

**Board of Trustees
August 10th, 2017
Regular Meeting**

A regular meeting of the Board of Trustees of the Sequoia Union Elementary School will be held on August 10th, 2017 at 23958 Ave. 324, Lemon Cove, CA.

AGENDA

- 1. OPEN SESSION 6:00 p.m.**
 - Call to Order
 - Flag Salute

- 11. OPEN SESSION**
 - 2.1 Comments From the Public
Board Policy #9323 Allows Each Individual Speaker Three Minutes for Public Comment

- 111. REPORTS & DISCUSSION**
 - 3.1 Superintendent's Report
 - 3.2 Parent's Guild
 - 3.3 S.S.C. Update
 - 3.4 S.E.T.A. Update
 - 3.5 Local Control and Accountability Plan (LCAP)
 - 3.6 Strategic Planning Update
 - 3.7 Charter School Update
 - 3.8 Action Plan for Student's With Exceptional Needs
 - 3.9 Meal Charge Policy
 - 3.10 Superintendent's Contract Policy
 - 3.11 Cafeteria Review

- 4.1a Approval of the Consent Agenda Items
Approval of the July 13, 2017 Regular Meeting Minutes
- 4.1b A.D.A. Report
- 4.1c Cafeteria Report
- 4.1d Approve Payment of Bills for August
- 4.1e Approve Payroll for August
- 4.1f Approve Budget Report/Revisions

1V. OTHER ACTION ITEMS

- 5.1 Update on Well Project and Approval of Claims – Nick Keller/Keller-Wegley Engineers
- 5.2 Interdistrict Agreement
- 5.3 Engagement Agreement with M. Green & Co. for 2017-18 Audit
- 5.4 Legal Services Agreement for the Tulare County Office of Education Legal Services Consortium (the master agreement between TCOE and Lozano Smith)

V. CLOSED SESSION – (Gov't. Code 54956.9, Gov't. Code 54954.9)

-CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION

Initiation of Litigation Pursuant to Subdivision of Government Code 54956.9
1 case

-CONFERENCE WITH LABOR NEGOTIATION

Agency negotiator – Mr. Jensen
Employee Organization – S.E.T.A.
Unrepresented Employees – Classified/Management Staff

VI. ADJOURNMENT

SEQUOIA UNION SCHOOL DISTRICT
REGULAR BOARD MEETING
August 10th, 2017

111. REPORTS & DISCUSSION

Agenda Item 3.1 Superintendent's Report:

The Board will be presented with a report on Instructional Programs, Operations, Personnel, and Maintenance and Transportation.

Information Only

Agenda Item. 3.1

SEQUOIA UNION SCHOOL DISTRICT
REGULAR BOARD MEETING
August 10th, 2017

111. REPORTS & DISCUSSION

Agenda Item 3.2 Parent's Guild:

A member from the Parent's Guild will give an update to the Board

Information Only

Agenda Item 3.2

SEQUOIA UNION SCHOOL DISTRICT
REGULAR BOARD MEETING
August 10th, 2017

111. REPORTS & DISCUSSION

Agenda Item 3.3 S.S.C. Update:

Information Only

Agenda Item 3.3

SEQUOIA UNION SCHOOL DISTRICT
REGULAR BOARD MEETING
August 10th, 2017

111. REPORTS & DISCUSSION

Agenda Item 3.4 S.E.T.A. Update:

A member from S.E.T.A. will give an update to the Board

Information Only

Agenda Item. 3.4

SEQUOIA UNION SCHOOL DISTRICT
REGULAR BOARD MEETING
August 10th, 2017

111. REPORTS & DISCUSSION

Agenda Item 3.5 Local Control and accountability Plan (LCAP):

Information Only

Agenda Item. 3.5

SEQUOIA UNION SCHOOL DISTRICT
REGULAR BOARD MEETING
August 10th, 2017

111. REPORTS & DISCUSSION

Agenda Item 3.6 Strategic Planning Update:

Information Only

Agenda Item. 3.6

SEQUOIA UNION SCHOOL DISTRICT
REGULAR BOARD MEETING
August 10th, 2017

111. REPORTS & DISCUSSION

Agenda Item 3.7 Charter School Update:

Information Only

Agenda Item 3.7

SEQUOIA UNION SCHOOL DISTRICT
REGULAR BOARD MEETING
August 10th, 2017

111. REPORTS & DISCUSSION

Agenda Item 3.8 Action Plan for Students with Exceptional Needs:

The Board will be presented with an update on the action plan for students with exceptional needs.

Information Only

Agenda Item. 3.8

SEQUOIA UNION SCHOOL DISTRICT
REGULAR BOARD MEETING
August 10th, 2017

111. REPORTS & DISCUSSION

Agenda Item 3.9 Meal Charge Policy:

The Board will be requested to review a sample policy regarding unpaid meal charges. The District must clearly communicate a meal charge policy, which would include, if applicable, the availability of alternate meals. The School Food Authorities must have a policy in place for children who are participating at the reduced price or paid rate, but either do not have money in their account or in hand to cover the cost of the meal at the time of service. Such a policy ensures that school food service professionals, school administrators, families, and students have a shared understanding of expectations in these situations.

Information Only

Agenda Item. 3.9



United States Department of Agriculture

For June
MFB

Food and
Nutrition
Service

Park Office
Center

3101 Park
Center Drive
Alexandria
VA 22302

DATE: July 8, 2016

MEMO CODE: SP 46-2016

SUBJECT: Unpaid Meal Charges: Local Meal Charge Policies

TO: Regional Directors
Special Nutrition Programs
All Regions

State Directors
Child Nutrition Programs
All States

The purpose of this memorandum is to address the need for school food authorities (SFAs) participating in the Food and Nutrition Service (FNS) National School Lunch Program (NSLP) and School Breakfast Program (SBP) to institute and clearly communicate a meal charge policy, which would include, if applicable, the availability of alternate meals. Because all students in participating schools may receive reimbursable school meals, all SFAs must have a policy in place for children who are participating at the reduced price or paid rate, but either do not have money in their account or in hand to cover the cost of the meal at the time of service. Such a policy ensures that school food service professionals, school administrators, families, and students have a shared understanding of expectations in these situations.

For the past several years, the U.S. Department of Agriculture (USDA) has been examining policies and practices relating to unpaid meals. This examination was undertaken in response to section 143 of the Healthy, Hunger-Free Kids Act of 2010 (Public Law 111-296; December 13, 2010) entitled "Review of Local Policies on Meal Charges and Provision of Alternate Meals." In addition, Congress required USDA to report on the feasibility of establishing national standards for meal charges and alternate meals and, if applicable, to make recommendations for implementation.

During that examination, FNS sought feedback from key stakeholders through a variety of forums and specifically sought strategies and insight from school food service administrators with direct experience managing meal charges. In addition, FNS undertook a thorough review of meal charge policies and practices provided by State and local officials. FNS was careful to consider a wide variety of communities and the scope of this issue, understanding that the effectiveness of a policy depends on the size of an SFA, its location, and even the demographics of the students it serves. FNS has determined that due to these variations, meal charge and alternate meal policies should continue to be made at the State or local level.

policy, SFAs must develop and implement an SFA-level policy for each school operating the NSLP and SBP. While the policy is developed at the State or SFA-level, the policy may vary for elementary, middle, and high schools, as discussed below.

In developing a meal charge policy, FNS encourages adoption of policies that allow children to receive the nutrition they need to stay focused during the school day, minimize identification of children with insufficient funds to pay for school meals, and maintain the financial integrity of the nonprofit school food service account (NSFSA). However, the specific policy is at the discretion of the State agency or SFA, as applicable. Policies may allow students to charge all types of available reimbursable meals, offer alternate meals, impose a limit on charges, or allow neither meal charges nor offer alternate meals. Additionally, policies may be consistent for all students or vary based on student grade levels.

