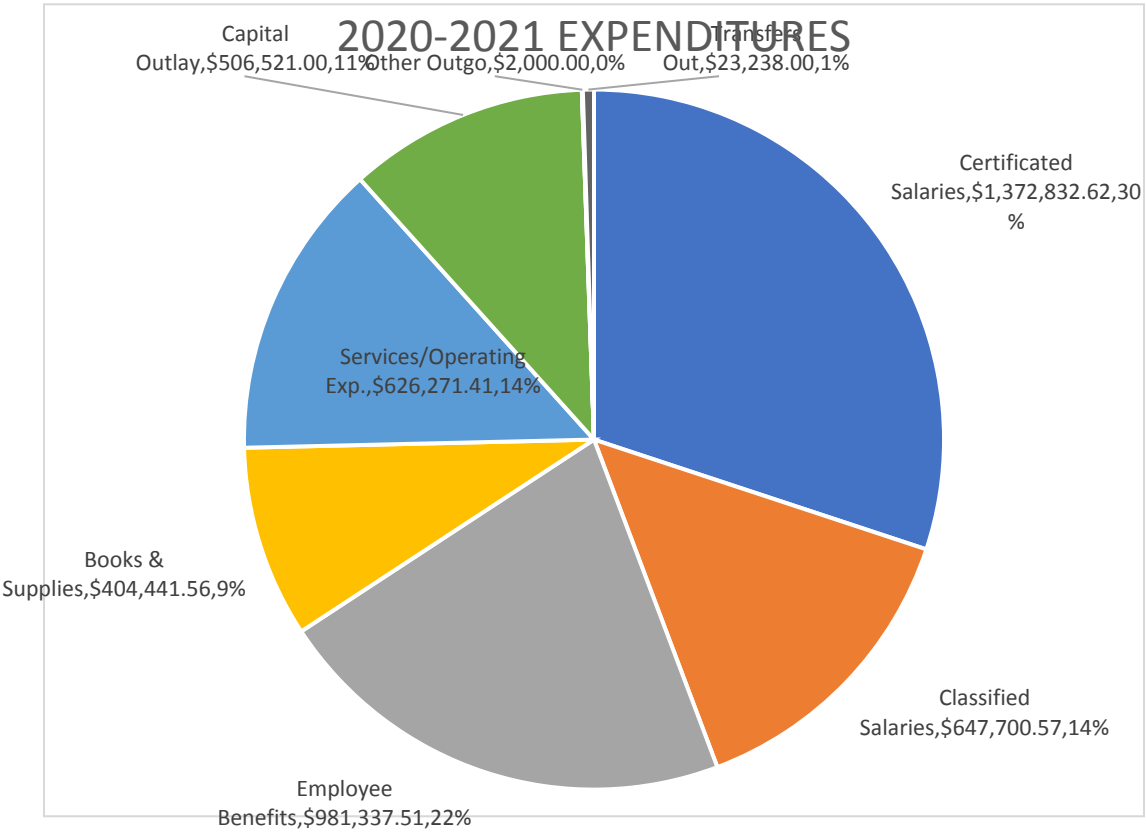
Other State Revenue (Object 8300-8599): $761,067.00 (Unrestricted $57,632.00; Restricted $703,435.00)

Other State Revenue makes up 17% of the General Fund revenues. The unrestricted funds are Lottery $48,654.00, State Reimbursement $3,000.00 and mandated cost block grant, $5,978.00. Restricted Other State Revenue includes Restricted Lottery $14,628.00, and CARES Funds, $27,352.00 The largest is the revenue offset for STRS on Behalf $154,934.00. The STRS on Behalf is driven by a calculation that is run with software and the expenses equals this offset. It is not a true revenue that we can spend, it is a STRS Creditable Compensation Calculation required by the state. You will see the large expense as well on the restricted side, they net to $0. The Safe Water Drinking Grants has a revenue of $506,521.

Other Local Revenue (Object 8600-8799): $44,660.00 (Unrestricted $44,660.00; Restricted $0.00)

Other Local Revenue represents 11% of the total General Fund revenues. Unrestricted local revenues come from pooled interest earned and small miscellaneous items.

General Fund Expenditures: $4,564,342.67 (Unrestricted $3,406,105.80; Restricted $1,158,236.87)



Certificated Salaries (Object 1000-1999): $1,372,832.62 (Unrestricted $1,362,832.30; Restricted $10,000.32)

Certificated salaries including administrative staff are positions that required a credential or permit issued by the Commission on Teacher Credentialing. Certificated salaries represent 30% of the total General Fund expenditures; 99% of the total certificated positions are funded by the unrestricted funds and 1% of the total positions are funded by restricted funds.

Classifies Salaries (Object 2000-2999): $647,700.57 (Unrestricted $530,815.43; Restricted $116,885.14)

Classified salaries represent the positions that do not require a credential or permit issued by the Commission on Teacher Credentialing. The positions in this classification are Business Manager, Administrative Assistant, School Secretaries, District Office Staff, Instructional Aides, Occupational Therapist, Maintenance and Operations, and Grounds. Food service staff is paid with Fund 13, Child Nutrition Fund. Classified salaries represent 14% of the total General Fund expenditures. 82% of the Classified salaries is funded with unrestricted funds and 18% is funded with restricted funds.

Employee Benefits (Objects 3000-3999): $981,337.51 (Unrestricted $776,130.58; Restricted $205,206.93)

Employee Benefits account for employers' contributions to retirement plans: State Teachers' Retirement System (STRS), Public Employees' Retirement System (PERS), health and welfare benefits and the payroll related statutory costs such as Workers' Compensation, State Unemployment Insurance, FICA and Medicare. It is 22% of the total General Fund expenditures. STRS employer costs went from 17.1% to 16.15% a decrease of 0.95% for 2019-2020. PERS employer costs went from 19.721% to 20.70% an increase of 0.979%. The STRS on Behalf payments are included in STRS retirement. This is offset by revenue, so it is neutral to the budget though it does increase the total expenditures.

Education is a people business. It takes people to teach students. Therefore, the biggest expenses for the district are salaries and benefits. Total compensation of employees in the district is $3,001,870.70 representing 66% of total expenses. When comparing unrestricted total compensation to restricted, 89% is unrestricted and 11% is restricted.

Books and Supplies (Object 4000-4999) $404,441.56 (Unrestricted $179,998.08; Restricted $224,443.48)

This is to account for expenditures for books and supplies, other reference materials, supplies and instructional materials, technology, and non-capitalized equipment. It is 9% of the total expenditures. When comparing unrestricted to restricted, 45% is unrestricted and 55% is restricted.

Services and Other Operating Expenditures (Object 5000-5999): $626,271.41 (Unrestricted $531,091.41; Restricted $95,180.00)

Services and Other Operating Expenditures account for expenses for services, rentals, leases, professional services contracts, maintenance contracts, dues, travel and conferences, insurance, utilities, legal and other operating expenditures. It is 14% of the total expenditures. 85% of services and other operating expenditures are from unrestricted funds and 15% are from restricted funds.

Capital Outlay (Object 6000-6499): $506,521.00 (all expenditures are from restricted funds)

This category is to account for any capital outlay expenses which are expenses greater than $5,000. Capital Outlay is 11% of total expenditures. This is the Safe Drinking Water Grant expenditures.

Other Outgo/Transfers of Indirect Costs (Object 74000-7499): $2,000.00 (all expenditures are from unrestricted funds)

This category is to account for the payments to Tulare County Office of Education.

MULTI-YEAR PROJECTIONS:

The Multi-Year Projection, a required component of the Second Interim Financial Report, demonstrates the requirement that the District will meet its financial obligations in the current and subsequent two years. The Multi-Year Projection also indicated the District's ability to maintain the required 4% reserve for economic uncertainties for the current and subsequent two years. The Multi-Year Projection for the 2020-2021 Second Interim Financial Report has been created using Board FCMAT's Projection Pro software, utilizing recommendations from the School Services of California's Dartboard; Contra Costa County Office of Education Common Message and Fiscal Crisis Management Assistance Team's; (FCMAT) LCFF calculator. The following are the projections and assumptions:

For Fiscal Year 2020-2021

- 8th Grade ADA decreasing, using "hold harmless" prior year/flat funding
    - Enrollment 23
    - Projected P-2 ADA 32.81
    - Funded P-2 ADA 32.81
- Charter School ADA, uses current fiscal year ADA
    - Enrollment 319
    - Projected P-2 ADA 311.78
    - Funded P-2 ADA 311.78
- COLA factor 2.31% (SSC Dartboard) (Original Budget 2.31 %)
- -2.31% LCFF Funding Deficit Percentage (Original Budget -10.00%)
- Funded COLA Percentage 0.00% (Original Budget -7.92%)
- Step and Column for certificated staff included
- H&W remaining at the 2019-2020 Cap
- Unduplicated count is 149, based on the October 2020 Student Enrollment
- STRS Rate 16.15%; PERS Rate 20.70%

For Fiscal Year 2021-2022

- ADA decreasing, using "hold harmless" prior year/flat funding
    - Projected Enrollment 23
    - Projected P-2 ADA 32.68
    - Funded P-2 ADA 32.81
- Charter School ADA, uses current fiscal year ADA
    - Enrollment 317
    - Projected P-2 ADA 311.78
    - Funded P-2 ADA 311.78
- COLA factor 1.50% (No Changed from the Original Budget) (SSC Dartboard)
- 2.34% LCFF Funding Increase Percentage
- Funded COLA Percentage 3.84%
- Step and Column for certificated staff estimated
- CARES Funding and Expenditures Reduced
- H&W remaining at the 2019-2020 cap
- Unduplicated count is 154, based on the October 2020 Student Enrollment
- STRS Rate 15.92%; PERS Rate 23.00% (Original Budget STRS Rate 16.02%, PERS Rate 22.84%)

For Fiscal Year 2022-2023

- ADA decreasing, using “hold harmless” prior year/flat funding
    - Projected Enrollment 23
    - Projected P-2 ADA 24.00
    - Funded P-2 ADA 24.00
- Charter School ADA, uses current fiscal year ADA
    - Enrollment 317
    - Projected P-2 ADA 311.78
    - Funded P-2 ADA 311.78
- COLA factor 2.98% (No Change from the Original Budget) (SSC Dartboard)
- 0.00% LCFF Funding Deficit Percentage
- Funded COLA Percentage 2.98%
- Step and Column for certificated staff
- H&W remaining at the 2019-2020 cap
- Unduplicated count is 154, based on the October 2020 Student Enrollment
- STRS Rate 18.00%; PERS Rate 26.30% (Original Budget STRS Rate 18.10%, PERS Rate 25.50%)

The following chart is a blend of School Services of California (SSC) recommendations and the LCFF estimator presented by the Fiscal Crisis Management Assistance Team (FCMAT).

Factors for the Multi-Year Projections	Fiscal Year 2020-2021	Fiscal Year 2021-2022	Fiscal Year 2022-2023
Statutory COLA	2.31%	1.50%	2.98%
COLA Deficit	-2.31%	2.34%	0.00%
Funded COLA	0.00%	3.84%	2.98%
DistrictEnrollment (Cal Pads)	23	23	23
District P-2 ADA	32.81	32.68	24.00
District Funded P-2 ADA	32.83	32.83	31.35
Charter Enrollment (Cal Pads)	317	317	317
Charter P-2 ADA	311.78	311.78	311.78
Charter Funded P-2 ADA	311.78	311.78	311.78
STRS	16.15%	15.92%	18.00%
PERS	20.700%	23.000%	26.300%

The following chart is a summary of the Multi-Year Projection:

Total General Fund (Unrestricted/Restricted)	Fiscal Year 2020-2021	Fiscal Year 2021-2022	Fiscal Year 2022-2023
Total Revenue	**$4,492,530.66**	**$3,792,465.27**	**$3,790,431.60**
Total Expenditures	**$4,564,342.67**	**$3,725,725.34**	**$3,796,049.18**
Net Increase/(Decrease)	**($71,812.01)**	**$66,739.93**	**($5,617.58)**
Beginning Balance	**$2,523,295.07**	**$2,451,483.06**	**$2,518,222.99**
Ending Balance	**$2,451,483.06**	**$2,518,222.99**	**$2,512,605.41**
Revolving Fund	**$2,000.00**	**$2,000.00**	**$2,000.00**
Legally Restricted	**$145,716.02**	**$137,586.64**	**$136,560.49**
Assigned	**$0.00**	**$0.00**	**$0.00**
Board Reserve	**$2,121,193.33**	**$2,229,607.34**	**$2,222,202.95**
Required 4% Reserve	**$182,573.71**	**$149,029.01**	**$151,841.97**
Unassigned Fund Balance	**$0.00**	**$0.00**	**($0.00)**

FINAL NOTES:

Due to the COVID requirements districts are having to do instruction differently. The ADA for 2020-2021 is the same as reported in 2019-2020 and has allowed districts with declining enrollment additional LCFF revenue in 2020-2021 and 2021-2022, due to the hold harmless agreement. Charter School ADA is based on current year P-2 projection.

The Federal and State have sent one-time funding (CARES, totaling $222,012.00) to district with a lot of requirements on spending this funding. The Multi-Year Projection reduces the revenue and expenditures for CARES. Increase costs for STRS and PERS, and Special Education, is an on-going problem for all school districts. The governor is recommending the LEA's control expenditures to include:

1. Accurate position control
2. Avoidance of excessive settlements at the bargaining table
3. Commitments to maintain existing programs before adding new ones

The District is not deficit spending in 2021-2022, but in 2020-2021 and 2022-2023 projection the District will be deficit spending. Which means the expenditures are greater than the revenues.

The District is filing a Positive Certification in the current year.

Projected Ending Balance for FY 2020-2021 is $2,451,483.06, with $147.716.02 reserved for Revolving Fund and Restricted Funds. The Reserve for Economic Uncertainties for FY 2020-2021 is projected to be $182,573.71, 4.00%. The 46% Board Approved Reserve for Economic Uncertainties is $2,121,193.33. The Unassigned amount is $0.00.

Projected for FY 2021-2022 Ending Balance is $2,518,222.99, with $139,586.64 reserved for Revolving Cash and Restricted Funds. The Reserve for Economic Uncertainties for FY 2021-2022 is projected to be $149,029.01, 4.00%. The 60% Board Approved Reserve for Economic Uncertainties is $2,229,607.34. The Unassigned amount is $0.00.

Projected for FY 2022-2023 Ending Balance is $2,512,605.41, with $138,560.49 reserved for Revolving Cash and Restricted Funds. The Reserve for Economic Uncertainties for FY 2022-2023 is projected to be $151,841.97, 4.00%. The 59% Board Approved Reserve for Economic Uncertainties is reduced to $2,222,202.95. The Unassigned amount is $0.00.

FUND FINANCIAL STATEMENTS

REVENUE, EXPENDITURES AND CHANGE IN FUND BALANCE

SECOND INTERIM FINANCIAL REPORT, as of JANUARY 31, 2021

		2019-2020 Actual	2020-2021 Original Budget	2020-2021 Projected Budget	2020-2021 Year-to-Date Actuals	% Used	2020-2021 Encumbrances	Balance
		A	B	C	D		D	E
A.	REVENUES							
	LCFF SOURCES	3,361,349.62	2,946,875.00	3,305,820.00	1,883,861.63	56.99%	0.00	1,421,958.37
	FEDERAL REVENUE	293,927.74	277,671.00	380,983.66	279,602.03	73.39%	0.00	101,381.63
	OTHER STATE REVENUE	288,725.64	232,369.00	761,067.00	317,090.51	41.66%	0.00	443,976.49
	OTHER LOCAL REVENUE	165,509.37	44,660.00	44,660.00	(31,938.14)	-71.51%	0.00	76,598.14
	TOTAL REVENUES	4,109,512.37	3,501,575.00	4,492,530.66	2,448,616.03	54.50%	0.00	2,043,914.63
B.	EXPENDITURES							
	CERTIFICATED SALARIES	1,268,561.25	1,250,112.00	1,372,832.62	699,881.22	50.98%	0.00	672,951.40
	CLASSIFIED SALARIES	590,369.71	531,068.00	647,700.57	296,319.78	45.75%	0.00	351,380.79
	EMPLOYEE BENEFITS	884,232.67	1,140,782.00	981,337.51	406,306.61	41.40%	0.00	575,030.90
	BOOKS AND SUPPLIES	230,184.75	261,155.00	404,441.56	150,169.83	37.13%	0.00	254,271.73
	SERVICES/OPERATING EXP.	505,104.32	448,902.00	626,271.41	417,697.25	66.70%	0.00	208,574.16
	CAPITAL OUTLAY	95,585.15	196,712.00	506,521.00	253,260.42	0.00%	0.00	253,260.58
	OTHER OUTGO	1,307.00	2,000.00	2,000.00	718.85	35.94%	0.00	1,281.15
	TOTAL EXPENDITURES	3,575,344.85	3,830,731.00	4,541,104.67	2,224,353.96	48.98%	0.00	2,316,750.71
C.	EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	534,167.52	(329,156.00)	(48,574.01)	224,262.07			
D.	OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00			
	OTHER FINANCING USES	26,474.35	23,238.00	23,238.00	0.00			
E.	NET INCREASE (DECREASE) IN FUND BLANCE	507,693.17	(352,394.00)	(71,812.01)	224,262.07			
F.	FUND BALANCE RESERVES							
	BEGINNING BALANCE							
	a) as of July 1 - Unaudited	2,015,601.90	2,523,295.07	2,523,295.07	2,059,257.88			
	b) Audit Adjustments	0.00	0.00	0.00	0.00			
	c) as of July 1 - Audited	2,015,601.90	2,523,295.07	2,523,295.07	2,059,257.88			
	d) Other Restatements	0.00	0.00	0.00	0.00			
	e) Adjusted Beginning Balance	2,015,601.90	2,523,295.07	2,523,295.07	2,059,257.88			
G.	ENDING FUND BALANCE	2,523,295.07	2,170,901.07	2,451,483.06	2,283,519.95			
	COMPONENTS OF ENDING BALANCE							
	a) Reserved Amounts							
	Revolving Cash	2,000.00	2,000.00	2,000.00				
	Restricted Programs	168,102.73	297,802.73	145,716.02				
	b) Assigned Amounts							
	Other Assignments	0.00	0.00	0.00				
	Board Reserve for Economic Uncertaint	2,209,119.57	1,716,939.58	2,121,193.33				
	Reserve for Economic Uncertainties	144,072.77	154,158.76	182,573.71				
	c) Unassigned/Unappropriated Amount	0.00	(0.00)	0.00				

SEQUOIA UNION SCHOOL DISTRICT
CHILD NUTRITION FUND, FUND 13
REVENUE, EXPENDITURES AND CHANGE IN FUND BALANCE
SECOND INTERIM FINANCIAL REPORT, as of JANUARY 31, 2021

		2019-2020 Actual	2020-2021 Original Budget	2020-2021 Projected Budget	2020-2021 Year-to-Date Actuals	% Used	2020-2021 Encumbrances	Balance
		A	B	C	D		D	E
A.	REVENUES							
	LCFF SOURCES	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
	FEDERAL REVENUE	79,380.49	86,595.00	86,595.00	8,882.58	10.26%	0.00	77,712.42
	OTHER STATE REVENUE	5,993.69	6,453.00	6,453.00	769.51	11.92%	0.00	5,683.49
	OTHER LOCAL REVENUE	34,685.06	35,100.00	25,100.00	745.06	2.97%	0.00	24,354.94
	TOTAL REVENUES	120,059.24	128,148.00	118,148.00	10,397.15	8.80%	0.00	107,750.85
B.	EXPENDITURES							
	CERTIFICATED SALARIES	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
	CLASSIFIED SALARIES	75,662.84	75,947.00	77,214.69	44,723.94	57.92%	0.00	32,490.75
	EMPLOYEE BENEFITS	38,674.33	36,763.00	32,702.63	21,931.78	67.06%	0.00	10,770.85
	BOOKS AND SUPPLIES	33,036.44	38,500.00	31,368.00	7,433.88	23.70%	0.00	23,934.12
	SERVICES/OPERATING EXP.	53.13	100.00	100.00	0.00	0.00%	0.00	100.00
	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
	OTHER OUTGO	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
	TOTAL EXPENDITURES	147,426.74	151,310.00	141,385.32	74,089.60	52.40%	0.00	67,295.72
C.	EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(27,367.50)	(23,162.00)	(23,237.32)	(63,692.45)			
D.	OTHER FINANCING SOURCES	26,474.35	23,238.00	23,238.00	23,238.00			
	OTHER FINANCING USES	0.00	0.00	0.00	0.00			
E.	NET INCREASE (DECREASE) IN FUND BLANCE	(893.15)	76.00	0.68	(40,454.45)			
F.	FUND BALANCE RESERVES							
	BEGINNING BALANCE							
	a) as of July 1 - Unaudited	893.15	0.00	0.00	0.00			
	b) Audit Adjustments	0.00	0.00	0.00	0.00			
	c) as of July 1 - Audited	893.15	0.00	0.00	0.00			
	d) Other Restatements	0.00	0.00	0.00	0.00			
	e) Adjusted Beginning Balance	893.15	0.00	0.00	0.00			
G.	ENDING FUND BALANCE	0.00	76.00	0.68	(40,454.45)			
	COMPONENTS OF ENDING BALANCE							
	a) Reserved Amounts							
	Revolving Cash	0.00	0.00	0.00				
	Stores	0.00	0.00	0.00				
	Restricted Programs	0.00	76.00	0.68				
	b) Assigned Amounts							
	Other Assignments	0.00	0.00	0.00				
	Reserve for Economic Uncertainties	0.00	0.00	0.00				
	c) Unassigned/Unappropriated Amount	0.00	0.00	(0.00)				

SEQUOIA UNION SCHOOL DISTRICT
CAPITAL FACILIFIES FUND, FUND 25
REVENUE, EXPENDITURES AND CHANGE IN FUND BALANCE
SECOND INTERIM FINANCIAL REPORT, as of JANUARY 31, 2021

		2019-20 Actual	2020-2021 Original Budget	2020-2021 Projected Budget	2020-2021 Year-to-Date Actuals	% Used	2020-2021 Encumbrances	Balance
		A	B	C	D		D	E
A.	REVENUES							
	LCFF SOURCES	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
	FEDERAL REVENUE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
	OTHER STATE REVENUE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
	OTHER LOCAL REVENUE	29,433.35	12,000.00	12,000.00	(384.95)	-3.21%	0.00	12,384.95
	TOTAL REVENUES	29,433.35	12,000.00	12,000.00	(384.95)	-3.21%	0.00	12,384.95
B.	EXPENDITURES							
	CERTIFICATED SALARIES	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
	CLASSIFIED SALARIES	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
	EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
	BOOKS AND SUPPLIES	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
	SERVICES/OPERATING EXP.	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
	OTHER OUTGO	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
	TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
C.	EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	29,433.35	12,000.00	12,000.00	(384.95)		0.00	12,384.95
D.	OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00		0.00	0.00
	OTHER FINANCING USES	0.00	0.00	0.00	0.00		0.00	0.00
	CONTRIBUTIONS	0.00	0.00	0.00	0.00		0.00	0.00
E.	NET INCREASE (DECREASE) IN FUND BLANCE	29,433.35	12,000.00	12,000.00	(384.95)		0.00	12,384.95
F.	FUND BALANCE RESERVES							
	BEGINNING BALANCE							
	a) as of July 1 - Unaudited	146,361.07	175,794.42	175,794.42	175,794.42			
	b) Audit Adjustments	0.00	0.00	0.00	0.00			
	c) as of July 1 - Audited	146,361.07	175,794.42	175,794.42	175,794.42			
	d) Other Restatements	0.00	0.00	0.00	0.00			
	e) Adjusted Beginning Balance	146,361.07	175,794.42	175,794.42	175,794.42			
G.	ENDING FUND BALANCE	175,794.42	187,794.42	187,794.42	175,409.47			

SEQUOIA UNION SCHOOL DISTRICT
COUNTY SCHOOL FACILITIES FUND, FUND 35
REVENUE, EXPENDITURES AND CHANGE IN FUND BALANCE
SECOND INTERIM FINANCIAL REPORT, as of JANUARY 31, 2021

		2019-2020 Actual	2020-2021 Original Budget	2020-2021 Projected Budget	2020-2021 Year-to-Date Actuals	% Used	2020-2021 Encumbrances	Balance
A.	REVENUES							
	LCFF SOURCES	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
	FEDERAL REVENUE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
	OTHER STATE REVENUE	0.00	0.00	1,110,362.00	0.00	0.00%	0.00	1,110,362.00
	OTHER LOCAL REVENUE	255.23	0.00	150.00	99.61	66.41%	0.00	50.39
	TOTAL REVENUES	255.23	0.00	1,110,512.00	99.61	0.01%	0.00	1,110,412.39
B.	EXPENDITURES							
	CERTIFICATED SALARIES	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
	CLASSIFIED SALARIES	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
	EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
	BOOKS AND SUPPLIES	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
	SERVICES/OPERATING EXP.	0.00	0.00	80,000.00	0.00	0.00%	0.00	80,000.00
	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
	OTHER OUTGO	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
	TOTAL EXPENDITURES	0.00	0.00	80,000.00	0.00	0.00%	0.00	80,000.00
C.	EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	255.23	0.00	1,030,512.00	99.61		0.00	1,030,412.39
D.	OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00		0.00	0.00
	OTHER FINANCING USES	0.00	0.00	0.00	0.00		0.00	0.00
	CONTRIBUTIONS	0.00	0.00	0.00	0.00		0.00	0.00
E.	NET INCREASE (DECREASE) IN FUND BLANCE	255.23	0.00	1,030,512.00	99.61		0.00	1,030,412.39
F.	FUND BALANCE RESERVES							
	BEGINNING BALANCE							
	a) as of July 1 - Unaudited	9,344.96	9,600.21	9,600.21	9,600.21			
	b) Audit Adjustments	0.00	0.00	0.00	0.00			
	c) as of July 1 - Audited	9,344.96	9,600.21	9,600.21	9,600.21			
	d) Other Restatements	0.00	0.00	0.00	0.00			
	e) Adjusted Beginning Balance	9,344.96	9,600.21	9,600.21	9,600.21			
G.	ENDING FUND BALANCE	9,600.19	9,600.21	1,040,112.21	9,699.82			

SEQUOIA UNION SCHOOL DISTRICT
SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS, FUND 40
REVENUE, EXPENDITURES AND CHANGE IN FUND BALANCE
SECOND INTERIM FINANCIAL REPORT, as of JANUARY 31, 2021

		2019-2020 Actual	2020-2021 Original Budget	2020-2021 Projected Budget	2020-2021 Year-to-Date Actuals	% Used	2020-2021 Encumbrances	Balance
A.	REVENUES							
	LCFF SOURCES	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
	FEDERAL REVENUE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
	OTHER STATE REVENUE	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
	OTHER LOCAL REVENUE	0.20	0.00	0.00	(0.08)	0.00%	0.00	0.08
	TOTAL REVENUES	0.20	0.00	0.00	(0.08)	0.00%	0.00	0.08
B.	EXPENDITURES							
	CERTIFICATED SALARIES	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
	CLASSIFIED SALARIES	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
	EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
	BOOKS AND SUPPLIES	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
	SERVICES/OPERATING EXP.	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
	OTHER OUTGO	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
	TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
C.	EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	0.20	0.00	0.00	(0.08)		0.00	0.08
D.	OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00			
	OTHER FINANCING USES	0.00	0.00	0.00	0.00			
E.	NET INCREASE (DECREASE) IN FUND BLANCE	0.20	0.00	0.00	(0.08)			
F.	FUND BALANCE RESERVES							
	BEGINNING BALANCE							
	a) as of July 1 - Unaudited	4.19	4.39	4.39	4.39			
	b) Audit Adjustments	0.00	0.00	0.00	0.00			
	c) as of July 1 - Audited	4.19	4.39	4.39	4.39			
	d) Other Restatements	0.00	0.00	0.00	0.00			
	e) Adjusted Beginning Balance	4.19	4.39	4.39	4.39			
G.	ENDING FUND BALANCE	4.39	4.39	4.39	4.31			

MULTI-YEAR PROJECTION

SEQUOIA UNION SCHOOL DISTRICT
GENERAL FUND 01, DISTRICT & CHARTER SCHOOL
REVENUE, EXPENDITURES AND CHANGE IN FUND BALANCE
FISCAL YEAR 2020-2021, SECOND INTERIM REPORT, MULTI-YEAR PROJECTION

		2020-2021 Original Budget B	2020-2021 Projected Budget C	2021-2022 Projected Budget D	2022-2023 Projected Budget E
A.	REVENUES				
	LCFF SOURCES	2,946,875.00	3,305,820.00	3,408,482.00	3,392,639.00
	FEDERAL REVENUE	277,671.00	380,983.66	101,645.00	101,645.00
	OTHER STATE REVENUE	232,369.00	761,067.00	227,194.00	227,224.00
	OTHER LOCAL REVENUE	44,660.00	44,660.00	55,144.27	68,923.60
	TOTAL REVENUES	3,501,575.00	4,492,530.66	3,792,465.27	3,790,431.60
B.	EXPENDITURES				
	CERTIFICATED SALARIES	1,250,112.00	1,372,832.62	1,372,832.62	1,332,421.84
	STEP/COUMN, Certificated	0.00	0.00	16,157.00	16,565.00
	STEP/COLUMN, Cert. Admin.	0.00	0.00	0.00	0.00
	COST OF LIVING	0.00	0.00	28,213.22	0.00
	OTHER - Declining Enroll. Teacher	0.00	0.00	0.00	0.00
	OTHER - Grants Expiring	0.00	0.00	(84,781.00)	0.00
	CLASSIFIED SALARIES	531,068.00	647,700.57	647,700.57	645,704.48
	STEP/COUMN, Classified	0.00	0.00	2,833.00	2,946.00
	STEP/COLUMN, CLass. Admin.	0.00	0.00	0.00	0.00
	COST OF LIVING	0.00	0.00	15,355.17	0.00
	OTHER - Grants Expiring	0.00	0.00	(20,184.26)	0.00
	EMPLOYEE BENEFITS	1,140,782.00	981,337.51	986,699.66	1,039,051.67
	BOOKS AND SUPPLIES	261,155.00	404,441.56	188,362.06	188,362.06
	SERVICES/OPERATING EXP.	448,902.00	626,271.41	547,299.30	545,760.13
	CAPITAL OUTLAY	196,712.00	506,521.00	0.00	0.00
	OTHER OUTGO	2,000.00	2,000.00	2,000.00	2,000.00
	INDIRECT	0.00	0.00	0.00	0.00
	TOTAL EXPENDITURES	3,830,731.00	4,541,104.67	3,702,487.34	3,772,811.18
C.	EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(329,156.00)	(48,574.01)	89,977.93	17,620.42
D.	OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00
	OTHER FINANCING USES	23,238.00	23,238.00	23,238.00	23,238.00
E.	NET INCREASE (DECREASE) IN FUND BLANCE	(352,394.00)	(71,812.01)	66,739.93	(5,617.58)
F.	FUND BALANCE RESERVES				
	BEGINNING BALANCE				
	a) as of July 1 - Unaudited	2,523,295.07	2,523,295.07	2,451,483.06	2,518,222.99
	b) Audit Adjustments	0.00	0.00	0.00	0.00
	c) as of July 1 - Audited	2,523,295.07	2,523,295.07	2,451,483.06	2,518,222.99
	d) Other Restatements	0.00	0.00	0.00	0.00
	e) Adjusted Beginning Balance	2,523,295.07	2,523,295.07	2,451,483.06	2,518,222.99
G.	ENDING FUND BALANCE	2,170,901.07	2,451,483.06	2,518,222.99	2,512,605.41
	COMPONENTS OF ENDING BALANCE				
	a) Reserved Amounts				
	Revolving Cash	2,000.00	2,000.00	2,000.00	2,000.00
	Restricted Programs	297,802.73	145,716.02	137,586.64	136,560.49
	b) Assigned Amounts				
	Other Assignments	0.00	0.00	0.00	0.00
	Board Reserve for Economic Uncertainties	1,716,939.58	2,121,193.33	2,229,607.34	2,222,202.95
	Reserve for Economic Uncertainties	154,158.76	182,573.71	149,029.01	151,841.97
	c) Unassigned/Unappropriated Amount	(0.00)	0.00	0.00	0.00

SEQUOIA UNION SCHOOL DISTRICT
GENERAL FUND 01 UNRESTRICTED
REVENUE, EXPENDITURES AND CHANGE IN FUND BALANCE
FISCAL YEAR 2020-2021, SECOND INTERIM REPORT, MULTI-YEAR PROJECTION

		2020-2021 Original Budget B	2020-2021 Projected Budget C	2021-2022 Projected Budget D	2022-2023 Projected Budget E
A.	REVENUES				
	LCFF SOURCES	0.00	520,470.00	521,230.00	513,728.00
	FEDERAL REVENUE	0.00	99,426.66	14,399.00	14,399.00
	OTHER STATE REVENUE	0.00	673,597.00	163,912.00	163,912.00
	OTHER LOCAL REVENUE	0.00	44,660.00	55,144.27	68,923.60
	TOTAL REVENUES	0.00	1,338,153.66	754,685.27	760,962.60
B.	EXPENDITURES				
	CERTIFICATED SALARIES	0.00	122,908.36	122,908.36	123,429.36
	STEP/COUMN, Certificated	0.00	0.00	521.00	534.00
	STEP/COLUMN, Cert. Admin.	0.00	0.00	0.00	0.00
	COST OF LIVING	0.00	0.00	0.00	0.00
	OTHER - Declining Enroll. Teacher (3)	0.00	0.00	0.00	0.00
	OTHER - Grants Expiring	0.00	0.00	0.00	0.00
	CLASSIFIED SALARIES	0.00	95,771.62	95,771.62	87,934.36
	STEP/COUMN, Classified	0.00	0.00	312.00	324.00
	STEP/COLUMN, CLass. Admin.	0.00	0.00	0.00	0.00
	COST OF LIVING	0.00	0.00	0.00	0.00
	OTHER - Grants Expiring	0.00	0.00	(8,149.26)	0.00
	EMPLOYEE BENEFITS	0.00	239,809.38	240,716.53	246,339.12
	BOOKS AND SUPPLIES	0.00	99,545.56	27,774.06	27,774.06
	SERVICES/OPERATING EXP.	0.00	104,539.85	98,274.46	96,887.04
	CAPITAL OUTLAY	0.00	506,521.00	0.00	0.00
	OTHER OUTGO	0.00	2,000.00	2,000.00	2,000.00
	INDIRECT	0.00	0.00	0.00	0.00
	TOTAL EXPENDITURES	0.00	1,171,095.77	580,128.77	585,221.94
C.	EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	0.00	167,057.89	174,556.50	175,740.66
D.	OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00
	OTHER FINANCING USES	0.00	23,238.00	23,238.00	23,238.00
	CONTIRBUTIONS	0.00	0.00	0.00	0.00
E.	NET INCREASE (DECREASE) IN FUND BLANCE	0.00	143,819.89	151,318.50	152,502.66
F.	FUND BALANCE RESERVES				
	BEGINNING BALANCE				
	a) as of July 1 - Unaudited	0.00	2,245,347.48	2,389,167.37	2,540,485.87
	b) Audit Adjustments	0.00	0.00	0.00	0.00
	c) as of July 1 - Audited	0.00	2,245,347.48	2,389,167.37	2,540,485.87
	d) Other Restatements	0.00	0.00	0.00	0.00
	e) Adjusted Beginning Balance	0.00	2,245,347.48	2,389,167.37	2,540,485.87
G.	ENDING FUND BALANCE	0.00	2,389,167.37	2,540,485.87	2,692,988.53
	COMPONENTS OF ENDING BALANCE				
	a) Reserved Amounts				
	Revolving Cash	0.00	2,000.00	2,000.00	2,000.00
	Restricted Programs	0.00	113,637.57	90,436.87	74,062.42
	b) Assigned Amounts				
	Other Assignments	0.00	0.00	0.00	0.00
	Board Reserve for Economic Uncertainties	0.00	2,225,756.45	2,423,914.33	2,592,587.71
	Reserve for Economic Uncertainties	0.00	47,773.35	24,134.67	24,338.40
	c) Unassigned/Unappropriated Amount	0.00	0.00	(0.00)	0.00

SEQUOIA UNION CHARTER SCHOOL
GENERAL FUND 01 RESTRICTED
REVENUE, EXPENDITURES AND CHANGE IN FUND BALANCE
FISCAL YEAR 2020-2021, SECOND INTERIM REPORT, MULTI-YEAR PROJECTION

		2020-2021 Original Budget B	2020-2021 Projected Budget C	2021-2022 Projected Budget D	2022-2023 Projected Budget E
A.	REVENUES				
	LCFF SOURCES	0.00	2,785,350.00	2,887,252.00	2,878,911.00
	FEDERAL REVENUE	0.00	281,557.00	87,246.00	87,246.00
	OTHER STATE REVENUE	0.00	87,470.00	63,282.00	63,312.00
	OTHER LOCAL REVENUE	0.00	0.00	0.00	0.00
	TOTAL REVENUES	0.00	3,154,377.00	3,037,780.00	3,029,469.00
B.	EXPENDITURES				
	CERTIFICATED SALARIES	0.00	1,249,924.26	1,249,924.26	1,208,992.48
	STEP/COUMN, Certificated	0.00	0.00	15,636.00	16,031.00
	STEP/COLUMN, Cert. Admin.	0.00	0.00	0.00	0.00
	COST OF LIVING	0.00	0.00	28,213.22	0.00
	OTHER - Declining Enroll. Teacher	0.00	0.00	0.00	0.00
	OTHER - Grants Expiring	0.00	0.00	(84,781.00)	0.00
	CLASSIFIED SALARIES	0.00	551,928.95	551,928.95	557,770.12
	STEP/COUMN, Classified	0.00	0.00	2,521.00	2,622.00
	STEP/COLUMN, CLass. Admin.	0.00	0.00	0.00	0.00
	COST OF LIVING	0.00	0.00	15,355.17	0.00
	OTHER - Grants Expiring	0.00	0.00	(12,035.00)	0.00
	EMPLOYEE BENEFITS	0.00	741,528.13	745,983.13	792,712.55
	BOOKS AND SUPPLIES	0.00	304,896.00	160,588.00	160,588.00
	SERVICES/OPERATING EXP.	0.00	521,731.56	449,024.84	448,873.09
	CAPITAL OUTLAY	0.00	0.00	0.00	0.00
	OTHER OUTGO	0.00	0.00	0.00	0.00
	INDIRECT	0.00	0.00	0.00	0.00
	TOTAL EXPENDITURES	0.00	3,370,008.90	3,122,358.57	3,187,589.24
C.	EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	0.00	(215,631.90)	(84,578.57)	(158,120.24)
D.	OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00
	OTHER FINANCING USES	0.00	0.00	0.00	0.00
	CONTRIBUTIONS	0.00	0.00	0.00	0.00
E.	NET INCREASE (DECREASE) IN FUND BLANCE	0.00	(215,631.90)	(84,578.57)	(158,120.24)
F.	FUND BALANCE RESERVES				
	BEGINNING BALANCE				
	a) as of July 1 - Unaudited	0.00	277,947.59	62,315.69	(22,262.88)
	b) Audit Adjustments	0.00	0.00	0.00	0.00
	c) as of July 1 - Audited	0.00	277,947.59	62,315.69	(22,262.88)
	d) Other Restatements	0.00	0.00	0.00	0.00
	e) Adjusted Beginning Balance	0.00	277,947.59	62,315.69	(22,262.88)
G.	ENDING FUND BALANCE	0.00	62,315.69	(22,262.88)	(180,383.12)
	COMPONENTS OF ENDING BALANCE				
	a) Reserved Amounts				
	Revolving Cash	0.00	0.00	0.00	0.00
	Restricted Programs	0.00	32,078.45	47,149.77	62,498.07
	b) Assigned Amounts				
	Other Assignments	0.00	0.00	0.00	0.00
	Board Reserve for Economic Uncertair	0.00	(104,563.12)	(194,306.99)	(370,384.76)
	Reserve for Economic Uncertainties	0.00	134,800.36	124,894.34	127,503.57
	c) Unassigned/Unappropriated Amount	0.00	0.00	0.00	0.00

SEQUOIA UNION ELEMENTARY SCHOOL

DISCUSSION & REPORTS: 5.10: Business Report

SEQUOIA UNION | ELEMENTARY SCHOOL

Business Department

Diana Hernandez

March 11, 2021

Agenda

- Attendance Report
- Cafeteria Report
- Vendor Payments
- Payroll
- Budget Report
-  Governance Calendar Updates
- Questions

Attendance Report

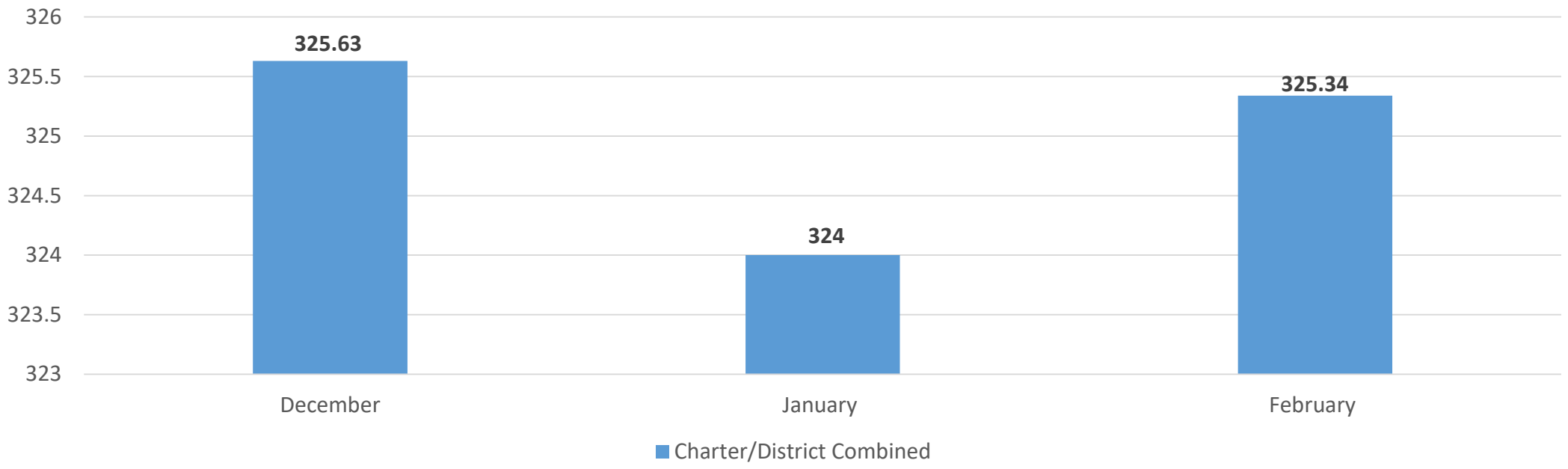
01/18/2021 – 02/12/2021
18 School Days

Grade	Carry Forward	Gain	Loss	ADA
0	39	0	0	39
1	29	2	1	29.67
2	35	1	1	35.06
3	44	1	2	43.89
4	34	0	0	34
5	37	1	0	37.5
6	47	0	0	46.75
7	38	0	0	36.47
8	23	0	0	22
Charter Total	302.34			
District Total	23			
Combined	325.34			

