



Sequoia Union Board of Trustees Regular Board Meeting April 7, 2022 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 if unvaccinated.***

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 agenda item at this time or at the time of the item's 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. STUDENT ACADEMIC COMPETITION AWARD ACKNOWLEDGEMENT**
 - 5.1 [History Day](#)**
 - 5.2 [Math Super Bowl](#)**



6. **DISCUSSION & REPORTS**
 - 6.1 [Superintendent Report](#)
 - 6.2 [Ag Farm Report](#)
 - 6.3 Academic Data Report
 - 6.4 [LCAP Stakeholder Surveys](#)
 - 6.5 [Title I Apportionment Miscalculation](#)
 - 6.6 [Business Report](#)
 - 6.7 [Audit Report](#)
7. **CONSENT ACTION ITEMS**
 - 7.1 [Budget Report District](#)
 - 7.2 [Budget Report Charter](#)
 - 7.3 [Cafeteria Report](#)
 - 7.4 [Enrollment Report Charter](#)
 - 7.5 [Enrollment Report District](#)
 - 7.6 [Payroll Report](#)
 - 7.7 [Vendor Payment Report](#)
8. **OTHER ACTION ITEMS**
 - 8.1 [Approve Minutes of the February 10, 2022 Regular Board Meeting](#)
 - 8.2 [Approve Minutes of the March 10, 2022 Regular Board Meeting](#)
 - 8.3 [Approve 2020-2021 Audit Report](#)
 - 8.4 [Approve 2nd Interim Budget Revision](#)
 - 8.5 [Approve Budget Hearing Planning Form](#)
 - 8.6 [Approve 2020-2021 SARC Report](#)
 - 8.7 [Approve Independent Study Board Policy 6158.1 and Administrative Regulation 6158.1](#)
 - 8.8 [Approve the A.B. 361 "State of Emergency" Teleconferencing Provisions for the Brown Act](#)
 - 8.9 [Approve the Student Attendance Waiver for Field Trips and Graduation](#)
 - 8.10 [Approve the Interdistrict Transfers Out](#)
9. **ORGANIZATIONAL BUSINESS**
 - 9.1 Consideration of Agenda Items the Board Wishes to Discuss in Future Meetings
10. **CLOSED SESSION**



10.1 GOVERNMENT CODE SECTION 54957.6: CONFERENCE WITH LABOR NEGOTIATOR
AGENCY REPRESENTATIVE: Superintendent-Principal. EMPLOYEE ORGANIZATION: S.E.T.A..
UNREPRESENTED EMPLOYEES: Sequoia Union Classified Staff.

10.2 GOVERNMENT CODE SECTION 54957: PUBLIC EMPLOYEE PERFORMANCE
EVALUATION: Title - Superintendent-Principal

11. ADJOURNMENT



5. STUDENT ACADEMIC COMPETITION AWARD ACKNOWLEDGEMENT 5.1 History Day

These students will be representing Sequoia Union at the State Competition for their first place win in the TCOE National History Day Competition. They will attend the William Jessup University in Rocklin in May.

Group Website: 8th Grade

Juan Espinoza-Barraza,

Vincent Marcovaccio

Billy Murray

The Bombing of Hiroshima and Nagasaki Was it Necessary?

Individual Website: 7th Grade

Colton Lang

Thomas Jefferson v. Alexander Hamilton

Individual Exhibit: 7th Grade

Wade Meyers

Cuban Missile Crisis

Jr. Ind. Exhibit



5. STUDENT ACADEMIC COMPETITION AWARD ACKNOWLEDGEMENT 5.2 Math Super Bowl

7th Grade:

Powerbowl top scorers for their individual teams:

Blake Holland and Colton Lang

7th Grade Overall Small-Schools Individual Score:

3rd Place: Colton Lang

Pro-Bowl Team ranking of Excellent:

Ava Blevins; Justin Howell; and Colton Lang

Team-Bowl: Sequoia Union 7th Grade Team Earned an "Excellent"

8th Grade:

Powerbowl top scorers for their individual teams:

Vincent Marcovaccio

Pro-Bowl Team ranking of "Superior"

Kaden Bailey

Pro-Bowl Team ranking of "First Place"

Vincent Marcovaccio



SEQUOIA UNION | **ELEMENTARY SCHOOL**

6. DISCUSSION & REPORTS 6.1 Superintendent Report



Mr. Ken Horn
Superintendent/Principal

Superintendent Report

On Monday, March 28th, I came to the school and arrived at 6:25 am. It was just starting to sprinkle. I approached the Main Office and I noticed a lot of water in front of the building and other parts of the sidewalk looked dry, but it was still dark so I didn't think much of it. As I opened the front door, water gushed out of the building and over the top of my shoes. The water was about 4 inches deep and it covered all of the Main Office, Business Office, and Nursing Office. I could hear a sharp, pitched noise that sounded like a tea kettle inside the wall between the Staff restroom and the Staff break room. I called Jerry Line on the cell phone and he came and figured out which pipe to cap, which stopped the leak.

Over the course of the day, we contacted Service Master who started the immediate drying and cleanup of the Main Office. They got all of the water out and put numerous dryers on the floor. They brought in a generator that sits next to the Main Office to run all night to keep the dryers going. They have boxed up materials that could be salvaged and marked furniture to be hauled away that was damaged beyond repair. We have worked closely with our insurance company and everything will be covered and replaced. A like item, for a like item. We had to pay our \$2,000 deductible. Since the damage was extensive, we have been told that we could be out of the building for over a month.

We put a temporary Office at the back of the stage for Gladys and Tanya. We moved Diana to a small office off the side of the first wing of buildings. I have relocated to the Technology Office, which is located in the main library.

Since we may be out of the Office for four weeks or longer, the Insurance Company covered the cost of renting a temporary office that was placed on the large, cement slab inside of the fence between the Main Office and the gym. We have been getting it setup for Gladys, Tanya, and Diana. I will remain in my temporary office and the Nurse will remain in the Staff lounge, which is near a sink and restrooms.

On a positive note, we defeated 3-Rivers in both girl's softball and in boy's baseball this past week. We had a great day on Friday with our track meet, which was well attended and the students had a great time participating in track and field events. The staff is to be commended, as they worked very hard throughout the day covering all of the various duties in order to put on the Track Meet. We also want to thank the PTC and parents who volunteered.