SFAs also must include policies regarding the collection of delinquent meal charge debt in the written meal charge policy. In establishing policies regarding collection of delinquent debt, SFAs are encouraged to consider the benefits of potential collections in the context of the costs that would be incurred to achieve those collections. Additional guidance on how Federal regulations and the definition of "bad debt" apply to the NSFSA when unpaid meal charges are not collected may be found in SP 47-2016, *Unpaid Meal Charges: Clarification on Collection of Delinquent Meal Payments*, July 8, 2016.

Please note that, as with all aspects of program operations, food service management companies must operate in compliance with meal charge policies established by the State agency or SFA.

Policy Communications

Whether developed at the State or SFA-level, SFAs must ensure that the policy is provided in writing to all households at the start of each school year and to households that transfer to the school during the school year. Additionally, SFAs are encouraged to include the policy in student handbooks and/or in online portals households use to access student accounts. SFAs are encouraged to use multiple methods to disseminate the policy. The written policy also could be provided again to the household through mail or email the first time the policy is applied to a specific student.

SFAs also must provide the meal charge policy to all school or SFA-level staff responsible for policy enforcement. This includes school food service professionals responsible for collecting payment for meals at the point of service, staff involved in notifying families of low or negative balances, and staff involved in enforcing any other aspects of the meal charge policy. School social workers, school nurses, the homeless liaison, and other staff members that may assist students in need also should be informed of the policy. FNS also encourages SFAs to provide information about the policy to principals, assistant principals, and other administrators to ensure they are familiar with and supportive of the policy.

Duxbury Public Schools Meal Charge Policy

I. PURPOSE/POLICY:

The purpose of this policy is to establish consistent meal account procedures throughout the district. Unpaid charges place a financial strain on the food service department. The goals of this policy are:

- To treat all students with dignity in the serving line regarding meal accounts
- To support positive situations with district staff, district business policies, students and parent/guardian to the maximum extent possible
- To establish policies that are age appropriate
- To encourage parent/guardian to assume the responsibility of meal payments and to promote self-responsibility of the student
- To establish a consistent district policy regarding charges and collection of charges.

II. SCOPE OF RESPONSIBILITY:

The Food service department: Responsible for maintaining charge records and notifying the school district of outstanding balances.

The School District: Responsible for notifying the student's parent/guardian with written documentation.

The Parent/Guardian: Immediate payment.

III. ADMINISTRATION:

1. Student groups:
 - a) Elementary students: will be allowed to charge a maximum of \$10.00 (for the reimbursable meal only).
 - (1) These meals will include only menu items part of the reimbursable meal.
 - (2) After the balance exceeds the threshold, the student may be given a designated menu alternate¹. Sample:
Cheese sandwich + veggie sticks + fruit + milk²
 - b) Middle school students: will be allowed to charge a maximum of \$10.00. After this threshold is reached, no additional charges will be accepted.
 - c) High school students: will be allowed to charge one meal.
2. No charges will be allowed for ala Carte foods and beverages.
3. Students with negative balances will be contacted by the district or the food service department. This will be done either as a written letter, electronic e-mail, or phone call to the household.

¹ Designated Menu Alternate: Meets the nutritional qualifications of a reimbursable meal (2 oz meat/meat alternate, at least one serving bread/grains, ½ cup serving fruits/vegetable, and 8 oz 1% fluid milk.)

² Nutritional value of this sample menu: 565 calories, 25 grams protein, 2.5 mg iron, 700 mg. calcium, 890 IU Vitamin A, 55 mg. Vitamin C.

SEQUOIA UNION SCHOOL DISTRICT
REGULAR BOARD MEETING
August 10th, 2017

111. REPORTS & DISCUSSION

Agenda Item 3.10 Superintendent's Contract Policy #2121b:

The Board will be requested to review the current policy and amend the language to state "In the case of the District Superintendent of Schools, for contracts of employment executed on or after January 1, 2016, the maximum cash settlement shall be an amount equal to the monthly salary of the employee multiplied by **12**."

Information Only

Agenda Item. 3.10

SUPERINTENDENT'S CONTRACT

The Board of Trustees believes that the Superintendent/Principal's employment contract should outline the framework through which the Board and Superintendent/Principal are to work together to achieve district goals and objectives. When approving the Superintendent/Principal's employment contract, the Board shall consider the need for stability in district administration and shall ensure the best use of district resources.

(cf. 2120 - Superintendent Recruitment and Selection)

(cf. 4312.1 - Contracts)

(cf. 9000 - Role of the Board)

The contract shall be reviewed by the district's legal counsel and shall, at a minimum, include the following:

1. The general duties and responsibilities of the position

(cf. 2110 - Superintendent Responsibilities and Duties)

2. The duration of the contract, which shall be for no more than four years pursuant to Education Code 35031

3. The salary, benefits, and other compensation for the position

(cf. 4154/4254/4354 - Health and Welfare Benefits)

4. The criteria, process, and procedure for evaluation and the conditions for reemployment

(cf. 2140 - Evaluation of the Superintendent)

5. The conditions for termination of the contract including the maximum cash settlement that the Superintendent/Principal may receive upon termination of the contract

The Board shall deliberate in the closed session of a regular meeting about the terms of the contract. (Government Code 54956, 54957)

(cf. 9320 - Meetings and Notices)

(cf. 9321 - Closed Session Purposes and Agendas)

(cf. 9321.1 - Closed Session Actions and Reports)

Terms of the contract shall remain confidential until the ratification process commences.

(cf. 9011 - Disclosure of Confidential/Privileged Information)

The Board shall ratify the Superintendent/Principal's contract in an open meeting, which shall be reflected in the Board's minutes. Copies of the contract shall be available to the public upon request. (Government Code 53262)

SUPERINTENDENT'S CONTRACT (continued)

(cf. 1340 - Access to District Records)
(cf. 3580 - District Records)

During an existing contract, the Board may reemploy the Superintendent/Principal on mutually agreed upon terms and conditions. However, the Superintendent/Principal's contract shall be extended only by Board action subsequent to a satisfactory evaluation of the Superintendent/Principal's performance and in accordance with Government Code 3511.2.

Decision not to Reemploy

If the Board determines to not reemploy the Superintendent/Principal at the expiration of his/her contract, the Board shall provide written notice to him/her at least 45 days in advance of the expiration of the term of the contract. (Education Code 35031)

Termination of Contract

The Board may terminate the Superintendent/Principal's contract of employment in accordance with law and applicable contract provisions. If the unexpired term of the contract is more than 12 months, the maximum cash settlement shall be no greater than the Superintendent/Principal's monthly salary multiplied by 12. The cash settlement shall not include any noncash items other than health benefits, which may be continued for the unexpired term of the contract up to 12 months or until the Superintendent/Principal finds other employment, whichever occurs first. (Government Code 53260, 53261)

(cf. 4117.5/4217.5/4317.5 - Termination Agreements)

However, when the termination of the Superintendent/Principal's contract is based upon the Board's belief and subsequent confirmation through an independent audit that the Superintendent/Principal has engaged in fraud, misappropriation of funds, or other illegal fiscal practices, the maximum settlement shall be as determined by an administrative law judge but no greater than the Superintendent/Principal's monthly salary multiplied by six. (Government Code 53260)

In addition, if the Superintendent/Principal is convicted of a crime involving an abuse of his/her office or position, he/she shall reimburse the district for payments he/she receives as paid leave salary pending investigation or as cash settlement upon his/her termination, and for any funds expended by the district in his/her defense against a crime involving his/her office or position. (Government Code 53243-53243.4, 53260)

Legal Reference: (see next page)



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GOVERNMENT CODE - GOV

TITLE 5. LOCAL AGENCIES [50001 - 57550] (*Title 5 added by Stats. 1949, Ch. 81.*)

DIVISION 2. CITIES, COUNTIES, AND OTHER AGENCIES [53000 - 55821] (*Division 2 added by Stats. 1949, Ch. 81.*)

PART 1. POWERS AND DUTIES COMMON TO CITIES, COUNTIES, AND OTHER AGENCIES [53000 - 54999.7] (*Part 1 added by Stats. 1949, Ch. 81.*)

CHAPTER 2. Officers and Employees [53200 - 53299] (*Chapter 2 added by Stats. 1949, Ch. 81.*)

ARTICLE 3.5. Employment Contracts [53260 - 53264] (*Article 3.5 added by Stats. 1992, Ch. 962, Sec. 6.*)

53260. (a) All contracts of employment between an employee and a local agency employer shall include a provision that provides that regardless of the term of the contract, if the contract is terminated, the maximum cash settlement that an employee may receive shall be an amount equal to the monthly salary of the employee multiplied by the number of months left on the unexpired term of the contract, with the following exceptions:

(1) If the unexpired term of the contract is greater than 18 months, the maximum cash settlement shall be an amount equal to the monthly salary of the employee multiplied by 18.