Adopted Budget	
District	33
Charter	316

Adopted	Current	+/-
33	23	-10
316	302	-14

Comparison Attendance Report



Cafeteria Report

FROM: 7/1/2020 TO 6/30/2021

FUND: 130 - Cafeteria Special Revenue Fund

FD	RE	PY	GO	FN	OB	SI	Working	Current	Year To Date	%	Encumbered	UNENCUMBERED Balance	%

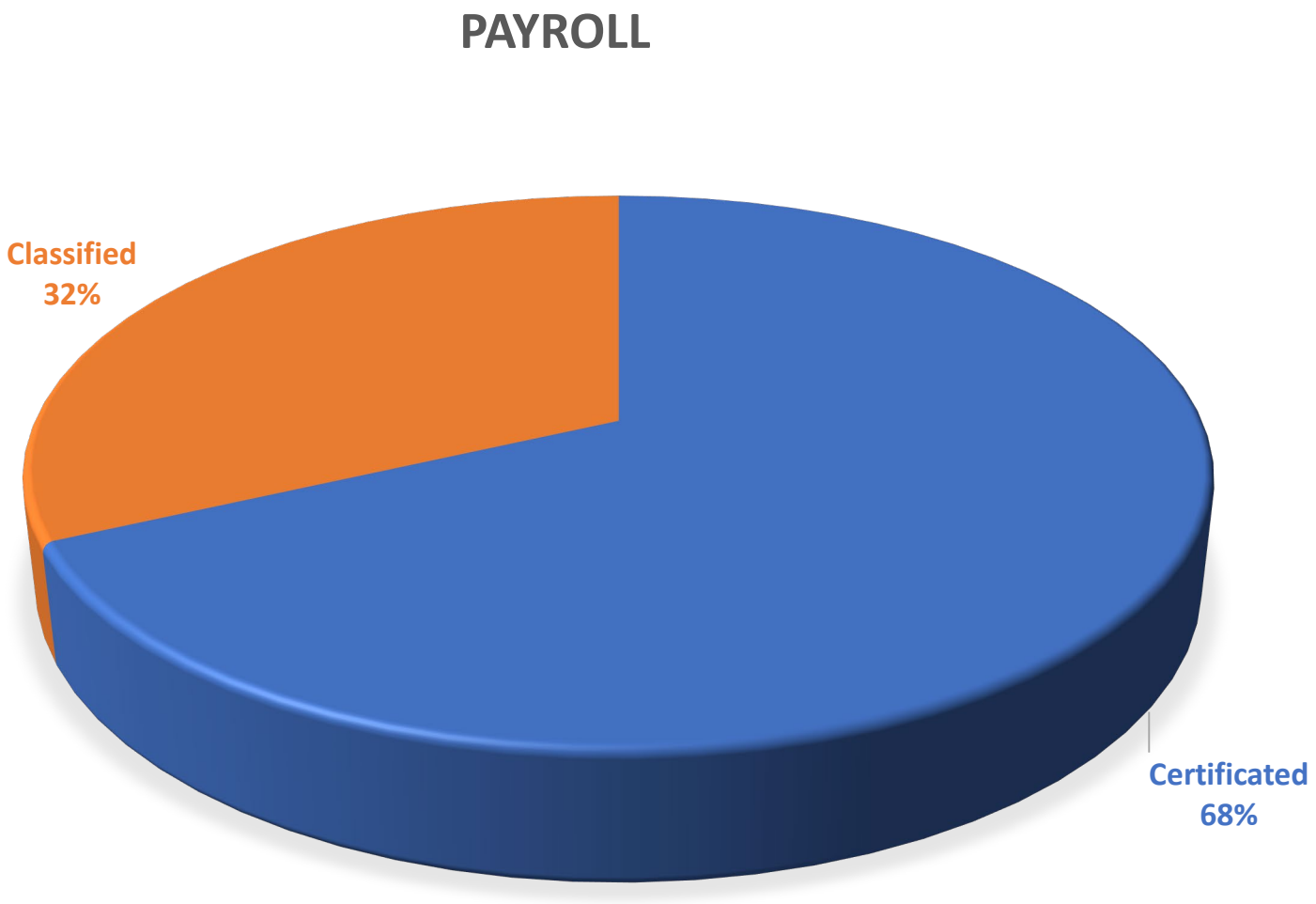
SUMMARY FOR 130 - CAFETERIA SPECIAL REVENUE FUND

		Current	Year To Date	%	Encumbered	Balance	%
TOTAL: INCOME	141,386.00	33,635.15	33,635.15	23.79	0.00	107,750.85	76.21
TOTAL: 1000-5000	141,385.32	86,504.74	86,504.74	61.18	1,577.59	53,302.99	37.70
TOTAL: 1000-6000	141,385.32	86,504.74	86,504.74	61.18	1,577.59	53,302.99	37.70
TOTAL: EXPENSES	141,385.32	86,504.74	86,504.74	61.18	1,577.59	53,302.99	37.70

Expended 61.18% of Total Budget

Vendor Payments

02/04/2021	**$51,911.43**
02/11/2021	**$50,529.01**
02/24/2021	**$18,865.07**
Total	**$121,305.51**

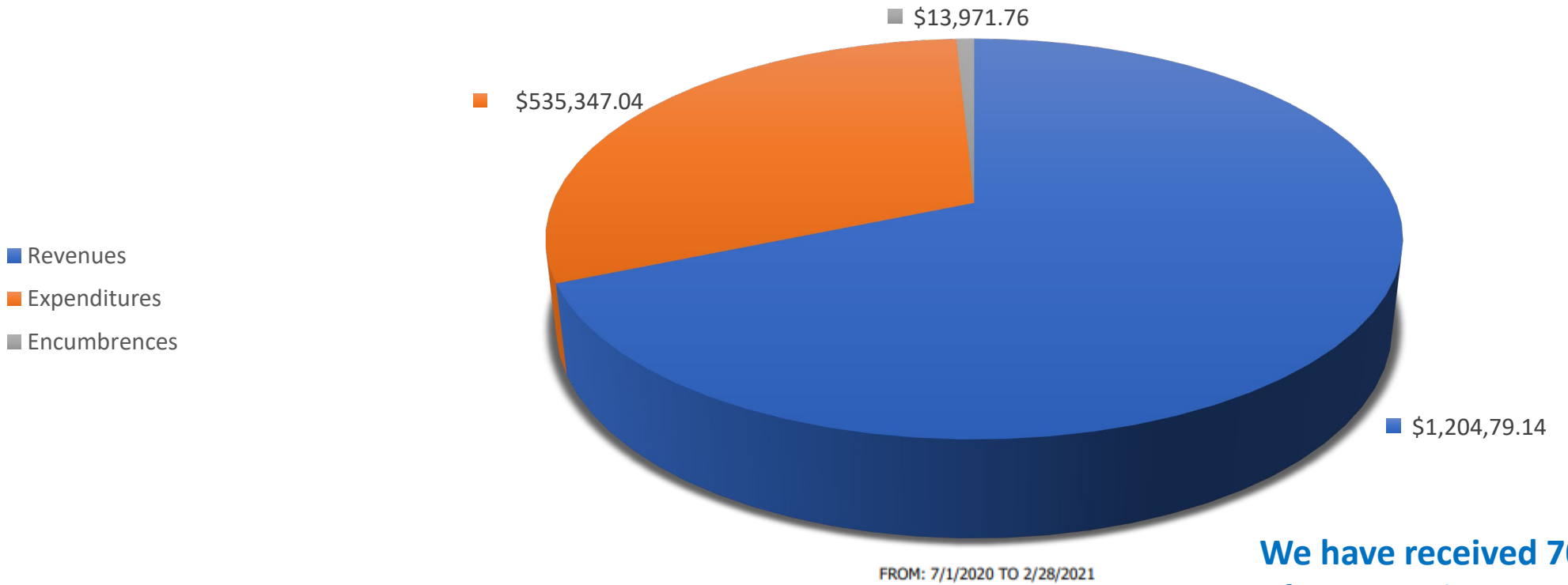


February

- Certificated $124,827.66
- Classified $58,513.74

Budget Report

Sequoia District



FROM: 7/1/2020 TO 2/28/2021

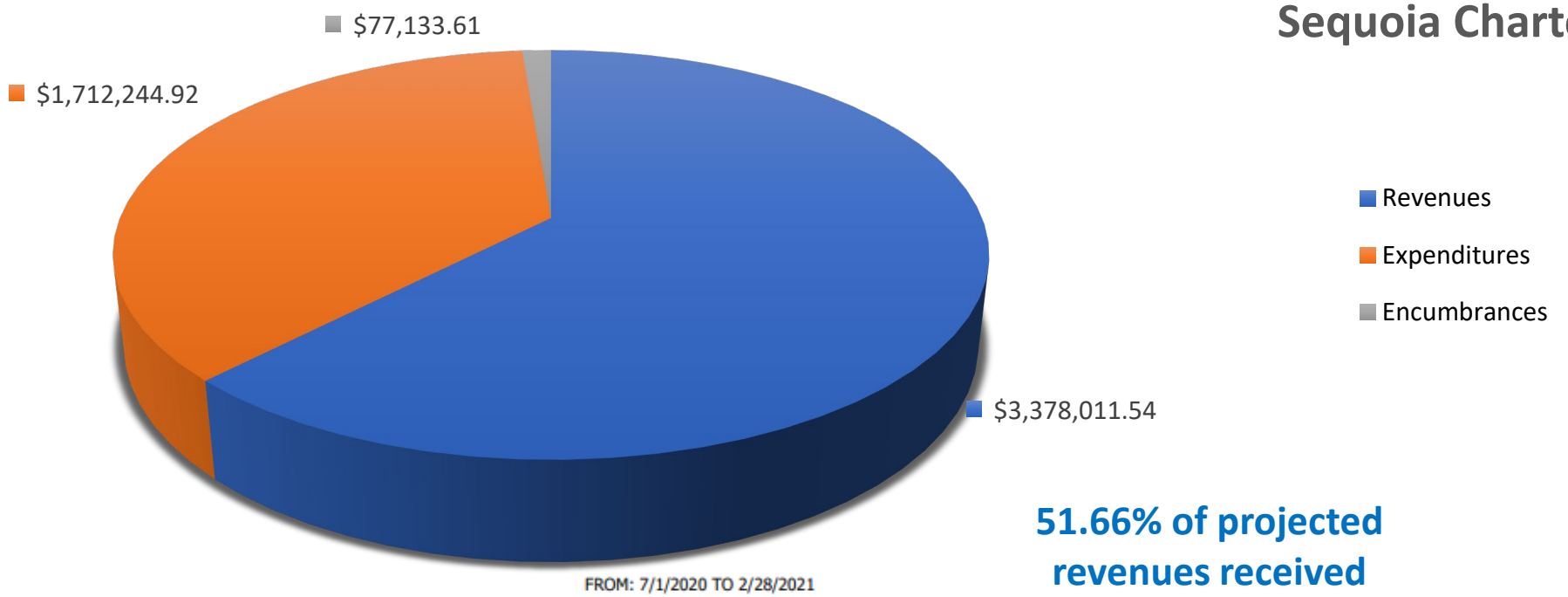
FUND: 010 - General Fund

We have received 70.31% of projected revenues

FD	RE	PY	GO	FN	OB	SI		Working	Current	Year To Date	%	UNENCUMBERED Encumbered	Balance	%
							SUMMARY FOR 010 - GENERAL FUND							
									Current	Year To Date	%	Encumbered	Balance	%
							TOTAL: INCOME	1,338,153.66	940,914.19	940,914.19	70.31	0.00	397,239.47	29.69
							TOTAL: 1000-5000	662,574.77	292,315.22	292,315.22	[illegible]	10,229.12	360,030.43	54.34
							TOTAL: 1000-6000	1,169,095.77	579,813.45	579,813.45	49.60	10,229.12	579,053.20	49.53
							TOTAL: EXPENSES	1,194,333.77	603,812.63	603,812.63	50.56	10,229.12	580,292.02	48.59

50.56% Total Expenditures through 02/28/2021

Sequoia Charter



FROM: 7/1/2020 TO 2/28/2021

FUND: 011 - General Fund - Charter School #1

FD	RE	PY	GO	FN	OB	SI		Working	Current	Year To Date	%	Encumbered	UNENCUMBERED Balance	%
SUMMARY FOR 011 - GENERAL FUND - CHARTER SCHOOL #1														
									Current	Year To Date	%	Encumbered	Balance	%
TOTAL: INCOME								3,154,377.00	1,629,590.56	1,629,590.56	51.66	0.00	1,524,786.44	48.34
TOTAL: 1000-5000								3,370,008.90	1,970,780.47	1,970,780.47	58.48	68,142.93	1,331,085.50	39.50
TOTAL: 1000-6000								3,370,008.90	1,970,780.47	1,970,780.47	58.48	68,142.93	1,331,085.50	39.50
TOTAL: EXPENSES								3,370,008.90	1,970,780.47	1,970,780.47	58.48	68,142.93	1,331,085.50	39.50

51.66% of projected revenues received

58.48% Total Expenditures Through 02/28/2021



- Proposed Budget

Questions



SEQUOIA UNION ELEMENTARY SCHOOL

CONSENT ITEMS: 6.1: Attendance Report - Charter

SEQUOIA UNION ELEMENTARY SCHOOL

CONSENT ITEMS 6.2: Attendance Report - District

Attendance Summary By Grade

Sequoia Union Charter School
01/18/2021 to 02/12/2021 = 18 school days
Students not in **Transitional Kindergarten**

Grade Level	Carry Fwd	Gain	Mult Gain	Loss	Ending	Actual Days	OffTrack	Days N/E	Days Absent	Days Attd	ADA	ADA %
0	3	0	0	0	3	54	**0**	0	0.00	54.00	3.00	100.00%
Subtotal	**3**	**0**	**0**	**0**	**3**	54	**0**	**0**	**0.00**	**54.00**	**3.00**	**100.00%**
1	29	2	0	1	30	558	**0**	24	0.00	534.00	29.67	100.00%
2	35	1	0	1	35	648	**0**	17	0.00	631.00	35.06	100.00%
3	44	1	0	2	43	810	**0**	20	0.00	790.00	43.89	100.00%
Subtotal	**108**	**4**	**0**	**4**	**108**	2016	**0**	**61**	**0.00**	**1955.00**	**108.62**	**100.00%**
4	34	0	0	0	34	612	**0**	0	0.00	612.00	34.00	100.00%
5	38	1	0	1	38	702	**0**	17	0.00	685.00	38.06	100.00%
6	47	0	0	0	47	846	**0**	0	5.00	841.00	46.72	99.41%
Subtotal	**119**	**1**	**0**	**1**	**119**	2160	**0**	**17**	**5.00**	**2138.00**	**118.78**	**99.77%**
7	38	0	0	0	38	684	**0**	0	9.50	656.50	36.47	95.98%
Subtotal	**38**	**0**	**0**	**0**	**38**	684	**0**	**0**	**9.50**	**656.50**	**36.47**	**95.98%**
Grand Total	**268**	**5**	**0**	**5**	**268**	**4914**	**0**	**78**	**14.50**	**4803.50**	**266.87**	**99.33%**

Sequoia Union Charter School
01/18/2021 to 02/12/2021 = 18 school days
Only Students in **Transitional Kindergarten**

Grade Level	Carry Fwd	Gain	Mult Gain	Loss	Ending	Actual Days	OffTrack	Days N/E	Days Absent	Days Attd	ADA	ADA %
0	39	0	0	0	39	702	**0**	0	0.00	702.00	39.00	100.00%
Subtotal	**39**	**0**	**0**	**0**	**39**	702	**0**	**0**	**0.00**	**702.00**	**39.00**	**100.00%**
1	0	0	0	0	0	0	**0**	0	0.00	0.00	0.00	0.00%
2	0	0	0	0	0	0	**0**	0	0.00	0.00	0.00	0.00%
3	0	0	0	0	0	0	**0**	0	0.00	0.00	0.00	0.00%
Subtotal	**0**	**0**	**0**	**0**	**0**	0	**0**	**0**	**0.00**	**0.00**	**0.00**	**0.00%**
4	0	0	0	0	0	0	**0**	0	0.00	0.00	0.00	0.00%
5	0	0	0	0	0	0	**0**	0	0.00	0.00	0.00	0.00%
6	0	0	0	0	0	0	**0**	0	0.00	0.00	0.00	0.00%
Subtotal	**0**	**0**	**0**	**0**	**0**	0	**0**	**0**	**0.00**	**0.00**	**0.00**	**0.00%**
7	0	0	0	0	0	0	**0**	0	0.00	0.00	0.00	0.00%
Subtotal	**0**	**0**	**0**	**0**	**0**	0	**0**	**0**	**0.00**	**0.00**	**0.00**	**0.00%**
Grand Total	**39**	**0**	**0**	**0**	**39**	**702**	**0**	**0**	**0.00**	**702.00**	**39.00**	**100.00%**

To the best of my knowledge,
the above attendance information is correct.

Signed _____

Date _____

Report Calculations

((Carry Fwd + Gain - Mult. Gain) X School Days) = Actual Days

Actual Days - (Off Track + Days N/E + Days Absent) = Days Attd

[Days Attd / (Actual Days - Off Track - Days N/E)] X 100 =
ADA%

[Note: Multiple gains are for students that entered more than one time during the report time span.

Attendance Summary By Grade

Sequoia Union Elementary School

01/18/2021 to 02/12/2021 = 18 school days

Grade Level	Carry Fwd	Gain	Mult Gain	Loss	Ending	Actual Days	OffTrack	Days N/E	Days Absent	Days Attd	ADA	ADA %
8	23	0	0	0	23	414	**0**	0	18.00	396.00	22.00	95.65%
Subtotal	**23**	**0**	**0**	**0**	**23**	414	**0**	**0**	**18.00**	**396.00**	**22.00**	**95.65%**
Grand Total	**23**	**0**	**0**	**0**	**23**	**414**	**0**	**0**	**18.00**	**396.00**	**22.00**	**95.65%**

To the best of my knowledge,
the above attendance information is correct.

Signed _____

Date _____

Report Calculations

((Carry Fwd + Gain - Mult. Gain) X School Days) = Actual Days

Actual Days - (Off Track + Days N/E + Days Absent) = Days Attd

[Days Attd / (Actual Days - Off Track - Days N/E)] X 100 =
ADA%

[Note: Multiple gains are for students that entered more than one time during the report time span.

SEQUOIA UNION ELEMENTARY SCHOOL

CONSENT ITEMS: 6.3: Budget Report - Charter

FUND: 011 - General Fund - Charter School #1

FD RE PY GO FN OB SI		Working	Current	Year To Date	%	UNENCUMBERED Encumbered	Balance	%
LCFF State Aid Charters - Current Year								
011-00000-0-00000-00000-80111-0		2,230,407.00	1,362,332.90	1,362,332.90	61.10	0.00	868,074.10	38.92
TOTAL:	80111	2,230,407.00	1,362,332.90	1,362,332.90	61.08	0.00	868,074.10	38.92
Education Protection Account - Charter Schools								
011-14000-0-00000-00000-80121-0		62,356.00	31,600.00	31,600.00	50.70	0.00	30,756.00	49.32
TOTAL:	80121	62,356.00	31,600.00	31,600.00	50.68	0.00	30,756.00	49.32
LCFF/Revenue Limit State Aid Charters - Prior Years								
011-00000-0-00000-00000-80191-0		0.00	(281.83)	(281.83)	0.00	0.00	281.83	0.00
TOTAL:	80191	0.00	(281.83)	(281.83)	0.00	0.00	281.83	0.00
Transfers to Charter Schools in Lieu of Property Taxes								
011-00000-0-00000-00000-80960-0		492,587.00	0.00	0.00	0.00	0.00	492,587.00	100.00
TOTAL:	80960	492,587.00	0.00	0.00	0.00	0.00	492,587.00	100.00
All Other Federal Revenue								
011-30100-0-00000-00000-82900-0		72,704.00	18,890.00	18,890.00	26.00	0.00	53,814.00	74.02
011-32100-0-00000-00000-82900-0		43,597.00	15,353.00	15,353.00	35.20	0.00	28,244.00	64.78
011-32150-0-00000-00000-82900-0		10,120.00	2,530.00	2,530.00	25.00	0.00	7,590.00	75.00
011-32200-0-00000-00000-82900-0		125,314.00	125,314.00	125,314.00	100.00	0.00	0.00	0.00
011-40350-0-00000-00000-82900-0		29,822.00	19,570.40	19,570.40	65.60	0.00	10,251.60	34.38
011-58100-0-00000-00000-82900-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL:	82900	281,557.00	181,657.40	181,657.40	64.52	0.00	99,899.60	35.48
Mandated Cost Reimbursements								
011-00000-0-00000-00000-85500-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL:	85500	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Lottery Revenue								
011-11000-0-00000-00000-85600-0		48,654.00	22,887.67	22,887.67	47.00	0.00	25,766.33	52.96
011-63000-0-00000-00000-85600-0		14,628.00	7,206.42	7,206.42	49.30	0.00	7,421.58	50.74
TOTAL:	85600	63,282.00	30,094.09	30,094.09	47.56	0.00	33,187.91	52.44
All Other State Revenue								
011-73880-0-00000-00000-85900-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
011-74200-0-00000-00000-85900-0		24,188.00	24,188.00	24,188.00	100.00	0.00	0.00	0.00
TOTAL:	85900	24,188.00	24,188.00	24,188.00	100.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments								

FUND: 011 - General Fund - Charter School #1

FD RE PY GO FN OB SI		Working	Current	Year To Date	%	UNENCUMBERED Encumbered	Balance	%
011-00000-0-00000-00000-86620-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL: 86620	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contributions from Unrestricted Resources								
011-00000-0-00000-00000-89800-0		(280,988.50)	0.00	0.00	0.00	0.00	(280,988.50)	100.00
011-07200-0-00000-00000-89800-0		158,248.00	0.00	0.00	0.00	0.00	158,248.00	100.00
011-07230-0-00000-00000-89800-0		76,700.00	0.00	0.00	0.00	0.00	76,700.00	100.00
011-14000-0-00000-00000-89800-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
011-30100-0-00000-00000-89800-0		8,506.50	0.00	0.00	0.00	0.00	8,506.50	100.00
011-81500-0-00000-00000-89800-0		37,534.00	0.00	0.00	0.00	0.00	37,534.00	100.00
	TOTAL: 89800	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL: 80000	3,154,377.00	1,629,590.56	1,629,590.56	51.66	0.00	1,524,786.44	48.34
	TOTAL INCOME:	3,154,377.00	1,629,590.56	1,629,590.56	51.66	0.00	1,524,786.44	48.34
Certificated Teachers` Salaries								
011-00000-0-11100-10000-11000-0		1,016,445.71	621,592.37	621,592.37	61.20	0.00	394,853.34	38.85
011-07200-0-11100-10000-11000-0		14,972.00	1,127.94	1,127.94	7.50	0.00	13,844.06	92.47
011-14000-0-11100-10000-11000-0		75,455.23	50,388.77	50,388.77	66.80	0.00	25,066.46	33.22
011-40350-0-00000-21000-11000-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
011-40350-0-11100-10000-11000-0		9,725.32	6,188.84	6,188.84	63.60	0.00	3,536.48	36.36
	TOTAL: 11000	1,116,598.26	679,297.92	679,297.92	60.84	0.00	437,300.34	39.16
Substitute Teachers								
011-00000-0-11100-10000-11002-0		10,000.00	3,226.25	3,226.25	32.30	0.00	6,773.75	67.74
	TOTAL: 11002	10,000.00	3,226.25	3,226.25	32.26	0.00	6,773.75	67.74
Certificated Supervisors and Administrators Salaries								
011-00000-0-00000-27000-13000-0		51,538.20	34,358.80	34,358.80	66.70	0.00	17,179.40	33.33
011-00000-0-00000-71500-13000-0		34,358.80	14,725.20	14,725.20	42.90	0.00	19,633.60	57.14
	TOTAL: 13000	85,897.00	49,084.00	49,084.00	57.14	0.00	36,813.00	42.86
Other Certificated Salaries								
011-07200-0-00000-24200-19000-0		37,429.00	12,042.75	12,042.75	32.20	0.00	25,386.25	67.83
	TOTAL: 19000	37,429.00	12,042.75	12,042.75	32.17	0.00	25,386.25	67.83
	TOTAL: 10000	1,249,924.26	743,650.92	743,650.92	59.50	0.00	506,273.34	40.50
Classified Instructional Salaries								
011-00000-0-11100-10000-21000-0		72,424.44	41,267.78	41,267.78	57.00	0.00	31,156.66	43.02

FUND: 011 - General Fund - Charter School #1

FD RE PY GO FN OB SI		Working	Current	Year To Date	%	UNENCUMBERED Encumbered	Balance	%
011-07200-0-11100-10000-21000-0		17,970.56	11,792.33	11,792.33	65.60	0.00	6,178.23	34.38
011-30100-0-11100-10000-21000-0		53,074.05	33,489.07	33,489.07	63.10	0.00	19,584.98	36.90
011-58100-0-11100-10000-21000-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL: 21000	143,469.05	86,549.18	86,549.18	60.33	0.00	56,919.87	39.67
Classified Support Salaries								
011-00000-0-00000-81100-22000-0		75,363.00	42,957.86	42,957.86	57.00	0.00	32,405.14	43.00
011-00000-0-00000-82000-22000-0		77,916.72	38,158.40	38,158.40	49.00	0.00	39,758.32	51.03
011-07200-0-00000-36000-22000-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
011-07230-0-00000-36000-22000-0		22,143.22	12,831.47	12,831.47	57.90	0.00	9,311.75	42.05
011-74200-0-00000-82000-22000-0		7,585.00	4,283.96	4,283.96	56.50	0.00	3,301.04	43.52
011-81500-0-00000-81100-22000-0		26,016.00	0.00	0.00	0.00	0.00	26,016.00	100.00
	TOTAL: 22000	209,023.94	98,231.69	98,231.69	47.00	0.00	110,792.25	53.00
Classified Supervisors' and Administrators' Salaries								
011-00000-0-00000-72000-23000-0		64,485.83	42,990.55	42,990.55	66.70	0.00	21,495.28	33.33
011-07200-0-00000-21000-23000-0		4,119.00	5,316.30	5,316.30	129.10	0.00	(1,197.30)	0.00
	TOTAL: 23000	68,604.83	48,306.85	48,306.85	70.41	0.00	20,297.98	29.59
Clerical, Technical and Office Staff Salaries								
011-00000-0-00000-27000-24000-0		20,503.92	8,121.68	8,121.68	39.60	0.00	12,382.24	60.39
011-00000-0-00000-72000-24000-0		34,799.00	16,642.78	16,642.78	47.80	0.00	18,156.22	52.17
011-00000-0-11100-27000-24000-0		10,540.96	5,389.48	5,389.48	51.10	0.00	5,151.48	48.87
011-07200-0-00000-24200-24000-0		800.00	1,479.57	1,479.57	184.90	0.00	(679.57)	0.00
011-07200-0-00000-27000-24000-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL: 24000	66,643.88	31,633.51	31,633.51	47.47	0.00	35,010.37	52.53
Other Classified Salaries								
011-00000-0-11100-10000-29000-0		46,977.30	20,400.17	20,400.17	43.40	0.00	26,577.13	56.57
011-00000-0-11100-27000-29000-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
011-07200-0-00000-24200-29000-0		12,759.95	6,634.84	6,634.84	52.00	0.00	6,125.11	48.00
011-74200-0-11100-10000-29000-0		4,450.00	258.58	258.58	5.80	0.00	4,191.42	94.19
	TOTAL: 29000	64,187.25	27,293.59	27,293.59	42.52	0.00	36,893.66	57.48
	TOTAL: 20000	551,928.95	292,014.82	292,014.82	52.91	0.00	259,914.13	47.09
State Teachers` Retirement System, certificated positions								
011-00000-0-00000-27000-31010-0		8,323.44	5,548.96	5,548.96	66.70	0.00	2,774.48	33.33
011-00000-0-00000-71500-31010-0		5,548.92	2,378.08	2,378.08	42.90	0.00	3,170.84	57.14
011-00000-0-11100-10000-31010-0		164,866.21	101,187.24	101,187.24	61.40	0.00	63,678.97	38.62

FUND: 011 - General Fund - Charter School #1

FD RE PY GO FN OB SI	Working	Current	Year To Date	%	UNENCUMBERED Encumbered	Balance	%
011-07200-0-00000-24200-31010-0	6,045.00	1,953.66	1,953.66	32.30	0.00	4,091.34	67.68
011-07200-0-11100-10000-31010-0	2,418.00	192.88	192.88	8.00	0.00	2,225.12	92.02
011-14000-0-11100-10000-31010-0	12,186.00	8,137.77	8,137.77	66.80	0.00	4,048.23	33.22
011-40350-0-00000-21000-31010-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
011-40350-0-11100-10000-31010-0	1,570.71	999.58	999.58	63.60	0.00	571.13	36.36
TOTAL: 31010	200,958.28	120,398.17	120,398.17	59.91	0.00	80,560.11	40.09
State Teachers` Retirement System, classified positions							
011-07200-0-00000-24200-31020-0	2,475.43	1,071.52	1,071.52	43.30	0.00	1,403.91	56.71
TOTAL: 31020	2,475.43	1,071.52	1,071.52	43.29	0.00	1,403.91	56.71
Public Employees Retirement System, certificated positions							
011-00000-0-11100-10000-32010-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL: 32010	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Employees` Retirement System, classified positions							
011-00000-0-00000-27000-32020-0	4,244.31	1,681.19	1,681.19	39.60	0.00	2,563.12	60.39
011-00000-0-00000-72000-32020-0	16,793.60	12,344.08	12,344.08	73.50	0.00	4,449.52	26.50
011-00000-0-00000-81100-32020-0	15,625.00	7,118.40	7,118.40	45.60	0.00	8,506.60	54.44
011-00000-0-00000-82000-32020-0	16,111.82	7,881.85	7,881.85	48.90	0.00	8,229.97	51.08
011-00000-0-11100-10000-32020-0	24,396.97	12,308.15	12,308.15	50.40	0.00	12,088.82	49.55
011-00000-0-11100-27000-32020-0	2,111.83	1,045.47	1,045.47	49.50	0.00	1,066.36	50.49
011-07200-0-00000-21000-32020-0	853.00	1,097.43	1,097.43	128.70	0.00	(244.43)	0.00
011-07200-0-00000-27000-32020-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
011-07200-0-00000-36000-32020-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
011-07200-0-11100-10000-32020-0	3,652.15	2,373.25	2,373.25	65.00	0.00	1,278.90	35.02
011-07200-0-11100-27000-32020-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
011-07230-0-00000-36000-32020-0	4,583.68	2,656.15	2,656.15	57.90	0.00	1,927.53	42.05
011-30100-0-11100-10000-32020-0	10,986.13	6,932.24	6,932.24	63.10	0.00	4,053.89	36.90
011-81500-0-00000-81100-32020-0	5,386.00	0.00	0.00	0.00	0.00	5,386.00	100.00
TOTAL: 32020	104,744.49	55,438.21	55,438.21	52.93	0.00	49,306.28	47.07
OASDI, Certificated Positions							
011-00000-0-11100-10000-33012-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
011-07200-0-11100-10000-33012-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL: 33012	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Medicare, Certificated Positions							
011-00000-0-00000-27000-33013-0	747.35	498.23	498.23	66.70	0.00	249.12	33.33
011-00000-0-00000-71500-33013-0	498.22	213.51	213.51	42.90	0.00	284.71	57.15

FUND: 011 - General Fund - Charter School #1

FD RE PY GO FN OB SI		Working	Current	Year To Date	%	UNENCUMBERED Encumbered	Balance	%
011-00000-0-11100-10000-33013-0		14,844.31	9,126.96	9,126.96	61.50	0.00	5,717.35	38.52
011-07200-0-00000-24200-33013-0		543.00	174.64	174.64	32.20	0.00	368.36	67.84
011-07200-0-11100-10000-33013-0		217.00	16.36	16.36	7.50	0.00	200.64	92.46
011-14000-0-11100-10000-33013-0		1,094.11	730.65	730.65	66.80	0.00	363.46	33.22
011-40350-0-00000-21000-33013-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
011-40350-0-11100-10000-33013-0		141.04	89.77	89.77	63.60	0.00	51.27	36.35
	TOTAL: 33013	18,085.03	10,850.12	10,850.12	60.00	0.00	7,234.91	40.00
Social Security/Medicare/Alternative, classified positions								
011-00000-0-00000-72000-33020-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
011-07230-0-00000-36000-33020-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
011-58100-0-11100-10000-33020-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL: 33020	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OASDI, classified positions								
011-00000-0-00000-27000-33022-0		1,271.23	503.54	503.54	39.60	0.00	767.69	60.39
011-00000-0-00000-72000-33022-0		5,029.99	3,697.29	3,697.29	73.50	0.00	1,332.70	26.50
011-00000-0-00000-81100-33022-0		4,673.00	2,663.39	2,663.39	57.00	0.00	2,009.61	43.00
011-00000-0-00000-82000-33022-0		4,830.84	2,365.81	2,365.81	49.00	0.00	2,465.03	51.03
011-00000-0-11100-10000-33022-0		7,402.93	3,823.41	3,823.41	51.60	0.00	3,579.52	48.35
011-00000-0-11100-27000-33022-0		653.53	334.14	334.14	51.10	0.00	319.39	48.87
011-07200-0-00000-21000-33022-0		255.00	329.60	329.60	129.30	0.00	(74.60)	0.00
011-07200-0-00000-24200-33022-0		634.76	91.73	91.73	14.50	0.00	543.03	85.55
011-07200-0-00000-27000-33022-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
011-07200-0-00000-36000-33022-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
011-07200-0-11100-10000-33022-0		1,114.18	731.13	731.13	65.60	0.00	383.05	34.38
011-07230-0-00000-36000-33022-0		1,372.61	795.55	795.55	58.00	0.00	577.06	42.04
011-30100-0-11100-10000-33022-0		3,290.52	2,076.31	2,076.31	63.10	0.00	1,214.21	36.90
011-58100-0-11100-10000-33022-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
011-74200-0-00000-82000-33022-0		470.00	265.61	265.61	56.50	0.00	204.39	43.49
011-74200-0-11100-10000-33022-0		0.00	16.03	16.03	0.00	0.00	(16.03)	0.00
011-81500-0-00000-81100-33022-0		1,614.00	0.00	0.00	0.00	0.00	1,614.00	100.00
	TOTAL: 33022	32,612.59	17,693.54	17,693.54	54.25	0.00	14,919.05	45.75
Medicare, classified positions								
011-00000-0-00000-27000-33023-0		297.31	117.76	117.76	39.60	0.00	179.55	60.39
011-00000-0-00000-72000-33023-0		1,176.39	864.71	864.71	73.50	0.00	311.68	26.49
011-00000-0-00000-81100-33023-0		1,093.00	622.86	622.86	57.00	0.00	470.14	43.01
011-00000-0-00000-82000-33023-0		1,129.78	553.28	553.28	49.00	0.00	576.50	51.03

FUND: 011 - General Fund - Charter School #1

FD RE PY GO FN OB SI		Working	Current	Year To Date	%	UNENCUMBERED Encumbered	Balance	%
011-00000-0-11100-10000-33023-0		1,731.33	894.19	894.19	51.60	0.00	837.14	48.35
011-00000-0-11100-27000-33023-0		152.82	78.12	78.12	51.10	0.00	74.70	48.88
011-07200-0-00000-21000-33023-0		60.00	77.09	77.09	128.50	0.00	(17.09)	0.00
011-07200-0-00000-24200-33023-0		201.31	117.65	117.65	58.40	0.00	83.66	41.56
011-07200-0-00000-27000-33023-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
011-07200-0-00000-36000-33023-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
011-07200-0-11100-10000-33023-0		260.58	171.00	171.00	65.60	0.00	89.58	34.38
011-07230-0-00000-36000-33023-0		321.08	186.06	186.06	57.90	0.00	135.02	42.05
011-30100-0-11100-10000-33023-0		769.55	485.58	485.58	63.10	0.00	283.97	36.90
011-58100-0-11100-10000-33023-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
011-74200-0-00000-82000-33023-0		110.00	62.13	62.13	56.50	0.00	47.87	43.52
011-74200-0-11100-10000-33023-0		0.00	3.75	3.75	0.00	0.00	(3.75)	0.00
011-81500-0-00000-81100-33023-0		377.00	0.00	0.00	0.00	0.00	377.00	100.00
	TOTAL: 33023	7,680.15	4,234.18	4,234.18	55.13	0.00	3,445.97	44.87
Health & Welfare Benefits, certificated positions								
011-00000-0-00000-27000-34010-0		5,985.00	3,591.00	3,591.00	60.00	0.00	2,394.00	40.00
011-00000-0-00000-71500-34010-0		4,275.00	1,539.00	1,539.00	36.00	0.00	2,736.00	64.00
011-00000-0-11100-10000-34010-0		244,471.00	146,952.54	146,952.54	60.10	0.00	97,518.46	39.89
011-14000-0-11100-10000-34010-0		15,219.00	9,131.40	9,131.40	60.00	0.00	6,087.60	40.00
	TOTAL: 34010	269,950.00	161,213.94	161,213.94	59.72	0.00	108,736.06	40.28
Health & Welfare Benefits, classified positions								
011-00000-0-00000-27000-34020-0		12,000.00	3,043.80	3,043.80	25.40	0.00	8,956.20	74.64
011-00000-0-00000-72000-34020-0		21,416.10	15,219.00	15,219.00	71.10	0.00	6,197.10	28.94
011-00000-0-00000-81100-34020-0		7,610.00	3,043.80	3,043.80	40.00	0.00	4,566.20	60.00
011-00000-0-00000-82000-34020-0		12,175.20	6,087.60	6,087.60	50.00	0.00	6,087.60	50.00
011-00000-0-11100-10000-34020-0		9,835.48	5,922.64	5,922.64	60.20	0.00	3,912.84	39.78
011-07200-0-00000-36000-34020-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
011-07230-0-00000-36000-34020-0		4,215.15	2,538.23	2,538.23	60.20	0.00	1,676.92	39.78
011-30100-0-11100-10000-34020-0		8,560.91	5,024.35	5,024.35	58.70	0.00	3,536.56	41.31
011-81500-0-00000-81100-34020-0		3,805.00	0.00	0.00	0.00	0.00	3,805.00	100.00
	TOTAL: 34020	79,617.84	40,879.42	40,879.42	51.34	0.00	38,738.42	48.66
State Unemployment Insurance, certificated positions								
011-00000-0-00000-27000-35010-0		25.80	17.20	17.20	66.70	0.00	8.60	33.33
011-00000-0-00000-71500-35010-0		17.19	7.36	7.36	42.80	0.00	9.83	57.18
011-00000-0-11100-10000-35010-0		511.74	314.63	314.63	61.50	0.00	197.11	38.52
011-07200-0-00000-24200-35010-0		19.00	6.02	6.02	31.70	0.00	12.98	68.32

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FD RE PY GO FN OB SI		Working	Current	Year To Date	%	UNENCUMBERED Encumbered	Balance	%
011-07200-0-11100-10000-35010-0		7.00	0.56	0.56	8.00	0.00	6.44	92.00
011-14000-0-11100-10000-35010-0		37.72	25.19	25.19	66.80	0.00	12.53	33.22
011-40350-0-00000-21000-35010-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
011-40350-0-11100-10000-35010-0		4.80	3.02	3.02	62.90	0.00	1.78	37.08
	TOTAL: 35010	623.25	373.98	373.98	60.00	0.00	249.27	40.00
State Unemployment Insurance, classified positions								
011-00000-0-00000-27000-35020-0		10.26	4.07	4.07	39.70	0.00	6.19	60.33
011-00000-0-00000-72000-35020-0		40.57	29.83	29.83	73.50	0.00	10.74	26.47
011-00000-0-00000-81100-35020-0		38.00	21.49	21.49	56.60	0.00	16.51	43.45
011-00000-0-00000-82000-35020-0		38.97	19.09	19.09	49.00	0.00	19.88	51.01
011-00000-0-11100-10000-35020-0		59.63	30.76	30.76	51.60	0.00	28.87	48.42
011-00000-0-11100-27000-35020-0		5.27	2.69	2.69	51.00	0.00	2.58	48.96
011-07200-0-00000-21000-35020-0		2.00	2.65	2.65	132.50	0.00	(0.65)	0.00
011-07200-0-00000-24200-35020-0		6.94	4.06	4.06	58.50	0.00	2.88	41.50
011-07200-0-00000-27000-35020-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
011-07200-0-00000-36000-35020-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
011-07200-0-11100-10000-35020-0		9.00	5.91	5.91	65.70	0.00	3.09	34.33
011-07230-0-00000-36000-35020-0		11.05	6.40	6.40	57.90	0.00	4.65	42.08
011-30100-0-11100-10000-35020-0		26.55	16.76	16.76	63.10	0.00	9.79	36.87
011-58100-0-11100-10000-35020-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
011-74200-0-00000-82000-35020-0		4.00	2.15	2.15	53.80	0.00	1.85	46.25
011-74200-0-11100-10000-35020-0		0.00	0.13	0.13	0.00	0.00	(0.13)	0.00
011-81500-0-00000-81100-35020-0		14.00	0.00	0.00	0.00	0.00	14.00	100.00
	TOTAL: 35020	266.24	145.99	145.99	54.83	0.00	120.25	45.17
Worker`s Compensation Insurance, certificated positions								
011-00000-0-00000-27000-36010-0		783.84	522.56	522.56	66.70	0.00	261.28	33.33
011-00000-0-00000-71500-36010-0		522.53	223.92	223.92	42.90	0.00	298.61	57.15
011-00000-0-11100-10000-36010-0		14,158.15	9,550.18	9,550.18	67.50	0.00	4,607.97	32.55
011-07200-0-00000-24200-36010-0		464.00	183.15	183.15	39.50	0.00	280.85	60.53
011-07200-0-11100-10000-36010-0		186.00	17.15	17.15	9.20	0.00	168.85	90.78
011-14000-0-11100-10000-36010-0		1,051.19	766.29	766.29	72.90	0.00	284.90	27.10
011-40350-0-00000-21000-36010-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
011-40350-0-11100-10000-36010-0		135.57	94.21	94.21	69.50	0.00	41.36	30.51
	TOTAL: 36010	17,301.28	11,357.46	11,357.46	65.65	0.00	5,943.82	34.35
Worker`s Compensation Insurance, classified positions								
011-00000-0-00000-27000-36020-0		268.36	123.52	123.52	46.00	0.00	144.84	53.97