Small School, Big Heart



SEQUOIA UNION | **ELEMENTARY SCHOOL**

6. DISCUSSION & REPORTS 6.2 AG Farm Report



6. DISCUSSION & REPORTS 6.2 Ag Farm Report

The San Joaquin Valley Air Resources Control Board has approved the grant to reimburse Sequoia Union for the removal of the orchard trees and the grinding up of the trees. I have been working with Lane Anderson to secure a roll-off box where we can dispose of used tires and other debris that have been placed on the Ag Farm property. This will need to be done prior to the trees being removed. I have reached out to both Sundale Union and Liberty Union to get copies of their blueprints for their Ag Farm's, however neither Superintendent were able to locate any blueprints. I had an appointment with Sundale Superintendent, Terri Rufert, to tour Sundale's Ag Farm and take photos and measurements. However, I postponed my visit due to dealing with the flood of our District Office. I am planning on visiting during our Spring Break and I will bring back new information to the Board. Many of our teachers are doing lessons around the plants that are now growing in their gardens near their classrooms. Also, our Leadership- Ag students now have chickens, a turkey, and two calves that they are taking care of on campus.



SEQUOIA UNION | **ELEMENTARY SCHOOL**

6. DISCUSSION & REPORTS 6.3 Academic Data Report

Sequoia Union Elementary School District

CAASPP Score Comparison 20-21



20-21 CAASPP Scores Context

Many of the schools that we would normally compare our scores to - Exeter, Sundale, Liberty - did not submit test scores to the CDE in 20-21. When added to the comparison tool on the caaspp-elpac.ca.gov website, these schools come up as “No data found for the selected report.”

This presentation, therefore, will compare our scores to other one school districts in Tulare County that did take the test, though their context may differ from ours socioeconomically and instructionally during the 20-21 school year.

CAASPP has placed a disclaimer on their website that states: “Due to factors surrounding the COVID 19 pandemic, testing participation in 2020-21 varied. Care should be used when interpreting results.”

20-21 CAASPP Scores Context

It should be noted that some of the schools featured differ from us significantly in their overall enrollment numbers. This means student to teacher ratios are often low in some of the smallest districts.

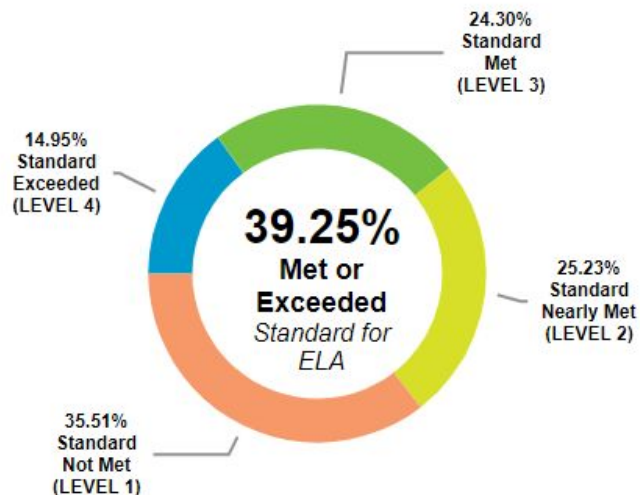
The number of unduplicated pupils served by these districts also varies greatly, translating to inequities in funding. Sequoia Union, Springville and Three Rivers are the only one school districts in the county that have unduplicated pupil counts below 55%. This means that these schools receive less money. Coupled with the lower ADA received for Charter students, Sequoia Union is at an even greater disadvantage financially.

All scores here are using the statistics for our entire district grades 3-8.

Sequoia Union Elementary 20-21 Scores

ELA

Percent of students within each achievement level

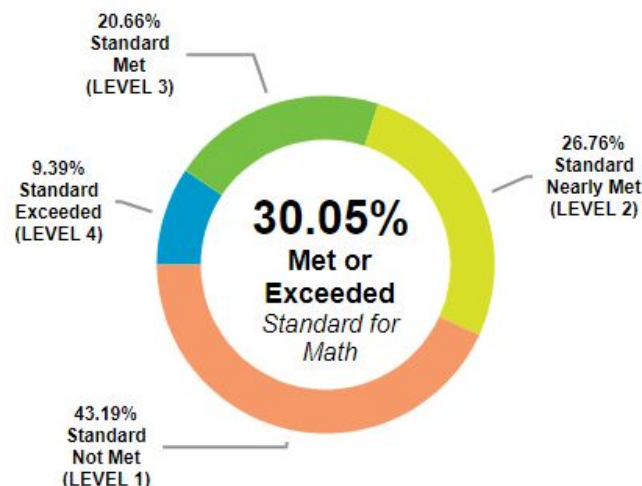


195 students tested

[VIEW ELA DETAILED TEST RESULTS](#)

Mathematics

Percent of students within each achievement level



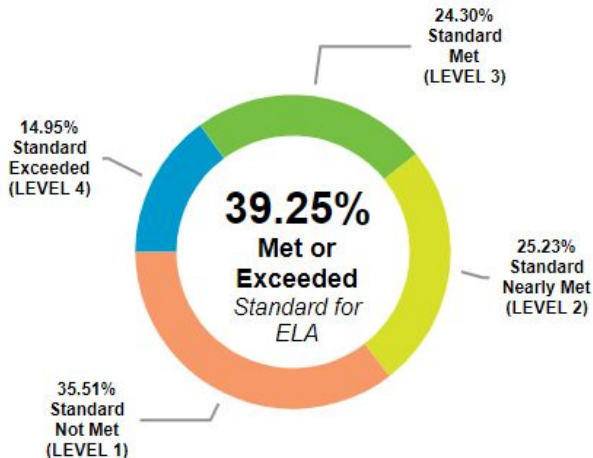
[VIEW MATH DETAILED TEST RESULTS](#)

English Language Arts

Sequoia Union

ELA

Percent of students within each achievement level



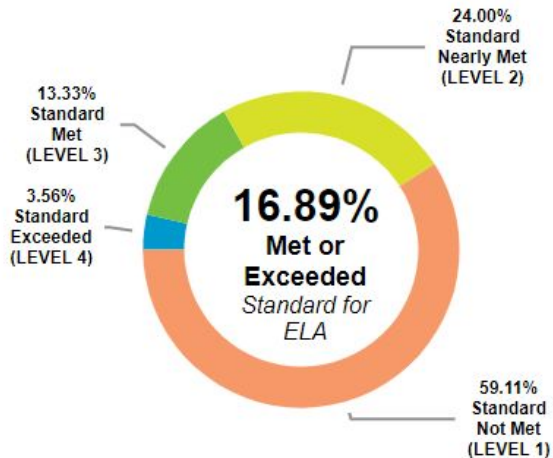
195 students tested

[VIEW ELA DETAILED TEST RESULTS](#)