~~(2) In the case of a district superintendent of schools, for contracts of employment executed on or after January 1, 2016, the maximum cash settlement shall be an amount equal to the monthly salary of the employee multiplied by 18.~~

(b) (1) Notwithstanding subdivision (a), if a local agency employer, including an administrator appointed by the Superintendent, terminates its contract of employment with its district superintendent of schools, that local agency employer shall not provide a cash or noncash settlement to its superintendent in any amount if the local agency employer believes, and subsequently confirms, pursuant to an independent audit, that the superintendent has engaged in fraud, misappropriation of funds, or other illegal fiscal practices.

(2) This subdivision applies only to a contract for employment executed on or after January 1, 2016.

(c) The cash settlement formulas described in subdivision (a) are maximum amounts that may be paid by a local agency employer to an employee and not a target or example of the amount of the cash settlement to be paid by a local agency employer to an employee in all contract termination cases.

(Amended by Stats. 2015, Ch. 240, Sec. 1. Effective January 1, 2016.)

53261. The cash settlement specified in Section 53260 shall not include any other noncash items except health benefits, which may be continued for the same duration of time as covered in the settlement, pursuant to the same time limitations as provided in Section 53260, or until the employee finds other employment, whichever occurs first.

(Added by Stats. 1992, Ch. 962, Sec. 6. Effective September 28, 1992.)

53262. (a) All contracts of employment with a superintendent, deputy superintendent, assistant superintendent, associate superintendent, community college president, community college vice president, community college deputy vice president, general manager, city manager, county administrator, or other similar chief administrative officer or chief executive officer of a local agency shall be ratified in an open session of the governing body which shall be reflected in the governing body's minutes.

(b) Copies of any contracts of employment, as well as copies of the settlement agreements, shall be available to the public upon request.

(Added by Stats. 1992, Ch. 962, Sec. 6. Effective September 28, 1992.)

53263. For purposes of this article, "local agency" means any general law county, general law city, and any district, school district, community college district, municipal or public corporation, political subdivision, or public agency of the state, or any instrumentality of any one or more of these agencies.

SEQUOIA UNION SCHOOL DISTRICT
REGULAR BOARD MEETING
August 10th, 2017

111. REPORTS & DISCUSSION

Agenda Item 3.11 Cafeteria Review:

The Board will be review the cafeteria program

Information Only

Agenda Item. 3.11

SEQUOIA UNION SCHOOL DISTRICT
REGULAR BOARD MEETING
August 10th, 2017

1V. ACTION ITEMS

Agenda Item 4.1A **Consent Agenda Items:**

The Board is requested to review and approve the Consent Agenda Items as listed below:

- 4.1a Approval of the July 13, 2017 Regular Meeting Minutes
- 4.1b Approve A.D.A. Reports
- 4.1c Cafeteria Report through August, 2017
- 4.1d Approve Payment of Bills for August
- 4.1e Approve August Payroll
- 4.1f Approve Budget Report/Revisions through August, 2017

Recommendations: Approve consent agenda items

On a motion of member _____, and seconded by _____, the Board voted to approve the consent agenda items.

BOARD MEMBERS	AYE	NO	ABSTAIN	ABSENT
Anna Eynaud	_____	_____	_____	_____
Milo Gorden	_____	_____	_____	_____
Matt McEwen	_____	_____	_____	_____
James McNulty	_____	_____	_____	_____
Bradley Ward	_____	_____	_____	_____

Agenda item 4.1a

Sequoia Union Elementary School
Regular Meeting
July 13, 2017

Board of Trustees of the Sequoia Union Elementary School held a regular meeting on July 13, 2017 at 23958 Ave. 324, Lemon Cove, CA.

MEETING CALLED TO ORDER: President of the Board Milo Gorden called the meeting to order at 6:00 P.M. followed by the flag salute.

MEMBER PRESENT: Milo Gorden, Anna Eynaud, James McNulty; and Bradley Ward

MEMBER ABSENT: Bradley Ward

COMMENTS FROM THE PUBLIC: There were no public comments

REPORTS & DISCUSSION: Superintendent's Report:
Mr. Jensen reviewed his report with the members and audience

Parent's Guild:
No report submitted.

S.S.C. Update:
No report

S.E.T.A. Update:
No report

Local Control and Accountability Plan (LCAP):
Mr. Jensen stated that he is waiting for the Tulare Co. Dept. of Education to do their final review.

Strategic Planning Update:
No report

Charter School Update:
Mr. Jensen stated that the rational letter was send to the State for review.

Action Plan for Students with Exceptional Needs:
Mr. Jensen stated that he met with Sharon Adams, Resource teacher. Mrs. Adams is working on Aims Web for all students to be able to track their progress.

Meal Charge Policy:

Discussion only

Superintendent's Contract Policy #2121b:

1st reading of new policy

Cafeteria Review:

Discussion only

ACTION SESSION:

On a motion of Bradley Ward; and, seconded by James McNulty the Board voted to approve the consent agenda items as submitted.

OTHER BUSINESS ITEMS:

Consolidated Application – Part 1 for the 2017-18 School Year:

The consolidated application was reviewed with the members and audience. There was time allowed for questions, and/or concerns.

On a motion on James McNulty; and, seconded by Anna Eynaud the Board voted to approve the Consolidated Application as submitted.

Resolution – In the Matter of Authorizing Inter-Fund Loan for Cash Flow

Purposes:

On a motion of James McNulty; and, seconded by Bradley Ward the Board voted to approve the resolution – in the matter of authorizing inter-fund loan for cash flow purposes to the Cafeteria fund.

PERSONNEL:

Accept Letter of Resignation from Classified Employee:

On a motion of James McNulty; and, seconded by Anna Eynaud the Board accepted the letter of resignation from Eric Henson.

Offer of Employment for Learning Director/V.P.:

This position will not be filled at this time.

Offer of Employment for I.T. Director:

This position will not be filled at this time.

Declaration of Need for the 2017-18 School Year:

On a motion of James McNulty; and, seconded by Anna Eynaud the Board voted to approve the Declaration of Need for the 2017-18 school year.

Annual Statement of Need 30-Day Substitute and Designated Subjects Career

Technical Education 30-Day Substitute Teaching Permits:

On a motion of Anna Eynaud; and, seconded by James McNulty the Board voted to approve the annual statement of need 30-day substitute and designated subjects career technical education 30-day substitute teaching permits.

**OTHER ACTION
ITEMS:**

Update on Well Project and Approval of Claims – Nick Keller/Keller-Wegley
Engineers:

No report

Interdistrict Agreement Requests:

No report

Engagement Agreement with M. Green & Co. for 2017-18 Audit:

This item will be brought back to the August meeting

Authorized Signature Update:

On a motion of Anna Eynaud; and, seconded by Bradley Ward the board approved the updated signature form.

CLOSED SESSION:

The closed session was cancelled

ADJOURNMENT:

On a motion of Bradley Ward; and, seconded by James McNulty the Board adjourned the meeting at 7:33 P.M.