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011-00000-0-00000-72000-36020-0		1,158.38	906.93	906.93	78.30	0.00	251.45	21.71
011-00000-0-00000-81100-36020-0		1,028.00	653.30	653.30	63.60	0.00	374.70	36.45
011-00000-0-00000-82000-36020-0		1,046.49	580.34	580.34	55.50	0.00	466.15	44.54
011-00000-0-11100-10000-36020-0		1,623.39	937.77	937.77	57.80	0.00	685.62	42.23
011-00000-0-11100-27000-36020-0		142.22	81.96	81.96	57.60	0.00	60.26	42.37
011-07200-0-00000-21000-36020-0		51.00	80.84	80.84	158.50	0.00	(29.84)	0.00
011-07200-0-00000-24200-36020-0		185.57	123.42	123.42	66.50	0.00	62.15	33.49
011-07200-0-00000-27000-36020-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
011-07200-0-00000-36000-36020-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
011-07200-0-11100-10000-36020-0		251.24	179.35	179.35	71.40	0.00	71.89	28.61
011-07230-0-00000-36000-36020-0		305.11	195.13	195.13	64.00	0.00	109.98	36.05
011-30100-0-11100-10000-36020-0		737.79	509.30	509.30	69.00	0.00	228.49	30.97
011-58100-0-11100-10000-36020-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
011-74200-0-00000-82000-36020-0		94.00	65.13	65.13	69.30	0.00	28.87	30.71
011-74200-0-11100-10000-36020-0		0.00	3.93	3.93	0.00	0.00	(3.93)	0.00
011-81500-0-00000-81100-36020-0		322.00	0.00	0.00	0.00	0.00	322.00	100.00
	TOTAL: 36020	7,213.55	4,440.92	4,440.92	61.56	0.00	2,772.63	38.44
Other Benefits, certificated positions								
011-00000-0-11100-10000-39010-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL: 39010	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL: 30000	741,528.13	428,097.45	428,097.45	57.73	0.00	313,430.68	42.27
Approved Textbooks and Core Curricula Materials								
011-00000-0-11100-10000-41000-0		28,161.00	0.00	0.00	0.00	0.00	28,161.00	100.00
011-63000-0-11100-10000-41000-0		5,628.00	2,592.13	2,592.13	46.10	0.00	3,035.87	53.94
	TOTAL: 41000	33,789.00	2,592.13	2,592.13	7.67	0.00	31,196.87	92.33
Books and Other Reference Materials								
011-00000-0-00000-72000-42000-0		100.00	54.09	54.09	54.10	0.00	45.91	45.91
	TOTAL: 42000	100.00	54.09	54.09	54.09	0.00	45.91	45.91
Materials and Supplies								
011-00000-0-00000-27000-43000-0		4,700.00	4,249.29	4,249.29	90.40	275.50	175.21	3.73
011-00000-0-00000-71500-43000-0		5,000.00	1,476.14	1,476.14	29.50	0.00	3,523.86	70.48
011-00000-0-00000-72000-43000-0		1,000.00	481.77	481.77	48.20	463.34	54.89	5.49
011-00000-0-00000-81100-43000-0		5,500.00	2,066.40	2,066.40	37.60	567.35	2,866.25	52.11
011-00000-0-00000-82000-43000-0		12,500.00	4,380.25	4,380.25	35.00	332.54	7,787.21	62.30
011-00000-0-11100-10000-43000-0		21,000.00	(4,947.64)	(4,947.64)	0.00	43.15	25,904.49	123.35

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011-07200-0-11100-10000-43000-0		10,000.00	2,406.42	2,406.42	24.10	19.31	7,574.27	75.74
011-07230-0-00000-36000-43000-0		100.00	0.00	0.00	0.00	0.00	100.00	100.00
011-11000-0-11100-10000-43000-0		29,850.00	0.00	0.00	0.00	0.00	29,850.00	100.00
011-30100-0-11100-10000-43000-0		302.00	302.10	302.10	100.00	0.00	(0.10)	0.00
011-31820-0-11100-10000-43000-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
011-32100-0-00000-31400-43000-0		30,424.00	20.00	20.00	0.10	0.00	30,404.00	99.93
011-32100-0-00000-81100-43000-0		756.00	1,710.07	1,710.07	226.20	0.00	(954.07)	0.00
011-32100-0-11100-10000-43000-0		2,417.00	900.00	900.00	37.20	0.00	1,517.00	62.76
011-32150-0-00000-81100-43000-0		3,433.63	637.70	637.70	18.60	0.00	2,795.93	81.43
011-32150-0-11100-10000-43000-0		2,723.39	2,723.39	2,723.39	100.00	0.00	0.00	0.00
011-32200-0-00000-31400-43000-0		46,814.00	37,773.74	37,773.74	80.70	0.00	9,040.26	19.31
011-32200-0-00000-81100-43000-0		4,000.00	4,044.93	4,044.93	101.10	0.00	(44.93)	0.00
011-32200-0-11100-10000-43000-0		9,000.00	14,062.56	14,062.56	156.30	621.45	(5,684.01)	0.00
011-40350-0-00000-21000-43000-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
011-63000-0-11100-10000-43000-0		2,000.00	8,436.24	8,436.24	421.80	0.00	(6,436.24)	0.00
011-73880-0-00000-31400-43000-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
011-74200-0-00000-31400-43000-0		11,475.00	6,415.14	6,415.14	55.90	0.00	5,059.86	44.09
	TOTAL: 43000	202,995.02	87,138.50	87,138.50	42.93	2,322.64	113,533.88	55.93
Non-Capitalized Equipment								
011-00000-0-00000-27000-44000-0		800.00	770.07	770.07	96.30	0.00	29.93	3.74
011-00000-0-00000-71500-44000-0		1,500.00	1,396.78	1,396.78	93.10	0.00	103.22	6.88
011-00000-0-00000-72000-44000-0		2,400.00	2,362.21	2,362.21	98.40	0.00	37.79	1.57
011-00000-0-00000-81100-44000-0		5,429.00	5,429.00	5,429.00	100.00	0.00	0.00	0.00
011-07200-0-11100-10000-44000-0		24,920.00	0.00	0.00	0.00	0.00	24,920.00	100.00
011-32150-0-11100-10000-44000-0		3,962.98	1,703.46	1,703.46	43.00	2,259.52	0.00	0.00
011-32200-0-00000-27000-44000-0		808.12	808.12	808.12	100.00	0.00	0.00	0.00
011-32200-0-00000-71500-44000-0		808.12	758.75	758.75	93.90	0.00	49.37	6.11
011-32200-0-00000-72000-44000-0		808.10	808.10	808.10	100.00	0.00	0.00	0.00
011-32200-0-11100-10000-44000-0		26,575.66	21,087.63	21,087.63	79.30	4,646.53	841.50	3.17
	TOTAL: 44000	68,011.98	35,124.12	35,124.12	51.64	6,906.05	25,981.81	38.20
	TOTAL: 40000	304,896.00	124,908.84	124,908.84	40.97	9,228.69	170,758.47	56.01
Subagreements for Services								
011-07230-0-00000-36000-51000-0		0.00	17,787.86	17,787.86	0.00	14,338.34	(32,126.20)	0.00
	TOTAL: 51000	0.00	17,787.86	17,787.86	0.00	14,338.34	(32,126.20)	0.00
Travel and Conferences								
011-00000-0-00000-71500-52000-0		8,800.00	4,928.38	4,928.38	56.00	2,113.74	1,757.88	19.98

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011-00000-0-00000-72000-52000-0		1,200.00	619.37	619.37	51.60	512.96	67.67	5.64
011-00000-0-11100-10000-52000-0		500.00	146.85	146.85	29.40	0.00	353.15	70.63
011-07200-0-11100-10000-52000-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
011-30100-0-11100-10000-52000-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
011-40350-0-00000-21000-52000-0		279.00	279.00	279.00	100.00	0.00	0.00	0.00
011-40350-0-00000-71500-52000-0		133.50	133.50	133.50	100.00	0.00	0.00	0.00
011-40350-0-11100-10000-52000-0		7,332.06	0.00	0.00	0.00	0.00	7,332.06	100.00
011-73880-0-00000-72000-52000-0		0.00	427.20	427.20	0.00	0.00	(427.20)	0.00
	TOTAL: 52000	18,244.56	6,534.30	6,534.30	35.82	2,626.70	9,083.56	49.79
Dues and Memberships								
011-00000-0-00000-71500-53000-0		5,620.00	5,715.80	5,715.80	101.70	0.00	(95.80)	0.00
011-40350-0-00000-71500-53000-0		500.00	445.00	445.00	89.00	0.00	55.00	11.00
	TOTAL: 53000	6,120.00	6,160.80	6,160.80	100.67	0.00	(40.80)	0.00
Other Insurance								
011-00000-0-00000-72000-54500-0		15,542.96	15,542.96	15,542.96	100.00	0.00	0.00	0.00
011-07230-0-00000-36000-54500-0		2,000.00	0.00	0.00	0.00	0.00	2,000.00	100.00
	TOTAL: 54500	17,542.96	15,542.96	15,542.96	88.60	0.00	2,000.00	11.40
Operation and Housekeeping Services								
011-00000-0-00000-81100-55000-0		3,000.00	895.00	895.00	29.80	0.00	2,105.00	70.17
011-00000-0-00000-82000-55000-0		116,000.00	98,291.75	98,291.75	84.70	21,723.73	(4,015.48)	0.00
	TOTAL: 55000	119,000.00	99,186.75	99,186.75	83.35	21,723.73	(1,910.48)	0.00
Rentals, Leases, Repairs and Non-Capitalized Improvements								
011-00000-0-00000-71500-56000-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
011-00000-0-00000-81100-56000-0		662.19	597.94	597.94	90.30	0.00	64.25	9.70
011-00000-0-00000-82000-56000-0		33,037.81	24,075.12	24,075.12	72.90	8,962.69	0.00	0.00
011-07230-0-00000-36000-56000-0		2,000.00	0.00	0.00	0.00	0.00	2,000.00	100.00
011-32200-0-00000-81100-56000-0		6,000.00	2,816.21	2,816.21	46.90	0.00	3,183.79	53.06
	TOTAL: 56000	41,700.00	27,489.27	27,489.27	65.92	8,962.69	5,248.04	12.59
Professional/Consulting Services and Operating Expenditures								
011-00000-0-00000-24200-58000-0		6,698.00	0.00	0.00	0.00	5,515.78	1,182.22	17.65
011-00000-0-00000-31400-58000-0		40,927.00	40,926.87	40,926.87	100.00	0.00	0.13	0.00
011-00000-0-00000-71500-58000-0		40,000.00	50,976.86	50,976.86	127.40	1,984.70	(12,961.56)	0.00
011-00000-0-00000-71900-58000-0		15,400.00	0.00	0.00	0.00	0.00	15,400.00	100.00
011-00000-0-00000-72000-58000-0		5,300.00	2,394.22	2,394.22	45.20	0.00	2,905.78	54.83
011-00000-0-00000-81100-58000-0		28,894.02	24,362.10	24,362.10	84.30	3,602.42	929.50	3.22

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FD RE PY GO FN OB SI		Working	Current	Year To Date	%	UNENCUMBERED Encumbered	Balance	%
011-00000-0-11100-10000-58000-0		12,105.98	12,001.02	12,001.02	99.10	66.75	38.21	0.32
011-07200-0-00000-72000-58000-0		12,460.00	0.00	0.00	0.00	0.00	12,460.00	100.00
011-07200-0-11100-10000-58000-0		17,800.00	7,479.30	7,479.30	42.00	93.13	10,227.57	57.46
011-07230-0-00000-36000-58000-0		29,115.00	0.00	0.00	0.00	0.00	29,115.00	100.00
011-11000-0-00000-72000-58000-0		9,311.04	7,563.99	7,563.99	81.20	0.00	1,747.05	18.76
011-11000-0-11100-31400-58000-0		150.00	57.85	57.85	38.60	0.00	92.15	61.43
011-30100-0-11100-10000-58000-0		3,463.00	3,462.96	3,462.96	100.00	0.00	0.04	0.00
011-32100-0-11100-10000-58000-0		10,000.00	412.96	412.96	4.10	0.00	9,587.04	95.87
011-32200-0-00000-71500-58000-0		500.00	418.30	418.30	83.70	0.00	81.70	16.34
011-32200-0-11100-10000-58000-0		30,000.00	37,265.08	37,265.08	124.20	0.00	(7,265.08)	0.00
011-40350-0-00000-21000-58000-0		10,000.00	0.00	0.00	0.00	0.00	10,000.00	100.00
011-42010-0-11100-10000-58000-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
011-63000-0-11100-10000-58000-0		7,000.00	6,460.96	6,460.96	92.30	0.00	539.04	7.70
	TOTAL: 58000	279,124.04	193,782.47	193,782.47	69.43	11,262.78	74,078.79	26.54
Communications								
011-00000-0-00000-82000-59000-0		40,000.00	15,624.03	15,624.03	39.10	0.00	24,375.97	60.94
	TOTAL: 59000	40,000.00	15,624.03	15,624.03	39.06	0.00	24,375.97	60.94
	TOTAL: 50000	521,731.56	382,108.44	382,108.44	73.24	58,914.24	80,708.88	15.47
Equipment								
011-00000-0-00000-82000-64000-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL: 64000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL: 60000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Tuition, Excess Costs, and/or Deficits Payments to COE								
011-00000-0-00000-92000-71420-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL: 71420	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers of Indirect Costs								
011-00000-0-00000-72100-73100-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
011-30100-0-00000-72100-73100-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
011-40350-0-00000-72100-73100-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL: 73100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL: 70000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL EXPENSES:	3,370,008.90	1,970,780.47	1,970,780.47	58.48	68,142.93	1,331,085.50	39.50

FUND: 011 - General Fund - Charter School #1

FD	RE	PY	GO	FN	OB	SI	Working	Current	Year To Date	%	UNENCUMBERED Encumbered	Balance	%

SUMMARY FOR 011 - GENERAL FUND - CHARTER SCHOOL #1

		Current	Year To Date	%	Encumbered	Balance	%
TOTAL: INCOME	3,154,377.00	1,629,590.56	1,629,590.56	51.66	0.00	1,524,786.44	48.34
TOTAL: 1000-5000	3,370,008.90	1,970,780.47	1,970,780.47	58.48	68,142.93	1,331,085.50	39.50
TOTAL: 1000-6000	3,370,008.90	1,970,780.47	1,970,780.47	58.48	68,142.93	1,331,085.50	39.50
TOTAL: EXPENSES	3,370,008.90	1,970,780.47	1,970,780.47	58.48	68,142.93	1,331,085.50	39.50

SEQUOIA UNION ELEMENTARY SCHOOL

CONSENT ITEMS: 6.4: Budget Report - District

FUND: 010 - General Fund

FD RE PY GO FN OB SI		Working	Current	Year To Date	%	Encumbered	UNENCUMBERED Balance	%
LCFF State Aid - Current Year								
010-00000-0-00000-00000-80110-0		407,969.00	243,970.16	243,970.16	59.80	0.00	163,998.84	40.20
TOTAL: 80110		407,969.00	243,970.16	243,970.16	59.80	0.00	163,998.84	40.20
Education Protection Account								
010-14000-0-00000-00000-80120-0		60,664.00	30,850.00	30,850.00	50.90	0.00	29,814.00	49.15
TOTAL: 80120		60,664.00	30,850.00	30,850.00	50.85	0.00	29,814.00	49.15
LCFF/Revenue Limit State Aid - Prior Years								
010-00000-0-00000-00000-80190-0		0.00	274.41	274.41	0.00	0.00	(274.41)	0.00
TOTAL: 80190		0.00	274.41	274.41	0.00	0.00	(274.41)	0.00
Homeowners Exemption								
010-00000-0-00000-00000-80210-0		0.00	2,146.62	2,146.62	0.00	0.00	(2,146.62)	0.00
TOTAL: 80210		0.00	2,146.62	2,146.62	0.00	0.00	(2,146.62)	0.00
Secured Rolls Tax								
010-00000-0-00000-00000-80410-0		544,424.00	295,493.31	295,493.31	54.30	0.00	248,930.69	45.72
TOTAL: 80410		544,424.00	295,493.31	295,493.31	54.28	0.00	248,930.69	45.72
Unsecured Roll Taxes								
010-00000-0-00000-00000-80420-0		0.00	32,071.20	32,071.20	0.00	0.00	(32,071.20)	0.00
TOTAL: 80420		0.00	32,071.20	32,071.20	0.00	0.00	(32,071.20)	0.00
Prior Years' Taxes								
010-00000-0-00000-00000-80430-0		0.00	6,153.93	6,153.93	0.00	0.00	(6,153.93)	0.00
TOTAL: 80430		0.00	6,153.93	6,153.93	0.00	0.00	(6,153.93)	0.00
Supplemental Taxes								
010-00000-0-00000-00000-80440-0		0.00	205.42	205.42	0.00	0.00	(205.42)	0.00
TOTAL: 80440		0.00	205.42	205.42	0.00	0.00	(205.42)	0.00
Transfers to Charter Schools in Lieu of Property Taxes								
010-00000-0-00000-00000-80960-0		(492,587.00)	0.00	0.00	0.00	0.00	(492,587.00)	100.00
TOTAL: 80960		(492,587.00)	0.00	0.00	0.00	0.00	(492,587.00)	100.00
All Other Federal Revenue								
010-30100-0-00000-00000-82900-0		8,986.00	19,386.00	19,386.00	215.70	0.00	(10,400.00)	0.00
010-31820-0-00000-00000-82900-0		61,036.66	61,036.66	61,036.66	100.00	0.00	0.00	0.00
010-32100-0-00000-00000-82900-0		5,388.00	1,898.00	1,898.00	35.20	0.00	3,490.00	64.77
010-32150-0-00000-00000-82900-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00

FUND: 010 - General Fund

FD RE PY GO FN OB SI		Working	Current	Year To Date	%	UNENCUMBERED Encumbered	Balance	%
010-32200-0-00000-00000-82900-0		10,241.00	10,241.00	10,241.00	100.00	0.00	0.00	0.00
010-40350-0-00000-00000-82900-0		5,413.00	(2,979.03)	(2,979.03)	0.00	0.00	8,392.03	155.03
010-41260-0-00000-00000-82900-0		8,362.00	8,362.00	8,362.00	100.00	0.00	0.00	0.00
010-42010-0-00000-00000-82900-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-42011-0-00000-00000-82900-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-42030-0-00000-00000-82900-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-58100-0-00000-00000-82900-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL: 82900	99,426.66	97,944.63	97,944.63	98.51	0.00	1,482.03	1.49
Mandated Cost Reimbursements								
010-00000-0-00000-00000-85500-0		5,978.00	6,384.00	6,384.00	106.80	0.00	(406.00)	0.00
	TOTAL: 85500	5,978.00	6,384.00	6,384.00	106.79	0.00	(406.00)	0.00
State Lottery Revenue								
010-11000-0-00000-00000-85600-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-63000-0-00000-00000-85600-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL: 85600	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other State Revenue								
010-00000-0-00000-00000-85900-0		3,000.00	0.00	0.00	0.00	0.00	3,000.00	100.00
010-06205-0-00000-00000-85900-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-73110-0-00000-00000-85900-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-73880-0-00000-00000-85900-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-74200-0-00000-00000-85900-0		3,164.00	3,164.00	3,164.00	100.00	0.00	0.00	0.00
010-75100-0-00000-00000-85900-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-76900-0-00000-00000-85900-0		154,934.00	0.00	0.00	0.00	0.00	154,934.00	100.00
010-90353-0-00000-00000-85900-0		506,521.00	253,260.42	253,260.42	50.00	0.00	253,260.58	50.00
	TOTAL: 85900	667,619.00	256,424.42	256,424.42	38.41	0.00	411,194.58	61.59
Interest								
010-00000-0-00000-00000-86600-0		26,660.00	23,041.68	23,041.68	86.40	0.00	3,618.32	13.57
010-06205-0-00000-00000-86600-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-32200-0-00000-00000-86600-0		0.00	186.54	186.54	0.00	0.00	(186.54)	0.00
	TOTAL: 86600	26,660.00	23,228.22	23,228.22	87.13	0.00	3,431.78	12.87
Interest - Non-Treasury Accounts								
010-00000-0-00000-00000-86601-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL: 86601	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest - Refund of Federal/State Interest								

FUND: 010 - General Fund

FD RE PY GO FN OB SI		Working	Current	Year To Date	%	UNENCUMBERED Encumbered	Balance	%
010-00000-0-00000-00000-86602-0		0.00	(57.55)	(57.55)	0.00	0.00	57.55	0.00
	TOTAL: 86602	0.00	(57.55)	(57.55)	0.00	0.00	57.55	0.00
Net Increase (Decrease) in the Fair Value of Investments								
010-00000-0-00000-00000-86620-0		0.00	(58,311.67)	(58,311.67)	0.00	0.00	58,311.67	0.00
010-06205-0-00000-00000-86620-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL: 86620	0.00	(58,311.67)	(58,311.67)	0.00	0.00	58,311.67	0.00
All Other Local Revenue								
010-00000-0-00000-00000-86990-0		18,000.00	1,463.77	1,463.77	8.10	0.00	16,536.23	91.87
010-00097-0-00000-00000-86990-0		0.00	(36.00)	(36.00)	0.00	0.00	36.00	0.00
010-00099-0-00000-00000-86990-0		0.00	1,444.32	1,444.32	0.00	0.00	(1,444.32)	0.00
010-07200-0-00000-00000-86990-0		0.00	1,265.00	1,265.00	0.00	0.00	(1,265.00)	0.00
	TOTAL: 86990	18,000.00	4,137.09	4,137.09	22.98	0.00	13,862.91	77.02
All Other Transfers from JPAs								
010-00000-0-00000-00000-87830-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL: 87830	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Authorized Interfund Transfers In								
010-00000-0-00000-00000-89190-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-06205-0-00000-00000-89190-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL: 89190	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contributions from Unrestricted Resources								
010-00000-0-00000-00000-89800-0		(69,955.00)	0.00	0.00	0.00	0.00	(69,955.00)	100.00
010-06205-0-00000-00000-89800-0		20,762.00	0.00	0.00	0.00	0.00	20,762.00	100.00
010-07200-0-00000-00000-89800-0		27,947.00	0.00	0.00	0.00	0.00	27,947.00	100.00
010-07230-0-00000-00000-89800-0		15,855.00	0.00	0.00	0.00	0.00	15,855.00	100.00
010-30100-0-00000-00000-89800-0		753.00	0.00	0.00	0.00	0.00	753.00	100.00
010-81500-0-00000-00000-89800-0		4,638.00	0.00	0.00	0.00	0.00	4,638.00	100.00
	TOTAL: 89800	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL: 80000	1,338,153.66	940,914.19	940,914.19	70.31	0.00	397,239.47	29.69
	TOTAL INCOME:	1,338,153.66	940,914.19	940,914.19	70.31	0.00	397,239.47	29.69
Certificated Teachers` Salaries								
010-00000-0-11100-10000-11000-0		32,216.19	24,462.75	24,462.75	75.90	0.00	7,753.44	24.07
010-07200-0-11100-10000-11000-0		1,850.00	139.41	139.41	7.50	0.00	1,710.59	92.46
010-14000-0-11100-10000-11000-0		9,325.92	6,227.83	6,227.83	66.80	0.00	3,098.09	33.22

FUND: 010 - General Fund

FD RE PY GO FN OB SI		Working	Current	Year To Date	%	UNENCUMBERED Encumbered	Balance	%
010-40350-0-00000-21000-11000-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-40350-0-11100-10000-11000-0		275.00	175.00	175.00	63.60	0.00	100.00	36.36
	TOTAL: 11000	43,667.11	31,004.99	31,004.99	71.00	0.00	12,662.12	29.00
Substitute Teachers								
010-00000-0-11100-10000-11002-0		3,000.00	398.75	398.75	13.30	0.00	2,601.25	86.71
	TOTAL: 11002	3,000.00	398.75	398.75	13.29	0.00	2,601.25	86.71
Certificated Supervisors and Administrators Salaries								
010-00000-0-00000-27000-13000-0		39,267.20	34,358.80	34,358.80	87.50	0.00	4,908.40	12.50
010-00000-0-00000-71500-13000-0		34,358.80	14,725.20	14,725.20	42.90	0.00	19,633.60	57.14
	TOTAL: 13000	73,626.00	49,084.00	49,084.00	66.67	0.00	24,542.00	33.33
Other Certificated Salaries								
010-07200-0-00000-24200-19000-0		2,615.25	1,488.75	1,488.75	56.90	0.00	1,126.50	43.07
	TOTAL: 19000	2,615.25	1,488.75	1,488.75	56.93	0.00	1,126.50	43.07
	TOTAL: 10000	122,908.36	81,976.49	81,976.49	66.70	0.00	40,931.87	33.30
Classified Instructional Salaries								
010-00000-0-11100-10000-21000-0		9,139.29	4,621.50	4,621.50	50.60	0.00	4,517.79	49.43
010-07200-0-11100-10000-21000-0		3,110.00	0.00	0.00	0.00	0.00	3,110.00	100.00
010-30100-0-11100-10000-21000-0		6,675.00	4,169.77	4,169.77	62.50	0.00	2,505.23	37.53
010-31820-0-11100-10000-21000-0		7,211.26	7,211.26	7,211.26	100.00	0.00	0.00	0.00
010-58100-0-11100-10000-21000-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-75100-0-11100-10000-21000-0		7,170.83	4,396.79	4,396.79	61.30	0.00	2,774.04	38.69
	TOTAL: 21000	33,306.38	20,399.32	20,399.32	61.25	0.00	12,907.06	38.75
Classified Support Salaries								
010-00000-0-00000-81100-22000-0		9,315.00	5,305.95	5,305.95	57.00	0.00	4,009.05	43.04
010-00000-0-00000-82000-22000-0		10,442.85	4,716.17	4,716.17	45.20	0.00	5,726.68	54.84
010-07200-0-00000-36000-22000-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-07230-0-00000-36000-22000-0		4,654.45	2,848.93	2,848.93	61.20	0.00	1,805.52	38.79
010-74200-0-00000-82000-22000-0		938.00	529.50	529.50	56.40	0.00	408.50	43.55
010-81500-0-00000-81100-22000-0		3,215.00	0.00	0.00	0.00	0.00	3,215.00	100.00
	TOTAL: 22000	28,565.30	13,400.55	13,400.55	46.91	0.00	15,164.75	53.09
Classified Supervisors' and Administrators' Salaries								
010-00000-0-00000-72000-23000-0		7,970.18	5,313.46	5,313.46	66.70	0.00	2,656.72	33.33
010-07200-0-00000-21000-23000-0		509.00	687.76	687.76	135.10	0.00	(178.76)	0.00
	TOTAL: 23000	8,479.18	6,001.22	6,001.22	70.78	0.00	2,477.96	29.22

FUND: 010 - General Fund

FD RE PY GO FN OB SI		Working	Current	Year To Date	%	UNENCUMBERED Encumbered	Balance	%
Clerical, Technical and Office Staff Salaries								
010-00000-0-00000-27000-24000-0		4,404.21	2,873.81	2,873.81	65.30	0.00	1,530.40	34.75
010-00000-0-00000-72000-24000-0		3,179.00	187.00	187.00	5.90	0.00	2,992.00	94.12
010-00000-0-11100-27000-24000-0		2,626.46	1,989.74	1,989.74	75.80	0.00	636.72	24.24
010-07200-0-00000-24200-24000-0		0.00	182.99	182.99	0.00	0.00	(182.99)	0.00
	TOTAL: 24000	10,209.67	5,233.54	5,233.54	51.26	0.00	4,976.13	48.74
Other Classified Salaries								
010-00000-0-11100-10000-29000-0		14,661.09	9,284.76	9,284.76	63.30	0.00	5,376.33	36.67
010-07200-0-00000-24200-29000-0		0.00	820.04	820.04	0.00	0.00	(820.04)	0.00
010-30100-0-11100-10000-29000-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-74200-0-11100-10000-29000-0		550.00	1,308.41	1,308.41	237.90	0.00	(758.41)	0.00
	TOTAL: 29000	15,211.09	11,413.21	11,413.21	75.03	0.00	3,797.88	24.97
	TOTAL: 20000	95,771.62	56,447.84	56,447.84	58.94	0.00	39,323.78	41.06
State Teachers` Retirement System, certificated positions								
010-00000-0-00000-27000-31010-0		6,341.64	5,548.96	5,548.96	87.50	0.00	792.68	12.50
010-00000-0-00000-71500-31010-0		3,567.00	2,378.08	2,378.08	66.70	0.00	1,188.92	33.33
010-00000-0-11100-10000-31010-0		4,310.06	3,068.97	3,068.97	71.20	0.00	1,241.09	28.80
010-07200-0-00000-24200-31010-0		747.00	241.52	241.52	32.30	0.00	505.48	67.67
010-07200-0-11100-10000-31010-0		299.00	23.84	23.84	8.00	0.00	275.16	92.03
010-14000-0-11100-10000-31010-0		1,506.12	1,005.77	1,005.77	66.80	0.00	500.35	33.22
010-40350-0-00000-21000-31010-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-40350-0-11100-10000-31010-0		44.43	28.28	28.28	63.70	0.00	16.15	36.35
010-76900-0-00000-21000-31010-0		1,549.00	0.00	0.00	0.00	0.00	1,549.00	100.00
010-76900-0-00000-24200-31010-0		1,549.00	0.00	0.00	0.00	0.00	1,549.00	100.00
010-76900-0-00000-27000-31010-0		13,944.00	0.00	0.00	0.00	0.00	13,944.00	100.00
010-76900-0-00000-71500-31010-0		87.00	0.00	0.00	0.00	0.00	87.00	100.00
010-76900-0-11100-10000-31010-0		137,805.00	0.00	0.00	0.00	0.00	137,805.00	100.00
	TOTAL: 31010	171,749.25	12,295.42	12,295.42	7.16	0.00	159,453.83	92.84
State Teachers` Retirement System, classified positions								
010-07200-0-00000-24200-31020-0		0.00	132.45	132.45	0.00	0.00	(132.45)	0.00
	TOTAL: 31020	0.00	132.45	132.45	0.00	0.00	(132.45)	0.00
Public Employees Retirement System, certificated positions								
010-00000-0-11100-10000-32010-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL: 32010	0.00	0.00	0.00	0.00	0.00	0.00	0.00

FUND: 010 - General Fund

FD RE PY GO FN OB SI	Working	Current	Year To Date	%	UNENCUMBERED Encumbered	Balance	%
Public Employees` Retirement System, classified positions							
010-00000-0-00000-27000-32020-0	911.68	594.89	594.89	65.30	0.00	316.79	34.75
010-00000-0-00000-72000-32020-0	1,688.52	1,138.58	1,138.58	67.40	0.00	549.94	32.57
010-00000-0-00000-81100-32020-0	1,932.00	879.81	879.81	45.50	0.00	1,052.19	54.46
010-00000-0-00000-82000-32020-0	2,159.59	974.17	974.17	45.10	0.00	1,185.42	54.89
010-00000-0-11100-10000-32020-0	4,741.32	2,676.19	2,676.19	56.40	0.00	2,065.13	43.56
010-00000-0-11100-27000-32020-0	535.01	403.21	403.21	75.40	0.00	131.80	24.64
010-07200-0-00000-21000-32020-0	105.00	141.33	141.33	134.60	0.00	(36.33)	0.00
010-07200-0-00000-36000-32020-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-07200-0-11100-10000-32020-0	3,579.00	0.00	0.00	0.00	0.00	3,579.00	100.00
010-07230-0-00000-36000-32020-0	963.45	589.71	589.71	61.20	0.00	373.74	38.79
010-30100-0-11100-10000-32020-0	1,382.00	863.15	863.15	62.50	0.00	518.85	37.54
010-31820-0-11100-10000-32020-0	638.15	638.15	638.15	100.00	0.00	0.00	0.00
010-75100-0-11100-10000-32020-0	1,484.37	910.15	910.15	61.30	0.00	574.22	38.68
010-81500-0-00000-81100-32020-0	665.00	0.00	0.00	0.00	0.00	665.00	100.00
TOTAL: 32020	20,785.09	9,809.34	9,809.34	47.19	0.00	10,975.75	52.81
OASDI, Certificated Positions							
010-00000-0-11100-10000-33012-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL: 33012	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Medicare, Certificated Positions							
010-00000-0-00000-27000-33013-0	569.36	498.18	498.18	87.50	0.00	71.18	12.50
010-00000-0-00000-71500-33013-0	320.28	213.52	213.52	66.70	0.00	106.76	33.33
010-00000-0-11100-10000-33013-0	404.66	293.24	293.24	72.50	0.00	111.42	27.53
010-07200-0-00000-21000-33013-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-07200-0-00000-24200-33013-0	67.00	21.58	21.58	32.20	0.00	45.42	67.79
010-07200-0-11100-10000-33013-0	27.00	2.02	2.02	7.50	0.00	24.98	92.52
010-14000-0-11100-10000-33013-0	135.24	90.31	90.31	66.80	0.00	44.93	33.22
010-40350-0-00000-21000-33013-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-40350-0-11100-10000-33013-0	3.99	2.54	2.54	63.70	0.00	1.45	36.34
TOTAL: 33013	1,527.53	1,121.39	1,121.39	73.41	0.00	406.14	26.59
Social Security/Medicare/Alternative, classified positions							
010-00000-0-11100-10000-33020-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-58100-0-11100-10000-33020-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL: 33020	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OASDI, classified positions							

FUND: 010 - General Fund

FD RE PY GO FN OB SI	Working	Current	Year To Date	%	UNENCUMBERED Encumbered	Balance	%
010-00000-0-00000-27000-33022-0	273.10	178.21	178.21	65.30	0.00	94.89	34.75
010-00000-0-00000-72000-33022-0	505.73	341.01	341.01	67.40	0.00	164.72	32.57
010-00000-0-00000-81100-33022-0	1,834.00	328.97	328.97	17.90	0.00	1,505.03	82.06
010-00000-0-00000-82000-33022-0	647.45	292.40	292.40	45.20	0.00	355.05	54.84
010-00000-0-11100-10000-33022-0	1,475.63	862.22	862.22	58.40	0.00	613.41	41.57
010-00000-0-11100-27000-33022-0	162.86	123.38	123.38	75.80	0.00	39.48	24.24
010-07200-0-00000-21000-33022-0	32.00	42.64	42.64	133.30	0.00	(10.64)	0.00
010-07200-0-00000-24200-33022-0	78.46	11.34	11.34	14.50	0.00	67.12	85.55
010-07200-0-00000-36000-33022-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-07200-0-11100-10000-33022-0	198.00	0.00	0.00	0.00	0.00	198.00	100.00
010-07230-0-00000-36000-33022-0	288.57	176.63	176.63	61.20	0.00	111.94	38.79
010-30100-0-11100-10000-33022-0	414.00	258.53	258.53	62.40	0.00	155.47	37.55
010-31820-0-11100-10000-33022-0	447.10	447.10	447.10	100.00	0.00	0.00	0.00
010-58100-0-11100-10000-33022-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-74200-0-00000-82000-33022-0	58.00	32.82	32.82	56.60	0.00	25.18	43.41
010-74200-0-11100-10000-33022-0	0.00	81.12	81.12	0.00	0.00	(81.12)	0.00
010-75100-0-11100-10000-33022-0	444.60	272.61	272.61	61.30	0.00	171.99	38.68
010-81500-0-00000-81100-33022-0	199.00	0.00	0.00	0.00	0.00	199.00	100.00
TOTAL: 33022	7,058.50	3,448.98	3,448.98	48.86	0.00	3,609.52	51.14
Medicare, classified positions							
010-00000-0-00000-27000-33023-0	63.85	41.66	41.66	65.20	0.00	22.19	34.75
010-00000-0-00000-72000-33023-0	118.25	79.73	79.73	67.40	0.00	38.52	32.58
010-00000-0-00000-81100-33023-0	135.00	76.96	76.96	57.00	0.00	58.04	42.99
010-00000-0-00000-82000-33023-0	151.44	68.41	68.41	45.20	0.00	83.03	54.83
010-00000-0-11100-10000-33023-0	345.11	201.65	201.65	58.40	0.00	143.46	41.57
010-00000-0-11100-27000-33023-0	38.10	28.87	28.87	75.80	0.00	9.23	24.23
010-07200-0-00000-21000-33023-0	7.00	9.98	9.98	142.60	0.00	(2.98)	0.00
010-07200-0-00000-24200-33023-0	24.89	14.55	14.55	58.50	0.00	10.34	41.54
010-07200-0-00000-36000-33023-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-07200-0-11100-10000-33023-0	46.00	0.00	0.00	0.00	0.00	46.00	100.00
010-07230-0-00000-36000-33023-0	67.48	41.30	41.30	61.20	0.00	26.18	38.80
010-30100-0-11100-10000-33023-0	97.00	60.47	60.47	62.30	0.00	36.53	37.66
010-31820-0-11100-10000-33023-0	104.55	104.55	104.55	100.00	0.00	0.00	0.00
010-58100-0-11100-10000-33023-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-74200-0-00000-82000-33023-0	14.00	7.66	7.66	54.70	0.00	6.34	45.29
010-74200-0-11100-10000-33023-0	0.00	18.97	18.97	0.00	0.00	(18.97)	0.00
010-75100-0-11100-10000-33023-0	103.97	63.75	63.75	61.30	0.00	40.22	38.68
010-81500-0-00000-81100-33023-0	47.00	0.00	0.00	0.00	0.00	47.00	100.00

FUND: 010 - General Fund

FD RE PY GO FN OB SI		Working	Current	Year To Date	%	UNENCUMBERED Encumbered	Balance	%
TOTAL:	33023	1,363.64	818.51	818.51	60.02	0.00	545.13	39.98
Health & Welfare Benefits, certificated positions								
010-00000-0-00000-27000-34010-0		4,275.00	3,591.00	3,591.00	84.00	0.00	684.00	16.00
010-00000-0-00000-71500-34010-0		2,565.00	1,539.00	1,539.00	60.00	0.00	1,026.00	40.00
010-00000-0-11100-10000-34010-0		7,398.70	7,612.50	7,612.50	102.90	0.00	(213.80)	0.00
010-14000-0-11100-10000-34010-0		1,881.00	1,128.60	1,128.60	60.00	0.00	752.40	40.00
TOTAL:	34010	16,119.70	13,871.10	13,871.10	86.05	0.00	2,248.60	13.95
Health & Welfare Benefits, classified positions								
010-00000-0-00000-27000-34020-0		1,881.00	1,128.60	1,128.60	60.00	0.00	752.40	40.00
010-00000-0-00000-72000-34020-0		1,881.00	1,128.60	1,128.60	60.00	0.00	752.40	40.00
010-00000-0-00000-81100-34020-0		940.00	376.20	376.20	40.00	0.00	563.80	59.98
010-00000-0-00000-82000-34020-0		1,504.80	752.40	752.40	50.00	0.00	752.40	50.00
010-00000-0-11100-10000-34020-0		6,172.72	3,679.33	3,679.33	59.60	0.00	2,493.39	40.39
010-07230-0-00000-36000-34020-0		520.97	313.72	313.72	60.20	0.00	207.25	39.78
010-30100-0-11100-10000-34020-0		954.00	607.60	607.60	63.70	0.00	346.40	36.31
010-75100-0-11100-10000-34020-0		3,917.04	2,434.13	2,434.13	62.10	0.00	1,482.91	37.86
010-81500-0-00000-81100-34020-0		470.00	0.00	0.00	0.00	0.00	470.00	100.00
TOTAL:	34020	18,241.53	10,420.58	10,420.58	57.13	0.00	7,820.95	42.87
State Unemployment Insurance, certificated positions								
010-00000-0-00000-27000-35010-0		19.65	17.20	17.20	87.50	0.00	2.45	12.47
010-00000-0-00000-71500-35010-0		11.04	7.36	7.36	66.70	0.00	3.68	33.33
010-00000-0-11100-10000-35010-0		13.99	10.14	10.14	72.50	0.00	3.85	27.52
010-07200-0-00000-24200-35010-0		2.00	0.75	0.75	37.50	0.00	1.25	62.50
010-07200-0-11100-10000-35010-0		1.00	0.07	0.07	7.00	0.00	0.93	93.00
010-14000-0-11100-10000-35010-0		4.64	3.09	3.09	66.60	0.00	1.55	33.41
010-40350-0-00000-21000-35010-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-40350-0-11100-10000-35010-0		0.12	0.07	0.07	58.30	0.00	0.05	41.67
TOTAL:	35010	52.44	38.68	38.68	73.76	0.00	13.76	26.24
State Unemployment Insurance, classified positions								
010-00000-0-00000-27000-35020-0		2.22	1.45	1.45	65.30	0.00	0.77	34.68
010-00000-0-00000-72000-35020-0		4.04	2.71	2.71	67.10	0.00	1.33	32.92
010-00000-0-00000-81100-35020-0		5.00	2.68	2.68	53.60	0.00	2.32	46.40
010-00000-0-00000-82000-35020-0		5.22	2.36	2.36	45.20	0.00	2.86	54.79
010-00000-0-11100-10000-35020-0		11.88	6.93	6.93	58.30	0.00	4.95	41.67
010-00000-0-11100-27000-35020-0		1.32	1.00	1.00	75.80	0.00	0.32	24.24
010-07200-0-00000-21000-35020-0		1.00	0.34	0.34	34.00	0.00	0.66	66.00