Sunnyside Elementary

ELA

Percent of students within each achievement level



225 students tested

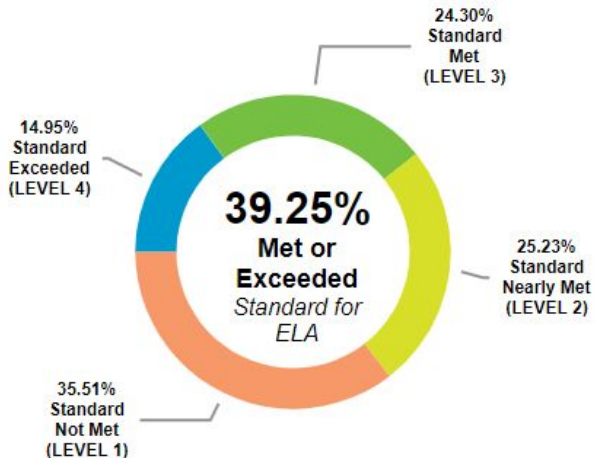
[VIEW ELA DETAILED TEST RESULTS](#)

English Language Arts

Sequoia Union

ELA

Percent of students within each achievement level



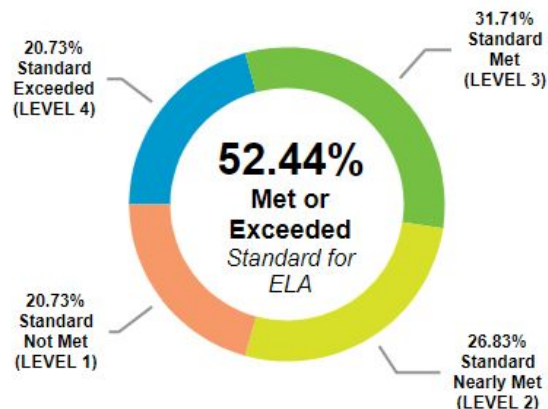
195 students tested

[VIEW ELA DETAILED TEST RESULTS](#)

Three Rivers Elementary

ELA

Percent of students within each achievement level



83 students tested

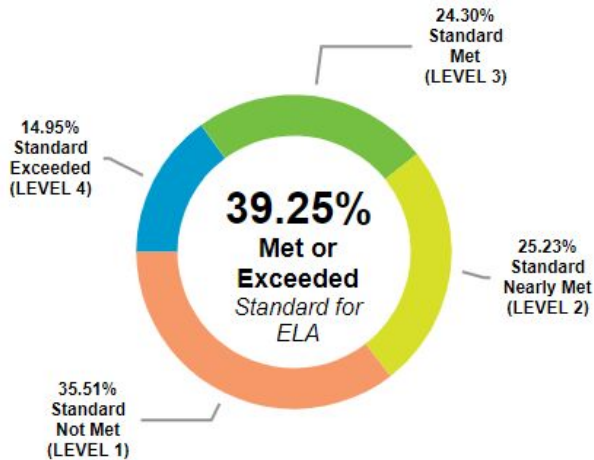
[VIEW ELA DETAILED TEST RESULTS](#)

English Language Arts

Sequoia Union

ELA

Percent of students within each achievement level



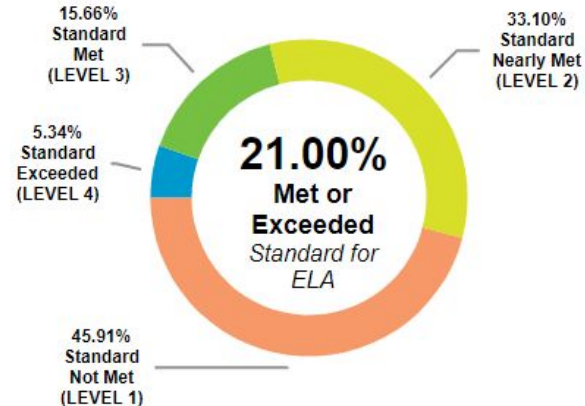
195 students tested

[VIEW ELA DETAILED TEST RESULTS](#)

Monson-Sultana Elementary

ELA

Percent of students within each achievement level



281 students tested

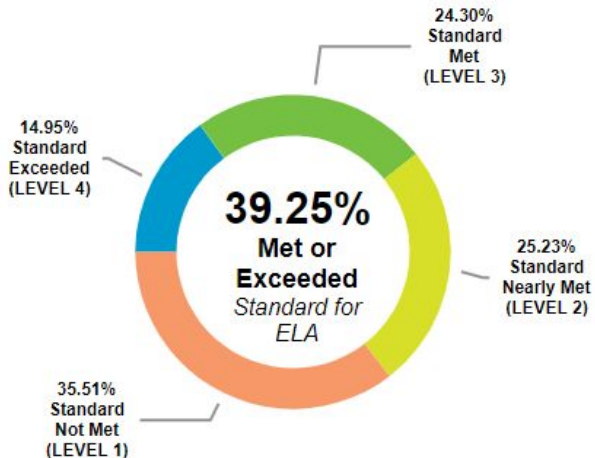
[VIEW ELA DETAILED TEST RESULTS](#)

English Language Arts

Sequoia Union

ELA

Percent of students within each achievement level



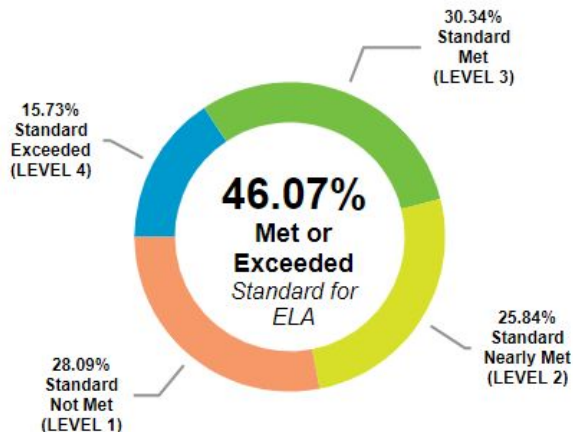
195 students tested

[VIEW ELA DETAILED TEST RESULTS](#)

Springville Elementary

ELA

Percent of students within each achievement level



178 students tested

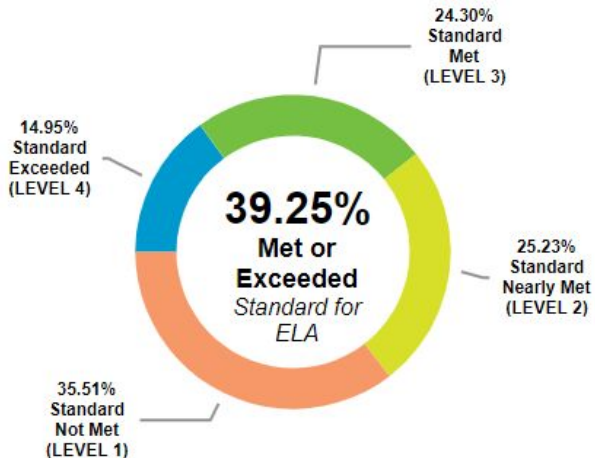
[VIEW ELA DETAILED TEST RESULTS](#)