**SEQUOIA UNION SCHOOL DISTRICT
REGULAR BOARD MEETING
Cafeteria Report
10-Aug-17**

Beginning Balance:

YTD. Actuals

<i>Revenue</i>	2017-18			<u>Prior Year</u>	
	Budgeted	Current	Balance	Budgeted	Current
FEDERAL	\$ 71,122.00	\$9,348.02	\$ 61,773.98	60,000	2,023.25
STATE	\$ 6,483.00	\$615	\$ 5,867.57	5,000.00	158.51
DAILY SALES	\$ 44,610.00	\$0.00	\$ 44,610.00	35,000	8,286.66
INTEREST	\$ 40.00	\$ -	\$ 40.00	35	\$ -
FAIR VALUE			\$ -		-75.34
TOTAL	\$ 122,255.00	\$9,963.45	\$ 112,291.55	100,035	10,393.08

Expenses

SALARIES	\$ 68,065.00	\$3,694.54	\$ 64,370.46	59,951.00	3,514.14
BENEFITS	\$ 34,424.00	\$925.85	\$ 19,378.56	30,741.00	835.50
FOOD (DISTRICT)	\$45,000.00	\$0.00	\$45,000.00	34,000.00	2,951.05
NON-FOOD (DISTRICT)	\$ 10,000.00	\$0.00	\$ 10,000.00	6,500	274.76
EQUIPMENT	\$ -	\$ -	\$ -	0.00	0.00
TRAVEL	\$ 200.00	\$0.00	\$ 200.00	200.00	22.14
Buildings & Improvement	\$ -	\$0.00			
TOTAL	\$ 157,689.00	\$4,620.39	\$ 138,949.02	131,392.00	7,597.59

EXCESS (Deficiency) of Revenue

Audit Adjustment: \$0.00

Fund Balance:

Transfer from Unrestricted: \$35,434

Tulare County Office of Education
Order to Pay/Payroll Transmittal

Form PS04P - Payroll

Month/Day/Year: 07/06/17

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	X Yes	X Yes
Form PS01 Employee Personnel Data Sheets	No. Enclosed 0	No. Enclosed 1
Form PS02 Voluntary Deductions	No. Enclosed 0	No. Enclosed 0
Form PS03 Employee Distribution Additions	No. Enclosed 1	No. Enclosed 1
Form W-4 Withholding	No. Enclosed 0	No. Enclosed 1
Automatic Payroll Deposit Form Authorization	No. Enclosed 0	No. Enclosed 0
PERS Action Form	0	No. Enclosed 0
Total Gross Payroll Must attach Adding Machine Tape	Total Amount \$ 4,017.92	Total Amount \$ 4,521.05

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

_____/_____/_____
 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 SCHOOL DISTRICT
GENERAL FUND FINANCIAL REPORT
REGULAR MEETING**

10-Aug-17

GENERAL FUND FINANCIAL REPORT

Prior Year

<u>Classification</u>	<u>Approved Bud.</u>	<u>Year to Date</u>	<u>o/o Rec'd.</u>	<u>Balance</u>	<u>Approved Bud.</u>	<u>Year to Date</u>
Total Rev. Limit	\$ 553,725.00	22,487.05	\$ 0.04	\$ 531,237.95	553,725.00	165,406.80
Fed. Rev.	\$ 42,639.00	0.00	-	\$ 42,639.00	116,623	0.00
State Rev.	\$ 145,911.00	0.00	-	\$ 145,911.00	363,276	175,305.04
Local Rev.	\$ 31,110.00	2,853.62	\$ 0.09	\$ 28,256.38	31,200	-15,455.57
Total Rev.	\$ 773,385.00	25,340.67	\$ 0.03	\$ 748,044.33	1,064,824	325,256.27
				\$ -		
Expenditures				\$ -		
Certificated salaries	\$ 133,286.00	13,717.92	\$ 0.10	\$ 133,286.00	165,191	15,212.49
Classified salaries	\$ 80,372.00	8,582.11	\$ 0.11	\$ 71,789.89	189,906.00	40,998.35
Benefits	\$ 152,158.00	3,714.13	\$ 0.02	\$ 148,443.87	190,531.09	10,126.89
Textbooks/supl.	\$ 54,460.00	18.61	\$ 0.00	\$ 54,441.39	159,245	64,792.71
Dues/Memberships	\$ 1,000.00	0.00	-	\$ 4,500.00	605	1,299.58
Travel/Staff Development	\$ 4,689.00	633.26	\$ 0.14	\$ 4,055.74	26,393.00	14,112.85
Insurance	\$ 19,000.00	0.00	-	\$ 19,000.00	13,670.00	9,991.00
Housekeeping	\$ 23,000.00	0.00	-	\$ 23,000.00	14,300.00	10,366.12
Rentals/Leases/Repairs	\$ 27,000.00	0.00	-	\$ 27,000.00	6,000.00	20,160.62
Pension Penalties & Interes	\$ 10.00	0.00	-	\$ 10.00		
Services	\$ 31,674.00	18,222.69	\$ 0.58	\$ 13,451.31	42,369.51	22,998.98
Subagreements	\$ 3,540.00	0.00	-	\$ 3,540.00	28,619	0.00
Capital Outlay	\$ 200,348.00	0.00	-	\$ 200,348.00	388,898.00	0.00
Other Outgo	\$ 2,000.00	-3,399.00	\$ (1.70)	\$ 5,399.00	0.00	-2,205.00
Indirect Costs			#DIV/0!	\$ -		
Total Expenditures	\$ 732,537.00	41,489.72	\$ 0.06	\$ 691,047.28	1,225,727.88	207,854.59
Surplus/Deficit	5,414.00					
Interfund Transfers Out	35,434.00					
Beginning Balance	1,621,949.46					
Projected Ending Balance						
Components	1,627,363.46					
of ending	Designated Res.		Revolving Fund	Undesignated	Contributions	
balance	1,042,772.39		2,000.00	582,591.07	0	

**SEQUOIA UNION SCHOOL DISTRICT
GENERAL FUND FINANCIAL REPORT
REGULAR MEETING**

10-Aug-17

Charter Fund Financial Report

Prior Year

Classification	Approved Bud.	Year to Date	o/o Rec'd.	Balance	Approved Bud.
Rev. Limit	\$2,514,689	\$91,361.25	\$ 0.04	\$ 2,423,327.75	2242158
Federal Rev.	\$90,697	\$0.00			11371
State Rev.	\$140,100	\$0.00			67989
Total Rev.	\$2,745,486	\$91,361.25	\$ 0.03	\$ 2,654,124.75	2321518
				\$ -	
Expenditures				\$ -	
Certificated salaries	\$ 1,217,619.00	\$300.00	\$ 0.00	\$ 1,217,319.00	915988
Classified salaries	\$513,031.00	\$27,471.63	\$ 0.05	\$ 485,559.37	321635
Benefits	\$725,324.00	\$5,874.95	\$ 0.01	\$ 719,449.05	420639
Textbooks/supl.	\$211,000.00	\$ 150.70	\$ 0.00	\$ 210,849.30	27951
Dues/Memberships	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	4895
Travel/Staff Development	\$26,494.00	\$1,082.80	\$ 0.04	\$ 25,411.20	12140
Insurance	\$ 2,000.00	\$ -		\$ 2,000.00	0
Utilities	\$ 120,000.00	\$ -	\$ -	\$ 120,000.00	115700
Rentals/Leases/Repairs	\$ 23,000.00	\$ -	\$ -	\$ 23,000.00	44500
Services	\$80,497.00	\$0.00	\$ -	\$ 80,497.00	74273
Subagreements	\$28,635	\$ -		\$ 28,635.00	
Other Outgo	\$ -	\$ -		\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	
Indirect costs				\$ -	
Total Expenditures	\$ 2,951,600.00	\$34,880.08	\$ 0.01	\$ 2,916,719.92	1937721
Surplus/Deficit	(\$206,114.00)				
Beginning Balance					
Audit Adjustment	\$0.00				
Contributions					
Projected Ending Balance					
Components	176,222.00				
of ending	Revolving Fund		Designated Reserves		
balance				Designated for Revenue Limit Deficits	

Designated For Revenue Limit Deficits

SEQUOIA UNION SCHOOL DISTRICT
REGULAR BOARD MEETING
August 10th, 2017

1V. OTHER ACTION ITEMS

5.1 Update on Well Project and Approval of Claims - Nick Keller/Keller-Wegley Engineers:

The Board will be requested to review and approve the claims for reimbursement from Keller/Wegley Engineers. Also, an update will be given to the Board regarding the progress on the well project.