FUND: 010 - General Fund

FD RE PY GO FN OB SI	Working	Current	Year To Date	%	UNENCUMBERED Encumbered	Balance	%
010-07200-0-00000-24200-35020-0	0.85	0.50	0.50	58.80	0.00	0.35	41.18
010-07200-0-11100-10000-35020-0	2.00	0.00	0.00	0.00	0.00	2.00	100.00
010-07230-0-00000-36000-35020-0	2.32	1.42	1.42	61.20	0.00	0.90	38.79
010-30100-0-11100-10000-35020-0	4.00	2.09	2.09	52.30	0.00	1.91	47.75
010-31820-0-11100-10000-35020-0	3.61	3.61	3.61	100.00	0.00	0.00	0.00
010-58100-0-11100-10000-35020-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-74200-0-00000-82000-35020-0	0.00	0.25	0.25	0.00	0.00	(0.25)	0.00
010-74200-0-11100-10000-35020-0	0.00	0.66	0.66	0.00	0.00	(0.66)	0.00
010-75100-0-11100-10000-35020-0	3.59	2.21	2.21	61.60	0.00	1.38	38.44
010-81500-0-00000-81100-35020-0	2.00	0.00	0.00	0.00	0.00	2.00	100.00
TOTAL: 35020	49.05	28.21	28.21	57.51	0.00	20.84	42.49
Worker`s Compensation Insurance, certificated positions							
010-00000-0-00000-27000-36010-0	597.19	522.56	522.56	87.50	0.00	74.63	12.50
010-00000-0-00000-71500-36010-0	335.88	223.92	223.92	66.70	0.00	111.96	33.33
010-00000-0-11100-10000-36010-0	419.66	330.01	330.01	78.60	0.00	89.65	21.36
010-07200-0-00000-24200-36010-0	58.00	22.65	22.65	39.10	0.00	35.35	60.95
010-07200-0-11100-10000-36010-0	23.00	2.12	2.12	9.20	0.00	20.88	90.78
010-14000-0-11100-10000-36010-0	129.90	94.69	94.69	72.90	0.00	35.21	27.11
010-30100-0-11100-10000-36010-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-40350-0-00000-21000-36010-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-40350-0-11100-10000-36010-0	3.83	2.66	2.66	69.50	0.00	1.17	30.55
TOTAL: 36010	1,567.46	1,198.61	1,198.61	76.47	0.00	368.85	23.53
Worker`s Compensation Insurance, classified positions							
010-00000-0-00000-27000-36020-0	61.61	43.71	43.71	70.90	0.00	17.90	29.05
010-00000-0-00000-72000-36020-0	114.70	83.62	83.62	72.90	0.00	31.08	27.10
010-00000-0-00000-81100-36020-0	127.00	80.65	80.65	63.50	0.00	46.35	36.50
010-00000-0-00000-82000-36020-0	139.39	71.70	71.70	51.40	0.00	67.69	48.56
010-00000-0-11100-10000-36020-0	328.78	211.45	211.45	64.30	0.00	117.33	35.69
010-00000-0-11100-27000-36020-0	37.71	30.26	30.26	80.20	0.00	7.45	19.76
010-07200-0-00000-21000-36020-0	6.00	10.46	10.46	174.30	0.00	(4.46)	0.00
010-07200-0-00000-24200-36020-0	22.95	15.27	15.27	66.50	0.00	7.68	33.46
010-07200-0-00000-36000-36020-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-07200-0-11100-10000-36020-0	44.00	0.00	0.00	0.00	0.00	44.00	100.00
010-07230-0-00000-36000-36020-0	65.04	43.33	43.33	66.60	0.00	21.71	33.38
010-30100-0-11100-10000-36020-0	87.00	63.43	63.43	72.90	0.00	23.57	27.09
010-31820-0-11100-10000-36020-0	109.68	109.68	109.68	100.00	0.00	0.00	0.00
010-58100-0-11100-10000-36020-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00

FUND: 010 - General Fund

FD RE PY GO FN OB SI		Working	Current	Year To Date	%	UNENCUMBERED Encumbered	Balance	%
010-74200-0-00000-82000-36020-0		12.00	8.05	8.05	67.10	0.00	3.95	32.92
010-74200-0-11100-10000-36020-0		0.00	19.90	19.90	0.00	0.00	(19.90)	0.00
010-75100-0-11100-10000-36020-0		99.33	66.88	66.88	67.30	0.00	32.45	32.67
010-81500-0-00000-81100-36020-0		40.00	0.00	0.00	0.00	0.00	40.00	100.00
	TOTAL: 36020	1,295.19	858.39	858.39	66.28	0.00	436.80	33.72
Other Benefits, certificated positions								
010-00000-0-11100-10000-39010-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL: 39010	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL: 30000	239,809.38	54,041.66	54,041.66	22.54	0.00	185,767.72	77.46
Approved Textbooks and Core Curricula Materials								
010-00000-0-11100-10000-41000-0		500.00	0.00	0.00	0.00	0.00	500.00	100.00
010-63000-0-11100-10000-41000-0		500.00	320.37	320.37	64.10	0.00	179.63	35.93
	TOTAL: 41000	1,000.00	320.37	320.37	32.04	0.00	679.63	67.96
Books and Other Reference Materials								
010-00000-0-00000-72000-42000-0		255.00	6.69	6.69	2.60	0.00	248.31	97.38
010-00000-0-11100-24200-42000-0		200.00	18.00	18.00	9.00	0.00	182.00	91.00
	TOTAL: 42000	455.00	24.69	24.69	5.43	0.00	430.31	94.57
Materials and Supplies								
010-00000-0-00000-27000-43000-0		1,000.00	516.25	516.25	51.60	41.94	441.81	44.18
010-00000-0-00000-71500-43000-0		1,000.00	512.42	512.42	51.20	0.00	487.58	48.76
010-00000-0-00000-72000-43000-0		900.00	59.50	59.50	6.60	57.32	783.18	87.02
010-00000-0-00000-81100-43000-0		500.00	254.09	254.09	50.80	22.53	223.38	44.68
010-00000-0-00000-82000-43000-0		6,000.00	384.53	384.53	6.40	41.09	5,574.38	92.91
010-00000-0-11100-10000-43000-0		1,598.00	1,478.75	1,478.75	92.50	5.34	113.91	7.13
010-07200-0-11100-10000-43000-0		1,938.00	297.43	297.43	15.30	2.39	1,638.18	84.53
010-07230-0-00000-36000-43000-0		1,004.35	0.00	0.00	0.00	0.00	1,004.35	100.00
010-11000-0-11100-10000-43000-0		2,000.00	0.00	0.00	0.00	0.00	2,000.00	100.00
010-30100-0-11100-10000-43000-0		20.00	19.82	19.82	99.10	1,957.04	(1,956.86)	0.00
010-31820-0-11100-10000-43000-0		25,910.11	12,793.46	12,793.46	49.40	0.00	13,116.65	50.62
010-32100-0-00000-31400-43000-0		1,494.75	1,494.75	1,494.75	100.00	0.00	0.00	0.00
010-32100-0-00000-81100-43000-0		450.00	179.72	179.72	39.90	0.00	270.28	60.06
010-32100-0-11100-10000-43000-0		1,000.00	0.00	0.00	0.00	0.00	1,000.00	100.00
010-32150-0-00000-81100-43000-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-32150-0-11100-10000-43000-0		0.00	95.97	95.97	0.00	0.00	(95.97)	0.00
010-32150-0-11100-81100-43000-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00

FUND: 010 - General Fund

FD RE PY GO FN OB SI		Working	Current	Year To Date	%	UNENCUMBERED Encumbered	Balance	%
010-32200-0-00000-31400-43000-0		2,823.34	2,818.69	2,818.69	99.80	0.00	4.65	0.16
010-32200-0-00000-81100-43000-0		415.95	415.95	415.95	100.00	0.00	0.00	0.00
010-32200-0-11100-10000-43000-0		0.00	4.65	4.65	0.00	0.00	(4.65)	0.00
010-40350-0-00000-21000-43000-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-41260-0-11100-10000-43000-0		8,362.00	0.00	0.00	0.00	0.00	8,362.00	100.00
010-42010-0-11100-10000-43000-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-42030-0-11100-10000-43000-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-58100-0-11100-10000-43000-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-63000-0-11100-10000-43000-0		215.98	1,042.68	1,042.68	482.80	0.00	(826.70)	0.00
010-73880-0-00000-31400-43000-0		6,094.20	0.00	0.00	0.00	0.00	6,094.20	100.00
010-74200-0-00000-31400-43000-0		1,592.00	2,142.00	2,142.00	134.50	0.00	(550.00)	0.00
	TOTAL: 43000	64,318.68	24,510.66	24,510.66	38.11	2,127.65	37,680.37	58.58
Non-Capitalized Equipment								
010-00000-0-00000-27000-44000-0		200.00	95.15	95.15	47.60	0.00	104.85	52.43
010-00000-0-00000-71500-44000-0		200.00	132.80	132.80	66.40	0.00	67.20	33.60
010-00000-0-00000-72000-44000-0		4,783.85	4,783.85	4,783.85	100.00	0.00	0.00	0.00
010-00000-0-00000-81100-44000-0		671.00	671.00	671.00	100.00	0.00	0.00	0.00
010-00000-0-00000-82000-44000-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-00000-0-11100-24200-44000-0		1,207.88	1,207.88	1,207.88	100.00	0.00	0.00	0.00
010-07200-0-11100-10000-44000-0		3,080.00	0.00	0.00	0.00	0.00	3,080.00	100.00
010-30100-0-11100-10000-44000-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-31820-0-11100-10000-44000-0		20,500.00	0.00	0.00	0.00	0.00	20,500.00	100.00
010-32200-0-11100-10000-44000-0		3,129.15	2,554.86	2,554.86	81.60	574.29	0.00	0.00
	TOTAL: 44000	33,771.88	9,445.54	9,445.54	27.97	574.29	23,752.05	70.33
	TOTAL: 40000	99,545.56	34,301.26	34,301.26	34.46	2,701.94	62,542.36	62.83
Subagreements for Services								
010-07230-0-00000-36000-51000-0		3,970.65	2,198.49	2,198.49	55.40	1,772.16	0.00	0.00
	TOTAL: 51000	3,970.65	2,198.49	2,198.49	55.37	1,772.16	0.00	0.00
Travel and Conferences								
010-00000-0-00000-27000-52000-0		1,000.00	0.00	0.00	0.00	0.00	1,000.00	100.00
010-00000-0-00000-71500-52000-0		2,000.00	609.12	609.12	30.50	261.26	1,129.62	56.48
010-00000-0-00000-72000-52000-0		900.00	261.40	261.40	29.00	194.72	443.88	49.32
010-00000-0-11100-10000-52000-0		500.00	18.15	18.15	3.60	0.00	481.85	96.37
010-07200-0-11100-10000-52000-0		2,530.00	0.00	0.00	0.00	0.00	2,530.00	100.00
010-30100-0-11100-10000-52000-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-40350-0-00000-21000-52000-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00

FUND: 010 - General Fund

FD RE PY GO FN OB SI		Working	Current	Year To Date	%	UNENCUMBERED Encumbered	Balance	%
010-40350-0-00000-71500-52000-0		0.00	16.50	16.50	0.00	0.00	(16.50)	0.00
010-40350-0-11100-10000-52000-0		467.63	0.00	0.00	0.00	0.00	467.63	100.00
010-42010-0-11100-10000-52000-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-73110-0-11100-10000-52000-0		1,500.00	0.00	0.00	0.00	0.00	1,500.00	100.00
010-73880-0-00000-72000-52000-0		52.80	52.80	52.80	100.00	0.00	0.00	0.00
	TOTAL: 52000	8,950.43	957.97	957.97	10.70	455.98	7,536.48	84.20
Dues and Memberships								
010-00000-0-00000-71500-53000-0		800.00	703.91	703.91	88.00	0.00	96.09	12.01
010-40350-0-00000-71500-53000-0		221.00	55.00	55.00	24.90	0.00	166.00	75.11
	TOTAL: 53000	1,021.00	758.91	758.91	74.33	0.00	262.09	25.67
Other Insurance								
010-00000-0-00000-72000-54500-0		2,000.00	9,259.04	9,259.04	463.00	0.00	(7,259.04)	0.00
010-07230-0-00000-36000-54500-0		1,500.00	0.00	0.00	0.00	0.00	1,500.00	100.00
	TOTAL: 54500	3,500.00	9,259.04	9,259.04	264.54	0.00	(5,759.04)	0.00
Operation and Housekeeping Services								
010-00000-0-00000-81100-55000-0		300.00	110.62	110.62	36.90	0.00	189.38	63.13
010-00000-0-00000-82000-55000-0		14,700.00	11,910.41	11,910.41	81.00	2,799.35	(9.76)	0.00
	TOTAL: 55000	15,000.00	12,021.03	12,021.03	80.14	2,799.35	179.62	1.20
Rentals, Leases, Repairs and Non-Capitalized Improvements								
010-00000-0-00000-81100-56000-0		300.00	282.35	282.35	94.10	0.00	17.65	5.88
010-00000-0-00000-82000-56000-0		6,000.00	2,981.75	2,981.75	49.70	1,107.74	1,910.51	31.84
010-07230-0-00000-36000-56000-0		2,000.00	0.00	0.00	0.00	0.00	2,000.00	100.00
010-32200-0-00000-81100-56000-0		339.36	314.32	314.32	92.60	0.00	25.04	7.38
	TOTAL: 56000	8,639.36	3,578.42	3,578.42	41.42	1,107.74	3,953.20	45.76
Professional/Consulting Services and Operating Expenditures								
010-00000-0-00000-24200-58000-0		1,000.00	0.00	0.00	0.00	681.72	318.28	31.83
010-00000-0-00000-31400-58000-0		6,142.00	5,058.38	5,058.38	82.40	0.00	1,083.62	17.64
010-00000-0-00000-71100-58000-0		5,866.00	5,741.80	5,741.80	97.90	0.00	124.20	2.12
010-00000-0-00000-71500-58000-0		5,615.59	9,089.07	9,089.07	161.90	245.30	(3,718.78)	0.00
010-00000-0-00000-71900-58000-0		4,000.00	0.00	0.00	0.00	0.00	4,000.00	100.00
010-00000-0-00000-72000-58000-0		900.00	754.01	754.01	83.80	0.00	145.99	16.22
010-00000-0-00000-81100-58000-0		5,498.17	3,169.79	3,169.79	57.70	445.16	1,883.22	34.25
010-00000-0-11100-10000-58000-0		2,000.00	573.68	573.68	28.70	8.25	1,418.07	70.90
010-06205-0-00000-85000-58000-0		7,500.00	0.00	0.00	0.00	0.00	7,500.00	100.00
010-07200-0-00000-72000-58000-0		1,540.00	0.00	0.00	0.00	0.00	1,540.00	100.00

FUND: 010 - General Fund

FD RE PY GO FN OB SI		Working	Current	Year To Date	%	UNENCUMBERED Encumbered	Balance	%
010-07200-0-11100-10000-58000-0		3,520.00	924.40	924.40	26.30	11.52	2,584.08	73.41
010-07230-0-00000-36000-58000-0		500.00	0.00	0.00	0.00	0.00	500.00	100.00
010-11000-0-00000-72000-58000-0		1,725.00	934.87	934.87	54.20	0.00	790.13	45.80
010-11000-0-11100-31400-58000-0		100.00	12.29	12.29	12.30	0.00	87.71	87.71
010-30100-0-11100-10000-58000-0		106.00	106.04	106.04	100.00	0.00	(0.04)	0.00
010-31820-0-00000-27000-58000-0		1,500.00	1,500.00	1,500.00	100.00	0.00	0.00	0.00
010-31820-0-00000-71500-58000-0		1,500.00	1,500.00	1,500.00	100.00	0.00	0.00	0.00
010-31820-0-00000-72000-58000-0		1,500.00	1,500.00	1,500.00	100.00	0.00	0.00	0.00
010-31820-0-11100-10000-58000-0		1,612.20	990.00	990.00	61.40	0.00	622.20	38.59
010-32100-0-11100-10000-58000-0		2,393.25	51.04	51.04	2.10	0.00	2,342.21	97.87
010-32200-0-00000-71500-58000-0		51.70	51.70	51.70	100.00	0.00	0.00	0.00
010-32200-0-11100-10000-58000-0		3,481.50	3,481.50	3,481.50	100.00	0.00	0.00	0.00
010-40350-0-00000-21000-58000-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-40350-0-11100-10000-58000-0		4,397.00	0.00	0.00	0.00	0.00	4,397.00	100.00
010-42010-0-11100-10000-58000-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-63000-0-11100-10000-58000-0		850.00	1,293.54	1,293.54	152.20	0.00	(443.54)	0.00
	TOTAL: 58000	63,298.41	36,732.11	36,732.11	58.03	1,391.95	25,174.35	39.77
Pension Penalties & Interest								
010-00000-0-00000-71000-58009-0		160.00	42.00	42.00	26.30	0.00	118.00	73.75
	TOTAL: 58009	160.00	42.00	42.00	26.25	0.00	118.00	73.75
Communications								
010-00000-0-00000-82000-59000-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL: 59000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL: 50000	104,539.85	65,547.97	65,547.97	62.70	7,527.18	31,464.70	30.10
Land Improvements								
010-00000-0-00000-85000-61700-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-06205-0-00000-85000-61700-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-90353-0-00000-85000-61700-0		506,521.00	287,498.23	287,498.23	56.80	0.00	219,022.77	43.24
	TOTAL: 61700	506,521.00	287,498.23	287,498.23	56.76	0.00	219,022.77	43.24
Equipment								
010-00000-0-00000-82000-64000-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-06205-0-00000-85000-64000-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL: 64000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL: 60000	506,521.00	287,498.23	287,498.23	56.76	0.00	219,022.77	43.24

FUND: 010 - General Fund

FD RE PY GO FN OB SI		Working	Current	Year To Date	%	UNENCUMBERED Encumbered	Balance	%
Other Tuition, Excess Costs, and/or Deficits Payments to COE								
010-00000-0-00000-92000-71420-0		2,000.00	761.18	761.18	38.10	0.00	1,238.82	61.94
TOTAL: 71420		2,000.00	761.18	761.18	38.06	0.00	1,238.82	61.94
All Other Transfers to County Offices								
010-00000-0-00000-92000-72820-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL: 72820		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers of Indirect Costs								
010-00000-0-00000-72100-73100-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-30100-0-00000-72100-73100-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-40350-0-00000-72100-73100-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-42010-0-00000-72100-73100-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-42030-0-00000-72100-73100-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL: 73100		0.00	0.00	0.00	0.00	0.00	0.00	0.00
From General Fund to Cafeteria Fund								
010-00000-0-00000-93000-76160-0		23,238.00	23,238.00	23,238.00	100.00	0.00	0.00	0.00
TOTAL: 76160		23,238.00	23,238.00	23,238.00	100.00	0.00	0.00	0.00
TOTAL: 70000		25,238.00	23,999.18	23,999.18	95.09	0.00	1,238.82	4.91
TOTAL EXPENSES:		1,194,333.77	603,812.63	603,812.63	50.56	10,229.12	580,292.02	48.59

FUND: 010 - General Fund

FD	RE	PY	GO	FN	OB	SI	Working	Current	Year To Date	%	UNENCUMBERED Encumbered	Balance	%

SUMMARY FOR 010 - GENERAL FUND

		Current	Year To Date	%	Encumbered	Balance	%
TOTAL: INCOME	1,338,153.66	940,914.19	940,914.19	70.31	0.00	397,239.47	29.69
TOTAL: 1000-5000	662,574.77	292,315.22	292,315.22	44.12	10,229.12	360,030.43	54.34
TOTAL: 1000-6000	1,169,095.77	579,813.45	579,813.45	49.60	10,229.12	579,053.20	49.53
TOTAL: EXPENSES	1,194,333.77	603,812.63	603,812.63	50.56	10,229.12	580,292.02	48.59

SEQUOIA UNION ELEMENTARY SCHOOL

CONSENT ITEMS: 6.5: Cafeteria Report

FUND: 130 - Cafeteria Special Revenue Fund

FD RE PY GO FN OB SI		Working	Current	Year To Date	%	UNENCUMBERED Encumbered	Balance	%
Child Nutrition Programs								
130-53100-0-00000-00000-82200-0		86,595.00	8,882.58	8,882.58	10.30	0.00	77,712.42	89.74
	TOTAL: 82200	86,595.00	8,882.58	8,882.58	10.26	0.00	77,712.42	89.74
Child Nutrition								
130-53100-0-00000-00000-85200-0		6,453.00	769.51	769.51	11.90	0.00	5,683.49	88.08
	TOTAL: 85200	6,453.00	769.51	769.51	11.92	0.00	5,683.49	88.08
Food Service Sales								
130-53100-0-00000-00000-86340-0		25,000.00	637.35	637.35	2.50	0.00	24,362.65	97.45
	TOTAL: 86340	25,000.00	637.35	637.35	2.55	0.00	24,362.65	97.45
Interest								
130-00000-0-00000-00000-86600-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
130-53100-0-00000-00000-86600-0		100.00	130.81	130.81	130.80	0.00	(30.81)	0.00
	TOTAL: 86600	100.00	130.81	130.81	130.81	0.00	(30.81)	0.00
Net Increase (Decrease) in the Fair Value of Investments								
130-53100-0-00000-00000-86620-0		0.00	(23.10)	(23.10)	0.00	0.00	23.10	0.00
	TOTAL: 86620	0.00	(23.10)	(23.10)	0.00	0.00	23.10	0.00
To Cafeteria Fund, From General Fund								
130-00000-0-00000-00000-89160-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
130-53100-0-00000-00000-89160-0		23,238.00	23,238.00	23,238.00	100.00	0.00	0.00	0.00
	TOTAL: 89160	23,238.00	23,238.00	23,238.00	100.00	0.00	0.00	0.00
	TOTAL: 80000	141,386.00	33,635.15	33,635.15	23.79	0.00	107,750.85	76.21
	TOTAL INCOME:	141,386.00	33,635.15	33,635.15	23.79	0.00	107,750.85	76.21
Classified Support Salaries								
130-53100-0-00000-37000-22000-0		77,214.69	51,586.00	51,586.00	66.80	0.00	25,628.69	33.19
	TOTAL: 22000	77,214.69	51,586.00	51,586.00	66.81	0.00	25,628.69	33.19
	TOTAL: 20000	77,214.69	51,586.00	51,586.00	66.81	0.00	25,628.69	33.19
Public Employees` Retirement System, classified positions								
130-53100-0-00000-37000-32020-0		13,893.26	10,678.30	10,678.30	76.90	0.00	3,214.96	23.14
	TOTAL: 32020	13,893.26	10,678.30	10,678.30	76.86	0.00	3,214.96	23.14
OASDI, classified positions								

FUND: 130 - Cafeteria Special Revenue Fund

FD RE PY GO FN OB SI		Working	Current	Year To Date	%	UNENCUMBERED Encumbered	Balance	%
130-53100-0-00000-37000-33022-0		4,191.07	3,198.32	3,198.32	76.30	0.00	992.75	23.69
	TOTAL: 33022	4,191.07	3,198.32	3,198.32	76.31	0.00	992.75	23.69
Medicare, classified positions								
130-53100-0-00000-37000-33023-0		980.14	747.99	747.99	76.30	0.00	232.15	23.69
	TOTAL: 33023	980.14	747.99	747.99	76.31	0.00	232.15	23.69
Health & Welfare Benefits, classified positions								
130-53100-0-00000-37000-34020-0		12,323.55	10,260.00	10,260.00	83.30	0.00	2,063.55	16.74
	TOTAL: 34020	12,323.55	10,260.00	10,260.00	83.26	0.00	2,063.55	16.74
State Unemployment Insurance, classified positions								
130-53100-0-00000-37000-35020-0		34.18	25.86	25.86	75.70	0.00	8.32	24.34
	TOTAL: 35020	34.18	25.86	25.86	75.66	0.00	8.32	24.34
Worker`s Compensation Insurance, classified positions								
130-53100-0-00000-37000-36020-0		1,280.43	784.48	784.48	61.30	0.00	495.95	38.73
	TOTAL: 36020	1,280.43	784.48	784.48	61.27	0.00	495.95	38.73
	TOTAL: 30000	32,702.63	25,694.95	25,694.95	78.57	0.00	7,007.68	21.43
Materials and Supplies								
130-53100-0-00000-37000-43000-0		5,500.00	0.00	0.00	0.00	0.00	5,500.00	100.00
	TOTAL: 43000	5,500.00	0.00	0.00	0.00	0.00	5,500.00	100.00
Non-Capitalized Equipment								
130-53100-0-00000-37000-44000-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL: 44000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food								
130-53100-0-00000-37000-47000-0		25,868.00	9,223.79	9,223.79	35.70	1,577.59	15,066.62	58.24
	TOTAL: 47000	25,868.00	9,223.79	9,223.79	35.66	1,577.59	15,066.62	58.24
	TOTAL: 40000	31,368.00	9,223.79	9,223.79	29.41	1,577.59	20,566.62	65.57
Travel and Conferences								
130-53100-0-00000-37000-52000-0		100.00	0.00	0.00	0.00	0.00	100.00	100.00
	TOTAL: 52000	100.00	0.00	0.00	0.00	0.00	100.00	100.00
	TOTAL: 50000	100.00	0.00	0.00	0.00	0.00	100.00	100.00
TOTAL EXPENSES:		141,385.32	86,504.74	86,504.74	61.18	1,577.59	53,302.99	37.70

FUND: 130 - Cafeteria Special Revenue Fund

FD RE PY GO FN OB SI	Working	Current	Year To Date	%	UNENCUMBERED Encumbered	Balance	%

SUMMARY FOR 130 - CAFETERIA SPECIAL REVENUE FUND

		Current	Year To Date	%	Encumbered	Balance	%
TOTAL: INCOME	141,386.00	33,635.15	33,635.15	23.79	0.00	107,750.85	76.21
TOTAL: 1000-5000	141,385.32	86,504.74	86,504.74	61.18	1,577.59	53,302.99	37.70
TOTAL: 1000-6000	141,385.32	86,504.74	86,504.74	61.18	1,577.59	53,302.99	37.70
TOTAL: EXPENSES	141,385.32	86,504.74	86,504.74	61.18	1,577.59	53,302.99	37.70

SEQUOIA UNION ELEMENTARY SCHOOL

CONSENT ITEMS: 6.6: Payroll Report

Tulare County Office of Education
Order to Pay/Payroll Transmittal

Form PS04P - Payroll

COPY

Month/Day/Year: 02/16/2021

Revised 2/18/21

Instructions

Only Districts that submit payroll to TCOE for input will use this form. This form serves as a transmittal document and an Order from an authorized District employee for payment of payroll. The total amount of Gross Payroll indicated on the form must agree with the Payroll Input Work Sheet submitted with the PS04P Form.

Districts that perform their ***own payroll input*** will sign and submit the Order to Pay on the last page of their Payroll Final printout rather than use this form.

TCOE Personnel will input the Personnel Data from the PS01 Form for all Districts that do not have access to the computer system. Districts should check the box at the bottom of Form PS01 indicating if the Personnel Data has already been input.

Document	Certificate Payroll	Classified Payroll
Payroll Input W/S Enclosed	☐ Yes	Yes
Form PS01 Employee Personnel Data Sheets	No. Enclosed	No. Enclosed
Form PS02 Voluntary Deductions	No. Enclosed 3	No. Enclosed
Form PS03 Employee Distribution Additions	No. Enclosed	No. Enclosed
Form W-4 Withholding	No.Enclosed	No. Enclosed
Automatic Payroll Deposit Form Authorization	No. Enclosed Revised 2/18/21 DH	No. Enclosed
PERS Action Form	$124,202.60	No. Enclosed Amended DH 2/18/21
Total Gross Payroll Must attach Adding Machine Tape	$123,951.39 2/18/21 **Total Amount $~~123,950.66~~** DH. Amended.	$55526.07 **Total Amount $~~55,755.91~~**

The __Sequoia Union Elementary___ School District hereby orders that payment be made to each of the employees of the district in the amounts indicated as per the following attached schedules and that County Office of Education transfer the amounts from the indicated funds of the district to the Check Clearing Fund in order that checks may be drawn from a single revolving fund (Education Code 42631 & 42634).

District Authorized Signature

02/16/2021
Date

TCOE Processing

Verify inclusion of number of documents indicated. Verify agreement of adding machine tape to Total Gross Payroll on form. If separate staff members input Certificated and Classified payroll, make copy of this form for other staff member. If any PS01 forms require Personnel Data input, they should be sent to TCOE Personnel for handling. Make copy of form to verify the Final Payroll Register totals before release of Payroll to District.

Date Received by TCOE _____/_____/_____

Received & Processed By

Tulare County Office of Education
Order to Pay/Payroll Transmittal

Form PS04P - Payroll

Month/Day/Year: 02/03/2021

Instructions

Only Districts that submit payroll to TCOE for input will use this form. This form serves as a transmittal document and an Order from an authorized District employee for payment of payroll. The total amount of Gross Payroll indicated on the form must agree with the Payroll Input Work Sheet submitted with the PS04P Form.

Districts that perform their ***own payroll input*** will sign and submit the Order to Pay on the last page of their Payroll Final printout rather than use this form.

TCOE Personnel will input the Personnel Data from the PS01 Form for all Districts that do not have access to the computer system. Districts should check the box at the bottom of Form PS01 indicating if the Personnel Data has already been input.

Document	**Certificate Payroll**	**Classified Payroll**
Payroll Input W/S Enclosed	☐ Yes	X Yes
Form PS01 Employee Personnel Data Sheets	No. Enclosed	No. Enclosed 2
Form PS02 Voluntary Deductions	No. Enclosed	No. Enclosed
Form PS03 Employee Distribution Additions	No. Enclosed	No. Enclosed **1 form w/ (2employees)**
Form W-4 Withholding	No.Enclosed	No. Enclosed 2
Automatic Payroll Deposit Form Authorization	No. Enclosed	No. Enclosed
PERS Action Form		No. Enclosed
Total Gross Payroll *Must attach Adding Machine Tape*	**Total Amount $ 625.00**	**Total Amount** $2987.07 Amended 2/9/21.

The __Sequoia Union Elementary___ School District hereby orders that payment be made to each of the employees of the district in the amounts indicated as per the following attached schedules and that County Office of Education transfer the amounts from the indicated funds of the district to the Check Clearing Fund in order that checks may be drawn from a single revolving fund (Education Code 42631 & 42634).

District Authorized Signature

02/03/2021
Date

TCOE Processing

Verify inclusion of number of documents indicated. Verify agreement of adding machine tape to Total Gross Payroll on form. If separate staff members input Certificated and Classified payroll, make copy of this form for other staff member. If any PS01 forms require Personnel Data input, they should be sent to TCOE Personnel for handling. Make copy of form to verify the Final Payroll Register totals before release of Payroll to District.

Date Received by TCOE ____/____/____

Received & Processed By

SEQUOIA UNION ELEMENTARY SCHOOL

CONSENT ITEMS: 6.7: Vendor Payment Report

Tulare County Office of Education

Accounts Payable Final PreList - 2/4/2021 2:02:31PM

*** FINAL ***

Batch No 213

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Audit Flag	EFT
014020	Frontier	PV-211007	2/3/2021		2091480710123985		011-00000-0-00000-82000-55000-0	$101.13		
	Frontier		2/3/2021		2091480710123985		010-00000-0-00000-82000-55000-0	$12.50		
							Total Check Amount:	**$113.63**		
013951	Jive Communications Inc.	PV-211016	2/3/2021	210044	IN7100198945		011-00000-0-00000-82000-55000-0	$919.01		
	Jive Communications Inc.	PV-211017	2/3/2021	210044	IN7100198945		011-00000-0-00000-82000-55000-0	$113.59		
							Total Check Amount:	**$1,032.60**		
014119	Ken Horn	PV-211018	2/3/2021		Reimbursement		011-32100-0-00000-81100-43000-0	$1,454.07		
	Ken Horn		2/3/2021		Reimbursement		010-32100-0-00000-81100-43000-0	$179.72		
	Ken Horn		2/3/2021		Reimbursement		011-00000-0-11100-10000-43000-0	$139.43		
	Ken Horn		2/3/2021		Reimbursement		010-00000-0-11100-10000-43000-0	$17.23		
							Total Check Amount:	**$1,790.45**		
014116	McGraw Hill	PV-211019	2/4/2021	210144	115701470001		011-00000-0-11100-10000-58000-0	$919.76		
	McGraw Hill	PV-211020	2/4/2021	210144	115701470001		010-00000-0-11100-10000-58000-0	$113.68		
							Total Check Amount:	**$1,033.44**		
013747	Mission Uniform Service	PV-211021	2/4/2021	210025	514134699		011-00000-0-00000-82000-55000-0	$999.28		22
	Mission Uniform Service	PV-211022	2/4/2021	210025	514134699		010-00000-0-00000-82000-55000-0	$123.51	H	22
							Total Check Amount:	**$1,122.79**		
013972	Office Source 360	PV-211008	2/3/2021	210151	21-105		010-00000-0-00000-72000-44000-0	$2,085.02		
	Office Source 360	PV-211009	2/3/2021	210150	20018		010-00000-0-11100-24200-44000-0	$1,207.88		
							Total Check Amount:	**$3,292.90**		
012151	PRODUCERS	PV-211005	2/3/2021		57338456		130-53100-0-00000-37000-47000-0	$84.58		22
							Total Check Amount:	**$84.58**		
005168	SEQUOIA UN ELEMENTARY	PV-211015	2/3/2021		2.3.21		011-00000-0-00000-71500-43000-0	$221.88		
	SEQUOIA UN ELEMENTARY		2/3/2021		2.3.21		010-00000-0-00000-71500-43000-0	$27.42		
							Total Check Amount:	**$249.30**		
013076	SISC III	PV-211006	2/3/2021		Client#72116		010-00000-0-00000-00000-95024-0	$39,240.40	G	

Accounts Payable Final PreList - 2/4/2021 2:02:31PM

*** FINAL ***
Batch No 213

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Audit Flag	EFT
							Total Check Amount:	**$39,240.40**		
012054	TULARE COUNTY DEPT OF EDUC.	PV-211014	2/3/2021		210549		010-00000-0-11100-24200-42000-0	$18.00		
							Total Check Amount:	**$18.00**		
013416	VISALIA UNIFIED	PV-211003	2/3/2021	210120	781		011-07230-0-00000-36000-51000-0	$2,867.67		
	VISALIA UNIFIED	PV-211004	2/3/2021	210120	781		010-07230-0-00000-36000-51000-0	$354.43		
							Total Check Amount:	**$3,222.10**		
013403	Waste Management	PV-211010	2/3/2021	210022	3-43001-25009		011-00000-0-00000-82000-55000-0	$557.78		
	Waste Management	PV-211011	2/3/2021	210022	3-43001-25009		010-00000-0-00000-82000-55000-0	$68.94		
	Waste Management	PV-211012	2/3/2021	210022	9-45526-55000		011-00000-0-00000-82000-55000-0	$75.22		
	Waste Management	PV-211013	2/3/2021	210022	9-45526-55000		010-00000-0-00000-82000-55000-0	$9.30		
							Total Check Amount:	**$711.24**		

Tulare County Office of Education

Accounts Payable Final PreList - 2/4/2021 2:02:31PM

*** FINAL ***

Batch No 213

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Audit Flag	EFT
							Total District Payment Amount:	$51,911.43		

Tulare County Office of Education

Accounts Payable Final PreList - 2/4/2021 2:02:31PM

*** FINAL ***

Batch No 213

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Audit Flag	EFT
Batch No 213							Total Accounts Payable:	$51,911.43		

The School District hereby orders that payment be made to each of the above vendors in the amounts indicated on the preceding Accounts Payable Final totaling 51,911.43 and the County Office of Education transfer the amounts from the indicated funds of the district to the Check Clearing Fund in order that checks may be drawn from a single revolving fund (Education Code 42631 & 42634).

Authorizing Signature

2/4/21
Date

Fund Summary	Total
010	$43,458.03
011	$8,368.82
130	$84.58
Total	$51,911.43

Tulare County Office of Education

Accounts Payable Final PreList - 2/11/2021 2:19:07PM

*** FINAL ***
Batch No 214

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Audit Flag	EFT
012923	ARAMARK Uniform Services	PV-211034	2/10/2021	210105	503000225519		011-00000-0-00000-81100-58000-0	$110.89		
	ARAMARK Uniform Services	PV-211035	2/10/2021	210105	503000225519		010-00000-0-00000-81100-58000-0	$13.71		
	ARAMARK Uniform Services	PV-211058	2/11/2021	210105	503000229391		011-00000-0-00000-81100-58000-0	$110.89		
	ARAMARK Uniform Services	PV-211059	2/11/2021	210105	503000229391		010-00000-0-00000-81100-58000-0	$13.71		
							Total Check Amount:	**$249.20**		
013123	BANK OF THE SIERRA	PV-211052	2/11/2021	210101	4798510040590032		011-07200-0-11100-10000-58000-0	$13.31	M	
	BANK OF THE SIERRA	PV-211053	2/11/2021	210101	4798510040590032		010-07200-0-11100-10000-58000-0	$1.64	M	
	BANK OF THE SIERRA	PV-211054	2/11/2021		2.6.21		011-00000-0-00000-72000-43000-0	$47.94	M	
	BANK OF THE SIERRA		2/11/2021		2.6.21		010-00000-0-00000-72000-43000-0	$5.92	M	
	BANK OF THE SIERRA	PV-211055	2/11/2021		January 2021		011-00000-0-11100-10000-58000-0	$11.13	M	
	BANK OF THE SIERRA		2/11/2021		January 2021		010-00000-0-11100-10000-58000-0	$1.37	M	
							Total Check Amount:	**$81.31**		
012779	CDE	PV-211026	2/10/2021		21 SF-37221		130-53100-0-00000-37000-47000-0	$165.30		
							Total Check Amount:	**$165.30**		
013804	Central Calif. Electronics Inc	PV-211040	2/11/2021	210184	251633		011-00000-0-00000-81100-58000-0	$253.65		
	Central Calif. Electronics Inc	PV-211041	2/11/2021	210184	25163		010-00000-0-00000-81100-58000-0	$31.35		
							Total Check Amount:	**$285.00**		
011909	CULLIGAN WATER CONDITIONING	PV-211056	2/11/2021	210135	16774		011-00000-0-00000-82000-55000-0	$271.67		22
	CULLIGAN WATER CONDITIONING	PV-211057	2/11/2021	210135	16774		010-00000-0-00000-82000-55000-0	$33.58		22
							Total Check Amount:	**$305.25**		
014113	Diana Hernandez	PV-211023	2/10/2021		02/10/21		011-00000-0-00000-72000-43000-0	$80.05		
	Diana Hernandez		2/10/2021		02/10/21		010-00000-0-00000-72000-43000-0	$9.89		
							Total Check Amount:	**$89.94**		
002430	GRIGGS INC, JACK	PV-211060	2/11/2021	210187	0071885		011-00000-0-00000-82000-55000-0	$2,960.08		
	GRIGGS INC, JACK	PV-211061	2/11/2021	210187	0071885		010-00000-0-00000-82000-55000-0	$365.85		
							Total Check Amount:	**$3,325.93**		
012998	MAJOR SYSCO	PV-211036	2/10/2021		284645109 284657265		130-53100-0-00000-37000-47000-0	$1,156.04		

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Audit Flag	EFT
012998	MAJOR SYSCO	PV-211037	2/10/2021		284665364		130-53100-0-00000-37000-47000-0	$87.09		
							Total Check Amount:	**$1,243.13**		
013743	Mangini Associates Inc	PV-211063	2/11/2021		11355		350-77100-0-00000-85000-62000-0	$24,006.99	E	
	Mangini Associates Inc	PV-211064	2/11/2021		11354		351-77100-0-00000-85000-62000-0	$18,393.38	E	
							Total Check Amount:	**$42,400.37**		
013171	OFFICE DEPOT	PV-211028	2/10/2021	210083	151741421001		011-00000-0-00000-27000-43000-0	$48.09		
	OFFICE DEPOT	PV-211029	2/10/2021	210083	151741421001		010-00000-0-00000-27000-43000-0	$5.94		
	OFFICE DEPOT	PV-211030	2/10/2021	210083	151741239001		011-00000-0-00000-27000-43000-0	$8.62		
	OFFICE DEPOT	PV-211031	2/10/2021	210083	151741239001		010-00000-0-00000-27000-43000-0	$1.07		
	OFFICE DEPOT	PV-211032	2/10/2021	210083	152655471001		011-00000-0-00000-27000-43000-0	$54.01		
	OFFICE DEPOT	PV-211033	2/10/2021	210083	152655471001		010-00000-0-00000-27000-43000-0	$6.67		
							Total Check Amount:	**$124.40**		
012151	PRODUCERS	PV-211027	2/10/2021		57344479		130-53100-0-00000-37000-47000-0	$296.90		22
							Total Check Amount:	**$296.90**		
005168	SEQUOIA UN ELEMENTARY	PV-211050	2/11/2021	210181	Postage Stamps		011-00000-0-00000-71500-43000-0	$222.95		
	SEQUOIA UN ELEMENTARY	PV-211051	2/11/2021	210181	Postage Stamps		010-00000-0-00000-71500-43000-0	$27.55		
							Total Check Amount:	**$250.50**		
013948	Staples Advantage, Dept. LA	PV-211024	2/10/2021	210108	8061145886		011-00000-0-00000-72000-43000-0	$33.91		
	Staples Advantage, Dept. LA	PV-211025	2/10/2021	210108	8061145886		010-00000-0-00000-72000-43000-0	$4.19		
							Total Check Amount:	**$38.10**		
014034	Stevens Refrigeration Heating	PV-211044	2/11/2021	210182	45010010521		011-00000-0-00000-81100-58000-0	$165.00		
	Stevens Refrigeration Heating	PV-211045	2/11/2021	210182	45010010521		010-00000-0-00000-81100-58000-0	$20.39		
	Stevens Refrigeration Heating	PV-211046	2/11/2021	210182	36527060820		011-00000-0-00000-81100-58000-0	$160.20		
	Stevens Refrigeration Heating	PV-211047	2/11/2021	210182	36527060820		010-00000-0-00000-81100-58000-0	$19.80		
	Stevens Refrigeration Heating	PV-211048	2/11/2021	210182	42909110620		011-00000-0-00000-81100-58000-0	$299.25		
	Stevens Refrigeration Heating	PV-211049	2/11/2021	210182	42909110620		010-00000-0-00000-81100-58000-0	$36.99		
							Total Check Amount:	**$701.63**		
014147	Sullivan and Sullivan Law Corp	PV-211042	2/11/2021	210183	64923		011-00000-0-00000-71500-58000-0	$823.25		

Accounts Payable Final PreList - 2/11/2021 2:19:07PM

*** FINAL ***

Batch No 214

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Audit Flag	EFT
014147	Sullivan and Sullivan Law Corp	PV-211043	2/11/2021	210183	64923		010-00000-0-00000-71500-58000-0	$101.75		
							Total Check Amount:	**$925.00**		
006424	WOODLAKE HARDWARE CO	PV-211038	2/10/2021	210008	A124649		011-00000-0-00000-81100-43000-0	$41.87		
	WOODLAKE HARDWARE CO	PV-211039	2/10/2021	210008	A124649		010-00000-0-00000-81100-43000-0	$5.18		
							Total Check Amount:	**$47.05**		

Tulare County Office of Education

Accounts Payable Final PreList - 2/11/2021 2:19:07PM

*** FINAL ***

Batch No 214

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Audit Flag	EFT
							Total District Payment Amount:	$50,529.01		

Tulare County Office of Education

Accounts Payable Final PreList - 2/11/2021 2:19:07PM

*** FINAL ***

Batch No 214

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Audit Flag	EFT
		Batch No 214					Total Accounts Payable:	$50,529.01		

The School District hereby orders that payment be made to each of the above vendors in the amounts indicated on the preceding Accounts Payable Final totaling 50,529.01 and the County Office of Education transfer the amounts from the indicated funds of the district to the Check Clearing Fund in order that checks may be drawn from a single revolving fund (Education Code 42631 & 42634).