English Language Arts

Sequoia Union

ELA

Percent of students within each achievement level



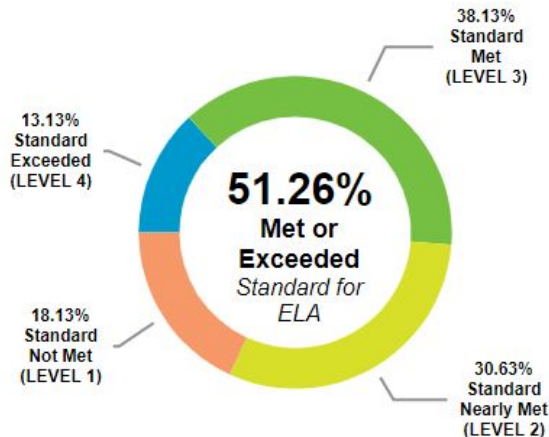
195 students tested

[VIEW ELA DETAILED TEST RESULTS](#)

Hope Elementary

ELA

Percent of students within each achievement level



160 students tested

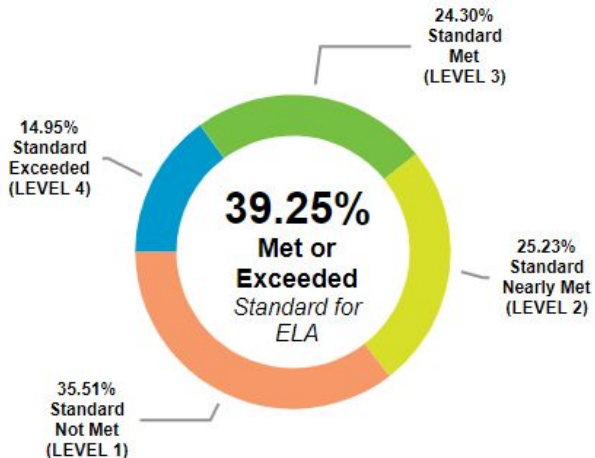
[VIEW ELA DETAILED TEST RESULTS](#)

English Language Arts

Sequoia Union

ELA

Percent of students within each achievement level



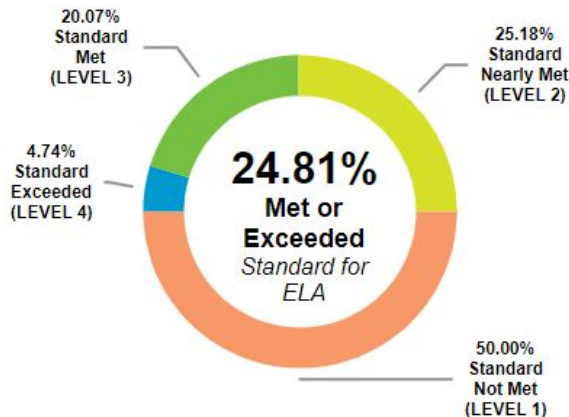
195 students tested

[VIEW ELA DETAILED TEST RESULTS](#)

Kings River Elementary

ELA

Percent of students within each achievement level



274 students tested

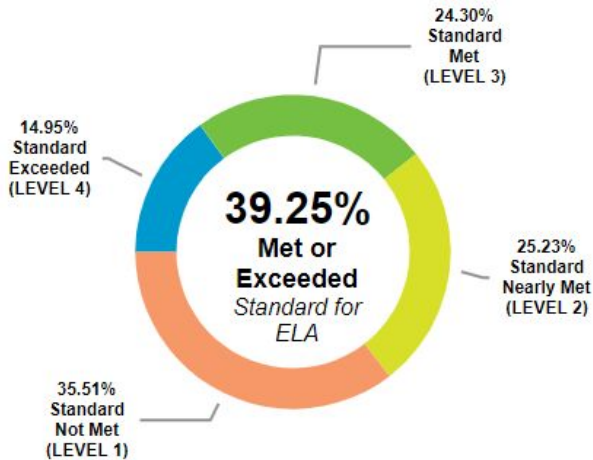
[VIEW ELA DETAILED TEST RESULTS](#)

English Language Arts

Sequoia Union

ELA

Percent of students within each achievement level



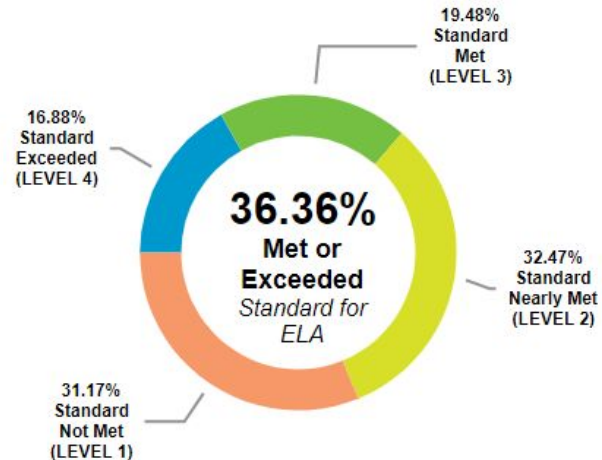
195 students tested

[VIEW ELA DETAILED TEST RESULTS](#)

Outside Creek Elementary

ELA

Percent of students within each achievement level



77 students tested

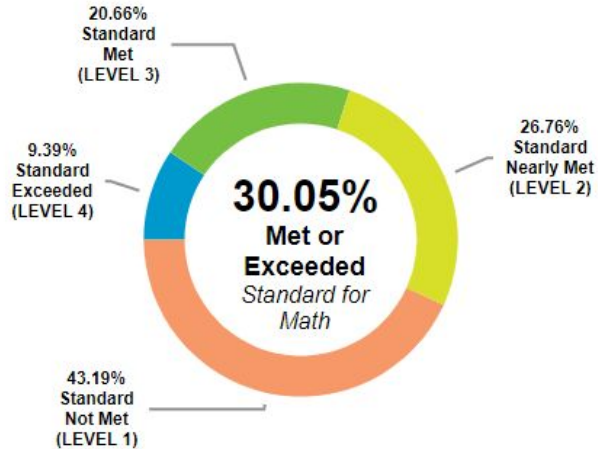
[VIEW ELA DETAILED TEST RESULTS](#)

Math

Sequoia Union

Mathematics

Percent of students within each achievement level



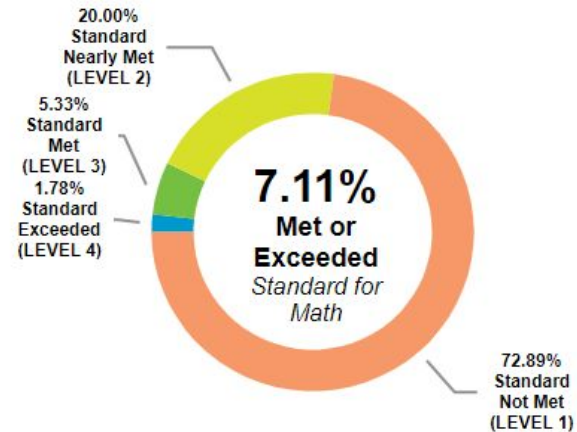
194 students tested

[VIEW MATH DETAILED TEST RESULTS](#)