Recommendations: Approve claims for reimbursement

On a motion of member _____, and seconded by _____, the Board voted to approve claims for reimbursement.

BOARD MEMBERS	AYE	NO	ABSTAIN	ABSENT
Anna Eynaud				
Milo Gorden				
Matt McEwen				
Milo Gorden				
Bradley Ward				

Agenda item 5.1

SEQUOIA UNION SCHOOL DISTRICT
REGULAR BOARD MEETING
August 10th, 2017

IV. OTHER ACTION ITEMS

5.2 Interdistrict Agreement Requests:

The Board will be requested to review and approve the interdistrict agreement requests as submitted.

Recommendations: Approve interdistrict agreement requests

On a motion of member _____, and seconded by _____, the Board voted to approve the interdistrict agreement requests.

BOARD MEMBERS	AYE	NO	ABSTAIN	ABSENT
Anna Eynaud				
Milo Gorden				
Matt McEwen				
James McNulty				
Bradley Ward				

Agenda item 5.2

Interdistrict IN
For Board Approval
2017-2018 School Year

Month: August

	Grade	District	Continuing/New
<u>Exeter Unified</u>			
Cameron Powell	8	Exeter	Continuing Student/Family
<u>Visalia Unified</u>			
Grant Richmond	8	Visalia	Continuing Student/Family

Interdistrict OUT For Board Approval 2017-2018 School Year

Month: August

<u>Home District - Sequoia Union</u>	Grade	District of Choice	Continuing/New
Dylce Alanis	K	Woodlake Unified	New Student for Woodlake
Hillary Lozano	4	Woodlake Unified	Continuing Student for Woodlake
Erik Gonzlaez	7	Woodlake Unified	New Student for Woodlake
Klarissa Gonzalez	8	Woodlake Unified	New Student for Woodlake

SEQUOIA UNION SCHOOL DISTRICT
REGULAR BOARD MEETING
August 10th, 2017

1V. OTHER ACTION ITEMS

- 5.3 Engagement Agreement with M. Green & Co. for 2017-18 Audit:
The Board will be requested to review and approve the engagement agreement with M. Green & Co. for the 2017-18 audit.

Recommendations: Approve Engagement Agreement

On a motion of member _____, and seconded by _____, the Board voted to approve the Engagement Agreement with M. Green & Co. for 2017-18 Audit.

BOARD MEMBERS	AYE	NO	ABSTAIN	ABSENT
Anna Eynaud				
Milo Gordon				
Matt McEwen				
James McNulty				
Bradley Ward				

Agenda item 5.3



M. Green and Company LLP

CERTIFIED PUBLIC ACCOUNTANTS

REBECCA AGREDANO, C.P.A.

LARRY W. AYERS, C.P.A.

MARLA D. BORGES, C.P.A.

NICOLE A. CENTOFANTI, C.P.A.

WAI. KENT JENSEN, C.P.A.

THLEEN M. LAMPE, C.P.A., C.V.A.

LYNN M. LAMPE, C.P.A., C.F.E.

ALAN S. MOORE, C.P.A.

R. IAN PARKER, C.P.A.

ELAINE D. REULE, C.P.A., C.F.E.

GIUSEPPE SCALIA, C.P.A.

NATALIE H. SIEGEL, C.P.A.

JAMES G. DWYER, C.P.A.

KEVIN M. GREEN, C.P.A.

GREG GROEN, C.P.A.

D. CHRIS NEESE, E.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.

BRENDA A. DADDINO, C.P.A.

JASON A. FRY, C.P.A., M.S.A.

TRACY L. MCINTYRE, C.P.A.

STAL PARREIRA, C.P.A., M.S.A.

BRANDY PHILLIPE, C.P.A.

MARY L. QUILLIN, C.P.A.

RACHEL L. SCHROEDER, C.P.A.

GRILU VANDERWALL, C.P.A.

KRISTI WEAVER, C.P.A.

ROSALIND WONG, C.P.A.

June 14, 2017

Board of Trustees and Management
Sèquoia Union Elementary School District
PO Box 44260
Lemon Cove, CA 93244

Enclosed please find an engagement agreement covering an audit of your District for the year ended June 30, 2017. We had previously provided an engagement agreement for multiple years which is still valid for the years and fees agreed upon. Due to the ongoing changes to audit guides, the new Uniform Guidance (Single Audit), GASB Pronouncements and required wording changes, we needed to update the agreement to include all of these changes. Although the original signed agreement and fees are agreed upon with our multi-year agreement, we will require a signed engagement agreement that is only for one year. We have enclosed two copies the engagement agreement regarding an audit of your District for the year noted above. If you agree with its terms, please sign both copies of the agreement and return one copy to us and the second copy is for your files. Thank you for your continued trust in M. Green and Company LLP and we are sorry for this inconvenience. If you have any questions or concerns about this agreement or any other matter, please contact the undersigned.

Very truly yours,

M. GREEN AND COMPANY LLP
Certified Public Accountants

Kathleen M. Lampe, CPA
Partner

KML/cg
Enclosures

*Dinuba
Hanford
Lindsay
Tulare
Visalia*



M. Green and Company LLP

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ROSALIND WONG, C.P.A.

June 14, 2017

Board of Trustees, Audit Committee and Management
Sequoia Union Elementary School District
PO Box 44260
Lemon Cove, CA 93244

We are pleased to confirm our understanding of the services we are to provide Sequoia Union Elementary School District for the year ended June 30, 2017. We will audit the financial statements of the governmental activities, each major fund and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Sequoia Union Elementary School District as of and for the year ended June 30, 2017. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Sequoia Union Elementary School District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Sequoia Union Elementary School District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by accounting principles generally accepted in the United States of America and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary Comparison Schedules.
- 3) Schedule of Funding Progress Other Postemployment Benefit Plan.
- 4) Schedule of the District's Proportionate Share of the Net Pension Liability.
- 5) Schedule of the District's Contributions.

*Dinuba
Hanford
Lindsay
Tulare
Visalia*

We have also been engaged to report on supplementary information other than RSI that accompanies Sequoia Union Elementary School District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditors' report on the financial statements:

- 1) All supplementary information and schedules required by the Education Audit Appeals Panel's 2016-17 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, found In Title 5, Division 1.5, Chapter 3 of the California Code of Regulations.

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditors' report will not provide an opinion or any assurance on that other information:

- 1) Combining Statements presented as Other Supplementary Information.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America and to report on the fairness of the supplementary information referred to above when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the Education Audit Appeals Panel's 2016-17 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, found in Title 5, Division 1.5, Chapter 3 of the California Code of Regulations, and will include tests of the accounting records of Sequoia Union Elementary School District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Sequoia Union Elementary School District's financial statements. Our report will be addressed to the Board of Trustees of Sequoia Union Elementary School District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming opinions on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that Sequoia Union Elementary School District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories and, direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We may request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by auditing standards generally accepted in the United States of America.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Sequoia Union Elementary School District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements, related notes, required supplementary information and supplementary information of Sequoia Union Elementary School District in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ~~ongoing activities~~, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements and that certain state programs, specified in the Education Audit Appeals Panel's 2016-17 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting are managed in compliance with applicable laws and regulations.