Authorizing Signature

Date 2/11/21

Fund Summary	Total
010	$706.55
011	$5,716.76
130	$1,705.33
350	$24,006.99
351	$18,393.38
Total	$50,529.01

Tulare County Office of Education

Accounts Payable Final PreList - 2/24/2021 3:18:19PM

*** FINAL ***

Batch No 215

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Audit Flag	EFT
014133	Amazon Business	PV-211087	2/18/2021	210177	A3NZQV9172017UG		011-00000-0-00000-81100-43000-0	$249.32		22
	Amazon Business	PV-211088	2/18/2021	210177	A3NZQV9172017UG		010-00000-0-00000-81100-43000-0	$30.82		22
	Amazon Business	PV-211108	2/24/2021	210191	A3NZQV9172017UG		010-00000-0-11100-10000-43000-0	$17.77		22
							Total Check Amount:	**$297.91**		
012923	ARAMARK Uniform Services	PV-211092	2/24/2021	210105	503000234595		011-00000-0-00000-81100-58000-0	$110.89		
	ARAMARK Uniform Services	PV-211093	2/24/2021	210105	503000234595		010-00000-0-00000-81100-58000-0	$13.71		
							Total Check Amount:	**$124.60**		
013192	AT&T	PV-211098	2/24/2021	210036	0207858057001		011-00000-0-00000-82000-55000-0	$59.61		
	AT&T	PV-211099	2/24/2021	210036	0207858057001		010-00000-0-00000-82000-55000-0	$7.31		
							Total Check Amount:	**$66.92**		
014083	AT&T Circuit Account	PV-211097	2/24/2021	210023	43695187263724		011-00000-0-00000-82000-55000-0	$1,282.15		
							Total Check Amount:	**$1,282.15**		
013206	AT&T WIRELESS	PV-211066	2/18/2021	210041	287259272862		011-00000-0-00000-82000-55000-0	$846.59	H	
	AT&T WIRELESS	PV-211067	2/18/2021	210041	287259272862		010-00000-0-00000-82000-55000-0	$104.63		
							Total Check Amount:	**$951.22**		
014149	Cook's Communications	PV-211089	2/18/2021	210176	146989		011-00000-0-00000-82000-43000-0	$1,726.16		
	Cook's Communications	PV-211090	2/18/2021	210176	146989		010-00000-0-00000-82000-43000-0	$213.74		
							Total Check Amount:	**$1,939.90**		
014113	Diana Hernandez	PV-211091	2/24/2021		2.20.21		010-00000-0-00000-72000-52000-0	$189.28		
							Total Check Amount:	**$189.28**		
011817	JORGENSEN & COMPANY INC	PV-211085	2/18/2021	210018	136599		011-00000-0-00000-81100-58000-0	$202.01		
	JORGENSEN & COMPANY INC	PV-211086	2/18/2021	210018	136599		010-00000-0-00000-81100-58000-0	$24.97		
							Total Check Amount:	**$226.98**		
013774	Lozano-Smith	PV-211083	2/18/2021		2127746		011-00000-0-00000-71500-58000-0	$1,383.52		
	Lozano-Smith		2/18/2021		2127746		010-00000-0-00000-71500-58000-0	$171.00		
	Lozano-Smith	PV-211084	2/18/2021		2127747		011-00000-0-00000-71500-58000-0	$1,163.93		
	Lozano-Smith		2/18/2021		2127747		010-00000-0-00000-71500-58000-0	$143.85		

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Audit Flag	EFT
							Total Check Amount:	**$2,862.30**		
012998	MAJOR SYSCO	PV-211095	2/24/2021		284677946		130-53100-0-00000-37000-47000-0	$70.63		
	MAJOR SYSCO	PV-211096	2/24/2021		284671715		130-53100-0-00000-37000-47000-0	$849.40		
							Total Check Amount:	**$920.03**		
014150	Maria D. Andrade	PV-211065	2/18/2021		2.16.21		010-00000-0-00000-71500-53000-0	$8.22		
	Maria D. Andrade		2/18/2021		2.16.21		011-00000-0-00000-71500-53000-0	$66.54		
							Total Check Amount:	**$74.76**		
013747	Mission Uniform Service	PV-211069	2/18/2021	210025	5142333349		011-00000-0-00000-82000-55000-0	$745.51		22
	Mission Uniform Service	PV-211070	2/18/2021	210025	514233349		010-00000-0-00000-82000-55000-0	$92.14		22
	Mission Uniform Service	PV-211071	2/18/2021	210025	514221020		011-00000-0-00000-82000-55000-0	$822.14		22
	Mission Uniform Service	PV-211072	2/18/2021	210025	514221020		010-00000-0-00000-82000-55000-0	$101.61		22
	Mission Uniform Service	PV-211073	2/18/2021	210025	514100619		011-00000-0-00000-82000-55000-0	$514.40		22
	Mission Uniform Service	PV-211074	2/18/2021	210025	514100619		010-00000-0-00000-82000-55000-0	$63.58		22
							Total Check Amount:	**$2,339.38**		
013171	OFFICE DEPOT	PV-211100	2/24/2021	210083	155638352001		011-00000-0-00000-27000-43000-0	$76.70		
	OFFICE DEPOT	PV-211101	2/24/2021	210083	155638352001		010-00000-0-00000-27000-43000-0	$9.48		
							Total Check Amount:	**$86.18**		
012151	PRODUCERS	PV-211068	2/18/2021		58621043390		130-53100-0-00000-37000-47000-0	$339.41		22
	PRODUCERS	PV-211094	2/24/2021		57358833		130-53100-0-00000-37000-47000-0	$318.15		22
							Total Check Amount:	**$657.56**		
005383	SOUTHERN CALIF EDISON CO	PV-211079	2/18/2021		2017293267		011-00000-0-00000-82000-55000-0	$77.88		
	SOUTHERN CALIF EDISON CO		2/18/2021		2017293267		010-00000-0-00000-82000-55000-0	$9.63		
	SOUTHERN CALIF EDISON CO	PV-211080	2/18/2021		2017293168		011-00000-0-00000-82000-55000-0	$2,252.89		
	SOUTHERN CALIF EDISON CO		2/18/2021		2017293168		010-00000-0-00000-82000-55000-0	$278.45		
	SOUTHERN CALIF EDISON CO	PV-211081	2/18/2021		2017293697		011-00000-0-00000-82000-55000-0	$1,507.38		
	SOUTHERN CALIF EDISON CO		2/18/2021		2017293697		010-00000-0-00000-82000-55000-0	$186.29		
	SOUTHERN CALIF EDISON CO	PV-211082	2/18/2021		2017293440		011-00000-0-00000-82000-55000-0	$114.90		
	SOUTHERN CALIF EDISON CO		2/18/2021		2017293440		010-00000-0-00000-82000-55000-0	$14.20		

Accounts Payable Final PreList - 2/24/2021 3:18:19PM

*** FINAL ***
Batch No 215

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Audit Flag	EFT
							Total Check Amount:	**$4,441.62**		
013948	Staples Advantage, Dept. LA	PV-211077	2/18/2021	210189	8060564886		011-00000-0-11100-10000-43000-0	$434.44		
	Staples Advantage, Dept. LA	PV-211078	2/18/2021	210189	8060564886		010-00000-0-11100-10000-43000-0	$53.69		
	Staples Advantage, Dept. LA	PV-211106	2/24/2021	210189	8061301584		011-00000-0-11100-10000-43000-0	$189.91		
	Staples Advantage, Dept. LA	PV-211107	2/24/2021	210189	8061301584		010-00000-0-11100-10000-43000-0	$23.47		
							Total Check Amount:	**$701.51**		
014085	Thomas Ridenour	PV-211075	2/18/2021	210188	556		011-00000-0-00000-81100-58000-0	$1,381.73		
	Thomas Ridenour	PV-211076	2/18/2021	210188	556		010-00000-0-00000-81100-58000-0	$170.77		
							Total Check Amount:	**$1,552.50**		
013570	Tulare Co. Office Of Education	PV-211109	2/24/2021	210192	211013		010-00000-0-00000-71500-58000-0	$90.00		
							Total Check Amount:	**$90.00**		
006424	WOODLAKE HARDWARE CO	PV-211102	2/24/2021	210008	B925799		011-00000-0-00000-81100-43000-0	$34.22		
	WOODLAKE HARDWARE CO	PV-211103	2/24/2021	210008	B92579		010-00000-0-00000-81100-43000-0	$4.23		
	WOODLAKE HARDWARE CO	PV-211104	2/24/2021	210008	b92209		011-00000-0-00000-81100-43000-0	$19.42		
	WOODLAKE HARDWARE CO	PV-211105	2/24/2021	210008	B92209		010-00000-0-00000-81100-43000-0	$2.40		
							Total Check Amount:	**$60.27**		

Tulare County Office of Education

Accounts Payable Final PreList - 2/24/2021 3:18:19PM

*** FINAL ***

Batch No 215

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Audit Flag	EFT
							Total District Payment Amount:	$18,865.07		

Tulare County Office of Education

Accounts Payable Final PreList - 2/24/2021 3:18:19PM

*** FINAL ***

Batch No 215

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Audit Flag	EFT
Batch No 215							Total Accounts Payable:	$18,865.07		

The School District hereby orders that payment be made to each of the above vendors in the amounts indicated on the preceding Accounts Payable Final totaling 18,865.07 and the County Office of Education transfer the amounts from the indicated funds of the district to the Check Clearing Fund in order that checks may be drawn from a single revolving fund (Education Code 42631 & 42634).

Authorizing Signature

Date 2/24/21

Fund Summary	Total
010	$2,025.24
011	$15,262.24
130	$1,577.59
Total	$18,865.07

SEQUOIA UNION ELEMENTARY SCHOOL

ACTION ITEMS: 7.1: Approve Consent Items 6.1 – 6.7

6.1: Attendance Report – Charter
6.2 Attendance Report – District
6.3 Budget Report - Charter
6.4 Budget Report – District
6.5 Cafeteria Report
6.6 Payroll Report
6.7 Vendor Payments Report

SEQUOIA UNION ELEMENTARY SCHOOL

ACTION ITEMS: 7.2: Approve the Regular Board Meeting Minutes of 2/11/2021

SEQUOIA UNION ELEMENTARY SCHOOL

Board of Trustees
Regular Board Meeting Minutes
February 11, 2021

The Board of Trustees of the Sequoia Union School District held in a public Board Meeting in the Sequoia Union Gymnasium February 11, 2021 at 6:00 p.m.

Members Present	Nicole Ray, Anna Eynaud, James McNulty, Brad Ward, Lane Anderson
Members Absent	
Visitors Present	Diana Hernandez, Ken Horn, Betty Rossi
1. Call to Order	Board President, Nicole Ray called the meeting to order at 6:02 p.m.
2. Flag Salute	Board President, Nicole Ray led in the flag salute
3. Agenda Approval	On the motion of James McNulty, seconded by Anna Eynaud the Board votes to approve the agenda.
4. Comments from the Public	No public and no online comments
5. Discussion & Reports	5.1 **Superintendent's Report** Superintendent Ken Horn presents current status of re-opening to four days a week of on campus instruction for K-6th, updates all busses have been serviced and are back and running, LCAP Committee/School Site Council to use data from two surveys to develop goals and actions for LCAP. Updates the Board on Superintendent Coaching, training and professional developments for all staff. 5.2 **Report on Opening to 4-Days a week On-Campus Instruction** Superintendent Ken Horn, provides an oral report regarding this weeks 4 day return to on-campus instruction. Things are moving smoothly for students and all staff is assisting with all duties to ensure the safety of students and ensuring smooth transition. 5.3 **Report on Governor's January Budget** Superintendent Ken Horn, presents the updated information from the January Governor's January workshop. 5.4 **Winter Data Presentation** Superintendent Ken Horn, presents data from winter testing from CORE analytics with data by grade for ELA and Math. The Board Members question the plans to support students in

meeting their benchmarks including assistance in ensuring parents have the adequate data to support the students in areas needed to ensure growth. In addition, the Board provide ideas such as tools to better understand the iReady programs tools and resources to assist their students. Another thought would be ideas of incentives for classes when reaching/meeting their goal.

James McNulty, Board Member would like to see a benchmark comparison to other schools, tools for teachers to use to plan for students to excel in these areas. Superintendent Ken Horn, advises that he will ask surrounding Districts if they are willing to share their data to use as a comparison.

The Board Members discuss the idea of having 8th graders return to on-campus instruction and the probability of having them participate in possible sport conditioning activities that will encourage their mental state and perhaps assist with reaching desired benchmarks and prepare them for High School. Superintendent Horn, will look into opening the discussion and having disseminate the task of possibly having 8th grades participate in sports.

5.5 School Site Council Report.
Superintendent Ken Horn, provides an overview of the School Site Council meeting and current status of the CSI report.

5.6 Business Report
Business Manager presents the business report.

6. Consent Items

6.1 Attendance Report-Charter
6.2 Attendance Report-District
6.3 Budget Report
6.4 Cafeteria Report
6.5 Payroll Report
6.6 Vendor Payment Report

7. Action Items

7.1 Approve Consent Items 6.1-6.6
On the motion of James McNulty, seconded by Brad Ward the Board votes to approve consent items 6.1-6.6

7.2 Review and Approve the 2020/2021 Comprehensive School Safety Plan
Superintendent Ken Horn, presents the Comprehensive School Safety Plan to the Board.
On the motion of Lane Anderson, seconded by James McNulty

the Board votes to approve the Comprehensive School Safety Plan.

7.3 Approve the Regular Board Meeting Minutes of 01/14/2021
7.4 Approve the Special Board Meeting Minutes of 01/27/2021
On the motion of Anna Eynaud, seconded by James McNulty the Board votes to approve the 01/14/21 Regular Board Meeting Minutes and the 01/27/2021 Special Board Meeting Minutes.

7.5 Approve the tabled Minutes from Regular Board Meeting 12/10/2020
7.6 Approve the Special Meeting Minutes from 12/15/2020
On the motion of Anna Eynaud, seconded by James McNulty the Board votes to approve the 12/10/20 Regular Board Meeting Minutes and the 12/15/2020 Special Board Meeting Minutes.

7.7 Approve Add/Remove Authorize Signer for Calendar year 2021
on the motion of Anna Eynaud, seconded by James McNulty the Board votes to authorize signer for calendar year 2021.

8.1 Organizational Business

8.1 Consideration of Agenda Items the Board Wishes to Discuss in Future Meetings
The Board would like to follow up on a Middle School action plan and the possibility of afterschool sports and Mrs. Keller's presentation.

On the motion of James McNulty, seconded by Lane Anderson the Board votes to move into closed session. 7:26 p.m.

SEQUOIA UNION ELEMENTARY SCHOOL

ACTION ITEMS: 7.3: Approve the Progress Payment No. 6 for Travioli Construction. Inc. and SWRCB Reimbursement Claim No. 11. Authorize Keller/Wegley Engineering to file the Notice of Completion for Travioli Construction

STATE OF CALIFORNIA
STATE WATER RESOURCES CONTROL BOARD
INVOICE (REQUEST FOR REIMBURSEMENT)

INVOICE DATE:	3/11/2021
INVOICE NO.:	11-D13C102000
CONTRACT NO.:	SWRCB0000000000D13C102000
PROJECT NO.:	5400709-001C

MAIL TO: STATE WATER RESOURCES CONTROL BOARD
DIVISION OF FINANCIAL ASSISTANCE
ATTN: DISBURSEMENT UNIT
POST OFFICE BOX 944212
SACRAMENTO, CA 94244-2120

AGREEMENT LOAN and/or GRANT RECIPIENT: Sequoia Union Elementary School District
STREET/P.O. BOX: 23958 Ave 324
CITY, STATE, AND ZIP CODE: Lemon Cove, CA 93244

☐ *For Mailing Address Changes, Check Box and Complete a "Payee Data Record (Std. 204) Form"*

FOLLOWING SECTION TO BE COMPLETED BY RECIPIENT

REQUESTED REIMBURSEMENT AMOUNT: ***$12,365.00***

RECIPIENT CERTIFICATION

I certify that the costs shown under Costs Incurred to Date/Requested Reimbursement Amount have been incurred and that these costs have been paid or will be paid within 30 days of receipt of the funds requested hereby. If such costs have not been paid within 30 days, funds received under this request will be returned to the State Water Resources Control Board (SWRCB). I certify that all prior funds received from this Finance Agreement/Grant have been disbursed within 30 days of receipt or have been returned to the SWRCB.

I certify that all amounts on this invoice are for costs incurred for the Project and represent only costs directly related to the Project Finance Agreement/Grant and within the approved scope of work. I also certify that overhead or indirect costs rates or surcharges (to account for a reasonable portion of the administrative costs of day-to-day operations such as rent, telephone, fax, copying, computer-related expenses, postage, electricity, human resources) do not exceed 25%. Note: If entity chooses to add a surcharge, this surcharge must be supportable and documented by direct costs related to the Project. These records can be requested at any time for auditing purposes to ensure costs are justified and directly related to the Project.

(6) Signature of the Recipient's Authorized Representative _____ Date _____

FOLLOWING SECTION IS FOR STATE USE ONLY

CALCULATION FOR REIMBURSEMENT

REQUESTED REIMBURSEMENT AMOUNT:	$12,365.00	Reason(s) for Adjustment:
ADJUSTMENT AMOUNT:		
REIMBURSEMENT AMOUNT APPROVED:		

FUNDING LINE PAYMENT ALLOCATION (ACCOUNTING DETAIL)

FI$CAL SUPPLIER ID NO.: 0000066842

PURCHASE ORDER NO.	FY	FUNDING DESCRIPTION	PROGRAM NO.	RECEIPT NO.	AMOUNT
D13C102000	17/18	Drinking Water Federal Capitalization - Principal Forgiveness	3560000E67		
D13C102000	19/20	Drinking Water Repayments (Federal) Principal Forgiveness	3560000E69		
		TOTAL REIMBURSEMENT APPROVED FOR THIS REQUEST:			

STATE USE ONLY: APPROVAL FOR PAYMENT

_____ Disb Unit Manager _____
Disbursement Manager Signature — Title — Date

_____ LGA Section Chief _____
Program Manager Signature — Title — Date

Form 261 (Revised 2-21-19)

STATE OF CALIFORNIA
STATE WATER RESOURCES CONTROL BOARD
INVOICE (REQUEST FOR REIMBURSEMENT)

INVOICE DATE:	3/11/2021
INVOICE NO.:	11-D13C102000
CONTRACT NO.:	SWRCB0000000000D13C102000
PROJECT NO.:	5400709-001C

MAIL TO: STATE WATER RESOURCES CONTROL BOARD
DIVISION OF FINANCIAL ASSISTANCE
ATTN: DISBURSEMENT UNIT
POST OFFICE BOX 944212
SACRAMENTO, CA 94244-2120

STREET ADDRESS: 1001 I STREET, 16TH FLOOR
SACRAMENTO, CA 95814

AGREEMENT LOAN and/or GRANT RECIPIENT: Sequoia Union Elementary School District

STREET/P.O. BOX: 23958 Ave 324

CITY AND ZIP CODE: Lemon Cove, CA 93244

AUTHORIZED REPRESENTATIVE: TITLE:

STATE USE ONLY				STATE USE ONLY		
ACTIVITY	AGREEMENT/GRANT AMOUNT	(3) AMOUNT INCURRED TO DATE	(4) AMOUNT CLAIMED FOR PAYMENT THIS PERIOD	AMOUNT APPROVED FOR PAYMENT TO DATE	AMOUNT PREVIOUSLY PAID	APPROVED PAYMENT THIS REQUEST
Estimated Remaining Construction	$770,198	$745,010	$12,365	$0		
Change Order Contingencies	$31,934	$31,934	$0	$0		
				$0		
				$0		
				$0		
TOTAL	$802,132	$776,944	$12,365	$0	$0	$0

COMMENTS (STATE USE ONLY):

STATE USE ONLY: APPROVAL FOR PAYMENT

☐ All Quarterly Reports have been submitted to date.

☐ Draft deliverables submitted for disbursement >70% of total financing amount (Grants Only)

☐ Draft deliverables submitted for disbursement >90% of total financing amount (Grants Only)

Water Code 5103 Compliant ☐ Yes, ☐ No, ☐ N/A

	Project Manager	
Project Manager Signature	Title	Date
	Payments Analyst	
Reviewer Signature	Title	Date

Form 260 (Revised 2-21-19)

STATE OF CALIFORNIA
STATE WATER RESOURCES CONTROL BOARD
BUDGET AND EXPENDITURE SUMMARY

PROJECT NUMBER : 5400709-001C
DISBURSEMENT REQUEST NUMBER: 11-D13C102000
DATE: 3/11/2021

SWRCB AGREEMENT NUMBER : SWRCB0000000000D13C102000

RECIPIENT AGENCY : Sequoia Union Elementary School District
AUTHORIZED REPRESENTATIVE: Dennis R. Keller, R.C.E.

AGENCY ADDRESS : 23958 Avenue 324, Lemon Cove, CA 93244-4260
AUTHORIZED REPRESENTATIVE TITLE: Consulting Civil Engineer

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
ITEM NO.	ITEM DESCRIPTION	BUDGET AMOUNT	ADJUSTMENT	ADJUSTED BUDGET	TOTAL WORK COMPLETED TO DATE (%)	TOTAL COSTS INCURRED TO DATE	COSTS CLAIMED FOR PAY'T TO DATE	AMOUNT PAID TO DATE	TOTAL PRIOR CLAIM REDUCTION (INELLIGIBLE COSTS)	PAYMENT REQUEST	REMAINING BUDGET AMOUNT
1	Engineering and Administration	$ 32,493.00	$ 41,000.00	$ 73,493.00	90.09%	$ 66,207.61	$ 66,207.61	$ 61,252.61	$ -	$ 4,955.00	$ 7,285.39
2	Test Well	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -
3	Production Well and Pressure Tank	$ 606,244.00	$ 90,461.00	$ 696,705.00	97.43%	$ 678,802.55	$ 678,802.55	$ 671,392.55	$ -	$ 7,410.00	$ 17,902.45
4	Construction Contingency	$ 31,934.00	$ -	$ 31,934.00	100.00%	$ 31,934.00	$ 31,934.00	$ 31,934.00	$ -	$ -	$ -
Dept. of Water Resources - Funding Agreement No. E59510											
1	Engineering and Administration	$ 142,204.00	$ -	$ 142,204.00	100.00%	$ 142,204.00	$ 142,204.00	$ 142,204.00	$ -	$ -	$ -
2	Test Well	$ 70,440.00	$ -	$ 70,440.00	100.00%	$ 70,440.00	$ 70,440.00	$ 70,440.00	$ -	$ -	$ -
3	Production Well and Pressure Tank	$ 173,670.00	$ -	$ 173,670.00	100.00%	$ 173,670.00	$ 173,670.00	$ 173,670.00	$ -	$ -	$ -
4	Construction Contingency	$ 13,686.00	$ -	$ 13,686.00	100.00%	$ 13,686.00	$ 13,686.00	$ 13,686.00	$ -	$ -	$ -
	TOTAL BUDGET	$ 1,070,671.00	$ 131,461.00	$ 1,202,132.00	97.90%	$ 1,176,944.16	$ 1,176,944.16	$ 1,164,579.16	$ -	$ 12,365.00	$ 25,187.84

APPROVED BY BORROWERS AUTHORIZED REPRESENTATIVE *(Print Name & Title)* Dennis R. Keller, Consulting Civil Engineer	SIGNATURE x	Date
APPROVED BY AUTHORIZED REGISTERED ENGINEER *(Print Name & RCE Number) - ONLY IF APPLICABLE*	SIGNATURE x	Date
STATE WATER RESOURCES CONTROL BOARD APPROVAL - Project Manager or District Engineer *(Print Name)* ☐ Email Comfirmation	SIGNATURE x	Date

SUMMARY OF COSTS
DISBURSEMENT REQUEST NO. 11-D13C102000
AGREEMENT NO. SWRCB0000000000D13C102000 AMENDMENT A-4
SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT

Item No.	Date	Invoice No.	Company	Project Task / Amounts (1) No. 1 Engineering and Administration	No. 2 Test Well	No. 3 Production Well and Pressure Tank	No. 4 Construction Contingency	Total Amount
1	12/1/2020	-	Keller/Wegley Consulting Engineers	$ 1,419.20	$ -	$ -	$ -	$ 1,419.20
2	1/1/2021	-	Keller/Wegley Consulting Engineers	$ 792.75	$ -	$ -	$ -	$ 792.75
3	2/1/2021	-	Keller/Wegley Consulting Engineers	$ 2,743.05	$ -	$ -	$ -	$ 2,743.05
4	3/3/2021	6	Travioli Construction, Inc.	$ -	$ -	$ 7,410.00	$ -	$ 7,410.00
			TOTALS - Current Request (1)	**$ 4,955.00**	**$ -**	**$ 7,410.00**	**$ -**	**$ 12,365.00**
			SUMMARY OF DISBURSEMENTS					
			Previous Amount Requested to Date	$ 61,252.61	$ -	$ 671,392.55	$ 31,934.00	$ 764,579.16
			Total Amount Requested to Date	$ 66,207.61	$ -	$ 678,802.55	$ 31,934.00	$ 776,944.16
			Adjusted Agreement Amounts	$ 73,493.00	$ -	$ 696,705.00	$ 31,934.00	$ 802,132.00
			Balance	$ 7,285.39	$ -	$ 17,902.45	$ -	$ 25,187.84
					(See Note 2)			

Notes:
1. Amounts as invoiced. Does not reflect rounding to nearest dollar.
2. Task No. 2 - Test Well completed under DWR Agreement No. E59510.

STATUS REPORT INFORMATION

	Project Task No. 1 Engineering and Administration	No. 2 Test Well	No. 3 Production Well and Pressure Tank	No. 4 Construction Contingency	OVERALL
Percent Budget Invoiced	90.1%	N/A (See Note 2)	97.4%	100.0%	96.9%
Project Start Date	5/3/2013		8/10/2015	8/10/2015	5/3/2013
Project Completion Date	9/30/2021		9/30/2021	9/30/2021	9/30/2021
Report/Reimb. Claim Date	3/11/2021				
Total Days Elapsed	2869		2040	2040	2869
Project Schedule (days)	3072		2243	2243	3072
Percent Schedule Elapsed (Based upon an December 2, 2011 start)	93%		91%	91%	93%
Percent Project Complete - Estimated (Average of budget and schedule percentages)	92%	Completed (See Note 2)	94%	95%	95%

DENNIS R. KELLER
CONSULTING CIVIL ENGINEER, INC.
JAMES H. WEGLEY
CONSULTING CIVIL ENGINEER, INC.
JAMES A. BLAIR, R.C.E.
EDWARD D. GLASS, JR., R.C.E.

DENNIS R. KELLER
JAMES H. WEGLEY
CONSULTING ENGINEERS

209 SOUTH LOCUST STREET
P.O. BOX 911
VISALIA, CALIFORNIA 93279-0911
PHONE 559/732-7938
FAX 559/732-7937
KELWEG1@AOL.COM

December 1, 2020

Sequoia Union Elementary School District
P.O. Box 44260
Lemon Cove, CA 93244-4260
ATTN: Diana Hernandez

- -

Professional Services Rendered:

Keller, D. – With Mr. N. Keller re cross connection issues and procedures; work on Memorial Building connection; review water quality test results.

November 3,6,25 – 0.75 Hour at $172.00/Hour $ 129.00

Glass – Work on Project fiscal closeout.

November 19 – 0.50 Hour at $126.00/Hour 63.00

Keller, N. – With Mr. Travioli re pressure test and retesting of Bacteriological (BacT) sample; with Mrs. Johnstone re BacT testing; with Mr. D. Keller re cross connection issues and procedures; with SUESD staff re disbursement breakdown for Claim No. 7 payment; perform Project inspection – hydropneumatic tank site AB placement, Memorial Building pipeline compaction and concrete placement; take BacT samples; deliver BacT samples to BSK lab; with SUESD staff re backup for disbursement of Claim No. 7 payment; with Mr. D. Keller re Memorial Building connection options; review BacT test results; with Travioli Construction re BacT test failures; perform project inspection – site grading, decomposed granite and base rock placement; take BacT samples; deliver BacT samples to BSK lab; work on response to SWRCB-DDW re Water Supply Permit Amendment questions.

November 3,5,6,23,24 – 8.00 Hours at $109.00/Hour 872.00
2.50 Hours at $114.00/Hour (Prevailing Wage) 285.00

Expenses

Johnstone – Download water test results; prepare transmittal to BSK Laboratory re Title 22.

November 13,24 – 0.50 Hour at $75.00/Hour $ 37.50

FedEx (10-19-2020)	32.70	
		70.20
	TOTAL	$1,419.20

SRF-Construction Inspection	- 837.50
SRF-Administration	- 187.70
SRF-Construction Inspection-Prevailing Wage	- 285.00
SRF-Design	- 109.00

FedEx Express Shipment Summary By Payor Type

FedEx Express Shipments (Original)

Payor Type	Shipments	Rated Weight lbs	Transportation Charges	Special Handling Charges	Net Chg/Tax Credits/Other	Discounts	Total Charges
Shipper	4	11.0	129.86	12.00		-5.92	135.94
Total FedEx Express	**4**	**11.0**	**$129.86**	**$12.00**		**-$5.92**	**$135.94**

TOTAL THIS INVOICE **USD** **$135.94**

FedEx Express Shipment Detail By Payor Type (Original)

Ship Date: Oct 13, 2020
Payor: Shipper
Cust. Ref.: NO REFERENCE INFORMATION **Ref.#2:**
Ref.#3: 4515 (USDA-CA)

- Distance Based Pricing, Zone 3
- This shipment was priced using FedEx One Rate

Automation	INET
Tracking ID	771788323443
Service Type	FedEx 2Day
Package Type	FedEx Pak
Zone	03
Packages	1
Delivered	Oct 15, 2020 13:48
Svc Area	A5
Signed by	T.MANASIAN
FedEx Use	000000000/245342/_

Sender
Jim Wegley
Keller/Wegley Engineering
209 So. Locust
VISALIA CA 93291 US

Recipient
Mr. Andrew McClure
Minasian, Meith, Soares, Sexto
1681 Bird Street
DROVILLE CA 95965 US

Transportation Charge		14.91
Discount		-5.92
Total Charge	**USD**	**$8.99**

Ship Date: Oct 16, 2020
Payor: Shipper
Cust. Ref.: NO REFERENCE INFORMATION **Ref.#2:**
Ref.#3: SUESSD (SRF-A)

- Distance Based Pricing, Zone 3
- FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.
- This shipment was priced using FedEx One Rate

Automation	INET
Tracking ID	771815010225
Service Type	FedEx Standard Overnight
Package Type	FedEx Envelope
Zone	03
Packages	1

Sender
Nicholas Keller
KELLER-WEGLEY ENGINEERING
209 S LOCUST ST
VISALIA CA 93291 US

Recipient
Division of Drinking Water
State Water Resources Control
1001 I Street 17th Floor
SACRAMENTO CA 95814 US

Continued on next page

FedEx ®

Tracking ID: 771815010225 continued

Delivered	Oct 19, 2020 09:41
Svc Area	A2
Signed by	J.CAGER
FedEx Use	000000000/49276/_

Transportation Charge		28.70
Courier Pickup Charge		4.00
Total Charge	**USD**	**$32.70**

Ship Date: Nov 06, 2020
Payor: Shipper
Cust. Ref.: NO REFERENCE INFORMATION **Ref.#2:**
Ref.#3: KDWCK (HR-P)
KDWCK

- Distance Based Pricing, Zone 2
- 1st attempt Nov 10, 2020 at 09:35 AM.
- This shipment was priced using FedEx One Rate

Automation	INET
Tracking ID	772019098072
Service Type	FedEx 2Day AM
Package Type	FedEx Tube
Zone	02
Packages	1

Sender
Dennis Keller
KELLER-WEGLEY ENGINEERING
209 S LOCUST ST
VISALIA CA 93291 US

Recipient
Rufino Gonzalez
USBR
855 M St
FRESNO CA 93721 US

DENNIS R. KELLER
CONSULTING CIVIL ENGINEER, INC.

JAMES H. WEGLEY
CONSULTING CIVIL ENGINEER, INC.

JAMES A. BLAIR, R.C.E.

EDWARD D. GLASS, JR., R.C.E.

DENNIS R. KELLER
JAMES H. WEGLEY

CONSULTING ENGINEERS

209 SOUTH LOCUST STREET
P.O. BOX 911
VISALIA, CALIFORNIA 93279-0911
PHONE 559/732-7938
FAX 559/732-7937
KELWEG1@AOL.COM

January 1, 2021

Sequoia Union Elementary School District
P.O. Box 44260
Lemon Cove, CA 93244-4260
ATTN: Diana Hernandez

- -

Professional Services Rendered:

Keller, D. – With Mr. N. Keller re Memorial Building connection and additional disinfection steps; with Mr. N. Keller re measurement and payment adjustments; with Mr. N. Keller re final accounting; work on close-out CCO; work on CCO; with Mr. N. Keller re same; with Mr. N. Keller re payment and approvals; with Mr. N. Keller re SWRCB-DDW water supply permit requirements and responses; execute Progress Payment, CCO and reimbursement request documents; with Mr. N. Keller re final cross connection check, well operations status, O&M manual and chlorination.

December 1,8,9,16,21,23 – 4.50 Hours at $172.00/Hour	$ 774.00

Expenses:

Johnstone – Transmittal to BSK Laboratory re Bacti test results. December 3 – 0.25 Hour at $75.00/Hour	18.75
TOTAL	$ 792.75

SRF-Contract Administration	– 491.75
SRF-Construction Inspection	– 301.00

DENNIS R. KELLER
CONSULTING CIVIL ENGINEER, INC.

JAMES H. WEGLEY
CONSULTING CIVIL ENGINEER, INC.

JAMES A. BLAIR, R.C.E.

EDWARD D. GLASS, JR., R.C.E.

DENNIS R. KELLER
JAMES H. WEGLEY

CONSULTING ENGINEERS

209 SOUTH LOCUST STREET
P.O. BOX 911
VISALIA, CALIFORNIA 93279-0911
PHONE 559/732-7938
FAX 559/732-7937
KELWEG1@AOL.COM

REVISED INVOICE
February 1, 2021

Sequoia Union Elementary School District
P.O. Box 44260
Lemon Cove, CA 93244-4260
ATTN: Diana Hernandez

- -

Professional Services Rendered:

Keller, D. – With Mr. N. Keller re final inspection and well relief in artesian conditions; with Mr. N. Keller re completion of retention and artesian condition relief; with contractor re no payment, with Mr. N. Keller re same and well seal.

January 6,11,27 – 1.50 Hours at $177.00/Hour	$ 265.50

Keller, N. – Work on Board meeting Agenda items; work on reimbursement claim No. 10; travel to project site for measurement of installed fence, pipeline, etc.; work on reimbursement claim No. 10; work on Travioli Construction progress payment; work on CCO No. 4 for Travioli Construction; work on CCO No. 4 for Travioli Construction; with Mr. D. Keller re same; work on reimbursement claim No. 10; prepare documents for Board of Trustees meeting; work on 2007 CEQA document copy request from SWRCB-DDW Fresno; attend special Board of Trustees meeting; with Travioli Construction re outcome of Board meeting and payment scheduling; conference with Mrs. Pauli re Claim No. 8 reductions, project completion, etc.; review water supply permit amendment from SWRCB-DDW Fresno; transmit BacT results to SWRCB-DDW Fresno; work on transmittal of reimbursement claim No. 10 to SWRCB; travel to Project site; return from Project site; project inspection – punch list walk through with Travioli Construction; with Mr. D. Keller re inspection; work on reimbursement claim No. 11; with Mr. D. Keller re same; transmit Agenda items to Mr. Horn; with Mrs. Pauli at SWRCB re claim No. 9 reductions and procedures for finalizing project; transmittal to SWRCB re status of payment for claim No. 9; with Travioli Construction re failure to pay; with District staff and Mr. D. Keller re same; transmit claim No. 9 backup documentation to District for payments.

December 7-9,15,16,21-23 – 13.50 Hours at $109.00/Hour	1,471.50
December 1,2,23 – 2.25 Hours at $112.00/Hour (Prevailing Wage)	252.00
January 6,11,21,27,28 – 3.00 Hours at $117.00/Hour	351.00
January 6 – 0.75 Hour at $120.00/Hour (Prevailing Wage)	90.00

Expenses:

BSK 11-16-20	$ 50.00	
BSK 11-17-20	50.00	
BSK 12-8-20	50.00	
BSK 12-9-20	50.00	
BSK 12-14-20	50.00	
BSK 12-15-20	50.00	
FedEx (12/23/20)	13.05	
		313.05
	TOTAL	$ 2,743.05

SRF – Administration	-	819.30
SRF-Contract Administration	-	470.00
SRF-Construction Inspection	-	1,111.75
SRF-Construction Inspection	-	342.00 (Prevailing Wage)

BSK ASSOCIATES

FINAL INVOICE

Invoice Date: 11/16/2020
Invoice #: AD23309
Client Code: Kelle7938
Invoice Total: $50.00

Invoice To:
Charlene Skiff
Keller-Wegley Engineering
209 S. Locust
Visalia, CA 93291

Remit Payment To:
BSK Associates
PO BOX 51931
Los Angeles, CA 90051-6231
(559) 497-2888 ext. 111
Attn: Laboratory Accounting

Project Info:
Client Name: Keller-Wegley Engineering
Project Name: General Chemistry
Project #: SUESD New Source Well
Project Mgr: Nicholas Keller
Bid: BSK Standard Pricing, 2018

Work Order Info:
Received: 11/05/2020
BSK Rep: Sarah K. Guenther
Work Order(s): ADK0589

Analysis/Description	Quantity	Matrix	TAT	TAT Surcharge	Unit Cost	Extended Cost
Quanti-Tray 51 Total Coliform and E. Coli	2	Water	STD		$25.00	$50.00

Invoice Total: $50.00

BSK Associates accepts VISA/MC with $25 minimum services.

NOTICE: PAY FROM THIS INVOICE. Payment due IN FULL thirty (30) days from 11/16/2020
All charges are due and payable in full upon receipt and are considered delinquent thirty (30) days from date of invoice. This is not intended to be a revolving credit transaction. Due to the difficulty and impracticality of ascertaining precise damages for the collection accounts not timely paid , delinquent accounts are subject to an interest charge of .83% per month (10% per annum) & a service/rebilling charge of .67% per month (8% per annum), for a combined monthly charge of 1.5% (18%/annum). BSK Associates (BSK Analytical Laboratories) shall be entitled to recover on delinquent accounts, costs of collection and attorney's fees incurred prior to or in litigation, & whether litigation is concluded in judgement, settlement, compromise, or otherwise. FEDERAL TAX ID #: 94-1633676. Questions regarding invoice phone (559) 497-2888 ext. 111.

BSK ASSOCIATES

FINAL INVOICE

Invoice Date: 11/17/2020
Invoice #: AD23527
Client Code: Kelle7938
Invoice Total: $50.00

Invoice To:
Charlene Skiff
Keller-Wegley Engineering
209 S. Locust
Visalia, CA 93291

Remit Payment To:
BSK Associates
PO BOX 51931
Los Angeles, CA 90051-6231
(559) 497-2888 ext. 111
Attn: Laboratory Accounting

Project Info:
Client Name: Keller-Wegley Engineering
Project Name: General Chemistry
Project #: SUESD New Source Well
Project Mgr: Nicholas Keller
Bid: BSK Standard Pricing, 2018

Work Order Info:
Received: 11/06/2020
BSK Rep: Sarah K. Guenther
Work Order(s): ADK0719

Analysis/Description	Quantity	Matrix	TAT	TAT Surcharge	Unit Cost	Extended Cost
Quanti-Tray 51 Total Coliform and E. Coli	2	Water	STD		$25.00	$50.00

Invoice Total: $50.00

BSK Associates accepts VISA/MC with $25 minimum services.

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BSK ASSOCIATES

FINAL INVOICE

Invoice Date: 12/08/2020
Invoice #: AD24933
Client Code: Kelle7938
Invoice Total: $50.00

Invoice To:
Charlene Skiff
Keller-Wegley Engineering
209 S. Locust
Visalia, CA 93291

Remit Payment To:
BSK Associates
PO BOX 51931
Los Angeles, CA 90051-6231
(559) 497-2888 ext. 111
Attn: Laboratory Accounting

Project Info:
Client Name: Keller-Wegley Engineering
Project Name: General Chemistry
Project #: SUESD New Source Well
Project Mgr: Nicholas Keller
Bid: BSK Standard Pricing, 2018

Work Order Info:
Received: 11/23/2020
BSK Rep: Sarah K. Guenther
Work Order(s): ADK2375

Analysis/Description	Quantity	Matrix	TAT	TAT Surcharge	Unit Cost	Extended Cost
Quanti-Tray 51 Total Coliform and E. Coli	2	Water	STD		$25.00	$50.00

Invoice Total: $50.00

BSK Associates accepts VISA/MC with $25 minimum services.

NOTICE: PAY FROM THIS INVOICE. Payment due IN FULL thirty (30) days from 12/08/2020
All charges are due and payable in full upon receipt and are considered delinquent thirty (30) days from date of invoice. This is not intended to be a revolving credit transaction. Due to the difficulty and impracticality of ascertaining precise damages for the collection accounts not timely paid , delinquent accounts are subject to an interest charge of .83% per month (10% per annum) & a service/rebilling charge of .67% per month (8% per annum), for a combined monthly charge of 1.5% (18%/annum). BSK Associates (BSK Analytical Laboratories) shall be entitled to recover on delinquent accounts, costs of collection and attorney's fees incurred prior to or in litigation, & whether litigation is concluded in judgement, settlement, compromise, or otherwise. FEDERAL TAX ID #: 94-1633676. Questions regarding invoice phone (559) 497-2888 ext. 111.

BSK ASSOCIATES

FINAL INVOICE

Invoice Date: 12/09/2020
Invoice #: AD25041
Client Code: Kelle7938
Invoice Total: $50.00

Invoice To:
Charlene Skiff
Keller-Wegley Engineering
209 S. Locust
Visalia, CA 93291

Remit Payment To:
BSK Associates
PO BOX 51931
Los Angeles, CA 90051-6231
(559) 497-2888 ext. 111
Attn: Laboratory Accounting

Project Info:
Client Name: Keller-Wegley Engineering
Project Name: General Chemistry
Project #: SUESD New Source Well
Project Mgr: Nicholas Keller
Bid: BSK Standard Pricing, 2018

Work Order Info:
Received: 11/24/2020
BSK Rep: Sarah K. Guenther
Work Order(s): ADK2472

Analysis/Description	Quantity	Matrix	TAT	TAT Surcharge	Unit Cost	Extended Cost
Quanti-Tray 51 Total Coliform and E. Coli	2	Water	STD		$25.00	$50.00

Invoice Total: $50.00

BSK Associates accepts VISA/MC with $25 minimum services.