Sunnyside Elementary

Mathematics

Percent of students within each achievement level



225 students tested

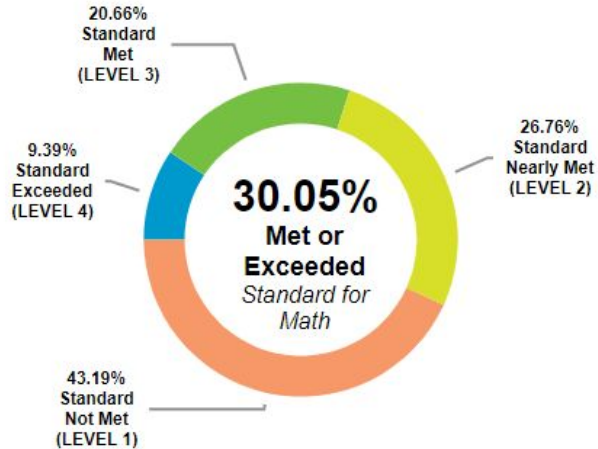
[VIEW MATH DETAILED TEST RESULTS](#)

Math

Sequoia Union

Mathematics

Percent of students within each achievement level



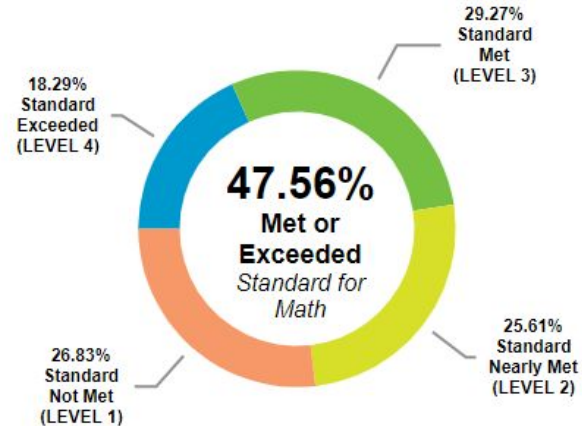
194 students tested

[VIEW MATH DETAILED TEST RESULTS](#)

Three Rivers Elementary

Mathematics

Percent of students within each achievement level



83 students tested

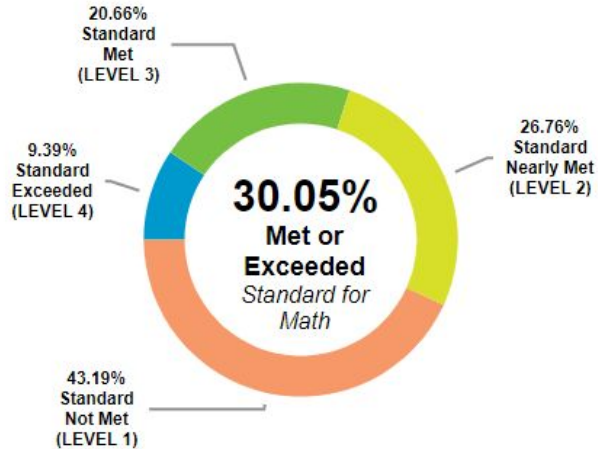
[VIEW MATH DETAILED TEST RESULTS](#)

Math

Sequoia Union

Mathematics

Percent of students within each achievement level



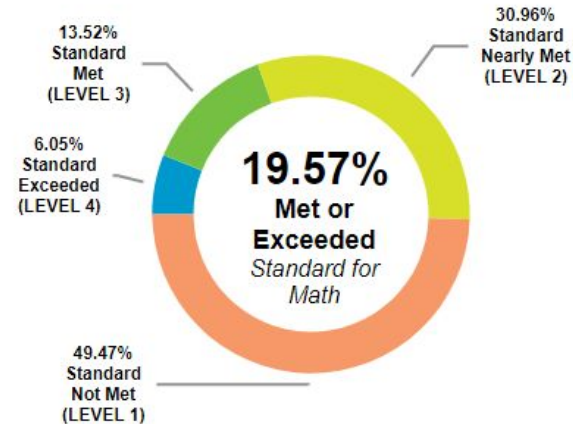
194 students tested

[VIEW MATH DETAILED TEST RESULTS](#)

Monson-Sultana Elementary

Mathematics

Percent of students within each achievement level



281 students tested

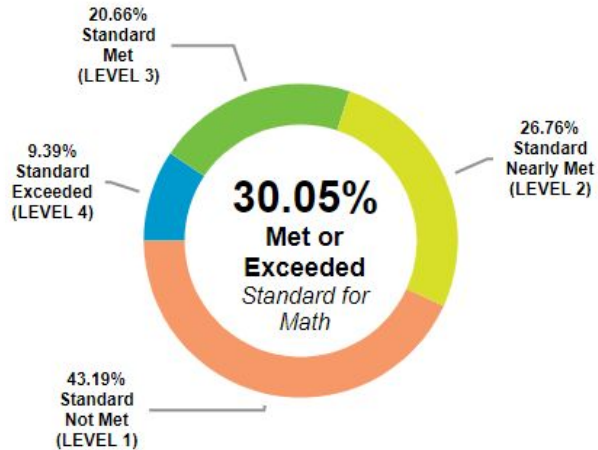
[VIEW MATH DETAILED TEST RESULTS](#)