Management is also responsible for making all financial records and related information available to us and for the accuracy; and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. All adjustments to the underlying accounting information for financial statement presentation will be discussed with management prior to release of the financial statements. Also, copies of all adjusting entries for all funds, in the SACS account format, will be provided to the Tulare County Office of Education.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants, and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report. Additionally, as required by the State's K-12 Audit Guide, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review when we begin our audit fieldwork.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains and ~~indicates that we have~~ reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with accounting principles generally accepted in the United States of America; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America; (3) the methods of measurement or presentation have not changed with those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to using the auditors' report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

You agree to assume all management responsibilities relating to the financial statements, related notes, required supplementary information and supplementary information and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, related notes, required supplementary information and supplementary information and that you have reviewed and approved the financial statements, related notes, required supplementary information and supplementary information prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is also responsible for the design, implementation and administration of applicable policies that may be required under the *Affordable Care Act*. As M. Green and Company LLP is not rendering any legal services as part of our engagement, we will not be responsible for advising you with respect to the legal or regulatory aspects of your District's compliance with the *Affordable Care Act*.

Engagement Administration, Fees, and Other

Our firm, as well as other accounting firms, participates in the AICPA's peer review program covering our audit and accounting practices. Under this program, our system of quality control is subjected to a peer review by a team of certified public accountants approved by the state administering entity. As part of this peer review, the team will review a sample of our work. It is possible that the work we perform for you may be selected for their review. If it is, the team is bound by professional standards to keep all information confidential.

We understand that your employees will prepare all cash or other confirmations we request, conversion entries, audit worksheets and schedules and will locate any documents selected by us for testing. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If for whatever reason your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

We will provide copies of our reports to Sequoia Union Elementary School District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of M. Green and Company LLP and constitutes confidential information. However, we may be requested to make certain documentation available to the State Controller's Office which shall be granted access to audit documentation prepared by the auditors in accordance with Education Code 14504. Pursuant to authority given by law or regulation, we may be required to make certain audit documentation available to the Federal Cognizant or Oversight Agency for Audit or its designee, a federal agency providing direct or indirect funding, or the U. S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of M. Green and Company LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Federal Cognizant Agency, Oversight Agency for Audit, or Pass-through Entity. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

The audit shall be commenced as soon as mutually agreeable and shall be completed and a final report filed with the requisite agencies no later than the 15th day of December following the close of the fiscal year. The audit filing date can be extended only upon proper authorization by the State Controller's Office and the California Department of Education. Kathleen M. Lampe, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. To ensure that M. Green and Company LLP's independence is not impaired under the AICPA Code of Professional Conduct, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

Our fees for these services will be based on the amount of time required at our billing rates, adjusted for the difficulty and potential risk of the work, plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee for the audit, including expenses will not exceed \$13,975. Our billing rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your engagement. Our fees are based on anticipated cooperation from your personnel and the assumption that any unexpected circumstances, such as significant changes in audit guide procedures, implementations of or assistance with new GASB statements, or significant summarizations procedures, will not be encountered during the engagement. Any requests for additional work outside the scope of the audit will be billed at our standard governmental audit rates, including the request to be available to present the annual audit report at a school board meeting.

All invoices will be due and payable upon presentation, and failure to pay them within a reasonable time (usually thirty (30) days), will relieve us from responsibility to perform further services. Financing charges will be added at 1.5 percent per month on all accounts unpaid over sixty (60) days after they are billed. Sequoia Union Elementary School District acknowledges and agrees that we are not required to continue work in the event of Sequoia Union Elementary School District's failure to pay on a timely basis for services rendered as required by this engagement letter.

In addition, you further agree that in the event our firm or any of its employees or agents is called as a witness or requested to provide any information whether oral, written or electronic in any judicial, quasi-judicial, or administrative hearing or trial regarding information or communications that you have provided to this firm, or any documents and workpapers prepared by M. Green and Company LLP in accordance with the terms of this agreement, you agree to pay any and all reasonable expenses including fees and costs for our time at our rates adjusted for the difficulty and potential risk of the work, as well as any legal or other fees that we incur as a result of such appearance or production of documents.

Sequoia Union Elementary School District further acknowledges and agrees that in the event we stop work or withdraw from this engagement as a result of Sequoia Union Elementary School District's failure to pay on a timely basis for services rendered as required by this engagement letter, we shall not be liable to Sequoia Union Elementary School District for any damages that occur as a result of our ceasing to render services. We may require a retainer or retainers, which will be applied to current billings as billed. If we elect to terminate our services, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. Our invoices for these fees may be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. This contract is null and void if M. Green and Company LLP is declared ineligible to perform LEA audits pursuant to Education Code 41020.5.

Of the audit fee, 10 percent must be withheld pending approval of the audit report by the State Controller. The 10 percent will be released upon certification by the State Controller that the report conforms to the reporting standards in the current audit guide (Education Code 14505).

In connection with this engagement, we may communicate with you or others via email transmission. We take reasonable measures to secure your confidential information in our email transmissions, including password protecting confidential documents. However, as email can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom it is directed and only to such parties, we cannot guarantee or warrant that email from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for inception or unintentional disclosure or communication of email transmissions, or unauthorized use or failed delivery of email transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of sales or anticipated profits, or disclosure or communication of confidential or proprietary information.

In recognition of the relative risks and benefits of this agreement to both client and the accounting firm, the client and the accounting firm have discussed and have agreed on the fair allocation of risk between them. As such, the client agrees, to the fullest extent permitted by law, to limit the liability of the accounting firm to the client for any and all claims, losses, costs and damages of any nature whatsoever, so that the total aggregate liability of the accounting firm to the client shall not be greater than the total fee for services rendered under this agreement. The client and the accounting firm intend and agree that this limitation applies to any and all liability or cause of action against the accounting firm, however alleged or arising, unless otherwise prohibited by law.

If any dispute arises among the parties hereto, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its applicable rules for resolving professional accounting and related services disputes before resorting to litigation. Costs of any mediation proceeding shall be shared equally by all parties.

Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration in accordance with the applicable rules for resolving professional accounting and related services disputes of the American Arbitration Association except that under all circumstances the arbitrator must follow the laws of California. Such arbitration shall be binding and final. IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT, IN THE EVENT OF A DISPUTE OVER FEES CHARGED BY THE ACCOUNTANT, EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION. The prevailing party shall be entitled to an award of reasonable attorneys' fees and costs incurred in connection with the arbitration of the dispute in an amount to be determined by the arbitrator.

As your CPA firm, we collect:

- Information provided by you from worksheets, documents, and discussions.
- Information that we develop as part of your engagement.

As your CPA firm, we are required to keep all information about our engagement confidential so we will not disclose any information about you unless we have your approval or are required/permitted by law. This applies even if you are no longer a client.

As your CPA firm, we are committed to the safekeeping of your confidential information and we maintain physical, electronic, and procedural safeguards to protect your information.

The documentation for this engagement is the property of M. Green and Company LLP and constitutes confidential information. It is our company policy to keep records related to client engagements for seven years. However, M. Green and Company LLP (typically) does not keep any original client records, so we will return those to you at the completion of the services rendered under your engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

By your signature below, you acknowledge and agree that upon the expiration of the seven year period, M. Green and Company LLP may destroy our records related to your engagement.

We have provided you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2014 peer review report accompanies this letter.

Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

Board of Trustees, Audit Committee and Management
Sequoia Union Elementary School District
June 14, 2017
Page 11

We appreciate the opportunity to be of service to Sequoia Union Elementary School District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign both copies, return one copy to us and keep one copy for you records.

Very truly yours,

M. Green and Company LLP

M. GREEN AND COMPANY LLP
Certified Public Accountants

Enclosures

RESPONSE:

This letter correctly sets forth the understanding of Sequoia Union Elementary School District.