NOTICE: PAY FROM THIS INVOICE. Payment due IN FULL thirty (30) days from 12/09/2020
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BSK ASSOCIATES

FINAL INVOICE

Invoice Date: 12/14/2020
Invoice #: AD25325
Client Code: Kelle7938
Invoice Total: $50.00

Invoice To:
Charlene Skiff
Keller-Wegley Engineering
209 S. Locust
Visalia, CA 93291

Remit Payment To:
BSK Associates
PO BOX 51931
Los Angeles, CA 90051-6231
(559) 497-2888 ext. 111
Attn: Laboratory Accounting

Project Info:
Client Name: Keller-Wegley Engineering
Project Name: General Chemistry
Project #: SUESD Well No 3 (New Source Well)
Project Mgr: Nicholas Keller
Bid: BSK Standard Pricing, 2018

Work Order Info:
Received: 12/01/2020
BSK Rep: Sarah K. Guenther
Work Order(s): ADL0131

Analysis/Description	Quantity	Matrix	TAT	TAT Surcharge	Unit Cost	Extended Cost
Quanti-Tray 51 Total Coliform and E. Coli	2	Water	STD		$25.00	$50.00

Invoice Total: $50.00

BSK Associates accepts VISA/MC with $25 minimum services.

NOTICE: PAY FROM THIS INVOICE. Payment due IN FULL thirty (30) days from 12/14/2020
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BSK ASSOCIATES

FINAL INVOICE

Invoice Date: 12/15/2020
Invoice #: AD25438
Client Code: Kelle7938
Invoice Total: $50.00

Invoice To:
Charlene Skiff
Keller-Wegley Engineering
209 S. Locust
Visalia, CA 93291

Remit Payment To:
BSK Associates
PO BOX 51931
Los Angeles, CA 90051-6231
(559) 497-2888 ext. 111
Attn: Laboratory Accounting

Project Info:
Client Name: Keller-Wegley Engineering
Project Name: General Chemistry
Project #: SUESD (New Source Well)
Project Mgr: Nicholas Keller
Bid: BSK Standard Pricing, 2018

Work Order Info:
Received: 12/02/2020
BSK Rep: Sarah K. Guenther
Work Order(s): ADL0275

Analysis/Description	Quantity	Matrix	TAT	TAT Surcharge	Unit Cost	Extended Cost
Quanti-Tray 51 Total Coliform and E. Coli	2	Water	STD		$25.00	$50.00

Invoice Total: $50.00

BSK Associates accepts VISA/MC with $25 minimum services.

NOTICE: PAY FROM THIS INVOICE. Payment due IN FULL thirty (30) days from 12/15/2020
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FedEx®

Invoice Number	Invoice Date	Account Number	Page
7-232-53998	Jan 01, 2021	1054-9008-9	3 of 3

Ship Date: Dec 23, 2020 | Cust. Ref.: NO REFERENCE INFORMATION | Ref.#2:
Payor: Shipper | Ref.#3: SWRCB (SRF-A)

Distance Based Pricing, Zone 3
This shipment was priced using FedEx One Rate

Automation	INET
Tracking ID	772459526141
Service Type	FedEx Express Saver
Package Type	FedEx Envelope
Zone	03
Packages	1
Delivered	Dec 29, 2020 09:37
Svc Area	A2
Signed by	J.CAGER
FedEx Use	000000000/30876/_

Sender
Nicholas Keller
KELLER-WEGLEY ENGINEERING
209 S LOCUST ST
VISALIA CA 93291 US

Recipient
SWRCB
DIVISION OF DRINKING WATER
1001 I Street 17th Floor
SACRAMENTO CA 95814 US

Transportation Charge		9.05
Courier Pickup Charge		4.00
Total Charge	**USD**	$13.05

Ship Date: Dec 23, 2020 | Cust. Ref.: NO REFERENCE INFORMATION | Ref.#2:
Payor: Shipper | Ref.#3: CID (SCE/CT)

Distance Based Pricing, Zone 2
FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.
This shipment was priced using FedEx One Rate

Automation	INET
Tracking ID	772465148368
Service Type	FedEx 2Day
Package Type	FedEx Envelope
Zone	02
Packages	1
Delivered	Dec 28, 2020 13:39
Svc Area	A2
Signed by	C.CLARK
FedEx Use	000000000/69465/_

Sender
Dennis Keller
KELLER-WEGLEY ENGINEERING
209 S LOCUST ST
VISALIA CA 93291 US

Recipient
Mr. Darrell Gordon
Southern California Edison
10060 Telegraph Road
VENTURA CA 93004 US

Transportation Charge		13.64
Discount		-6.14
Courier Pickup Charge		4.00
Total Charge	**USD**	$11.50

Ship Date: Dec 23, 2020 | Cust. Ref.: KDWCD | Ref.#2:
Payor: Shipper | Ref.#3:

Distance Based Pricing, Zone 2
FedEx has audited this shipment for correct packages, weight, and service. Any changes made are reflected in the invoice amount.
This shipment was priced using FedEx One Rate

market 1 Billing

Automation	INET
Tracking ID	772465238304
Service Type	FedEx 2Day
Package Type	FedEx Envelope
Zone	02
Packages	1
Delivered	Dec 28, 2020 11:20
Svc Area	A7
Signed by	N.NIGHT LAS
FedEx Use	000000000/69465/_

Sender
Dennis Keller
Keller/Wegley Engineering
209 So. Locust
VISALIA CA 93291 US

Recipient
Mr. Alex Silicz
Nicholas Construction
251 Carson Way
SHAFTER CA 93263 US

Transportation Charge		13.64
Discount		-6.14
Courier Pickup Charge		4.00
Total Charge	**USD**	$11.50

Ship Date: Dec 24, 2020 | Cust. Ref.: KRWD (T) | Ref.#2:
Payor: Shipper | Ref.#3:

Fuel Surcharge - FedEx has applied a fuel surcharge of 4.75% to this shipment.
Distance Based Pricing, Zone 2

Automation	INET
Tracking ID	772412165183
Service Type	FedEx Express Saver
Package Type	FedEx Pak
Zone	02
Packages	1
Rated Weight	1.0 lbs, 0.5 kgs
Delivered	Dec 28, 2020 13:18
Svc Area	A7
Signed by	C.KELLER
FedEx Use	000000000/7167/_

Sender
Jack Paxton
KRWD
17451 E. Trimmer Springs Rd
SANGER CA 93657 US

Recipient
Nick Keller
KELLER-WEGLEY ENGINEERING
209 S LOCUST ST
VISALIA CA 93291 US

Transportation Charge		16.85
Discount		-4.80
Fuel Surcharge		0.57
Total Charge	**USD**	$12.62

Shipper Subtotal	**USD**	**$62.98**
Total FedEx Express	**USD**	**$62.98**

PROGRESS PAYMENT ESTIMATE

Project: **New Source Well Completion and Distribution System Project**

Owner: Sequoia Union Elementary School District
23958 Ave 324
Lemon Cove, CA 93244

Contractor: Travioli Construction, Inc.
13766 Ave 352
Visalia, CA 93292

Progress Payment No. 6
Date: March 3, 2020

No.	Item Description	Unit	Quantity	Unit Price	Extension	% of Unit	Quantity	Previous Estimate	This Estimate Amount	Total
1	Mobilization and Demobilization.	L.S.	L.S.	$25,000.00	$25,000.00	100%	L.S.	$25,000.00	$0.00	$25,000.00
2	Utility Locating.	L.S.	L.S.	2,000.00	2,000.00	100%	L.S.	2,000.00	0.00	2,000.00
3	Sheeting and Shoring.	L.S.	L.S.	2,000.00	2,000.00	100%	L.S.	2,000.00	0.00	2,000.00
4	Clearing and Grubbing.	L.S.	L.S.	4,000.00	4,000.00	100%	L.S.	4,000.00	0.00	4,000.00
5	Furnish and Install (F&I) submersible well pump and electric motor.	L.S.	L.S.	14,000.00	14,000.00	100%	L.S.	14,000.00	0.00	14,000.00
6	F&I well pump discharge piping, appurtenances, flow meter, valving and pipe supports.	L.S.	L.S.	13,000.00	13,000.00	100%	L.S.	13,000.00	0.00	13,000.00
7	F&I well pump electrical system and lighting.	L.S.	L.S.	14,000.00	14,000.00	100%	L.S.	14,000.00	0.00	14,000.00
8	F&I 12,000 gallon hydropneumatic tank including foundation, inlet and outlet piping, drain piping, valves, painting, compressor systems and hydropneumatic tank appurtenances.	L.S.	L.S.	107,000.00	107,000.00	100%	L.S.	107,000.00	0.00	107,000.00
9	F&I hydropneumatic tank and chlorination system electrical and lighting systems.	L.S.	L.S.	17,000.00	17,000.00	100%	L.S.	17,000.00	0.00	17,000.00
10	F&I 4-inch PC 235 DR 18 C900 Polyvinyl Chloride (PVC) water pipeline and appurtenances.	L.F.	2,340	17.00	39,780.00	91%	2,120	36,040.00	0.00	36,040.00
11	F&I connection to existing water pipeline.	L.S.	L.S.	16,000.00	16,000.00	30%	L.S.	0.00	4,800.00	4,800.00
12	F&I connection to existing 2-1/2" water main.	L.S.	L.S.	3,000.00	3,000.00	100%	L.S.	0.00	3,000.00	3,000.00
13	F&I chlorination equipment and storage building.	L.S.	L.S.	18,000.00	18,000.00	100%	L.S.	18,000.00	0.00	18,000.00
14	F&I emergency eyewash station.	L.S.	L.S.	2,000.00	2,000.00	100%	L.S.	2,000.00	0.00	2,000.00
15	F&I fencing with concrete curb, including two (2) 4-foot wide pedestrian gates.	L.F.	282	53.00	14,946.00	80%	225	11,925.00	0.00	11,925.00
16	F&I 8-foot wide swing gates with concrete curb.	E.A.	4	750.00	3,000.00	50%	2	1,500.00	0.00	1,500.00
17	Site surface restoration and regrading.	L.S.	L.S.	7,000.00	7,000.00	100%	L.S.	7,000.00	0.00	7,000.00
18	F&I decomposed granite site surfacing and base.	L.S.	L.S.	3,000.00	3,000.00	100%	L.S.	3,000.00	0.00	3,000.00
19	Existing water well electrical panel replacement.	L.S.	L.S.	11,000.00	11,000.00	100%	L.S.	11,000.00	0.00	11,000.00
20	F&I water distribution system improvements.	L.S.	L.S.	5,000.00	5,000.00	100%	L.S.	5,000.00	0.00	5,000.00
21	F&I well, hydropneumatic tank and distribution system flushing, disinfection and water disposal.	L.S.	L.S.	4,000.00	4,000.00	100%	L.S.	4,000.00	0.00	4,000.00
CCO1	Increase to original Contract price due to the increase in labor and material costs from the Project Bid date to the date of the Contract award.	L.S.	L.S.	13,094.00	13,094.00	100%	L.S.	13,094.00	0.00	13,094.00
CCO2	Increase to original Contract price due to F&I of approximately 1,500 L.F. of 2-inch electrical conduit, pull boxes and wire change for well site power source.	L.S.	L.S.	12,500.00	12,500.00	100%	L.S.	12,500.00	0.00	12,500.00
CCO3	Increase to original Contract price due to unknown utility conflicts and repairs during the installation of the 4-inch water pipeline.	L.S.	L.S.	10,000.00	10,000.00	100%	L.S.	10,000.00	0.00	10,000.00
CCO4	Decrease in original Contract Price for Bid Item No. 10, Bid Item No. 11, Bid Item No. 15 and Bid Item No. 16. Increase in original Contract Price due to reparis of multiple unmarked utilities and the installation of a 2-inch water pipeline to preserve the capacity of the new source well for delivery of compliant drinking water to District students, faculty and staff.	L.S.	L.S.	17,190.00	17,190.00	100%	L.S.	17,190.00	0.00	17,190.00

Contractor _____ Date _____

Project Engineer _____ Date _____

Total Earned	$358,049.00
Less Retention (5%)	17,902.45
Net Earned	340,146.55
Less Previous Payment	(332,736.55)
Amount Due	$7,410.00

SEQUOIA UNION ELEMENTARY SCHOOL

ACTION ITEMS: 7.4: Approve Petition to the Board to waive the GPA Requirement for the 2020-2021 8th Graders as a one-time waiver

SEQUOIA UNION ELEMENTARY SCHOOL

ACTION ITEMS: 7.4 Grant Petition to the Board to waive the GPA Requirement for the 2020-2021 8th Graders as a one-time waiver.

B.P. 5127:
Cumulative GPA during 8th grade (Three Trimesters) of 2.0

Petition the Board to waive the Three Trimesters of 2.0 for this school year only, and instead hold students accountable for a 2.0 or higher in the Third Trimester only.

SEQUOIA UNION ELEMENTARY SCHOOL

ACTION ITEMS: 7.5: Approve Consolidated Testing Laboratories Contract for Soil Investigation Report for New Classroom Buildings

CONSOLIDATED TESTING LABORATORIES, INC.

GEOTECHNICAL ENGINEERING CONSTRUCTION MATERIALS TESTING AND INSPECTION ENVIRONMENTAL ENGINEERING

January 29, 2021 Proposal No. CTL 107-21

Ken Horn, Superintendent
Sequoia Union Elementary School District
23958 Avenue 324
Lemon Cove, Ca 93244

PROJECT: New Classroom Building Additions
Sequoia Union Elementary School
22568 Avenue 196
Strathmore, Ca 93267

SUBJECT: Proposal/Contract: Soils Investigation Report for the
New Classroom Building Additions at Sequoia Union Elementary School
Lemon Cove, Ca

Gentlemen:

Attached herewith is our proposal for performing a Soils Investigation Report for the above referenced project. The contents of our report are intended to provide information to be used by the project consultants in preparing site grading specifications and designing structure foundations.

Thank you for giving us the opportunity to be of service. If you have any questions regarding the contents of this proposal or if we can be of assistance on future projects, please contact this office.

Respectfully Submitted,
Consolidated Testing Laboratories, Inc.



Santiago Espinoza, PE
Engineering Manager

Attachments

PROPOSAL
SOIL INVESTIGATION
FOR NEW CLASSROOM BUILDING ADDITIONS AT
SEQUOIA UNION ELEMENTARY SCHOOL,
SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
23958 AVENUE 324,
LEMON COVE, CALIFORNIA

GEOTECHNICAL FIELD INVESTIGATION

The field investigation will consist of drilling **4** test borings. Four testhole borings will be drilled to a minimum of 20-feet and a maximum depth of 50 feet or refusal. The test borings will be located in the proposed structure areas.

Undisturbed samples will be obtained by driving two and three-eighths (2-3/8) inch inside diameter split-barrel sampler when sampling cohesive soils or a one and three-eighths (1-3/8) inch inside diameter standard penetration sampler when cohesionless materials are encountered. Earth materials encountered will be logged and classified, in accordance with the Unified Soils Classification System, and graphically presented on Test Boring Logs.

FIELD SOILS INVESTIGATION

DESCRIPTION	UNITS/HRS.	COST	TOTAL
B-80 Drill rig with two-man crew	10 hrs.	$210/hr.	$2,100.00
Project Manager –log and classify soils	10 hrs.	$90/hr.	$900.00
USA & Mark Holes	3 hrs.	$90/hr.	$270.00

*A Third party utility locator if required will be billed directly to the district at an additional cost..

LABORATORY TESTING

The following laboratory tests are anticipated:

DESCRIPTION	UNITS/HRS.	COST	TOTAL
Consolidation Tests (5 points each)	3	$150/ea.	$450.00
Sieve Analysis	4	$100/ea.	$400.00
Direct Shear	2	$165/ea.	$330.00

Plasticity Index	2	$90/ea.	$180.00
Expansion Index	2	$150/ea.	$300.00
Office administration and report copies	1	$150/LS	$150.00
Engineered Report	1	$2,000/LS	$2,000.00
Total Estimated Amount			**$7,080.00**

GEOTECHNICAL EVALUATION AND REPORT

Based on the results of the field exploration and laboratory testing program, engineering analysis would be performed to evaluate the proposed site soil conditions and present recommendations for site preparations and foundation design. Conclusions from the Geologic Hazards Evaluation would be incorporated into the recommendations of the geotechnical report. The report would include conclusions and recommendations as required by DSA and DTMG. Also, the report would incorporate the following items:

- Site Location and Description
- Proposed Facility Description
- Site Historical Usage
- Geologic Hazards Evaluation such as Liquefaction, Seismic Induced Settlement, and Flooding.
- Subsurface Soil and Groundwater Conditions.
- Site Preparations Procedures
- Recommendations for Engineered Fill and Compaction
- Foundation Design Parameters (Bearing Capacity, Frictional Coefficient, and Lateral Earth Pressures)
- Estimates of Structure Settlement
- Recommendations for Concrete Slabs
- Soil Corrosivity Potential
- Site Plan, to scale, with Boring Locations
- Logs of Test Borings

This work is based on using a B-80 Mobile Auger Drill Rig or backhoe if required. If hard formation or rock drilling is encountered during the investigation, air or mud rotary drill rig will be used to complete the field investigation at an additional charge. CTL, INC. will require client's approval before using additional drilling equipment. The report would be prepared and signed by a Registered Geotechnical Engineer.

FEE FOR SERVICES

The soils investigation report and geologic hazard evaluation report can be provided for the above lump sum fee(s) and can be completed by ***4 to 8 weeks*** following your authorization to proceed.

If the above meets with your approval, please sign in the space provided below and return one copy to this office. Receipt of a signed copy of this proposal will serve as our authorization to proceed.

Thank you for giving us the opportunity to be of service.

Respectfully Submitted,

CONSOLIDATED TESTING LABORATORIES, INC. Authorized Signature(s)

Santiago Espinoza, PE _____
Engineering Manager

SE Date:_____

SEQUOIA UNION ELEMENTARY SCHOOL

ACTION ITEMS: 7.6: Approve Lane Engineers Proposal for Topographic Surveys for Modernization and New Projects

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AGREEMENT FOR PROFESSIONAL SERVICES
LANE ENGINEERS, INC.

Consultant:	Lane Engineers, Inc. P.O. Box 1059 Tulare, CA 93275-1059 (559) 688-5263 / Fax (559) 688-8893	Client:	Sequoia Union Elementary School District 23958 Avenue 324 Lemon Cove, CA 93244 (559) 564-2106 / Fax ( )
Project No: Project Name:	21059 Topographic Survey for Modernization & New Buildings	Client PO No.: Project Location:	 23958 Avenue 324 Lemon Cove, CA (APN: 113-220-023)

THIS AGREEMENT is made this 16th day of February, 2021 between Client and Consultant. In return for the consideration set forth herein, Consultant will provide the following Services on the terms and conditions contained in this Agreement.

1. **SERVICES**: Consultant will furnish and perform the professional services identified in Schedule A, attached hereto and incorporated herein.

2. **COMPENSATION**: Client will pay to Consultant, as compensation for the services agreed to be furnished by Consultant under this Agreement, the following amounts:

   (a) Flat Fee: A professional fee of $14,400.00 (Fourteen Thousand Four Hundred Dollars) plus;

   (b) Reimbursable Costs: Any fees/costs not expressly included in Consultant's Fee per Schedule A including but not limited to: Shipping and Postage, Reproductions, Prints, Title Company Fees, Property Research, Fees paid pursuant to statute or ordinance to governmental agencies or bodies, Sub-consultants or others hired by Consultant with Client's approval shall be billed to Client at cost plus 15%.

3. **PAYMENT OF FEES**: Client will pay to Consultant the professional fee specified in Item 2 of this Agreement. All invoices will be billed according to Lane Engineers, Inc. standard billing procedures. Invoices for Consultant's services will be submitted to Client not more than once a month. Invoices mailed to Client will be due immediately, but will not be delinquent if paid within thirty (30) days of the date of the invoice. Payments made more than thirty (30) days after the date of the invoice shall include interest on the principal balance at the rate of 1.5% per month from the date such amount was due. Client agrees that all billings from Consultant to Client are correct and binding on Client unless Client, within ten (10) days from the date of receipt of such billing, notifies Consultant in writing of alleged inaccuracies, discrepancies, or errors in billing. If Client does not pay invoices within ninety (90) days of submission of invoice, Consultant may, upon written notice to the Client, suspend further work until payments are brought current. The Client agrees to indemnify and Consultant harmless from any claim or liability resulting from such suspension of services.

4. **ADDITIONAL INFORMATION AND FEES**: Upon Consultant's request, Client shall execute and deliver, or cause to be executed and delivered, such additional information, documents or money to pay governmental fees and charges which are necessary for Consultant to perform services pursuant to the terms of this agreement. Consultant shall be entitled to rely, without liability, on the accuracy and completeness of any and all information provided by Client, Client's consultants and contractors, and information from public records, without the need for independent verification.

5. **STANDARD OF CARE**: Consultant will use that degree of care and skill ordinarily exercised under similar circumstances by reputable members of the Engineering profession performing similar services and practicing in the same or similar locality. No other warranty, expressed or implied, is made in this agreement or with respect to the Services rendered hereunder, including the furnishing of oral or written reports, calculations, drawings, or specifications.

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6. **AGREED REMEDY**: **To the fullest extent permitted by law, Client agrees to limit the total liability, in the aggregate, of Consultant, its officers, directors, agents, principals, employees and subconsultants, to Client and to all contractors and subcontractors on the project, from any and all injuries, losses, expenses, damages whatsoever arising out of or in any way related to Consultant's Services, the Project of this Agreement, from any cause or causes whatsoever, including but not limited to, negligence, breach of contract, arising in tort, contract, or strict liability to the sum of Forty Five Thousand Dollars ($45,000.00) or Consultant's fee received, whichever is greater. Client, and anyone claiming by through or under Client and Consultant acknowledge that this provision was expressly negotiated and agreed upon.**

   Client agrees to notify any contractor or subcontractor ("Contractor") who may perform work in connection with any design, report, or study prepared by Consultant of such limitation of liability for design defects, error, omissions, or professional negligence ("Defects"), and agrees to require, as a condition precedent to Contractor performing work on the project, a like limitation of the liability of Consultant by Contractor. In the event Client fails to obtain a like limitation of liability, the liability of Client and Consultant to such Contractor arising out of alleged Defects shall be allocated between Client and Consultant in such a manner that the aggregate liability of Consultant for such Defects for all parties, including Client, shall not exceed Forty Five Thousand Dollars ($45,000.00) or the amount of Consultant's fee, whichever is greater.

7. **INDEMNITY**: To the fullest extent permitted by law, including California Civil Code section 2782.8, the Consultant shall, indemnify, and hold the Client harmless against claims arising out of, pertaining to, or relating to negligence, reckless-ness or willful misconduct of the Consultant in performing or failing to perform any work, services, or functions provided for, referred to, or in any way connected with any work, services, or functions to be performed under this Agreement. Consultant's obligation for the costs of defense of such claims shall be limited to the Consultant's proportionate share of liability, in accordance with California Civil Code section 2782.8. The parties expressly agree that this indemnity provision does not include, and in no event shall the Consultant be required to assume, any obligation or duty to defend any claims, causes of action, demands, or lawsuits in connection with or arising out of this Project or the services rendered by the Consultant.

8. **OWNERSHIP OF DOCUMENTS**: All designs, plans, specifications, studies, drawings, estimates and other documents or any other works of authorship fixed in any tangible medium of expression, including but not limited to physical drawings, data magnetically or otherwise recorded on computer disks, or other writings prepared or caused to be prepared by the Consultant under this Agreement shall be and shall remain the property of the Client for all purposes under Education Code Section 17316. If the Client subsequently reproduces project-related documents or creates (or causes others to create) a derivative work based upon project-related documents created by the Consultant, the Client shall completely remove the original professional seals, logos and other indications on the documents of the identity of the Consultant. The Client agrees that any future use, reuse, or modification of the Consultant's work product without retaining and maintaining the retention of the Consultant shall be at the Client's sole risk and without liability to the Consultant and the Client agrees to waive any and all claims against the Consultant and release, defend, indemnify and hold the Consultant harmless from any and all claims or liabilities arising therefrom.

   Notwithstanding any other provision in this Agreement, the Consultant shall retain the Copyright for its work product(s).

9. **ELECTRONIC MEDIA**: In accepting and utilizing any electronic files, drawings, reports, or data on any form of electronic media generated and furnished by Consultant ("Electronic Files"), Client covenants and agrees that all such electronic files are instruments of service of Consultant, who shall be deemed the author, and shall retain all common law, statutory law and other rights, including copyrights.

   Client agrees not to use or reuse these electronic files, in whole or in part, for any purpose or project other than the project that is the subject of this agreement. Client agrees not to make changes to or transfer these electronic files to others without

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the prior written consent of Consultant. Client further agrees to waive all claims against Consultant resulting in any way from any unauthorized changes, use or reuse of the electronic files for any other project by anyone other than Consultant.

Electronic files furnished by either party shall be subject to an acceptance period of fifteen (15) days during which the receiving party agrees to perform appropriate acceptance tests. The party furnishing the electronic files shall correct any discrepancies or errors detected and reported within the acceptance period. After the acceptance period the electronic files shall be deemed to be accepted and neither party shall have any obligation to correct errors or maintain electronic files.

Electronic files, such as computer-aided drafting and design files are not construction documents, and Consultant makes no representation as to their accuracy or completeness. Client is aware that differences may exist between the electronic files delivered and the printed hard copy construction documents. In the event of a conflict between the signed construction documents prepared by Consultant and electronic files, the signed and stamped or sealed hard copy construction documents, copies of which shall be kept by Consultant, shall govern.

In addition, Client agrees, to the extent permitted by law, to defend, indemnify and hold harmless Consultant, its officers, directors, employees and subconsultants against all damages, liabilities or costs, including reasonable attorney's fees and defense costs, arising from any unauthorized changes made by anyone other than Consultant or from any use or reuse of the electronic files for any other project by anyone other than Consultant.

Under no circumstances shall delivery of electronic files for use by Client be deemed a sale of a product by Consultant, and Consultant makes no warranties, either express or implied, of merchantability and fitness for any particular purpose. In no event shall Consultant be liable for indirect or consequential damages as a result of Client's use or reuse of the electronic files.

10. **SOILS:** Consultant makes no representations concerning soils or geological conditions unless specifically included in writing in this agreement, or by amendments to this agreement, and shall not be responsible for any liability that may arise out of the making of or failure to make soils or geological surveys, subsurface soils or geological tests, or general soils or geological testing.

11. **ALTA SURVEYS:** If the scope of services to be provided by Consultant pursuant to the terms of this agreement include an ALTA survey, Client agrees that Consultant may sign one of the Statements from the 2016 Minimum Standard Detail Requirements for ALTA/ACSM Land Title Surveys as adopted by the American Land Title Association and the National Society of Professional Surveyors. In the event Consultant is requested to sign a statement or certificate which differs from the 2016 Minimum Standard Detail Requirements for ALTA/ACSM Land Title Surveys as adopted by the American Land Title Association and the National Society of Professional Surveyors, Client hereby agrees, to the extent permitted by law, to defend, indemnify and hold Consultant harmless from any and all liability arising from or resulting from the signing of any statement which differs from those statements contained in the 2016 Minimum Standard Detail Requirements for ALTA/ACSM Land Title Surveys as adopted by the American Land Title Association and the National Society of Professional Surveyors.

12. **CONSTRUCTION PHASE SERVICES:** If the scope of services provided by Consultant contained in this agreement do not include construction phase services for this project, Client acknowledges such construction phase services will be provided by Client or by others and Client assumes all responsibility for interpretation of the contract documents and for construction observation and supervision and waives any claims against Consultant that may in any way be connected thereto. In addition, Client agrees, to the extent permitted by law, to defend, indemnify and hold Consultant harmless from any loss, claim, or cost, including reasonable attorneys' fees and costs of defense, arising or resulting from the performance of such services by other persons or entities and from any and all claims arising from the modification, clarification, interpretation, adjustments or changes made to the contract documents to reflect changed field or other conditions, except from claims arising from the sole negligence or willful misconduct of Consultant.

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If during the construction phase of the project Client discovers or becomes aware of changed field or other conditions which necessitate clarifications, modifications or other changes to the plans, specifications, estimates or other documents prepared by Consultant, Client agrees to notify Consultant and retain Consultant to prepare the necessary changes or modifications before construction activities proceed. Further, Client agrees to request a provision in its construction contracts for the project which requires the contractor to promptly notify Client of any changed field or other conditions so that Client may in turn notify Consultant pursuant to the provisions of this paragraph. Any extra work performed by Consultant pursuant to this paragraph shall be paid for as extra services pursuant to Item 16 of this agreement. If Consultant performs any services during construction phase of the project, Consultant shall not supervise, direct, or have control over Contractor's work. Consultant shall not have authority over or responsibility for the construction means, methods, techniques, sequences or procedures or for safety precautions and programs in connection with the work of the Contractor. Consultant does not guarantee the performance of the construction contract by the Contractor and does not assume responsibility for the Contractor's failure to furnish and perform its work in accordance with the Contract Documents.

13. **INSURANCE**: Consultant represents that it and its staff, and consultants employed by it, is and are protected by worker's compensation insurance as required by statute and that Consultant has coverage under professional liability and general liability in at least the following amounts:

Professional Liability:	$1 million per claim and $1 million aggregate
General Liability:	$1 million per occurrence and $2 million aggregate
Worker's Comp.:	As required by State of California, with Statutory Limits
Automobile:	$1 million per occurrence and $1 million aggregate.

Certificates for all such policies of insurance shall be provided to Client upon written request.

14. **INTERPRETATION OF DATA**: Client recognizes that environmental, geological, and geotechnical conditions can vary from those encountered at the times when and locations where data are obtained, and that such limitation on available data results in some level of uncertainty with respect to the interpretation of these conditions, despite meeting the generally accepted standard of professional skill and care.

15. **GOVERNMENTAL AGENCIES**: If Consultant, pursuant to this agreement, produces plans, specifications, or other documents and/or performs field services, and such plans, specifications, or other documents and/or field services are required by any governmental agency, and such governmental agency changes its ordinances, codes, policies, procedures, fees or requirements after the date of this agreement, any additional fees, office or field services thereby required shall be paid for by Client as extra services in accordance with Item 16 of this agreement.

    Consultant shall not be liable for damages resulting from the actions or inactions of governmental agencies including, but not limited to, permit processing, environmental impact reports, dedications, general plans, and amendments thereto, zoning matters, annexations or consolidations, use or conditional use permits, project or plan approvals, and building permits. Client agrees that it is the responsibility of Client to maintain in good standing all governmental approvals or permits and to timely apply for any necessary extensions thereof.

16. **ADDITIONAL SERVICES**: Client agrees that if Client requests services not specified in the scope of services described in this agreement, Client will pay for all such additional services as extra services, in accordance with Consultant's current fee schedule.

17. **DAMAGES TO STAKING OR MONUMENTS**: In the event that any staking or record monuments are destroyed, damaged or disturbed by an act of God or parties other than Consultant, the cost of restaking shall be paid for by Client as extra services in accordance with Item 16 of this agreement.

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18. **DESIGN SERVICES:** Client acknowledges that the design services performed pursuant to this agreement are based upon field and other conditions existing at the time these services were performed. Client further acknowledges that field and other conditions may change by the time project construction occurs and clarification, adjustments, modifications, and other changes may be necessary to reflect changed field or other conditions. Such clarifications, adjustments, modifications and other changes shall be paid for by Client as extra services in accordance with Item 16 of this agreement.

19. **ESTIMATES:** If the scope of services requires Consultant to estimate quantities, such estimates are made on the basis of Consultant's experience and qualifications and represents Consultant's judgment as a professional generally familiar with the industry. However, such estimates are only estimates and shall not constitute representations, warranties or guarantees of the quantities of the subject of the estimate. If the scope of services requires Consultant to provide its opinion of probable construction costs, such opinion is to be made on the basis of Consultant's experience and qualifications and represents Consultant's best judgment as to the probable construction costs. However, since Consultant has no control over costs or the price of labor, equipment or materials, or over the contractor's method of pricing, such opinions of probable construction costs do not constitute representations, warranties or guarantees of the accuracy of such opinions, as compared to bid or actual costs.

20. **REMODELING AND REHABILITATION LIABILITY DISCLAIMER**: Remodeling and/or rehabilitation of existing structures or buildings require that certain assumptions be made regarding existing conditions. Because some of these assumptions may not be verifiable without expending additional sums of money or destroying otherwise adequate or serviceable portions of the building, Client agrees that, if this Agreement includes a remodel or rehabilitation of an existing structure, Client will hold Consultant harmless, indemnify and defend Consultant from and against any and all damages, liabilities, or costs arising out of or in any way connected with the Services performed under this agreement, except for damages, liabilities or costs arising from the Consultant's sole negligence or willful misconduct.

21. **CONSTRUCTION CONTRACTOR**: Client agrees that in accordance with generally accepted construction practices, the construction contractor and construction subcontractors will be required to assume sole and complete responsibility for job site conditions during the course of construction of the project, including safety of all persons and property, and that this requirement shall apply continuously and not be limited to normal working hours. Neither the professional activities of Consultant nor the presence of Consultant or his or her employees or subconsultants at a construction site shall relieve the contractor and its subcontractors of their obligations, duties and responsibilities including, but not limited to, construction means, methods, sequence, techniques or procedures necessary for performing, superintending or coordinating all portions of the work of construction in accordance with contract documents and applicable health or safety requirements of any regulatory agency or of state law.

22. **PREVAILING WAGE**: Unless the scope of services to be provided by Consultant expressly includes Consultant's assistance in determinations regarding the application of prevailing wages, Client and Consultant acknowledge that it is the Client's exclusive responsibility to determine whether the project, which is the subject of this agreement, is a "public work" as defined in California Labor Code Section 1720, or whether prevailing wage rates are to be paid to certain workers in connection with the project, or determine the rate of prevailing wages to be paid certain workers. Consultant will develop its schedule of labor rates in reliance of the determinations of Client. In the event of a dispute regarding whether the project is a "public work", whether prevailing wages are to be paid, or the amount of prevailing wages to be paid to individual works, Client agrees to pay Consultant for any and all additional costs and expenses (including additional wages, penalties and interest) incurred by Consultant and further agrees, to the extent permitted by law, to defend, indemnify and hold harmless Consultant, its officers, directors, employees, and subconsultants from all damages, liabilities or costs, including reasonable attorneys' fees and costs, arising from or related to the Client's determinations regarding the application of or payment of prevailing wages. Client shall indicate below if prevailing wages apply.

ARE PREVAILING WAGES REQUIRED FOR THIS PROJECT? ☐ YES ☐ NO

If Yes: ☐ Federal or ☐ State CLIENT'S INITIALS: _____

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23. **VENUE:** It is mutually agreed by the Consultant and Client that the venue for any mediation, and/or litigation shall be in Visalia, California.

24. **MEDIATION**: Prior to the initiation of legal proceedings, the parties shall attempt to settle any dispute arising out of this Agreement by mediation. Demand for mediation shall be filed in writing with the other party to this Agreement. A demand for mediation shall be made within a reasonable time after a dispute has arisen. Mediation shall take place before one mediator in the City of Visalia, County of Tulare, State of California, at the time and place selected by the mediator. The mediator shall give each party written notice of the time and place of mediation at least 30 days before the date selected. The costs of the mediation shall be borne equally by the parties. This section shall survive completion or termination of this Agreement after such period of time as would normally bar the initiation of legal proceedings to litigate such claim or dispute under the applicable law.

25. **RIGHT OF ENTRY**: Client will provide Consultant with a right of entry to the Project. Consultant will take reasonable precautions to minimize any damage to the property. However, it is understood by Client that in the normal course of work some damage may occur and Consultant shall not be held responsible for such damage unless and only to the extent the damage is the result of Consultant's negligence or willful misconduct.

26. **BANKRUPTCY**: If Client files a voluntary petition seeking relief under the United States Bankruptcy Code or if there is an involuntary bankruptcy petition filed against Client in the United States Bankruptcy Court, and that petition is not dismissed within fifteen (15) days of its filing, Consultant shall be entitled to suspend the performance of any and all of its obligations pursuant to this agreement where the Client is in default and was in default prior to the filing of the bankruptcy petition. If, upon filing a voluntary petition or any involuntary petition in the United States Bankruptcy Court, Client seeks to have Consultant continue to provide services pursuant to this agreement, Client agrees to comply with applicable provisions of the United States Bankruptcy Code to ensure payment for any continuing or reinstated services.

27. **TERMINATION**: This Agreement may be terminated by either party without cause upon seven (7) days written notice to the other party. In the event of termination, Consultant shall be paid for services performed to the termination notice date plus reasonable termination expenses. In the event of termination, or suspension for more than three (3) months, prior to completion of all work contemplated by this Agreement, Consultant may also complete such analyses and records as are necessary to complete his files and may also complete the work on the services performed to the date of notice of termination or suspension. The expenses of termination or suspension shall include all direct costs of Consultant in completing such analyses, records and reports. Copies of the Consultants work will be provided to Client upon full payment of the work completed. Copies of documents provided will be billed as per Consultant's current fee schedule.

28. **LIENS**: This agreement shall not be construed to altar, affect or waive any design professional's lien, mechanic's lien or stop notice right which Consultant may have for the performance of services pursuant to this Agreement. Client agrees to provide to Consultant the present name and address of the record owner of the property upon which the project is located. Client also agrees to provide Consultant with the name and address of any and all lenders who may loan money on the project and who are entitled to receive a preliminary notice.

29. **ASSIGNMENT**: Neither Client nor Consultant may delegate, assign, sublet or transfer his duties or interest under this Agreement without the prior written consent of the other party.

30. **FACSIMILE & ELECTRONIC TRANSMISSIONS**: Consultant is hereby authorized and instructed by Client to rely on "facsimile" or "electronically" signed and/or transmitted documents and instructions from Client as if they were originals.

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31. **PURCHASE ORDERS**: Client acknowledges that if Client issues a Purchase Order in conjunction with this project that any terms and conditions referenced on the Purchase Order or attached thereto are not binding to the Consultant for the performance of services under this Agreement. The Client hereby acknowledges and agrees that this Agreement constitutes the entire terms and conditions for services provided by Consultant under this Agreement for the project. Purchase Order numbers shall be referenced for internal tracking of the Client only and serve no other purpose.

32. **CONSEQUENTIAL DAMAGES**: Neither the Client nor the Consultant shall be liable to the other or shall make any claim for any incidental, indirect or consequential damages arising out of, or connected in any way to the Project or this Agreement. This mutual waiver includes, but is not limited to, damages related to loss of use, loss of profits, loss of income, loss of reputation, unrealized savings or diminution of property value and shall apply to any cause of action including negligence, strict liability, breach of contract and breach of warranty.

33. **THIRD PARTIES**: Nothing contained in this Agreement shall create a contractual relationship with, or a cause of action in favor of, a third party against either the Client or Consultant. Consultant's services hereunder are being performed solely for the benefit of the Client, and no other entity shall have any claim against Consultant because of this Agreement or Consultant's performance of services hereunder.

34. **CERTIFICATIONS**: Consultant shall not be required to sign any documents, no matter by whom requested, that would result in Consultant's having to certify, guaranty, or warrant the existence of conditions that Consultant cannot ascertain.

35. **CONFLICTS OF INTEREST**: This assignment may involve parties with adverse interests to clients with whom Consultant has current or past relationships. It is Consultant's policy to make reasonable attempts to identify such relationships prior to acceptance of a professional assignment, but Consultant cannot assure that conflicts or perceived conflicts will not arise, and Consultant does not accept responsibility for such occurrences.

36. **A RETAINER** of **$0.00** is required to commence work on this project. The retainer will be applied to the last invoice.

Consultant:	LANE ENGINEERS, INC.	Client:	SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
Signature:	DocuSigned by: John Atilano 8D6638AGC179429...	Signature:	
Name, Title	John Atilano, President	Name, Title	Ken Horn Superintendent
Date:	3/3/2021	Date:	

All the Professional Consultants and licensed Land Surveyors of Lane Engineers, Inc. are licensed by the State of California Board for Professional Consultants and Land Surveyors.

Portions of this agreement were developed by the American Council of Engineering Companies of California Form A© 2010

JOHN ATILANO S5176 - AARON OLIVER RCE 77413
BENJAMIN MULLINS L9227

EIN: 77-0183585
CA DIR Contractor Registration Number - 1000003070

DocuSign Envelope ID: E27F470D-F59C-4285-82B8-B474DA97AA86

SCHEDULE A
Scope of Services

1) Topographic Surveys

- The topographic survey will locate visible physical features on the site such as buildings, fences, gates, vaults, manholes, cleanouts, trees, parking areas, pavements, and ground elevations for the area as shown in Exhibits 'A' & 'B'. Elevations will be measured at an approximate 50 foot grid, but additional measurements will be obtained as necessary to depict vertical relief.
- To analyze ADA compliance, elevations along concrete flatwork will be measured at an approximate 25' interval.
- A slope exhibit will be provided to assist in analyzing existing concrete slopes.
- The drawing will be prepared in AutoCAD Civil 3D 2021 (R2018 .dwg format) at a suitable scale for design purposes. We will coordinate with the Project Architect for desired sheet orientation and scale.
- The right of way for Avenue 324 will be established by record information and found monuments.
- Surface storm drain and/or sanitary sewer structures (manholes, drop inlets, etc.) will be located and invert depths will be measured, if attainable, within the limits provided. Other storm and sewer structures will be depicted per record drawings or paint markings if available.
- Underground utilities locations such as gas, telephone, cable television, electric company, water, etc., are included in this proposal to the extent that they can be plotted based on record drawings or surface markings onsite provided by the respective utility companies or school district.
- Some of the information for underground utilities within the site (such as utility depths and inverts) may not be accessible without pot holing the utility and measuring depths and inverts of the exposed piping. If pot holing is necessary, outside sources will be required to excavate and expose utilities. This work, if required, will be billed on a time and materials basis per the attached fee schedule.

FEE

1) Topographic Survey
   - **a.** Modernization Project.....$5,900
   - **b.** New Buildings Projects.....$8,500

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Items Excluded:

- Underground utilities
- Plotting easements or other encumbrances
- ALTA Survey
- TIN surface model of the existing surface
- Post-Contract/Construction Services (As-built drawings, etc.)
- Construction Surveying
- Agency Fees or application fees
- Printing and reproduction costs except for office use work in progress
- Any work not specifically noted in the scope of services

ADDITIONAL NOTES

1) The scope of professional services contained herein is based on a request by Mangini Associates, Inc. on January 26, 2021.

2) All drawing files prepared by Lane Engineers, Inc. will be AutoCAD R2018 drawing file format. Lane Engineers, Inc. drawings standards will be used.

3) Fees for additional services, if required, will be based on the attached fee schedule.