Math

Sequoia Union

Mathematics

Percent of students within each achievement level



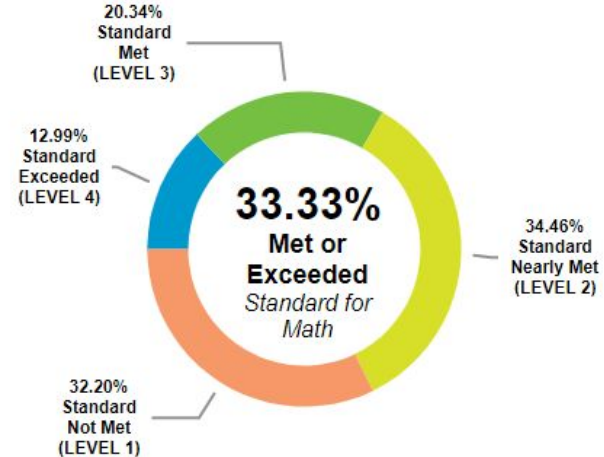
194 students tested

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Springville Elementary

Mathematics

Percent of students within each achievement level



178 students tested

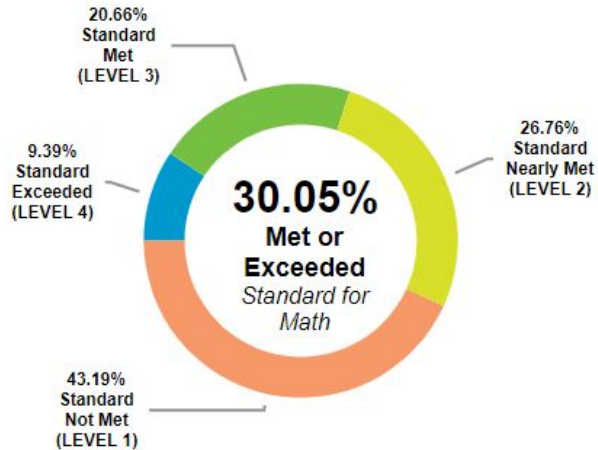
[VIEW MATH DETAILED TEST RESULTS](#)

Math

Sequoia Union

Mathematics

Percent of students within each achievement level



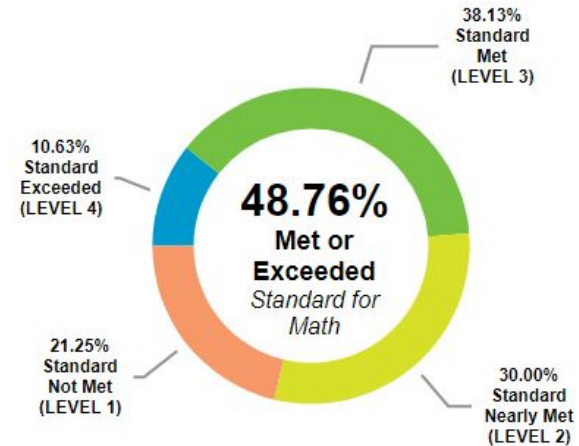
194 students tested

[VIEW MATH DETAILED TEST RESULTS](#)

Hope Elementary

Mathematics

Percent of students within each achievement level



160 students tested

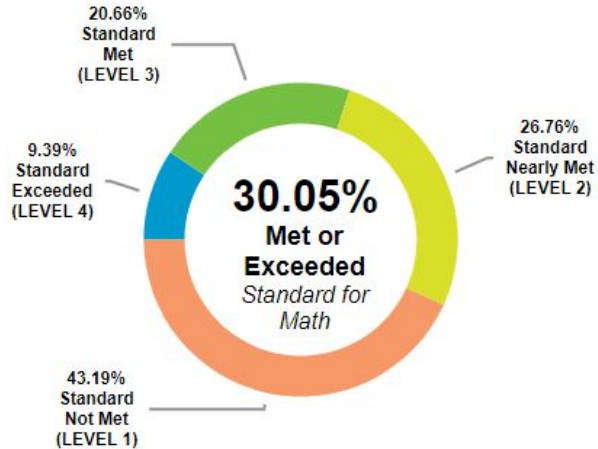
[VIEW MATH DETAILED TEST RESULTS](#)

Math

Sequoia Union

Mathematics

Percent of students within each achievement level



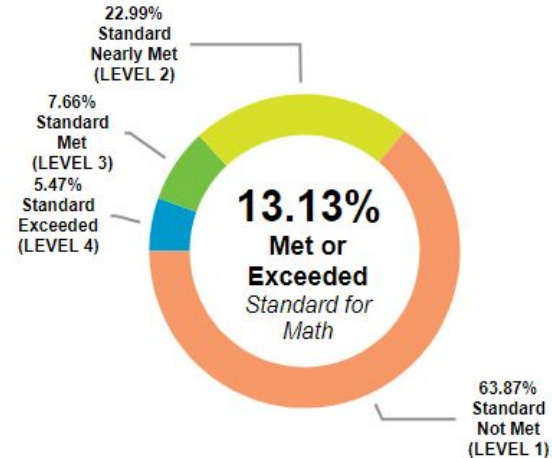
194 students tested

[VIEW MATH DETAILED TEST RESULTS](#)

Kings River Elementary

Mathematics

Percent of students within each achievement level



274 students tested

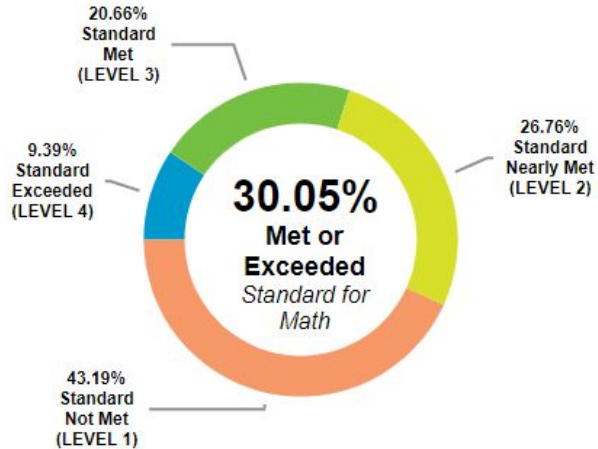
[VIEW MATH DETAILED TEST RESULTS](#)

Math

Sequoia Union

Mathematics

Percent of students within each achievement level



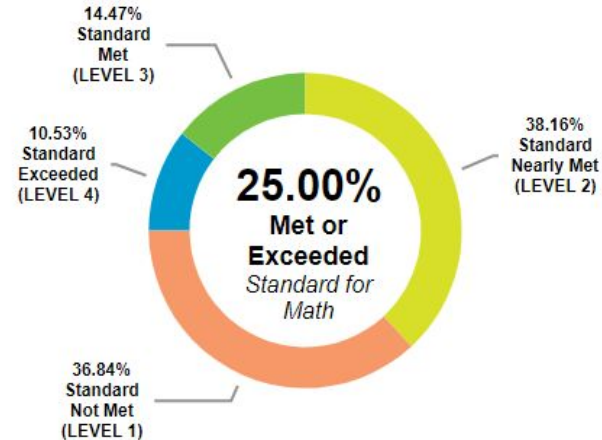
194 students tested

[VIEW MATH DETAILED TEST RESULTS](#)

Outside Creek Elementary

Mathematics

Percent of students within each achievement level



77 students tested

[VIEW MATH DETAILED TEST RESULTS](#)



SEQUOIA UNION | **ELEMENTARY SCHOOL**

6. DISCUSSION & REPORTS 6.4 LCAP Stakeholder Surveys

**Sequoia Union
CORE Parent/Family
Adapted Survey
Summary
21-22**



Survey Context

- Parents were previously given the “Sequoia Union Needs Assessment” which was originally designed by members of the SSC for use in meeting the requirements of CSI, and later, LCAP.
- The CORE Parent/Family Survey was “adapted” to our needs by adding questions about special services provided to unduplicated pupils, a subgroup that we are required to elicit feedback from. A section for comments was also created to allow parents to address issues that were perhaps not addressed in the survey.
- Parents and families were invited to fill out the survey via email and phone message. The survey was also posted to the school website.