By: _____

Title: _____

Date: _____





California Society of CPAs
1800 Gateway Dr., Ste. 200
San Mateo, CA 94404

December 1, 2014

Lynn Lampe, CPA
M. Green and Company, LLP
308 S M St
Tulare, CA 93274

Dear Ms. Lampe:

It is my pleasure to notify you that on November 20, 2014 the California Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is November 30, 2017. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Sincerely,

A handwritten signature in cursive script that reads "Linda McCrone".

Linda McCrone, CPA
Director, Peer Review Program

cc: William V. Allen

Firm Number: 10100246 Review Number 363048

WILLIAM V. ALLEN, Jr.

CERTIFIED PUBLIC ACCOUNTANTS

SYSTEM REVIEW REPORT

August 22, 2014

To the Partners of M. Green and Company, LLP and
The Peer Review Committee of the California Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of M. Green and Company, LLP (the firm) in effect for the year ended May 31, 2014. Our peer review was conducted in accordance with Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review we considered reviews conducted by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*; and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of M. Green and Company, LLP in effect for the year ended May 31, 2014, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*.

M. Green and Company, LLP has received a peer review rating of *pass*.

SEQUOIA UNION SCHOOL DISTRICT
REGULAR BOARD MEETING
August 10th, 2017

1V. OTHER ACTION ITEMS

5.4 Legal Services Agreement for the Tulare County Office of Education Legal Services Consortium (the master agreement between TCOE and Lozano Smith):

The Board will be requested to review and approve the legal services agreement with TCOE and Lozano Smith

Recommendations: Approve the legal services agreement

On a motion of member _____, and seconded by _____, the Board voted to approve the legal services agreement with TCOE and Lozano Smith.

BOARD MEMBERS	AYE	NO	ABSTAIN	ABSENT
<u>Anna Eynaud</u>				
<u>Milo Gorden</u>				
<u>Matt McEwen</u>				
<u>James McNulty</u>				
<u>Bradley Ward</u>				

Agenda item 5.4

Tulare County
Office of Education
Committed to Students, Support and Service

Jim Vidak
County
Superintendent
of Schools

P.O. Box 5091
Visalia, California
93278-5091

(559) 733-6300
tcoe.org

Administration
(559) 733-6301
fax (559) 627-5219

Business Services
(559) 733-6474
fax (559) 737-4378

Human Resources
(559) 733-6306
fax (559) 627-4670

Instructional Services
(559) 733-6328
fax (559) 739-0310

Special Services
(559) 730-2910
fax (559) 730-2511

Main Locations

**Administration
Building & Conference
Center**
6200 S. Mooney Blvd.
Visalia

Doe Avenue Complex
7000 Doe Ave.
Visalia

**Liberty Center/
Planetarium &
Science Center**
11535 Ave. 264
Visalia

June 29, 2017

To: School District Superintendents

From: Craig Wheaton, Ed.D., Deputy Superintendent *CW*

Subject: Tulare County Schools Legal Consortium

Enclosed is a copy of the Legal Services Agreement for the Tulare County Office of Education Legal Services Consortium (the master agreement between TCOE and Lozano Smith).

The rate for 2017-18 is calculated as follows:

- \$4,000 per district base fee
- \$4.25 per unit of ADA as of the 2015-16 CALPADS Fall 1 Enrollment Count
- 5% fixed administrative fee (including all expenses incurred for travel, database access, mailing services, word processing, parking, meals, mileage, faxes, telephone and photocopies)

This calculation was established as part of the first Master Agreement in 2015 and remains unchanged.

The amount calculated for your district is found on the enclosed fee schedule, Tulare County Consortium 2017-18. Half of the sum will be transferred from your district's general fund after July 15, 2017 and the remaining half will be transferred after January 15, 2018.

The Agreement permits a district to terminate its participation by giving sixty (60) days written notice to the Tulare County Superintendent of Schools and Lozano Smith, however, that district continues to be liable for its share of the cost of the legal services through the end of the fiscal year. For planning purposes, if a district intends to terminate its participation in the Agreement, we request that you provide notice no later than February 1, 2018.

The resolution approved by your district's governing board last year remains in effect. The language in the resolution allows the agreement to be extended to continue for each fiscal year thereafter unless terminated.

Please feel free to contact me at 559-733-6474 with any questions or concerns you may have pertaining to this matter.

CW/sd

Enclosures

cc: Patty Blaswich

Tulare County Consortium 2017-2018

District Name	2014-2015 ADA	2015-2016 ADA	Retainer	Option (\$4.25) + \$4,000	5% Admin. Fee	Option + Admin. Fee
Allensworth Elementary	84	86	\$ 4,000.00	\$ 4,365.50	\$ 218.28	\$ 4,583.78
Alpaugh Unified	317	337	\$ 4,000.00	\$ 5,432.25	\$ 271.61	\$ 5,703.86
Alta Vista Elementary	573	572	\$ 4,000.00	\$ 6,431.00	\$ 321.55	\$ 6,752.55
Buena Vista Elementary	187	197	\$ 4,000.00	\$ 4,837.25	\$ 241.86	\$ 5,079.11
Burton Elementary	4,347	4,470	\$ 4,000.00	\$ 22,997.50	\$ 1,149.88	\$ 24,147.38
Columbine Elementary	208	196	\$ 4,000.00	\$ 4,833.00	\$ 241.65	\$ 5,074.65
Cutler-Orosi Joint Unified	4,083	4,095	\$ 4,000.00	\$ 21,403.75	\$ 1,070.19	\$ 22,473.94
Dinuba Unified	6,580	6,638	\$ 4,000.00	\$ 32,211.50	\$ 1,610.58	\$ 33,822.08
Ducor Union Elementary	191	158	\$ 4,000.00	\$ 4,671.50	\$ 233.58	\$ 4,905.08
Earlimart Elementary	1,952	1,961	\$ 4,000.00	\$ 12,334.25	\$ 616.71	\$ 12,950.96
Eleanor Roosevelt Community Learning Center	286	291	\$ 4,000.00	\$ 5,236.75	\$ 261.84	\$ 5,498.59
Exeter Unified	2,979	2,886	\$ 4,000.00	\$ 16,265.50	\$ 813.28	\$ 17,078.78
Farmersville Unified	2,626	2,580	\$ 4,000.00	\$ 14,965.00	\$ 748.25	\$ 15,713.25
Hope Elementary	236	251	\$ 4,000.00	\$ 5,066.75	\$ 253.34	\$ 5,320.09
Hot Springs Elementary	15	18	\$ 4,000.00	\$ 4,076.50	\$ 203.83	\$ 4,280.33
Kings River Union Elementary	462	449	\$ 4,000.00	\$ 5,908.25	\$ 295.41	\$ 6,203.66
Liberty Elementary	414	485	\$ 4,000.00	\$ 6,061.25	\$ 303.06	\$ 6,364.31
Lindsay Unified	4,163	4,237	\$ 4,000.00	\$ 22,007.25	\$ 1,100.36	\$ 23,107.61
Monson-Sultana Joint Union Elementary	461	451	\$ 4,000.00	\$ 5,916.75	\$ 295.84	\$ 6,212.59
Oak Valley Union Elementary	518	558	\$ 4,000.00	\$ 6,371.50	\$ 318.58	\$ 6,690.08
Outside Creek Elementary	99	102	\$ 4,000.00	\$ 4,433.50	\$ 221.68	\$ 4,655.18
Palo Verde Union Elementary	529	536	\$ 4,000.00	\$ 6,278.00	\$ 313.90	\$ 6,591.90
Pixley Union Elementary	1,122	1,109	\$ 4,000.00	\$ 8,713.25	\$ 435.66	\$ 9,148.91
Pleasant View Elementary	522	486	\$ 4,000.00	\$ 6,065.50	\$ 303.28	\$ 6,368.78
Porterville Unified	14,119	14,109	\$ 4,000.00	\$ 63,963.25	\$ 3,198.16	\$ 67,161.41
Richgrove Elementary	651	651	\$ 4,000.00	\$ 6,766.75	\$ 338.34	\$ 7,105.09
Rockford Elementary	407	370	\$ 4,000.00	\$ 5,572.50	\$ 278.63	\$ 5,851.13
Saucelito Elementary	82	86	\$ 4,000.00	\$ 4,365.50	\$ 218.28	\$ 4,583.78
Sequoia Union Elementary	305	310	\$ 4,000.00	\$ 5,317.50	\$ 265.88	\$ 5,583.38
Springville Union Elementary	278	299	\$ 4,000.00	\$ 5,270.75	\$ 263.54	\$ 5,534.29
Stone Corral Elementary	151	134	\$ 4,000.00	\$ 4,569.50	\$ 228.48	\$ 4,797.98
Strathmore Union Elementary	858	841	\$ 4,000.00	\$ 7,574.25	\$ 378.71	\$ 7,952.96
Sundale Union Elementary	820	812	\$ 4,000.00	\$ 7,451.00	\$ 372.55	\$ 7,823.55
Sunnyside Union Elementary	352	348	\$ 4,000.00	\$ 5,479.00	\$ 273.95	\$ 5,752.95
Terra Bella Union Elementary	946	923	\$ 4,000.00	\$ 7,922.75	\$ 396.14	\$ 8,318.89
Three Rivers Union Elementary	143	143	\$ 4,000.00	\$ 4,607.75	\$ 230.39	\$ 4,838.14
Tipton Elementary	612	562	\$ 4,000.00	\$ 6,388.50	\$ 319.43	\$ 6,707.93
Traver Joint Elementary	226	210	\$ 4,000.00	\$ 4,892.50	\$ 244.63	\$ 5,137.13
Tulare City	9,497	9,583	\$ 4,000.00	\$ 44,727.75	\$ 2,236.39	\$ 46,964.14
Tulare Joint Union High	5,325	5,358	\$ 4,000.00	\$ 26,771.50	\$ 1,338.58	\$ 28,110.08
Visalia Unified	28,267	28,546	\$ 4,000.00	\$ 125,320.50	\$ 6,266.03	\$ 131,586.53
Waukena Joint Union Elementary	257	239	\$ 4,000.00	\$ 5,015.75	\$ 250.79	\$ 5,266.54
Woodlake Unified	2,291	2,277	\$ 4,000.00	\$ 13,677.25	\$ 683.86	\$ 14,361.11
Woodville Union Elementary	481	459	\$ 4,000.00	\$ 5,950.75	\$ 297.54	\$ 6,248.29
Totals:	99,022	99,409	\$ 176,000.00	\$ 598,488.25	\$ 29,924.41	\$ 628,412.66