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EXHIBIT ‘A’

Modernization Project



NORTH

DocuSign Envelope ID: E27F470D-F59C-4285-82B8-B474DA97AA86

EXHIBIT ‘B’

New Buildings Project



NORTH

DocuSign Envelope ID: E27F470D-F59C-4285-82B8-B474DA97AA86

SCHEDULE B
STANDARD FEE SCHEDULE
HOURLY RATES EFFECTIVE JANUARY 1, 2021

COURT APPEARANCE, DEPOSITIONS AND EXPERT TESTIMONY

Registered Engineer or Licensed Land Surveyor	$ 375.00

CIVIL ENGINEERING

Principal Civil Engineer	$ 197.00
Senior Civil Engineer	$ 183.00
Associate Civil Engineer	$ 160.00
Civil Engineer	$ 146.00

LAND SURVEYING

Principal Land Surveyor	$ 183.00
Senior Land Surveyor	$ 160.00
Associate Land Surveyor	$ 145.00
Land Surveyor	$ 132.00

STRUCTURAL ENGINEERING

Principal Structural Engineer	$ 202.00
Senior Structural Engineer	$ 183.00
Associate Structural Engineer	$ 164.00
Structural Engineer	$ 152.00

SUPPORT SERVICES

Assistant Engineer / Surveyor III	$ 130.00
Assistant Engineer / Surveyor II	$ 118.00
Assistant Engineer / Surveyor I	$ 105.00
Engineering / Surveying Technician III	$ 118.00
Engineering / Surveying Technician II	$ 110.00
Engineering / Surveying Technician I	$ 99.00
Engineering Aide	$ 55.00
1-Man Survey Crew	$ 183.00
2-Man Survey Crew	$ 222.00
3-Man Survey Crew	$ 271.00
1-Man GPS Survey Crew w/ 1 Rover	$ 189.00
2-Man GPS Survey Crew w/ 1 Rover	$ 285.00
2-Man 3D Scan Survey Crew*	$ 358.00
Construction and/or Building Inspector	$ 202.00
Clerical	$ 88.00

REIMBURSABLES

20lb B&W Bond Prints (24" x 36"; 18" x 26")	$ 1.95/per sheet (plus tax)
20lb Color Bond Prints (24" x 36"; 18" x 26")	$ 3.50/per sheet (plus tax)
20lb B&W Bond Prints (30" x 42")	$ 3.20/per sheet (plus tax)
20lb Color Bond Prints (30" x 42")	$ 5.05/per sheet (plus tax)
Vellum B&W Prints (24" x 36"; 18" x 26")	$ 6.10/per sheet (plus tax)
Vellum B&W Prints (30" x 42")	$ 7.40/per sheet (plus tax)
Mylar B&W Prints (18 x 26)	$ 9.20/per sheet (plus tax)
Mylar B&W Prints (24 x 36)	$ 10.25/per sheet (plus tax)
Mylar B&W Prints (30 x 42)	$ 14.70/per sheet (plus tax)
B&W Copies (8 ½" x 11")	$ 0.25/per sheet (plus tax)
Color Copies (8 ½" x 11")	$ 0.50/per sheet (plus tax)
B&W Copies (8 ½ " x 14; 11" x 17")	$ 0.40/per sheet (plus tax)
Color Copies (8 ½ " x 14; 11" x 17")	$ 0.85/per sheet (plus tax)
Subconsultants	Cost + 15%
Other Direct Costs (i.e. Equipment Rental, Postage, and Shipping)	Cost + 15%
* Equipment costs will be billed as a Reimbursable Expense	Cost + 15%

SEQUOIA UNION ELEMENTARY SCHOOL

ACTION ITEMS: 7.7: Approve Interdistrict Transfers In

VISALIA UNIFIED SCHOOL DISTRICT
5000 W. Cypress Avenue
VISALIA, CA 93277-8300
INTERDISTRICT ATTENDANCE AGREEMENT

THIS AGREEMENT, made and entered into this **day of February 18, 2021**pursuant to Education Code Section 46600, by and between the governing Board of the VISALIA UNIFIED SCHOOL DISTRICT of Tulare

County and the Governing Board of **Sequoia Union** School District of Tulare County

WITNESSETH:

IT IS MUTUALLY AGREED AS FOLLOWS:
Sequoia Union School District agrees to accept, insofar as facilities permit the following named pupils from VISALIA UNIFIED SCHOOL DISTRICT;

1. Taylar Lawson, 8th Grade 15497 Avenue 352 (559) 308-4531
2 NEW Sequoia Union School Lemon Cove, CA
3.
4.

Sequoia Union School District agrees to furnish said pupils the same advantages, equipment, supplies, and services as furnished to other pupils in attendance at this school, excluding transportation.

3. CHECK A OR B, AS APPLICABLE:

A. X NO TUITION CHARGE: The district of attendance shall be credited with the pupil attendance for apportionment purposes and the revenue limit pursuant to Education Code Section 46614.

B.____TUITION CHARGED: The maximum charge shall be the actual cost per unit of average daily attendance for the grade level or program, less any income, other than tuition, received by the district of attendance on account of such attendance. Education Code Section 46614.

4. This Agreement is effective only for the school year beginning July 1, **2021** and ending June 30, **2022** , and neither party is bound by said Agreement or any of the covenants herein contained after the expiration of said school year.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed the day and year first above written.

GOVERNING BOARD OF
VISALIA UNIFIED SCHOOL DISTRICT
SCHOOL DISTRICT
Approved - X **Denied** ☐

BY: [signature]

TITLE: Frank Escobar, Director Student Services

DATE: February 18, 2021

GOVERNING BOARD OF _____

Approved ☐ **Denied** ☐

BY:_____

TITLE:_____

DATE _____

NOTE: Two copies of this Agreement shall be executed. One should be retained by each of the districts executing this Agreement.
C:\Users\srobinson\Documents\Student Transfers\INTERDISTRICT forms and letter Mater copies\InterdistrictOutgoing main.doc for 21-22 school year.doc

EXETER UNIFIED SCHOOL DISTRICT

"Learning, Leading, Innovating"

EXETER UNIFIED SCHOOL DISTRICT
INTERDISTRICT TRANSFER AGREEMENT

PLEASE RETURN THIS FORM TO:
215 N. CRESPI AVE.
EXETER, CA 93221

RECEIVED
FEB 02 2021
BY: Sabrina T.

PLEASE PRINT FIRMLY

X New Request ____ Renewal

School Year 2021 - 2022

☐ Open Enrollment Transfer ☐ Program Improvement Transfer ☐ Employment Transfer ☐ Hardship Transfer

STUDENT NAME(S)	DOB	LAST SCHOOL ATTENDED	GRADE FOR REQUESTED SCHOOL YEAR	ACTIVE IEP/504 OR EXPULSION?
Jordyn Ray	01/27/08	Sequoia Union	8	☐ YES ☒ NO
				☐ YES ☐ NO
				☐ YES ☐ NO
				☐ YES ☐ NO

DISTRICT OF RESIDENCE: Exeter Unified

DISTRICT DESIRED: Sequoia Union SPECIFIC SCHOOL: at SU w/her sibling & friends.

SPECIFIC REASON FOR TRANSFER: Jordyn was first granted an interdistrict transfer in 2013 and started attending SU. She has been there since Kindergarten and looks forward to finishing 8th grade.

The parent(s) and student(s) agree to observe all rules and regulations of the receiving school district. Violation of these rules may be grounds to void the agreement. **This Agreement is effective only for the requested school year and neither party is bound by said Agreement or any of the covenants herein contained after the expiration of said school year.**

My signature below indicates that I have read this statement and understand the conditions that apply through the interdistrict transfer agreement process. Children might not be enrolled at requested schools until both districts approve the Interdistrict Agreements; after it is determined that space is available in the requested school. **Interdistrict Agreements may be cancelled at any time during the school year due to unsatisfactory attendance, poor scholastic progress or negative behavior of students. Parents must resubmit Interdistrict Agreements each year for re-approval.**

USE THIS SECTION ONLY IF TRANSFER REQUEST IS BASED ON EMPLOYMENT

Name of Employer _____ Hours per Week _____

Address of Employer _____ City _____ Zip _____

Contact Person for Verification _____ Phone _____

I hereby request that the above-named student be deemed to meet residency requirements for attendance in the requested school district based on the fact that I am physically employed within the boundaries of the District. I understand that I am required to provide verification of my employment each school year, and that I am obligated to notify the District immediately if I cease to be employed within the District.

PARENT SIGNATURE: Rachael Ray DATE: 2/2/21

PARENT'S NAME: Rachael Ray PHONE: 740-6702

ADDRESS: 250 N. C St Exeter CA 93221

STREET NUMBER OR PO BOX CITY ZIP

EXETER UNIFIED SCHOOL DISTRICT	ACCEPTING SCHOOL DISTRICT
Release: ☒ Approved ☐ Denied	_____ School District
M Springer	☐ Approved ☐ Denied
Signature of District Representative	Signature of District Representative
Title: Deputy Supt. Date: 2.3.21	Title Date

The accepting school district agrees to furnish said pupils the same advantages, equipment, supplies, and services as furnished to other pupils in attendance at this school, excluding transportation, with no tuition charge. In accordance with Education Code 46600-46607, the attendance of pupils covered by this agreement shall be credited to the school district of attendance for apportionment purposes. No financial obligation shall be incurred by the district of residence for services rendered under this agreement.

Comments: _____

Distribution: White – Accepting School District Canary – Exeter Public Schools Pink – Exeter Public Schools Goldenrod – Parent

EXETER UNIFIED SCHOOL DISTRICT

"Learning, Leading, Innovating"

EXETER UNIFIED SCHOOL DISTRICT
INTERDISTRICT TRANSFER AGREEMENT

PLEASE RETURN THIS FORM TO:
215 N. CRESPI AVE.
EXETER, CA 93221

RECEIVED
FEB 11 2021
BY: STL

E 5111.12
E 5117.1

PLEASE PRINT FIRMLY

☑ New Request ____ Renewal School Year 21 - 22

☐ Open Enrollment Transfer ☐ Program Improvement Transfer ☐ Employment Transfer ☐ Hardship Transfer

STUDENT NAME(S)	DOB	LAST SCHOOL ATTENDED	GRADE FOR REQUESTED SCHOOL YEAR	ACTIVE IEP/504 OR EXPULSION?
Austin Beery	9-29-07	Sequoia Union	8th	☐ YES ☒ NO
				☐ YES ☐ NO
				☐ YES ☐ NO
				☐ YES ☐ NO

DISTRICT OF RESIDENCE: Exeter

DISTRICT DESIRED: Sequoia Union (Hemancore) SPECIFIC SCHOOL: Sequoia Union

SPECIFIC REASON FOR TRANSFER: To continue his education at Sequoia Union

The parent(s) and student(s) agree to observe all rules and regulations of the receiving school district. Violation of these rules may be grounds to void the agreement. **This Agreement is effective only for the requested school year and neither party is bound by said Agreement or any of the covenants herein contained after the expiration of said school year.**
My signature below indicates that I have read this statement and understand the conditions that apply through the interdistrict transfer agreement process. Children might not be enrolled at requested schools until both districts approve the Interdistrict Agreements; after it is determined that space is available in the requested school. **Interdistrict Agreements may be cancelled at any time during the school year due to unsatisfactory attendance, poor scholastic progress or negative behavior of students. Parents must resubmit Interdistrict Agreements each year for re-approval.**

USE THIS SECTION ONLY IF TRANSFER REQUEST IS BASED ON EMPLOYMENT

Name of Employer _____ Hours per Week _____

Address of Employer _____ City _____ Zip _____

Contact Person for Verification _____ Phone _____

I hereby request that the above-named student be deemed to meet residency requirements for attendance in the requested school district based on the fact that I am physically employed within the boundaries of the District. I understand that I am required to provide verification of my employment each school year, and that I am obligated to notify the District immediately if I cease to be employed within the District.

PARENT SIGNATURE: _____ DATE: 2-11-21

PARENT'S NAME: Keri Ferguson PHONE: (559) 690-0669

ADDRESS: 6660 Channing Way Exeter Ca 93221
STREET NUMBER OR PO BOX CITY ZIP

EXETER UNIFIED SCHOOL DISTRICT	ACCEPTING SCHOOL DISTRICT
Release: ☒ Approved ☐ Denied	_____ School District
	☐ Approved ☐ Denied
Signature of District Representative	Signature of District Representative
Title: Deputy Supt Date: 2.19.21	Title Date

The accepting school district agrees to furnish said pupils the same advantages, equipment, supplies, and services as furnished to other pupils in attendance at this school, excluding transportation, with no tuition charge. In accordance with Education Code 16600 16607, the attendance of pupils covered by this agreement shall be credited to the school district of attendance for apportionment purposes. No financial obligation shall be incurred by the district of residence for services rendered under this agreement.

Comments: _____

LM 2/17/21 10:26
For parent

Distribution: White – Accepting School District Canary – Exeter Public Schools Pink – Exeter Public Schools Goldenrod – Parent

SEQUOIA UNION ELEMENTARY SCHOOL

ACTION ITEMS: 7.8: Approve Interdistrict Transfers Out

Sequoia Union School District
Ken Horn, Superintendent
23958 Avenue 324
P.O. Box 44260
Lemon Cove, CA 93244
(559) 564-2106

INTERDISTRICT ATTENDANCE AGREEMENT
2021 - 2022

This agreement, made and entered into this **11th day of March, 2021** pursuant to Education Code Section 10801, by and between the Governing Board of Sequoia Union School District of Tulare County and the Governing Board of Exeter Unified School District.

IT IS MUTUAL AGREED AS FOLLOWS:

1. Exeter Unified School District agrees to accept, insofar as facilities permit, the following-named pupils from Sequoia Union School District:

   1. Axel Mann TK
   2. Emerson De La Cruz K
   3. Miguel Angel Zarate K
   4.

2. Exeter Unified School District agrees to furnish said pupil(s) the same advantages, equipment, supplies, and services as furnished to other pupils in attendance at this school, excluding transportation.

3. CHECK 'A' OR 'B' AS APPLICABLE:

   A. _____ No tuition Charge: The district of attendance shall be credited with the pupil attendance for apportionment purposes and the revenue limit pursuant to Education Code Sections 20904 or 20905 (Education Code 10813-2b).

   B. _____ Tuition Charges: The maximum charge shall be the actual cost per unit of average daily attendance for the grade level or program less any income, other than tuition, received by the District of attendance on account of such attendance. Any tuition payment shall be made no later than August 31, after the close of the fiscal year (Education Code 10812-2a).

4. This Agreement is effective only for the school year beginning **July 1, 2021,** and ending **June 30, 2022,** and neither party is bound by said Agreement or any of the covenants herein contained after the expiration of said school year; provided, however, Sequoia Union School District may terminate this Agreement at any time for any reason upon giving ten (10) days prior written notice to the district of residence, to the pupil and to the pupil's parents or guardian.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed the day and year first above written.

GOVERNING BOARD OF SEQUOIA UNION	GOVERNING BOARD OF EXETER UNIFIED
By: _____	By: _____
Title: Superintendent	Title: _____
Date: _____	Date: _____

*One copy of this Agreement should be retained by each of the districts executing this Agreement.

SEQUOIA UNION ELEMENTARY SCHOOL

ACTION ITEMS: 7.9: Approve the 2nd Interim Report

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____ Date: _____
District Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:
This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: March 11, 2021 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

___ QUALIFIED CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

___ NEGATIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Diana Hernandez Telephone: 559-564-2106 Ext. 223

Title: Business Manager E-mail: dianahernandez@sequoiaunion.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than $20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?	X	
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2019-20) annual payment?	n/a	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since first interim in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)		X
		• Classified? (Section S8B, Line 3)		X
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,946,875.00	2,946,875.00	1,883,861.63	3,305,820.00	358,945.00	12.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	61,457.00	61,457.00	29,271.67	57,632.00	(3,825.00)	-6.2%
4) Other Local Revenue		8600-8799	44,660.00	44,660.00	(32,124.68)	44,660.00	0.00	0.0%
5) TOTAL, REVENUES			3,052,992.00	3,052,992.00	1,881,008.62	3,408,112.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,242,612.00	1,242,612.00	694,426.50	1,362,832.30	(120,220.30)	-9.7%
2) Classified Salaries		2000-2999	423,090.00	423,090.00	249,537.33	530,815.43	(107,725.43)	-25.5%
3) Employee Benefits		3000-3999	940,268.00	940,268.00	386,224.74	776,130.58	164,137.42	17.5%
4) Books and Supplies		4000-4999	229,966.00	229,966.00	23,136.64	179,998.08	49,967.92	21.7%
5) Services and Other Operating Expenditures		5000-5999	439,616.00	439,616.00	354,436.00	531,091.41	(91,475.41)	-20.8%
6) Capital Outlay		6000-6999	196,712.00	196,712.00	0.00	0.00	196,712.00	100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,000.00	2,000.00	718.85	2,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,587.00)	(4,587.00)	0.00	0.00	(4,587.00)	100.0%
9) TOTAL, EXPENDITURES			3,469,677.00	3,469,677.00	1,708,480.06	3,382,867.80		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(416,685.00)	(416,685.00)	172,528.56	25,244.20		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	23,238.00	23,238.00	23,238.00	23,238.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(42,171.00)	(42,171.00)	0.00	(51,431.50)	(9,260.50)	22.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(65,409.00)	(65,409.00)	(23,238.00)	(74,669.50)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(482,094.00)	(482,094.00)	149,290.56	(49,425.30)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,355,192.34	2,355,192.34		2,355,192.34	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,355,192.34	2,355,192.34		2,355,192.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,355,192.34	2,355,192.34		2,355,192.34		
2) Ending Balance, June 30 (E + F1e)			1,873,098.34	1,873,098.34		2,305,767.04		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,000.00	2,000.00		2,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,716,939.58	1,716,939.58		2,121,193.33		
Board Approved Reserve for Economic	0000	9780	*1,373,200.85*					
Board Approved for Economic Uncerta	1100	9780	*247,546.73*					
Board Approved for Economic Uncerta	1400	9780	*96,192.00*					
Board Reserve for Economic Uncertair	0000	9780		*1,373,200.85*				
Board Approved for Economic Uncerta	1100	9780		*247,546.73*				
Board Approved for Economic Uncerta	1400	9780		*96,192.00*				
Board Approved for Economic Uncerta	0000	9780				*1,863,134.71*		
Board Approved for Economic Uncerta	1100	9780				*253,064.69*		
Board Approved for Economic Uncerta	1400	9780				*4,993.93*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	154,158.76	154,158.76		182,573.71		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	2,309,257.00	2,309,257.00	1,485,025.15	2,638,376.00	329,119.00	14.3%
Education Protection Account State Aid - Current Year		8012	96,192.00	96,192.00	62,450.00	123,020.00	26,828.00	27.9%
State Aid - Prior Years		8019	0.00	0.00	316.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	2,146.62	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	541,426.00	541,426.00	295,493.31	544,424.00	2,998.00	0.6%
Unsecured Roll Taxes		8042	0.00	0.00	32,071.20	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	6,153.93	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	205.42	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			2,946,875.00	2,946,875.00	1,883,861.63	3,305,820.00	358,945.00	12.2%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,946,875.00	2,946,875.00	1,883,861.63	3,305,820.00	358,945.00	12.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	5,978.00	5,978.00	6,384.00	5,978.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	52,479.00	52,479.00	22,887.67	48,654.00	(3,825.00)	-7.3%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			61,457.00	61,457.00	29,271.67	57,632.00	(3,825.00)	-6.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	26,660.00	26,660.00	22,984.13	26,660.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(58,311.67)	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	18,000.00	18,000.00	3,202.86	18,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			44,660.00	44,660.00	(32,124.68)	44,660.00	0.00	0.0%
TOTAL, REVENUES			3,052,992.00	3,052,992.00	1,881,008.62	3,408,112.00	355,120.00	11.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	1,070,368.00	1,070,368.00	594,998.00	1,163,265.05	(92,897.05)	-8.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	130,000.00	130,000.00	85,897.00	159,523.00	(29,523.00)	-22.7%
Other Certificated Salaries		1900	42,244.00	42,244.00	13,531.50	40,044.25	2,199.75	5.2%
TOTAL, CERTIFICATED SALARIES			1,242,612.00	1,242,612.00	694,426.50	1,362,832.30	(120,220.30)	-9.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	110,299.00	110,299.00	48,058.29	102,644.29	7,654.71	6.9%
Classified Support Salaries		2200	124,962.00	124,962.00	93,685.79	199,835.24	(74,873.24)	-59.9%
Classified Supervisors' and Administrators' Salaries		2300	91,101.00	91,101.00	47,218.60	77,084.01	14,016.99	15.4%
Clerical, Technical and Office Salaries		2400	45,086.00	45,086.00	31,542.31	76,853.55	(31,767.55)	-70.5%
Other Classified Salaries		2900	51,642.00	51,642.00	29,032.34	74,398.34	(22,756.34)	-44.1%
TOTAL, CLASSIFIED SALARIES			423,090.00	423,090.00	249,537.33	530,815.43	(107,725.43)	-25.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	226,582.00	226,582.00	112,166.11	218,633.82	7,948.18	3.5%
PERS		3201-3202	90,312.00	90,312.00	47,918.81	104,987.93	(14,675.93)	-16.3%
OASDI/Medicare/Alternative		3301-3302	52,085.00	52,085.00	28,904.79	59,622.12	(7,537.12)	-14.5%
Health and Welfare Benefits		3401-3402	381,516.00	381,516.00	182,407.69	366,222.12	15,293.88	4.0%
Unemployment Insurance		3501-3502	887.00	887.00	471.84	928.31	(41.31)	-4.7%
Workers' Compensation		3601-3602	23,886.00	23,886.00	14,355.50	25,736.28	(1,850.28)	-7.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	165,000.00	165,000.00	0.00	0.00	165,000.00	100.0%
TOTAL, EMPLOYEE BENEFITS			940,268.00	940,268.00	386,224.74	776,130.58	164,137.42	17.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	37,259.00	37,259.00	0.00	28,661.00	8,598.00	23.1%
Books and Other Reference Materials		4200	0.00	0.00	60.78	555.00	(555.00)	New
Materials and Supplies		4300	164,707.00	164,707.00	9,520.02	105,590.35	59,116.65	35.9%
Noncapitalized Equipment		4400	28,000.00	28,000.00	13,555.84	45,191.73	(17,191.73)	-61.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			229,966.00	229,966.00	23,136.64	179,998.08	49,967.92	21.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	31,590.00	31,590.00	16,764.25	3,970.65	27,619.35	87.4%
Travel and Conferences		5200	30,000.00	30,000.00	6,393.99	17,430.00	12,570.00	41.9%
Dues and Memberships		5300	6,000.00	6,000.00	6,344.95	6,420.00	(420.00)	-7.0%
Insurance		5400-5450	11,700.00	11,700.00	24,802.00	21,042.96	(9,342.96)	-79.9%
Operations and Housekeeping Services		5500	160,000.00	160,000.00	95,565.45	134,000.00	26,000.00	16.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	44,000.00	44,000.00	27,937.16	44,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	156,326.00	156,326.00	161,004.17	264,227.80	(107,901.80)	-69.0%
Communications		5900	0.00	0.00	15,624.03	40,000.00	(40,000.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			439,616.00	439,616.00	354,436.00	531,091.41	(91,475.41)	-20.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	196,712.00	196,712.00	0.00	0.00	196,712.00	100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			196,712.00	196,712.00	0.00	0.00	196,712.00	100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	2,000.00	2,000.00	718.85	2,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,000.00	2,000.00	718.85	2,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(4,587.00)	(4,587.00)	0.00	0.00	(4,587.00)	100.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,587.00)	(4,587.00)	0.00	0.00	(4,587.00)	100.0%
TOTAL, EXPENDITURES			3,469,677.00	3,469,677.00	1,708,480.06	3,382,867.80	86,809.20	2.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	23,238.00	23,238.00	23,238.00	23,238.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			23,238.00	23,238.00	23,238.00	23,238.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(42,171.00)	(42,171.00)	0.00	(51,431.50)	(9,260.50)	22.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(42,171.00)	(42,171.00)	0.00	(51,431.50)	(9,260.50)	22.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(65,409.00)	(65,409.00)	(23,238.00)	(74,669.50)	(9,260.50)	14.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	277,671.00	277,671.00	279,602.03	380,983.66	103,312.66	37.2%
3) Other State Revenue		8300-8599	170,912.00	170,912.00	287,818.84	703,435.00	532,523.00	311.6%
4) Other Local Revenue		8600-8799	0.00	0.00	186.54	0.00	0.00	0.0%
5) TOTAL, REVENUES			448,583.00	448,583.00	567,607.41	1,084,418.66		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,500.00	7,500.00	5,454.72	10,000.32	(2,500.32)	-33.3%
2) Classified Salaries		2000-2999	107,978.00	107,978.00	46,782.45	116,885.14	(8,907.14)	-8.2%
3) Employee Benefits		3000-3999	200,514.00	200,514.00	20,081.87	205,206.93	(4,692.93)	-2.3%
4) Books and Supplies		4000-4999	31,189.00	31,189.00	127,033.19	224,443.48	(193,254.48)	-619.6%
5) Services and Other Operating Expenditures		5000-5999	9,286.00	9,286.00	63,261.25	95,180.00	(85,894.00)	-925.0%
6) Capital Outlay		6000-6999	0.00	0.00	253,260.42	506,521.00	(506,521.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,587.00	4,587.00	0.00	0.00	4,587.00	100.0%
9) TOTAL, EXPENDITURES			361,054.00	361,054.00	515,873.90	1,158,236.87		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			87,529.00	87,529.00	51,733.51	(73,818.21)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	42,171.00	42,171.00	0.00	51,431.50	9,260.50	22.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			42,171.00	42,171.00	0.00	51,431.50		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			129,700.00	129,700.00	51,733.51	(22,386.71)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	168,102.73	168,102.73		168,102.73	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			168,102.73	168,102.73		168,102.73		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			168,102.73	168,102.73		168,102.73		
2) Ending Balance, June 30 (E + F1e)			297,802.73	297,802.73		145,716.02		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	297,802.73	297,802.73		145,716.02		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	58,830.00	58,830.00	36,276.00	81,890.00	23,060.00	39.2%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	10,029.00	10,029.00	16,591.37	35,235.00	25,206.00	251.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290	0.00	0.00	69,398.66	69,398.66	69,398.66	New
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	208,812.00	208,812.00	155,336.00	194,660.00	(14,152.00)	-6.8%
TOTAL, FEDERAL REVENUE			277,671.00	277,671.00	279,602.03	380,983.66	103,312.66	37.2%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materi		8560	15,978.00	15,978.00	7,206.42	14,628.00	(1,350.00)	-8.4%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	154,934.00	154,934.00	280,612.42	688,807.00	533,873.00	344.6%
TOTAL, OTHER STATE REVENUE			170,912.00	170,912.00	287,818.84	703,435.00	532,523.00	311.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	186.54	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	186.54	0.00	0.00	0.0%
TOTAL, REVENUES			448,583.00	448,583.00	567,607.41	1,084,418.66	635,835.66	141.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,500.00	7,500.00	5,454.72	10,000.32	(2,500.32)	-33.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			7,500.00	7,500.00	5,454.72	10,000.32	(2,500.32)	-33.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	78,747.00	78,747.00	42,815.90	74,131.14	4,615.86	5.9%
Classified Support Salaries		2200	29,231.00	29,231.00	3,676.05	37,754.00	(8,523.00)	-29.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	290.50	5,000.00	(5,000.00)	New
TOTAL, CLASSIFIED SALARIES			107,978.00	107,978.00	46,782.45	116,885.14	(8,907.14)	-8.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	156,145.00	156,145.00	881.02	156,549.14	(404.14)	-0.3%
PERS		3201-3202	13,454.00	13,454.00	8,008.35	20,541.65	(7,087.65)	-52.7%
OASDI/Medicare/Alternative		3301-3302	17,878.00	17,878.00	3,657.95	8,705.32	9,172.68	51.3%
Health and Welfare Benefits		3401-3402	11,543.00	11,543.00	6,713.96	17,706.95	(6,163.95)	-53.4%
Unemployment Insurance		3501-3502	59.00	59.00	26.06	62.67	(3.67)	-6.2%
Workers' Compensation		3601-3602	1,435.00	1,435.00	794.53	1,641.20	(206.20)	-14.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			200,514.00	200,514.00	20,081.87	205,206.93	(4,692.93)	-2.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	2,912.50	6,128.00	(6,128.00)	New
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	31,189.00	31,189.00	96,399.77	161,723.35	(130,534.35)	-418.5%
Noncapitalized Equipment		4400	0.00	0.00	27,720.92	56,592.13	(56,592.13)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			31,189.00	31,189.00	127,033.19	224,443.48	(193,254.48)	-619.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	4,961.00	4,961.00	909.00	9,764.99	(4,803.99)	-96.8%
Dues and Memberships		5300	0.00	0.00	500.00	721.00	(721.00)	New
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	3,358.17	6,339.36	(6,339.36)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,325.00	4,325.00	58,494.08	78,354.65	(74,029.65)	-1711.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,286.00	9,286.00	63,261.25	95,180.00	(85,894.00)	-925.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	253,260.42	506,521.00	(506,521.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	253,260.42	506,521.00	(506,521.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	4,587.00	4,587.00	0.00	0.00	4,587.00	100.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,587.00	4,587.00	0.00	0.00	4,587.00	100.0%
TOTAL, EXPENDITURES			361,054.00	361,054.00	515,873.90	1,158,236.87	(797,182.87)	-220.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	42,171.00	42,171.00	0.00	51,431.50	9,260.50	22.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			42,171.00	42,171.00	0.00	51,431.50	9,260.50	22.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			42,171.00	42,171.00	0.00	51,431.50	(9,260.50)	22.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,946,875.00	2,946,875.00	1,883,861.63	3,305,820.00	358,945.00	12.2%
2) Federal Revenue		8100-8299	277,671.00	277,671.00	279,602.03	380,983.66	103,312.66	37.2%
3) Other State Revenue		8300-8599	232,369.00	232,369.00	317,090.51	761,067.00	528,698.00	227.5%
4) Other Local Revenue		8600-8799	44,660.00	44,660.00	(31,938.14)	44,660.00	0.00	0.0%
5) TOTAL, REVENUES			3,501,575.00	3,501,575.00	2,448,616.03	4,492,530.66		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,250,112.00	1,250,112.00	699,881.22	1,372,832.62	(122,720.62)	-9.8%
2) Classified Salaries		2000-2999	531,068.00	531,068.00	296,319.78	647,700.57	(116,632.57)	-22.0%
3) Employee Benefits		3000-3999	1,140,782.00	1,140,782.00	406,306.61	981,337.51	159,444.49	14.0%
4) Books and Supplies		4000-4999	261,155.00	261,155.00	150,169.83	404,441.56	(143,286.56)	-54.9%
5) Services and Other Operating Expenditures		5000-5999	448,902.00	448,902.00	417,697.25	626,271.41	(177,369.41)	-39.5%
6) Capital Outlay		6000-6999	196,712.00	196,712.00	253,260.42	506,521.00	(309,809.00)	-157.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,000.00	2,000.00	718.85	2,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,830,731.00	3,830,731.00	2,224,353.96	4,541,104.67		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(329,156.00)	(329,156.00)	224,262.07	(48,574.01)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	23,238.00	23,238.00	23,238.00	23,238.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(23,238.00)	(23,238.00)	(23,238.00)	(23,238.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(352,394.00)	(352,394.00)	201,024.07	(71,812.01)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,523,295.07	2,523,295.07		2,523,295.07	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,523,295.07	2,523,295.07		2,523,295.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,523,295.07	2,523,295.07		2,523,295.07		
2) Ending Balance, June 30 (E + F1e)			2,170,901.07	2,170,901.07		2,451,483.06		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,000.00	2,000.00		2,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	297,802.73	297,802.73		145,716.02		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,716,939.58	1,716,939.58		2,121,193.33		
Board Approved Reserve for Economic	0000	9780	*1,373,200.85*					
Board Approved for Economic Uncerta	1100	9780	*247,546.73*					
Board Approved for Economic Uncerta	1400	9780	*96,192.00*					
Board Reserve for Economic Uncertair	0000	9780		*1,373,200.85*				
Board Approved for Economic Uncerta	1100	9780		*247,546.73*				
Board Approved for Economic Uncerta	1400	9780		*96,192.00*				
Board Approved for Economic Uncerta	0000	9780				*1,863,134.71*		
Board Approved for Economic Uncerta	1100	9780				*253,064.69*		
Board Approved for Economic Uncerta	1400	9780				*4,993.93*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	154,158.76	154,158.76		182,573.71		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	2,309,257.00	2,309,257.00	1,485,025.15	2,638,376.00	329,119.00	14.3%
Education Protection Account State Aid - Current Year		8012	96,192.00	96,192.00	62,450.00	123,020.00	26,828.00	27.9%
State Aid - Prior Years		8019	0.00	0.00	316.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	2,146.62	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	541,426.00	541,426.00	295,493.31	544,424.00	2,998.00	0.6%
Unsecured Roll Taxes		8042	0.00	0.00	32,071.20	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	6,153.93	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	205.42	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			2,946,875.00	2,946,875.00	1,883,861.63	3,305,820.00	358,945.00	12.2%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,946,875.00	2,946,875.00	1,883,861.63	3,305,820.00	358,945.00	12.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	58,830.00	58,830.00	38,276.00	81,690.00	22,860.00	38.9%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	10,029.00	10,029.00	16,591.37	35,235.00	25,206.00	251.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290	0.00	0.00	69,398.66	69,398.66	69,398.66	New
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	208,812.00	208,812.00	155,336.00	194,660.00	(14,152.00)	-6.8%
TOTAL, FEDERAL REVENUE			277,671.00	277,671.00	279,602.03	380,983.66	103,312.66	37.2%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	5,978.00	5,978.00	6,384.00	5,978.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	68,457.00	68,457.00	30,094.09	63,282.00	(5,175.00)	-7.6%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	157,934.00	157,934.00	280,612.42	691,807.00	533,873.00	338.0%
TOTAL, OTHER STATE REVENUE			232,369.00	232,369.00	317,090.51	761,067.00	528,698.00	227.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	26,660.00	26,660.00	23,170.67	26,660.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(58,311.67)	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	18,000.00	18,000.00	3,202.86	18,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		0799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			44,660.00	44,660.00	(31,938.14)	44,660.00	0.00	0.0%
TOTAL, REVENUES			3,501,575.00	3,501,575.00	2,448,616.03	4,492,530.66	990,955.66	28.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,077,868.00	1,077,868.00	600,452.72	1,173,265.37	(95,397.37)	-8.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	130,000.00	130,000.00	85,897.00	159,523.00	(29,523.00)	-22.7%
Other Certificated Salaries		1900	42,244.00	42,244.00	13,531.50	40,044.25	2,199.75	5.2%
TOTAL, CERTIFICATED SALARIES			1,250,112.00	1,250,112.00	699,881.22	1,372,832.62	(122,720.62)	-9.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	189,046.00	189,046.00	90,874.19	176,775.43	12,270.57	6.5%
Classified Support Salaries		2200	154,193.00	154,193.00	97,361.84	237,589.24	(83,396.24)	-54.1%
Classified Supervisors' and Administrators' Salaries		2300	91,101.00	91,101.00	47,218.60	77,084.01	14,016.99	15.4%
Clerical, Technical and Office Salaries		2400	45,086.00	45,086.00	31,542.31	76,853.55	(31,767.55)	-70.5%
Other Classified Salaries		2900	51,642.00	51,642.00	29,322.84	79,398.34	(27,756.34)	-53.7%
TOTAL, CLASSIFIED SALARIES			531,068.00	531,068.00	296,319.78	647,700.57	(116,632.57)	-22.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	382,727.00	382,727.00	113,047.13	375,182.96	7,544.04	2.0%
PERS		3201-3202	103,766.00	103,766.00	55,927.16	125,529.58	(21,763.58)	-21.0%
OASDI/Medicare/Alternative		3301-3302	69,963.00	69,963.00	32,562.74	68,327.44	1,635.56	2.3%
Health and Welfare Benefits		3401-3402	393,059.00	393,059.00	189,121.65	383,929.07	9,129.93	2.3%
Unemployment Insurance		3501-3502	946.00	946.00	497.90	990.98	(44.98)	-4.8%
Workers' Compensation		3601-3602	25,321.00	25,321.00	15,150.03	27,377.48	(2,056.48)	-8.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	165,000.00	165,000.00	0.00	0.00	165,000.00	100.0%
TOTAL, EMPLOYEE BENEFITS			1,140,782.00	1,140,782.00	406,306.61	981,337.51	159,444.49	14.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	37,259.00	37,259.00	2,912.50	34,789.00	2,470.00	6.6%
Books and Other Reference Materials		4200	0.00	0.00	60.78	555.00	(555.00)	New
Materials and Supplies		4300	195,896.00	195,896.00	105,919.79	267,313.70	(71,417.70)	-36.5%
Noncapitalized Equipment		4400	28,000.00	28,000.00	41,276.76	101,783.86	(73,783.86)	-263.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			261,155.00	261,155.00	150,169.83	404,441.56	(143,286.56)	-54.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	31,590.00	31,590.00	16,764.25	3,970.65	27,619.35	87.4%
Travel and Conferences		5200	34,961.00	34,961.00	7,302.99	27,194.99	7,766.01	22.2%
Dues and Memberships		5300	6,000.00	6,000.00	6,844.95	7,141.00	(1,141.00)	-19.0%
Insurance		5400-5450	11,700.00	11,700.00	24,802.00	21,042.96	(9,342.96)	-79.9%
Operations and Housekeeping Services		5500	160,000.00	160,000.00	95,565.45	134,000.00	26,000.00	16.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	44,000.00	44,000.00	31,295.33	50,339.36	(6,339.36)	-14.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	160,651.00	160,651.00	219,498.25	342,582.45	(181,931.45)	-113.2%
Communications		5900	0.00	0.00	15,024.03	40,000.00	(40,000.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			448,902.00	448,902.00	417,697.25	626,271.41	(177,369.41)	-39.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	253,260.42	506,521.00	(506,521.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	196,712.00	196,712.00	0.00	0.00	196,712.00	100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			196,712.00	196,712.00	253,260.42	506,521.00	(309,809.00)	-157.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	2,000.00	2,000.00	718.85	2,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,000.00	2,000.00	718.85	2,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,830,731.00	3,830,731.00	2,224,353.96	4,541,104.67	(710,373.67)	-18.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	23,238.00	23,238.00	23,238.00	23,238.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			23,238.00	23,238.00	23,238.00	23,238.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(23,238.00)	(23,238.00)	(23,238.00)	(23,238.00)	0.00	0.0%

Resource	Description	2020-21 Projected Year Totals
3210	Elementary and Secondary School Emergen	50.00
6230	California Clean Energy Jobs Act	40,387.83
6300	Lottery: Instructional Materials	54,836.51
7311	Classified School Employee Professional De	1,618.43
7510	Low-Performing Students Block Grant	17,244.20
9010	Other Restricted Local	31,579.05
Total, Restricted Balance		145,716.02

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	86,595.00	86,595.00	8,882.58	86,595.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,453.00	6,453.00	769.51	6,453.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35,100.00	35,100.00	745.06	25,100.00	(10,000.00)	-28.5%
5) TOTAL, REVENUES			128,148.00	128,148.00	10,397.15	118,148.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	75,947.00	75,947.00	44,723.94	77,214.69	(1,267.69)	-1.7%
3) Employee Benefits		3000-3999	36,763.00	36,763.00	21,931.78	32,702.63	4,060.37	11.0%
4) Books and Supplies		4000-4999	38,500.00	38,500.00	7,433.88	31,368.00	7,132.00	18.5%
5) Services and Other Operating Expenditures		5000-5999	100.00	100.00	0.00	100.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			151,310.00	151,310.00	74,089.60	141,385.32		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(23,162.00)	(23,162.00)	(63,692.45)	(23,237.32)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	23,238.00	23,238.00	23,238.00	23,238.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			23,238.00	23,238.00	23,238.00	23,238.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			76.00	76.00	(40,454.45)	0.68		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			76.00	76.00		0.68		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	76.00	76.00		0.68		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	86,595.00	86,595.00	8,882.58	86,595.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			86,595.00	86,595.00	8,882.58	86,595.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	6,453.00	6,453.00	769.51	6,453.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,453.00	6,453.00	769.51	6,453.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	35,000.00	35,000.00	637.35	25,000.00	(10,000.00)	-28.6%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100.00	100.00	130.81	100.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(23.10)	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			35,100.00	35,100.00	745.06	25,100.00	(10,000.00)	-28.5%
TOTAL, REVENUES			128,148.00	128,148.00	10,397.15	118,148.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	75,947.00	75,947.00	44,723.94	77,214.69	(1,267.69)	-1.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			75,947.00	75,947.00	44,723.94	77,214.69	(1,267.69)	-1.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	15,721.00	15,721.00	9,257.86	13,893.26	1,827.74	11.6%
OASDI/Medicare/Alternative		3301-3302	5,812.00	5,812.00	3,421.36	5,171.21	640.79	11.0%
Health and Welfare Benefits		3401-3402	14,250.00	14,250.00	8,550.00	12,323.55	1,926.45	13.5%
Unemployment Insurance		3501-3502	39.00	39.00	22.43	34.18	4.82	12.4%
Workers' Compensation		3601-3602	941.00	941.00	680.13	1,280.43	(339.43)	-36.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			36,763.00	36,763.00	21,931.78	32,702.63	4,060.37	11.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	5,500.00	5,500.00	0.00	5,500.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	33,000.00	33,000.00	7,433.88	25,868.00	7,132.00	21.6%
TOTAL, BOOKS AND SUPPLIES			38,500.00	38,500.00	7,433.88	31,368.00	7,132.00	18.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	100.00	100.00	0.00	100.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			100.00	100.00	0.00	100.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			151,310.00	151,310.00	74,089.60	141,385.32		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	23,238.00	23,238.00	23,238.00	23,238.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			23,238.00	23,238.00	23,238.00	23,238.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			23,238.00	23,238.00	23,238.00	23,238.00		

Resource	Description	2020/21 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	0.68
Total, Restricted Balance		0.68

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,000.00	12,000.00	(384.95)	12,000.00	0.00	0.0%
5) TOTAL, REVENUES			12,000.00	12,000.00	(384.95)	12,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,000.00	12,000.00	(384.95)	12,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,000.00	12,000.00	(384.95)	12,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	175,794.42	175,794.42		175,794.42	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			175,794.42	175,794.42		175,794.42		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			175,794.42	175,794.42		175,794.42		
2) Ending Balance, June 30 (E + F1e)			187,794.42	187,794.42		187,794.42		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	187,794.42	187,794.42		187,794.42		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	1,741.53	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(4,347.63)	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	10,000.00	10,000.00	2,221.15	10,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,000.00	12,000.00	(384.95)	12,000.00	0.00	0.0%
TOTAL, REVENUES			12,000.00	12,000.00	(384.95)	12,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2020/21 Projected Year Totals
9010	Other Restricted Local	187,794.42
Total, Restricted Balance		187,794.42