Survey Highlights

79% of respondents agreed with the statement that “This school provides high quality instruction to my child”.

84% of respondents agreed with the statement that “This school motivates students to learn”.

96% of respondents agreed that “School staff treats me with respect”.

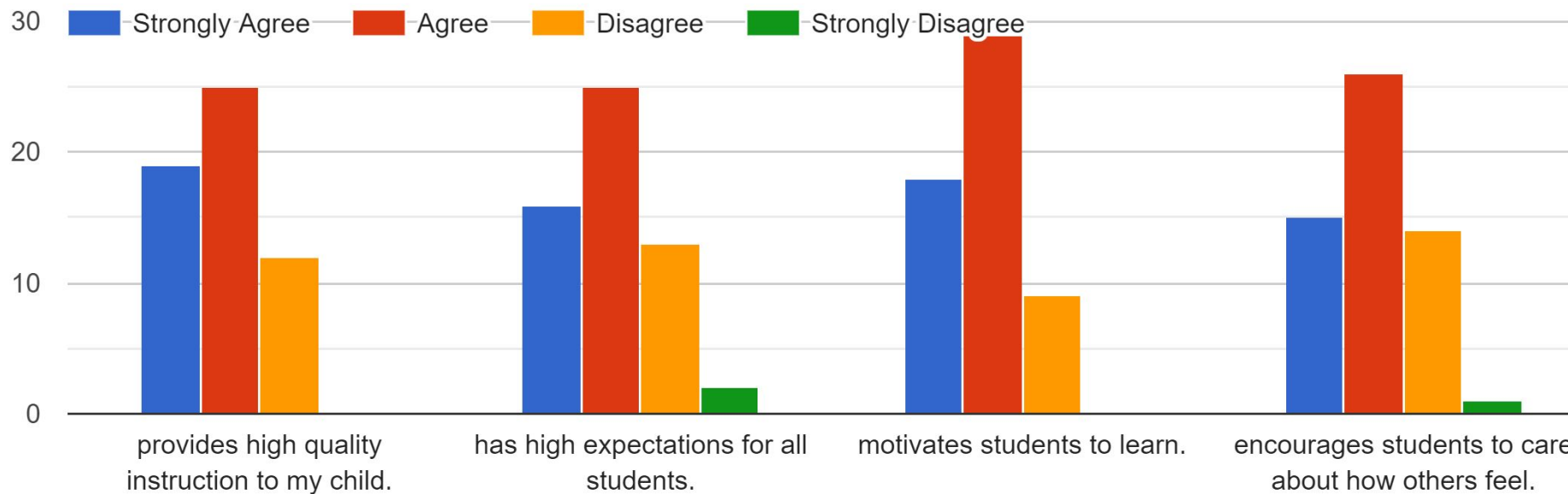
93% of respondents agreed with the statement “My child enjoys coming to school”.

Challenges

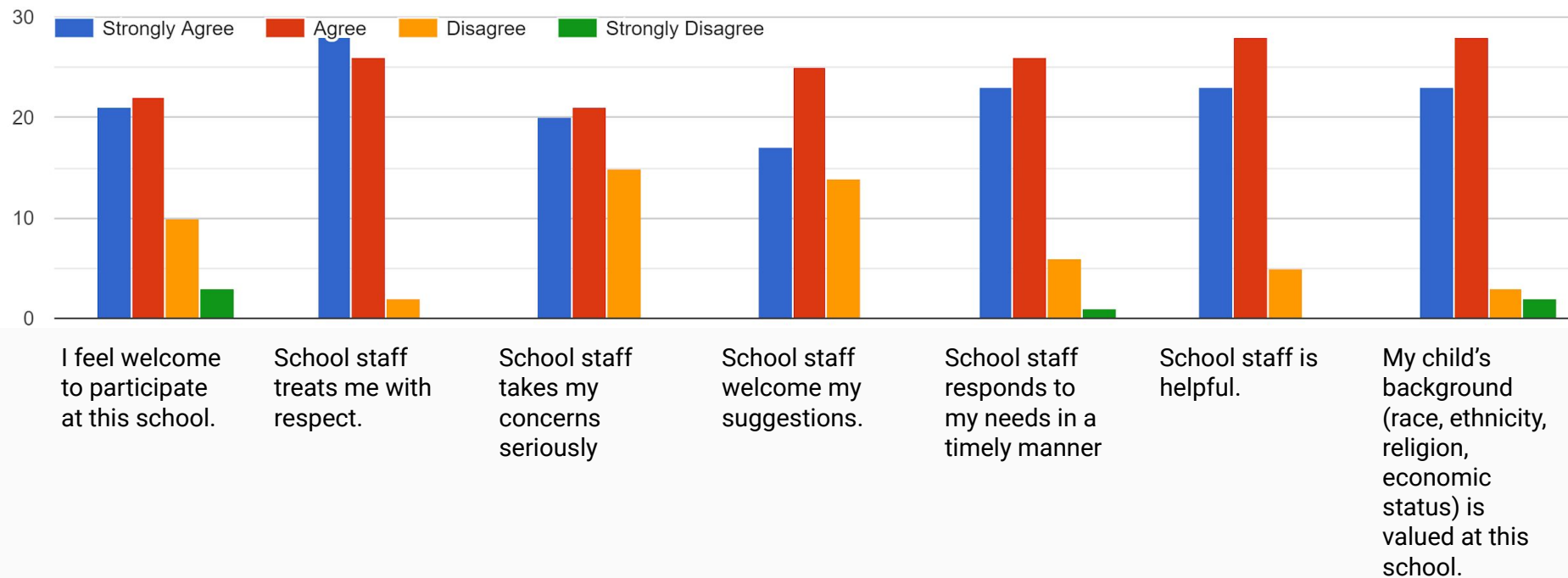
36% of respondents disagreed with the statement “At this school discipline is fair.”

50% of additional comments at the end of the survey specifically referenced discipline, bullying, and student misbehavior.