Tulare County Office of Education				\$ 80,000.00	\$ 4,000.00	\$ 84,000.00
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Annual

\$ 678,488.25	\$ 33,924.41	\$ 712,412.66
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SemiAnnual

\$ 339,244.13	\$ 16,962.21	\$ 356,206.33
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Monthly

\$ 56,540.69	\$ 2,827.03	\$ 59,367.72
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**LEGAL SERVICES AGREEMENT
FOR THE
TULARE COUNTY OFFICE OF EDUCATION
LEGAL SERVICES CONSORTIUM**

This agreement (“Agreement”) is effective July 1, 2016 between the Tulare County Office of Education (“TCOE”) for school districts and TCOE participating in the Tulare County Office of Education Legal Services Consortium (each a “Client” and together the “Clients”) and the law firm of Lozano Smith, LLP (“Lozano Smith” or “Attorney”) collectively, the “Parties.”

WHEREAS, the Tulare County Office of Education Legal Services Consortium (“Consortium”) has selected Lozano Smith as the preferred provider of legal services for each Client electing to participate as a member of the Consortium; and

WHEREAS, this Agreement shall serve as the master agreement for participating Clients.

NOW, THEREFORE, the Client and Attorney agree as follows:

1. Fees and Payment for Legal Services. For July 1, 2016 to June 30, 2017, each Client payment for basic legal services is calculated on \$4,000 per Client plus \$4.25 per Client unit of ADA as of the 2014-15 CALPADS Fall 1 Enrollment Count plus a 5 % fixed admin fee which includes all expenses incurred for travel, database access, mailing services, word processing, parking, meals, mileage, faxes, telephone and photocopies. Beginning on July 1, 2017, and each fiscal year thereafter, subject to approval of the Tulare County Superintendent of Schools (“County Superintendent”) and provided there is no termination pursuant to section 2 below by Client, Attorney may adjust the rates for basic legal services. Any adjustment shall take into account the CALPADS Fall 1 Enrollment Count for the most accurate determination of the Client unit of ADA. For individualized, complex, or specialized services only (“specialized services”), Client shall be separately billed by Lozano Smith and fees earned at a blended hourly rate of \$235 for all attorneys through June 30, 2018, subject to any adjustment thereafter provided there is no termination by Client. Payment for specialized services shall be made within thirty (30) days of such billing or be subject to an interest charge of 1% per month not to exceed 10% per annum. Notice of any future proposed rate change for either basic legal services or for specialized services shall be given at least 120 days before the end of a fiscal year and shall only take effect in the subsequent fiscal year unless the Agreement is terminated by Client. The County Superintendent will coordinate and administer the Agreement for basic legal services on behalf of the Clients. For basic legal services only, the County Superintendent is authorized to bill and receive, and each Client shall pay to the County Superintendent, its pro rata share pursuant to the above fee calculation. Client shall pay to TCOE its pro rata share of the total fee specified in two (2) equal biannual installments. For each fiscal year, the first payment by Client to TCOE shall be due on or before July 15; and the second payment from Client to TCOE shall be due on or before January 15. The County Superintendent shall remit the total of the pro rata share of the Clients’ payment to Attorney two times per year by August 30 and January 30 of the school fiscal year (July 1 – June 30).

2. Term. The term of July 1, 2016 through June 30, 2017 is extended from year to year, on a fiscal year basis ending on June 30, unless terminated. Any Client member may terminate the Agreement for the subsequent fiscal year by providing at least sixty (60) days written notice before the end of each fiscal year to the Attorney and County Superintendent. The County Superintendent or Attorney may also terminate the Agreement by providing at least sixty (60) days written notice before the end of each fiscal year. Unless a sixty (60) day notice is given as provided herein, the Agreement shall be renewed from year-to-year on a fiscal year basis.

4. Supersession. This Agreement supersedes the previous Agreement effective July 1, 2015 and any previous legal agreements entered in by individual clients prior to July 1, 2015.

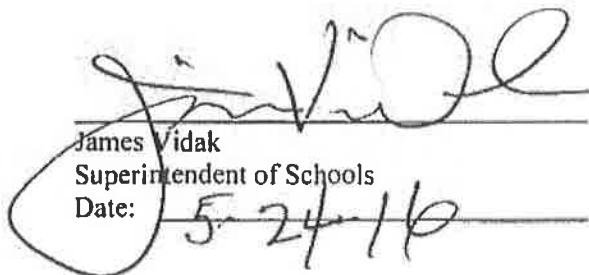
5. Joint Representation. From time to time, joint representation by Attorney may be more effective for Client representation. In order to comply with the Rules of Professional Conduct, Client may be requested, and may consent, to any such joint representation after a written disclosure of any potential conflict of interest. Nothing herein shall require a Client to provide any such consent unless joint representation is desired.

6. Execution in Counterparts: Copies. The Agreement may be signed on separate signature pages by the County Superintendent and Attorney. Copies of signatures shall have the same force and effect as original signatures. School district members of the Consortium may adopt the Agreement and become Clients of Attorney by approval of a resolution, effective July 1, 2016, in the form attached hereto as Exhibit C and incorporated herein by this reference.

SO AGREED.

TULARE COUNTY OFFICE OF
EDUCATION

LOZANO SMITH, LLP



James Vidak
Superintendent of Schools
Date: 5-24-16



Karen M. Rezendes
Managing Partner
Date: May 19, 2016