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	1,110,362.00	1,110,362.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	99.61	150.00	150.00	New
5) TOTAL, REVENUES			0.00	0.00	99.61	1,110,512.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	80,000.00	(80,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	80,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	99.61	1,030,512.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	99.61	1,030,512.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,600.21	9,600.21		9,600.21	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,600.21	9,600.21		9,600.21		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,600.21	9,600.21		9,600.21		
2) Ending Balance, June 30 (E + F1e)			9,600.21	9,600.21		1,040,112.21		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	9,600.21	9,600.21		1,040,112.21		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	1,110,362.00	1,110,362.00	New
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	1,110,362.00	1,110,362.00	New
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	99.61	150.00	150.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	99.61	150.00	150.00	New
TOTAL, REVENUES			0.00	0.00	99.61	1,110,512.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	80,000.00	(80,000.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	80,000.00	(80,000.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	80,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2020/21 Projected Year Totals
7710	State School Facilities Projects	1,040,112.21
Total, Restricted Balance		1,040,112.21

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(0.08)	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(0.08)	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(0.08)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(0.08)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4.39	4.39		4.39	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4.39	4.39		4.39		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4.39	4.39		4.39		
2) Ending Balance, June 30 (E + F1e)			4.39	4.39		4.39		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	3.91	3.91		3.91		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.48	0.48		0.48		
Capital Project	0000	9780	0.48					
Capital Projects	0000	9780		0.48				
Capital Projects	0000	9780				0.48		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.04	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(0.12)	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(0.08)	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	(0.08)	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2020/21 Projected Year Totals
7710	State School Facilities Projects	0.04
9010	Other Restricted Local	3.87
Total, Restricted Balance		3.91

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	302.00	302.00	311.78	311.78	9.78	3%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	302.00	302.00	311.78	311.78	9.78	3%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported In Fund 01, 09, or 62 (Sum of Lines C4 and C8)	302.00	302.00	311.78	311.78	9.78	3%

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	22.80	32.81	32.81	32.81	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	22.80	32.81	32.81	32.81	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	22.80	32.81	32.81	32.81	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			2,151,197.12	2,201,739.09	2,179,753.44	2,334,114.87	2,383,331.38	2,294,120.36	2,591,694.45	2,600,254.24
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		200,826.08	134,754.65	273,778.37	242,558.37	227,378.37	273,779.37	245,282.37	95,212.27
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	284,140.98	51,929.50	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	139,906.00	147,732.00	48,527.00	19,570.40	19,581.00	13,175.00	0.00
Other State Revenue	8300-8599		151.98	0.00	27,352.00	13,926.96	0.00	6,384.00	16,015.15	0.00
Other Local Revenue	8600-8799		0.00	8,340.36	(44,727.72)	1,310.09	1,925.77	8,455.98	995.29	934.23
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			200,978.06	283,001.01	404,134.65	306,322.42	248,874.54	592,341.33	327,397.31	96,146.50
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		15,874.25	108,347.89	112,336.63	108,271.09	108,639.36	110,150.76	129,117.74	129,097.68
Classified Salaries	2000-2999		6,727.99	40,558.32	42,026.86	40,843.56	44,800.75	48,786.27	55,701.66	55,690.29
Employee Benefits	3000-3999		3,870.53	32,414.49	73,626.55	69,435.48	70,697.16	72,109.66	77,813.94	77,541.14
Books and Supplies	4000-4999		1,097.48	38,156.96	33,770.68	5,551.61	13,847.13	45,977.49	21,169.37	30,557.12
Services	5000-5999		76,460.62	67,166.85	37,960.16	79,443.24	20,119.55	44,677.41	46,164.90	36,434.12
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,237.81
Other Outgo	7000-7499		1,372.35	65.35	117.63	117.63	117.63	117.63	117.63	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	23,238.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			105,403.22	286,709.86	299,838.51	303,662.61	281,459.58	321,819.22	330,085.24	363,558.16
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199		0.00	0.00	0.00	0.00	0.00	0.00		0.00
Accounts Receivable	9200-9299		131,056.27	0.00	57,816.67	0.00	(3,795.50)	16,016.50	226.95	0.00
Due From Other Funds	9310		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320		494,414.46	4,717.55	(20,000.00)	0.00	0.00	0.00	0.00	(15,000.00)
Prepaid Expenditures	9330		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	625,470.73	4,717.55	37,816.67	0.00	(3,795.50)	16,016.50	226.95	(15,000.00)
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		176,089.14	14,751.15	(12,248.62)	(46,556.70)	52,830.48	(11,035.48)	(11,020.77)	(13,224.57)
Due To Other Funds	9610		494,414.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640		0.00	8,243.20	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690		0.00	0.00		0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	670,503.60	22,994.35	(12,248.62)	(46,556.70)	52,830.48	(11,035.48)	(11,020.77)	(13,224.57)
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(45,032.87)	(18,276.80)	50,065.29	46,556.70	(56,625.98)	27,051.98	11,247.72	(1,775.43)
E. NET INCREASE/DECREASE (B - C + D)			50,541.97	(21,985.65)	154,361.43	49,216.51	(89,211.02)	297,574.09	8,559.79	(269,187.09)
F. ENDING CASH (A + E)			2,201,739.09	2,179,753.44	2,334,114.87	2,383,331.38	2,294,120.36	2,591,694.45	2,600,254.24	2,331,067.15
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		2,331,067.15	2,609,386.88	2,481,355.52	2,250,365.92				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	74,683.36	43,717.36	43,717.36	30,448.00	875,260.07		2,761,396.00	2,761,396.00
Property Taxes	8020-8079	0.00	157,876.72	35,919.85	14,556.95	0.00		544,424.00	544,424.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Federal Revenue	8100-8299	0.00	0.00	0.00	73,422.00	(80,929.74)		380,983.66	380,983.66
Other State Revenue	8300-8599	537,521.26	18,733.88	0.00	30,986.80	109,994.97		761,067.00	761,067.00
Other Local Revenue	8600-8799	44,244.63	30,986.80	33,567.34	25,918.29	(67,291.06)		44,660.00	44,660.00
Interfund Transfers In	8910-8929	0.00	620.98	(30.11)	0.00	(590.87)		0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		656,449.25	251,935.74	113,174.44	175,332.04	836,443.37	0.00	4,492,530.66	4,492,530.66
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	130,022.07	130,022.07	130,022.07	130,022.10	30,908.91		1,372,832.62	1,372,832.62
Classified Salaries	2000-2999	57,694.05	57,694.05	57,694.05	57,694.07	81,788.65		647,700.57	647,700.57
Employee Benefits	3000-3999	116,882.35	116,882.35	116,882.35	116,882.35	36,299.16		981,337.51	981,337.51
Books and Supplies	4000-4999	42,854.90	42,854.90	42,854.90	42,854.88	42,894.14		404,441.56	404,441.56
Services	5000-5999	39,807.33	39,807.33	39,807.33	39,807.36	58,615.21		626,271.41	626,271.41
Capital Outlay	6000-6599	0.00	0.00	0.00	472,283.19	0.00		506,521.00	506,521.00
Other Outgo	7000-7499	0.00	0.00	0.00	(25.85)	0.00		2,000.00	2,000.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00		23,238.00	23,238.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		387,260.70	387,260.70	387,260.70	859,518.10	250,506.07	0.00	4,564,342.67	4,564,342.67
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00		0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	(57,750.20)	0.00		143,570.69	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00		0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00		464,132.01	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00		0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00		0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00		0.00	
SUBTOTAL		0.00	0.00	0.00	(57,750.20)	0.00	0.00	607,702.70	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	(9,131.18)	(7,293.60)	(43,096.66)	0.00	0.00		90,063.19	
Due To Other Funds	9610	0.00	0.00	0.00	24,697.93	0.00		519,112.39	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00		8,243.20	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00		0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00		0.00	
SUBTOTAL		(9,131.18)	(7,293.60)	(43,096.66)	24,697.93	0.00	0.00	617,418.78	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		9,131.18	7,293.60	43,096.66	(82,448.13)	0.00	0.00	(9,716.08)	
E. NET INCREASE/DECREASE (B - C + D)		278,319.73	(128,031.36)	(230,989.60)	(766,634.19)	585,937.30	0.00	(81,528.09)	(71,812.01)
F. ENDING CASH (A + E)		2,609,386.88	2,481,355.52	2,250,365.92	1,483,731.73				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,069,669.03	

Change #

SEND TO: CALIFORNIA DEPARTMENT OF EDUCATION
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Sacramento, CA 95814

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ORGANIZATION: _____

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SUBJECT AREA: _____

Description/Problem (Please limit to one idea/problem per page and attach an example, if possible):

Rationale/Source:

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2020-21 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	4,564,342.67
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	390,193.16
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	506,521.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	23,238.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				529,759.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	23,237.32
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				3,667,627.83

Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		344.59
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,643.45

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	3,207,674.26	9,192.10
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	3,207,674.26	9,192.10
B. Required effort (Line A.2 times 90%)	2,886,906.83	8,272.89
C. Current year expenditures (Line I.E and Line II.B)	3,667,627.83	10,643.45
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	**Total Expenditures**	**Expenditures Per ADA**
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) — 160,361.28
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 2,841,509.42

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 5.64%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. — 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A.	**Indirect Costs**	
1.	Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	220,679.13
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	19,400.00
4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5.	Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	33,493.86
6.	Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7.	Adjustment for Employment Separation Costs	
	a. Plus: Normal Separation Costs (Part II, Line A)	0.00
	b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8.	Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	273,572.99
9.	Carry-Forward Adjustment (Part IV, Line F)	42,474.76
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	316,047.75
B.	**Base Costs**	
1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	2,493,008.73
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	299,290.18
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	225,769.82
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6.	Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	166,741.57
8.	External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9.	Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	2,360.90
10.	Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11.	Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	560,368.83
12.	Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13.	Adjustment for Employment Separation Costs	
	a. Less: Normal Separation Costs (Part II, Line A)	0.00
	b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14.	Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16.	Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17.	Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	115,517.32
18.	Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19.	Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	3,863,057.35
C.	**Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs)** (Line A8 divided by Line B19)	7.08%
D.	**Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ic)** (Line A10 divided by Line B19)	8.18%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A.	**Indirect costs incurred in the current year (Part III, Line A8)**	273,572.99
B.	**Carry-forward adjustment from prior year(s)**	
1.	Carry-forward adjustment from the second prior year	(8,972.43)
2.	Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C.	**Carry-forward adjustment for under- or over-recovery in the current year**	
1.	Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.75%) times Part III, Line B19); zero if negative	42,474.76
2.	Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.75%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	0.00
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	42,474.76
E.	**Optional allocation of negative carry-forward adjustment over more than one year**	

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	LEA request for Option 1, Option 2, or Option 3	1
F.	**Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)**	42,474.76

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	3,305,820.00	3.11%	3,408,482.00	-0.46%	3,392,639.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	57,632.00	0.00%	57,632.00	0.00%	57,632.00
4. Other Local Revenues	8600-8799	44,660.00	23.48%	55,144.27	24.99%	68,923.60
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(51,431.50)	16.11%	(59,715.54)	15.88%	(69,197.67)
6. Total (Sum lines A1 thru A5c)		3,356,680.50	3.12%	3,461,542.73	-0.33%	3,449,996.93
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,362,832.30		1,322,171.51
b. Step & Column Adjustment				16,157.00		16,565.00
c. Cost-of-Living Adjustment				27,963.21		0.00
d. Other Adjustments				(84,781.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,362,832.30	-2.98%	1,322,171.51	1.25%	1,338,736.51
2. Classified Salaries						
a. Base Salaries				530,815.43		546,599.82
b. Step & Column Adjustment				2,833.00		2,946.00
c. Cost-of-Living Adjustment				12,951.39		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	530,815.43	2.97%	546,599.82	0.54%	549,545.82
3. Employee Benefits	3000-3999	776,130.58	0.56%	780,514.10	6.27%	829,428.54
4. Books and Supplies	4000-4999	179,998.08	0.00%	179,998.08	0.00%	179,998.08
5. Services and Other Operating Expenditures	5000-5999	531,091.41	0.00%	531,091.41	0.00%	531,091.41
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,000.00	0.00%	2,000.00	0.00%	2,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	23,238.00	0.00%	23,238.00	0.00%	23,238.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		3,406,105.80	-0.60%	3,385,612.92	2.02%	3,454,038.36
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(49,425.30)		75,929.81		(4,041.43)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		2,355,192.34		2,305,767.04		2,381,696.85
2. Ending Fund Balance (Sum lines C and D1)		2,305,767.04		2,381,696.85		2,377,655.42
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	2,000.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,121,193.33		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	182,573.71		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		2,381,696.85		2,377,655.42
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,305,767.04		2,381,696.85		2,377,655.42

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	182,573.71		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		2,381,696.85		2,377,655.42
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		182,573.71		2,381,696.85		2,377,655.42

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

The B1d is Cares money not going forward and decreasing 1.0 FTE Certificated Teacher

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	380,983.66	-73.32%	101,645.00	0.00%	101,645.00
3. Other State Revenues	8300-8599	703,435.00	-75.90%	169,562.00	0.00%	169,562.00
4. Other Local Revenues	8600-8799	0.00	0.00%	0.00	0.00%	0.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	51,431.50	16.11%	59,715.54	15.93%	69,227.67
6. Total (Sum lines A1 thru A5c)		1,135,850.16	-70.87%	330,922.54	2.87%	340,434.67
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,000.32		10,250.33
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				250.01		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,000.32	2.50%	10,250.33	0.00%	10,250.33
2. Classified Salaries						
a. Base Salaries				116,885.14		99,104.66
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				2,403.78		0.00
d. Other Adjustments				(20,184.26)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	116,885.14	-15.21%	99,104.66	0.00%	99,104.66
3. Employee Benefits	3000-3999	205,206.93	0.48%	206,185.56	1.67%	209,623.13
4. Books and Supplies	4000-4999	224,443.48	-96.27%	8,363.98	0.00%	8,363.98
5. Services and Other Operating Expenditures	5000-5999	95,180.00	-82.97%	16,207.89	-9.50%	14,668.72
6. Capital Outlay	6000-6999	506,521.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		1,158,236.87	-70.64%	340,112.42	0.56%	342,010.82
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(22,386.71)		(9,189.88)		(1,576.15)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		168,102.73		145,716.02		136,526.14
2. Ending Fund Balance (Sum lines C and D1)		145,716.02		136,526.14		134,949.99
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	145,716.02		137,586.64		136,560.49
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		(1,060.50)		(1,610.50)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		145,716.02		136,526.14		134,949.99

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

The B2 Cares money not carried forward

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	3,305,820.00	3.11%	3,408,482.00	-0.46%	3,392,639.00
2. Federal Revenues	8100-8299	380,983.66	-73.32%	101,645.00	0.00%	101,645.00
3. Other State Revenues	8300-8599	761,067.00	-70.15%	227,194.00	0.00%	227,194.00
4. Other Local Revenues	8600-8799	44,660.00	23.48%	55,144.27	24.99%	68,923.60
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	30.00
6. Total (Sum lines A1 thru A5c)		4,492,530.66	-15.58%	3,792,465.27	-0.05%	3,790,431.60
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,372,832.62		1,332,421.84
b. Step & Column Adjustment				16,157.00		16,565.00
c. Cost-of-Living Adjustment				28,213.22		0.00
d. Other Adjustments				(84,781.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,372,832.62	-2.94%	1,332,421.84	1.24%	1,348,986.84
2. Classified Salaries						
a. Base Salaries				647,700.57		645,704.48
b. Step & Column Adjustment				2,833.00		2,946.00
c. Cost-of-Living Adjustment				15,355.17		0.00
d. Other Adjustments				(20,184.26)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	647,700.57	-0.31%	645,704.48	0.46%	648,650.48
3. Employee Benefits	3000-3999	981,337.51	0.55%	986,699.66	5.31%	1,039,051.67
4. Books and Supplies	4000-4999	404,441.56	-53.43%	188,362.06	0.00%	188,362.06
5. Services and Other Operating Expenditures	5000-5999	626,271.41	-12.61%	547,299.30	-0.28%	545,760.13
6. Capital Outlay	6000-6999	506,521.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,000.00	0.00%	2,000.00	0.00%	2,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	23,238.00	0.00%	23,238.00	0.00%	23,238.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		4,564,342.67	-18.37%	3,725,725.34	1.89%	3,796,049.18
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(71,812.01)		66,739.93		(5,617.58)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		2,523,295.07		2,451,483.06		2,518,222.99
2. Ending Fund Balance (Sum lines C and D1)		2,451,483.06		2,518,222.99		2,512,605.41
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	2,000.00		0.00		0.00
b. Restricted	9740	145,716.02		137,586.64		136,560.49
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,121,193.33		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	182,573.71		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		2,380,636.35		2,376,044.92
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,451,483.06		2,518,222.99		2,512,605.41

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	182,573.71		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		2,381,696.85		2,377,655.42
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			(1,060.50)		(1,610.50)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		182,573.71		2,380,636.35		2,376,044.92
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.00%		63.90%		62.59%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		344.59		344.59		335.91
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		4,564,342.67		3,725,725.34		3,796,049.18
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		4,564,342.67		3,725,725.34		3,796,049.18
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		182,573.71		149,029.01		151,841.97
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		71,000.00		71,000.00		71,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		182,573.71		149,029.01		151,841.97
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01I GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	23,238.00		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					23,238.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	23,238.00	23,238.00		

Current LEA:	54-72116-0000000 Sequoia Union Elementary
Selected SELPA:	CG (Enter a SELPA ID from the list below then save and close)

POTENTIAL SELPAS FOR THIS LEA		
ID	SELPA-TITLE	DATE APPROVED (from Form SEA)
CG	Tulare County	

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2020-21)				
District Regular	32.83	32.81		
Charter School	316.00	311.78		
Total ADA	**348.83**	**344.59**	**-1.2%**	**Met**
1st Subsequent Year (2021-22)				
District Regular	22.80	32.68		
Charter School	302.00	311.78		
Total ADA	**324.80**	**344.46**	**6.1%**	**Not Met**
2nd Subsequent Year (2022-23)				
District Regular	22.80	24.00		
Charter School	302.00	311.78		
Total ADA	**324.80**	**335.78**	**3.4%**	**Not Met**

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - The projected change since first interim projections for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation: (required if NOT met)

Additional Enrollment in the charter school between the first and second interim reports

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment First Interim (Form 01CSI, Item 2A)	Enrollment Second Interim CBEDS/Projected	Percent Change	Status
Current Year (2020-21)				
District Regular	23	23		
Charter School	319	317		
Total Enrollment	**342**	**340**	**-0.6%**	**Met**
1st Subsequent Year (2021-22)				
District Regular	23	23		
Charter School	319	317		
Total Enrollment	**342**	**340**	**-0.6%**	**Met**
2nd Subsequent Year (2022-23)				
District Regular	23	23		
Charter School	319	317		
Total Enrollment	**342**	**340**	**-0.6%**	**Met**

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Enrollment projections have not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	30	32	
Charter School	280	301	
Total ADA/Enrollment	**310**	**333**	**93.1%**
Second Prior Year (2018-19)			
District Regular	33	36	
Charter School	291	322	
Total ADA/Enrollment	**324**	**358**	**90.5%**
First Prior Year (2019-20)			
District Regular	33	33	
Charter School	316	316	
Total ADA/Enrollment	**349**	**349**	**100.0%**
		Historical Average Ratio:	94.5%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**95.0%**

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2020-21)				
District Regular	33	23		
Charter School	312	317		
Total ADA/Enrollment	**345**	**340**	**101.5%**	**Not Met**
1st Subsequent Year (2021-22)				
District Regular	24	23		
Charter School	312	317		
Total ADA/Enrollment	**336**	**340**	**98.8%**	**Not Met**
2nd Subsequent Year (2022-23)				
District Regular	24	23		
Charter School	312	317		
Total ADA/Enrollment	**336**	**340**	**98.8%**	**Not Met**

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

Change in enrollment

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

4A. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals	Percent Change	Status
Current Year (2020-21)	3,345,964.00	3,305,820.00	-1.2%	Met
1st Subsequent Year (2021-22)	3,164,231.00	3,408,482.00	7.7%	Not Met
2nd Subsequent Year (2022-23)	3,150,475.00	3,392,639.00	7.7%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Projected LCFF revenue has changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation: (required if NOT met)

Change in COLA per the Governor's Budget

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2017-18)	2,429,962.52	3,052,126.73	79.6%
Second Prior Year (2018-19)	2,390,892.60	3,043,493.35	78.6%
First Prior Year (2019-20)	2,743,163.63	3,575,344.85	76.7%
		Historical Average Ratio:	78.3%

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**74.3% to 82.3%**	**74.3% to 82.3%**	**74.3% to 82.3%**

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Current Year (2020-21)	2,669,778.31	3,382,867.80	78.9%	Met
1st Subsequent Year (2021-22)	2,649,285.43	3,362,374.92	78.8%	Met
2nd Subsequent Year (2022-23)	2,717,710.87	3,430,800.36	79.2%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since first interim projections.

Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	**-5.0% to +5.0%**
District's Other Revenues and Expenditures Explanation Percentage Range:	**-5.0% to +5.0%**

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2020-21)	380,706.66	380,983.66	0.1%	No
1st Subsequent Year (2021-22)	97,354.00	101,645.00	4.4%	No
2nd Subsequent Year (2022-23)	97,354.00	101,645.00	4.4%	No

Explanation: (required if Yes)

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2020-21)	761,067.00	761,067.00	0.0%	No
1st Subsequent Year (2021-22)	227,194.00	227,194.00	0.0%	No
2nd Subsequent Year (2022-23)	227,194.00	227,194.00	0.0%	No

Explanation: (required if Yes)

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2020-21)	44,660.00	44,660.00	0.0%	No
1st Subsequent Year (2021-22)	55,144.00	55,144.27	0.0%	No
2nd Subsequent Year (2022-23)	68,924.00	68,923.60	0.0%	No

Explanation: (required if Yes)

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2020-21)	393,391.42	404,441.56	2.8%	No
1st Subsequent Year (2021-22)	190,386.00	188,362.06	-1.1%	No
2nd Subsequent Year (2022-23)	180,266.00	188,362.06	4.5%	No

Explanation: (required if Yes)

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2020-21)	625,241.56	626,271.41	0.2%	No
1st Subsequent Year (2021-22)	548,088.00	547,299.30	-0.1%	No
2nd Subsequent Year (2022-23)	546,549.00	545,760.13	-0.1%	No

Explanation: (required if Yes)

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2020-21)	1,186,433.66	1,186,710.66	0.0%	Met
1st Subsequent Year (2021-22)	379,692.00	383,983.27	1.1%	Met
2nd Subsequent Year (2022-23)	393,472.00	397,762.60	1.1%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2020-21)	1,018,632.98	1,030,712.97	1.2%	Met
1st Subsequent Year (2021-22)	738,474.00	735,661.36	-0.4%	Met
2nd Subsequent Year (2022-23)	726,815.00	734,122.19	1.0%	Met

6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

1a. STANDARD MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation: Federal Revenue (linked from 6A if NOT met)

Explanation: Other State Revenue (linked from 6A if NOT met)

Explanation: Other Local Revenue (linked from 6A if NOT met)

1b. STANDARD MET - Projected total operating expenditures have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation: Books and Supplies (linked from 6A if NOT met)

Explanation: Services and Other Exps (linked from 6A if NOT met)

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: Enter the Required Minimum Contribution if First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

		Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	130,283.00	42,172.00	Not Met
2.	First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)			

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
x	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
	Other (explanation must be provided)

Explanation: (required if NOT met and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] in any of the current fiscal year or two subsequent fiscal years.

[1]Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

[2]A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Available Reserve Percentages (Criterion 10C, Line 9)	4.0%	63.9%	62.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	**1.3%**	**21.3%**	**20.9%**

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals: Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Projected Year Totals: Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2020-21)	(49,425.30)	3,406,105.80	1.5%	Not Met
1st Subsequent Year (2021-22)	75,929.81	3,385,612.92	N/A	Met
2nd Subsequent Year (2022-23)	(4,041.43)	3,454,038.36	0.1%	Met

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

Additional Certificated Teachers due to Distrance Learning

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2020-21)	2,451,483.06	Met
1st Subsequent Year (2021-22)	2,518,222.99	Met
2nd Subsequent Year (2022-23)	2,512,605.41	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2020-21)	1,483,731.73	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves[1] for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA		
5% or $71,000 (greater of)	0	to	300
4% or $71,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

[1] Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

[2] Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

[3] A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	345	345	336
District's Reserve Standard Percentage Level:	4%	4%	4%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? Yes
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s):

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	4,564,342.67	3,725,725.34	3,796,049.18
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	4,564,342.67	3,725,725.34	3,796,049.18
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	182,573.71	149,029.01	151,841.97
6. Reserve Standard - by Amount ($71,000 for districts with less than 1,001 ADA, else 0)	71,000.00	71,000.00	71,000.00
7. **District's Reserve Standard (Greater of Line B5 or Line B6)**	**182,573.71**	**149,029.01**	**151,841.97**

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	182,573.71	0.00	0.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	2,381,696.85	2,377,655.42
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	(1,060.50)	(1,610.50)
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	182,573.71	2,380,636.35	2,376,044.92
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.00%	63.90%	62.59%
District's Reserve Standard (Section 10B, Line 7):	**182,573.71**	**149,029.01**	**151,841.97**
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget? No

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent? No

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603) No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? No

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than $20,000 and more than five percent since first interim projections.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than $20,000 and more than five percent since first interim projections.

Identify capital project cost overruns that have occurred since first interim projections that may impact the general fund budget.

District's Contributions and Transfers Standard: -5.0% to +5.0% or -$20,000 to +$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2020-21)	(47,621.00)	(51,431.50)	8.0%	3,810.50	Met
1st Subsequent Year (2021-22)	(45,833.00)	(59,715.54)	30.3%	13,882.54	Met
2nd Subsequent Year (2022-23)	(54,352.00)	(69,197.67)	27.3%	14,845.67	Met
1b. Transfers In, General Fund *					
Current Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2020-21)	23,238.00	23,238.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	23,238.00	23,238.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	23,238.00	23,238.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget? No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d.

1a. MET - Projected contributions have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation: (required if NOT met)

1b. MET - Projected transfers in have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation: (required if NOT met)

1c. MET - Projected transfers out have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1d. NO - There have been no capital project cost overruns occurring since first interim projections that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payment for the current fiscal year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

[1] Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: If First Interim data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no First Interim data exist, click the appropriate buttons for Items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments? (If No, skip items 1b and 2 and sections S6B and S6C) — No

   b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? — n/a

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2020
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				0

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Current Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2019-20)?		**No**	**No**	**No**

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

Explanation:
(Required if Yes to increase in total annual payments)

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

n/a

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4) — No

   b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities? — n/a

   c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions? — n/a

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability		
b. OPEB plan(s) fiduciary net position (if applicable)		
c. Total/Net OPEB liability (Line 2a minus Line 2b)	0.00	0.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?		
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.		

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2020-21)		
1st Subsequent Year (2021-22)		
2nd Subsequent Year (2022-23)		
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2020-21)		
1st Subsequent Year (2021-22)		0.00
2nd Subsequent Year (2022-23)		
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2020-21)		
1st Subsequent Year (2021-22)		
2nd Subsequent Year (2022-23)		
d. Number of retirees receiving OPEB benefits		
Current Year (2020-21)		
1st Subsequent Year (2021-22)		
2nd Subsequent Year (2022-23)		

4. Comments:

S7B. Identification of the District's Unfunded Liability for Self-insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

   No

   b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?

   n/a

   c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?

   n/a

2. Self-Insurance Liabilities

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3. Self-Insurance Contributions

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2020-21)		
1st Subsequent Year (2021-22)		
2nd Subsequent Year (2022-23)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2020-21)		
1st Subsequent Year (2021-22)		
2nd Subsequent Year (2022-23)		

4. Comments:

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of first interim projections? No

If Yes, complete number of FTEs, then skip to section S8B.
If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	16.0	19.0	18.0	18.0

1a. Have any salary and benefit negotiations been settled since first interim projections? Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled? No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Jan 14, 2021

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official? Yes
If Yes, date of Superintendent and CBO certification: Jan 14, 2021

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement? No
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: Jul 01, 2020 End Date: Jun 30, 2021

5. Salary settlement:

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year	2.3%		
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")		2.5%	0.0%

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
7. Amount included for any tentative salary schedule increases			

Certificated (Non-management) Health and Welfare (H&W) Benefits

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim? No

If Yes, amount of new costs included in the interim and MYPs

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

Certificated (Non-management) Attrition (layoffs and retirements)

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are savings from attrition included in the interim and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Certificated (Non-management) - Other

List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections? No

If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	13.0	12.0	12.0	12.0

1a. Have any salary and benefit negotiations been settled since first interim projections? Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled? No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Jan 14, 2021

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official? Yes

If Yes, date of Superintendent and CBO certification: Jan 14, 2021

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement? No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: Jul 01, 2020 End Date: Jun 30, 2021

5. Salary settlement:

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year	2.3%		
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")		2.5%	0.0%

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
7. Amount included for any tentative salary schedule increases			

Classified (Non-management) Health and Welfare (H&W) Benefits

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim for prior year settlements included in the interim?			
If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

Classified (Non-management) Attrition (layoffs and retirements)

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are savings from attrition included in the interim and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Classified (Non-management) - Other

List other significant contract changes that have occurred since first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of first interim projections? n/a

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	4.0	4.0	4.0	4.0

1a. Have any salary and benefit negotiations been settled since first interim projections? n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled? n/a

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")	2.3%	2.5%	0.0%

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

4. Amount included for any tentative salary schedule increases

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? No

   If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is enrollment decreasing in both the prior and current fiscal years?	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

Second Interim
2020-21 Projected Totals
Technical Review Checks

Sequoia Union Elementary
Tulare County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED

CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

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INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

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PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). PASSED

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EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

INTERIM-CERT-PROVIDE - (F) - Interim Certification (Form CI) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form AI) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CSI) has been provided. PASSED

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

MYPIO-PROVIDE - (W) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

SACS2020ALL Financial Reporting Software - 2020.2.0
3/5/2021 10:32:53 AM

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Second Interim
2020-21 Board Approved Operating Budget
Technical Review Checks

Sequoia Union Elementary

Tulare County

Following is a chart of the various types of technical review checks and related requirements:

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CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

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Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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SUPPLEMENTAL CHECKS

EXPORT CHECKS

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Checks Completed.

SACS2020ALL Financial Reporting Software - 2020.2.0
3/5/2021 10:31:19 AM

54-72116-0000000

Second Interim
2020-21 Original Budget
Technical Review Checks

Sequoia Union Elementary

Tulare County

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Checks Completed.

SACS2020ALL Financial Reporting Software - 2020.2.0
3/5/2021 10:33:22 AM

54-72116-0000000

Second Interim
2020-21 Actuals to Date
Technical Review Checks

Sequoia Union Elementary

Tulare County

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SUPPLEMENTAL CHECKS

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SEQUOIA UNION ELEMENTARY SCHOOL

ACTION ITEMS: 7.10: Approve the TCOE New Teacher & Leadership Development IMPACT Intern Program Contract

For TCOE Office Use
Vendor # _____
Req. # _____
PO # _____
Supt receiving funds

AGENCY AGREEMENT

TCOE CONTRACT #: 210553

This Agency Agreement ("Agreement") is entered into between the **Tulare County Superintendent of Schools**, (hereinafter, "Superintendent" or "Program Sponsor") and the **Sequoia Union Elementary School District** (hereinafter, "District" or "Employing Agency") (collectively, "Parties").

RECITALS

A. WHEREAS, teacher intern programs are a partnership between the California Commission on Teacher Credentialing (CTC), approved Program Sponsor and the California Employing Agency that elects to employ an individual on the basis of an intern credential;

B. WHEREAS, Superintendent is a CTC-approved Program Sponsor and District is an Employing Agency that elects to employ individuals on the basis of an intern credential;

C. WHEREAS, District acknowledges that there is a shortage of teachers and that current certificated employees will not be displaced when hiring interns, and interns meet the *Every Student Succeeds Act* (ESSA) regulations and definitions, and the interns will be placed in a classroom to teach a subject area compliant with their district intern credentials;

D. WHEREAS all parties are aware that intern credentials are limited to an EL authorization that satisfies requirements for Specially Designed Academic Instruction Delivered in English (SDAIE) and do not satisfy requirements to teach ELD in a departmentalized setting;

E. WHEREAS, the supervision and support of interns is the responsibility of both the Program Sponsor and the District;

F. WHEREAS, Superintendent and District agree to partner together to provide the IMPACT Intern Program for eligible teachers working in the District;

G. WHEREAS Intern programs are the result of a partnership between the institution who prepare teachers (Program Sponsor) and the employer. Pursuant to Section 80033 of Title 5 of the California Code of Regulations (C.C.R.), every approved intern program must have a signed agreement between the District and the Program Sponsor detailing the support and supervision that will be provided to interns. CCTC states that the supervision and support of interns is the responsibility of both the Commission-approved teacher preparation program and the employer. The combination of employer-provided support and mentoring, and program supervision provided to the intern, should be a minimum of 2-4 hours per week. (CCTC, PSC 3C-22)

ACCORDINGLY, IT IS HEREBY AGREED between the parties hereto as follows:

1. **TERM:** This TWO-YEAR agreement shall become effective as of January 1, 2021 and shall expire December 31, 2022.
2. **RESPONSIBILITIES OF THE PARTIES:**
    a. District shall have the responsibilities as set forth in Exhibit A;
    b. Superintendent shall have the responsibilities as set forth in Exhibit B.
2. **COST OF SERVICES:** In consideration of the Agreement, District shall pay Superintendent according to the fee structure outlined in Exhibit A, Paragraph 11.
    a. Please see attached Exhibit A, Paragraph 11.
3. **SCHEDULE OF PAYMENTS:**
    a. Superintendent shall invoice the District according to the schedule outlined in Exhibit A, Paragraph 11.
4. **INDEMNIFICATION:** Superintendent and District shall hold each other harmless, defend and indemnify their respective agents, officers, and employees from and against any liability, claims, actions, costs, damages or losses of any kind, including death or injury to any person and/or damage to property, arising out of the activities of Superintendent or District or their agents, officers and employees under this Agreement. This indemnification shall be provided by each party to the other party regarding its own activities undertaken pursuant to this Agreement, or as a result of the relationship thereby created, including any claims that may be made against either party by any taxing authority asserting that an employer-employee relationship exists by reason of the Agreement, or any claims made against either party alleging civil rights violations by such party under Government Code section 12920 *et seq.* (California Fair Employment and Housing Act). This indemnification obligation shall continue beyond the term of the Agreement as to any acts or omissions occurring under this Agreement or any extension of the Agreement.
5. **TERMINATION:** Either party may terminate this Agreement without cause by giving thirty (30) calendar days advance written notice to the other party.

The Parties, having read and considered the above provisions, indicate their agreement by their authorized signatures below.

DISTRICT	SUPERINTENDENT
Ken Horn	Tim A. Hire
Superintendent	Superintendent of Schools
Sequoia Union Elementary School District	Tulare County Office of Education
23958 Ave. 324	P.O. Box 5091
Lemon Cove, CA 93244	Visalia, CA 93278-5091
By:_____	By:_____
Date:_____	Date: 2/26/21

TCOE Program Information:

Contact Person: Mary Dolan, 559.302.3640

Budget Number: 010-90228-0-000000-210000-58000-000-00-0000

Please return an original signed copy to:

Tulare County Office of Education

ATTN: NTLD

P.O. Box 5091

Visalia, CA 93278-5091

EXHIBIT A

SCOPE OF SERVICES

RESPONSIBILITIES OF DISTRICT OR EMPLOYING AGENCY:

1) The Employing Agency will assign a representative (e.g. Assistant Superintendent or site Principal) to act as a contact person with the TCOE IMPACT District Intern Program.
2) At the time of hiring an intern teacher, the Employing Agency will identify a mentor teacher and allocate additional personnel if needed to provide on-site support for the intern.
    a) The mentor teacher and additional personnel working with the intern shall possess a Clear or Life Credential in the same areas as the intern, have a minimum of three years of successful teacher experience, and have an English Language Authorization.
    b) The Employing Agency shall determine the terms of employment for the mentor teacher and additional personnel. It is at the discretion of the Employing Agency to determine if the mentor teacher and additional personnel receive compensation, and, if so, compensation is the responsibility of the Employing Agency.
    c) To meet the CTC and 5 CCR § 80033 requirement of 144 hours of required support and supervision per year, the District will ensure that the intern receives a minimum of 70-80 hours of support (approximately 2-3 hours per week) with the mentor teacher and additional personnel (if appropriate) per year. Support may include, but is not limited to, weekly course planning of curriculum and assessments, coaching in the classroom, and problem-solving regarding student issues. The intern and on-site mentor will be responsible for documenting hours of support provided by the Employing Agency.
    d) For those interns who do not already have an English Language Authorization from a current California credential or passing score on the California Teacher of English Learners ("CTEL") exam, the Employing Agency will ensure that the intern receives an additional 25 hours of the required 45 hours per year related to working with English Learners. (For additional ideas for support, see CTC Professional Services Committee ["PSA"] 13-06 Appendix B.)
    e) The mentor teacher and additional personnel should be immediately available to assist the intern with planning lessons that are appropriately designed and differentiated for English Learners, including assessing language needs and

progress, and supporting making content instruction accessible for English Learners, e.g. through in-classroom modeling and coaching as needed.

f) The Employing Agency will ensure there is protected time for the mentor and additional personnel to work with the intern within the school day and school week.

g) The onsite mentor will receive a minimum of 10 hours of training per CTC requirement from the Program Sponsor, part of which may be provided by the Employing Agency.

3) The Employing Agency will provide access to the intern's site administrator or evaluator for consultation with IMPACT Program personnel.
4) The Employing Agency will advise site administrators regarding inappropriate assignment of interns to extremely challenging / complex teaching assignments
5) The Employing Agency will advise site administrators that IMPACT intern candidates require a timely departure from school campus on the days that they are attending IMPACT classes.
6) The Employing Agency will minimize extra duty assignments for IMPACT intern candidates.
7) The Employing Agency will provide internet access to visiting IMPACT program personnel.
8) The Employing Agency will support and assist the intern with meeting the video-recording requirement for CalTPA Cycle 1 and Cycle 2, including permission slips.
9) If appropriate, the Employing Agency will assist the TCOE IMPACT District Intern Program Accounts Manager to establish monthly payroll deduction for the intern, or encourage hired interns to make other payment arrangements to make sure their program tuition stays current.
10) The Employing Agency will provide evaluation data as requested by the CTC and the TCOE IMPACT District Intern Program, including survey completion, demographic and/or retention information.
11) The Employing Agency will release TCOE Impact District Program intern teachers to participate in 2 half-days of professional development observations as part of in-kind match.
12) The Employing Agency will apply all IMPACT units earned for the advancement of the candidate on the district salary when the preliminary credential is granted as per ED CODE 44327.
13) If necessary, if the intern's site is located outside the local area of TCOE (e.g. more than 45 minutes away), the Employing Agency may be asked to assist in identifying a Practicum Supervisor for the intern.

14) The following fee structure for participating in the program applies: The cost will be $1,000 per intern per year (regardless of the IMPACT intern's start date). The Employing Agency will be billed in March for the interns who are in the program at that time. Please contact the NTLD office if the billing cycle needs to be adjusted. (Due to local control funding formula, the TCOE IMPACT District Intern Program no longer receives state funding to support intern programs. Funding has been redirected towards local control funds. Districts can use funds from Title II, Educator Effectiveness for this fee. Additionally, districts can charge interns to support supervision of new teachers as per California ED CODE 44462).

FEE SCHEDULE

	Invoice Date
The cost will be $1,000.00 per intern per year (regardless of the intern teacher's start date) for 2020-2021 school year	March 2021 *payment terms are net 30 days from the date of receipt of invoice
The cost will be $1,000.00 per intern per year (regardless of the intern teacher's start date) for 2021-2022 school year	March 2022 *payment terms are net 30 days from the date of receipt of invoice
Not to exceed $1,000.00 per intern, per year for a total cost of $2,000.00 per intern for the two- year program.	*Total Cost*

EXHIBIT B

SCOPE OF SERVICES

RESPONSIBILITIES OF PROGRAM SPONSOR PROVIDED BY TULARE COUNTY SUPERINTENDENT OF SCHOOLS:

1) The Program Sponsor will provide administration, management, and coordination of the TCOE IMPACT District Intern Program as approved by CCTC.
2) The Program Sponsor shall provide training to administrators to acquaint them with TCOE IMPACT District Intern Program goals, requirements for participants, and administrator responsibilities.
3) The Program Sponsor shall identify a Practicum Supervisor and allocate additional personnel if needed to provide on-site support for the intern.
    a) The Practicum Supervisor and additional personnel working with the intern shall possess a Clear or Life Credential in the same area as the intern, have a minimum of three years of successful teaching experience, and have an English Language Authorization.
    b) The Program Sponsor shall provide appropriate orientation and training for the Practicum Supervisor and additional personnel, including, but not limited to, characteristics of coaching, time and frequent of visitations, and process for documenting observations and evaluation of the intern.
    c) The Program Sponsor will ensure that the intern receives a minimum of 70-80 hours of support from the Practicum Supervisor (approx. 18 visits year one and 12 visits year two). Support may include, but is not limited to, weekly course planning of curriculum and assessments, coaching within the classroom, and problem-solving regarding student issues. The intern and Practicum Supervisor will be responsible for documenting hours received from the Program Sponsor, e.g., administrators, instructors, and additional personnel.
    d) For those interns who do not already have English Language Authorization from a California credential or passing score on the CTEL exam, the Program Sponsor will ensure that the intern receives an additional 20 hours of in-classroom coaching specific to the needs of English Learners from the Practicum Supervisor and additional personnel.
4) The Program Sponsor will maintain records of the TCOE IMPACT interns, provide advisement, and feedback to the participants as to their progress.
5) Onsite mentors will receive a minimum of 10 hours of training from the Program Sponsor (and possibly the Employing Agency) per CTC requirement.

6) The Program Sponsor will be responsible for establishing effective and on-going communication with Employing Agency and TCOE IMPACT District Intern personnel (e.g. Practicum Supervisor, Evaluator, Intern Coordinator) as appropriate to ensure a successful teaching experience for the intern.
7) The Program Sponsor will ensure that the district human resources director and site administrator are informed about the requirement of staying in good academic and financial standing with the program in order to continue with employment.
8) The Program Sponsor will be responsible for providing the intern with procedures to document and monitor the CTC required hours of mentoring and support from the employer and the District Intern program.
9) The Program Sponsor will provide all CTC-required coursework for the preliminary credential.
10) The Program Sponsor will coordinate Leadership Team Forum meetings to provide an ongoing system of program development and evaluation that leads to substantive program improvements in teacher development associated with the CTC requirements.
11) The County Superintendent will submit the District Intern credential application and provide assistance and support with credentialing issues.