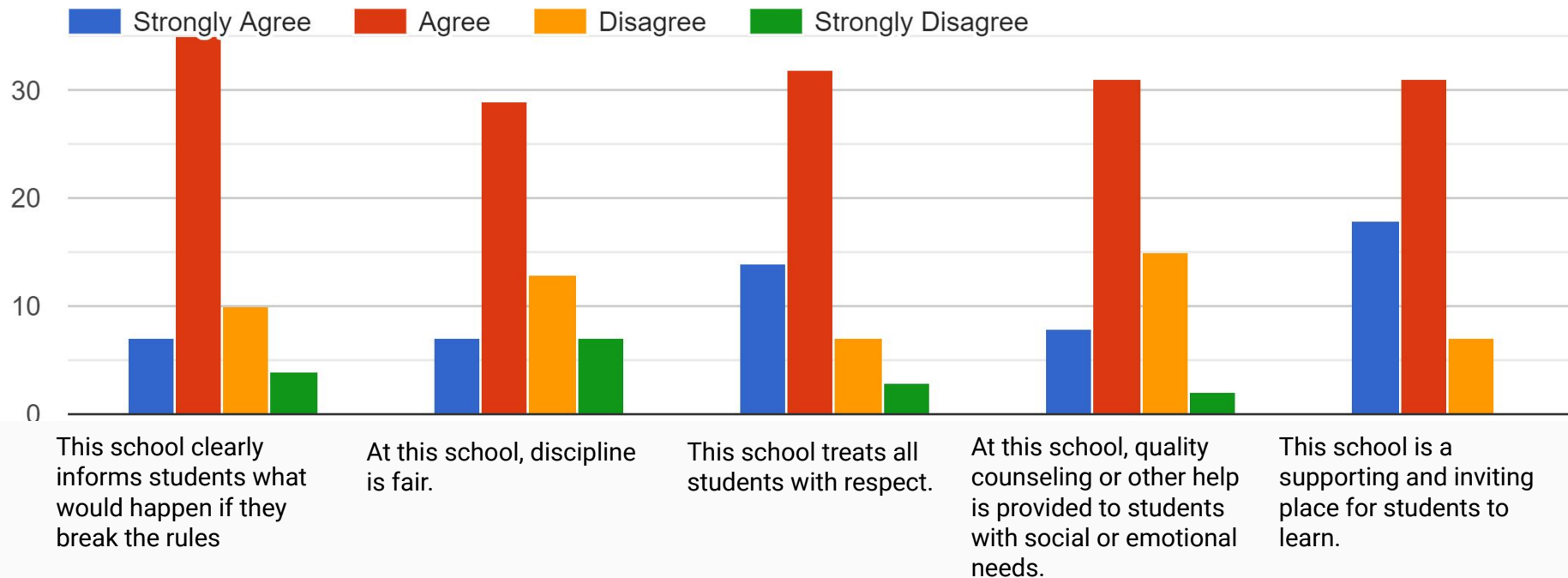
This school...



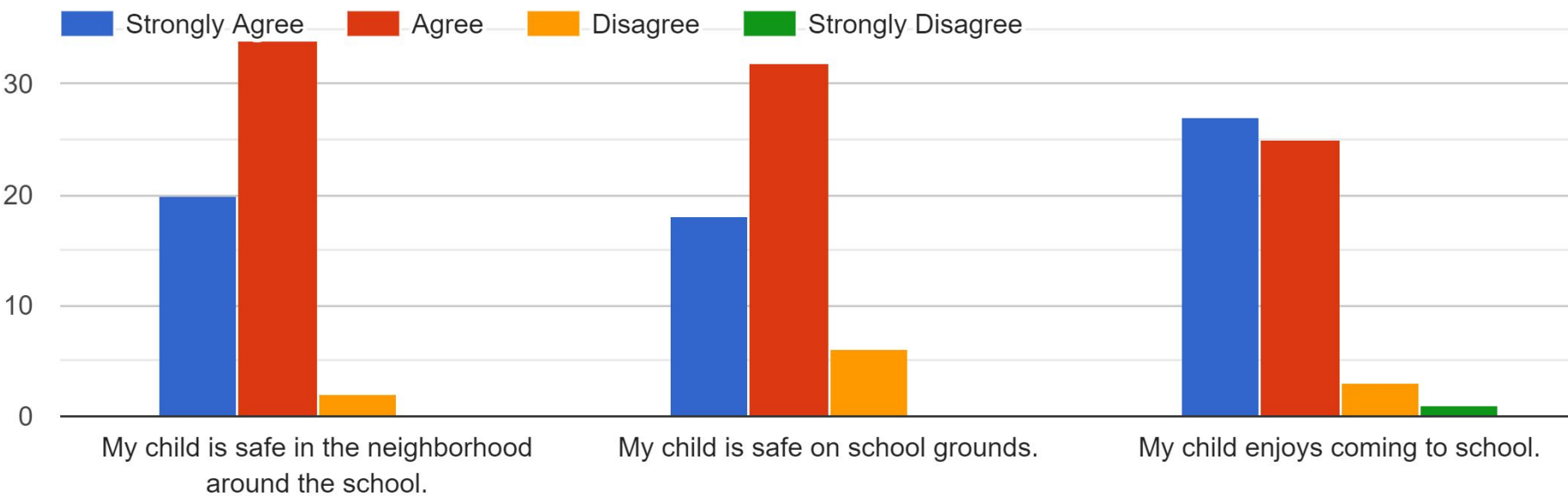
Please answer the following questions about school connectedness.



How strongly do you agree or disagree with the following statements about your experience with this school this year?

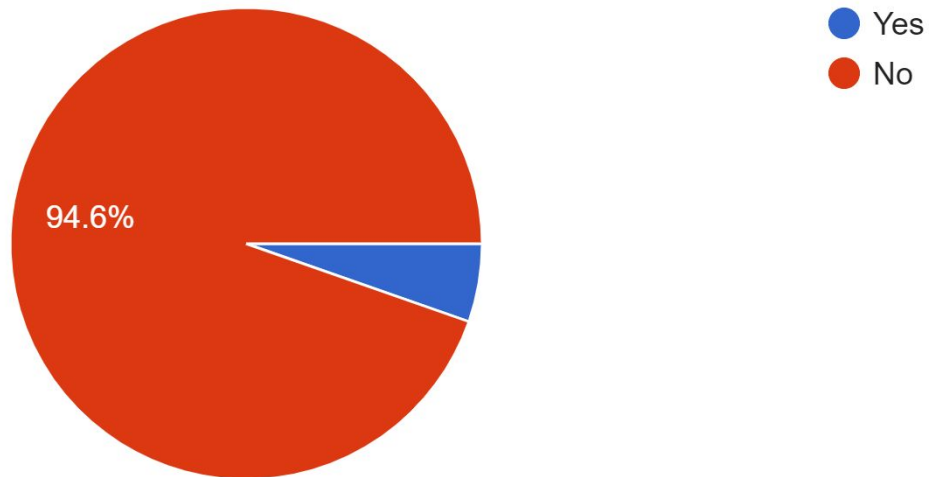


How strongly do you agree or disagree with the following statements about your experience with this school this year?



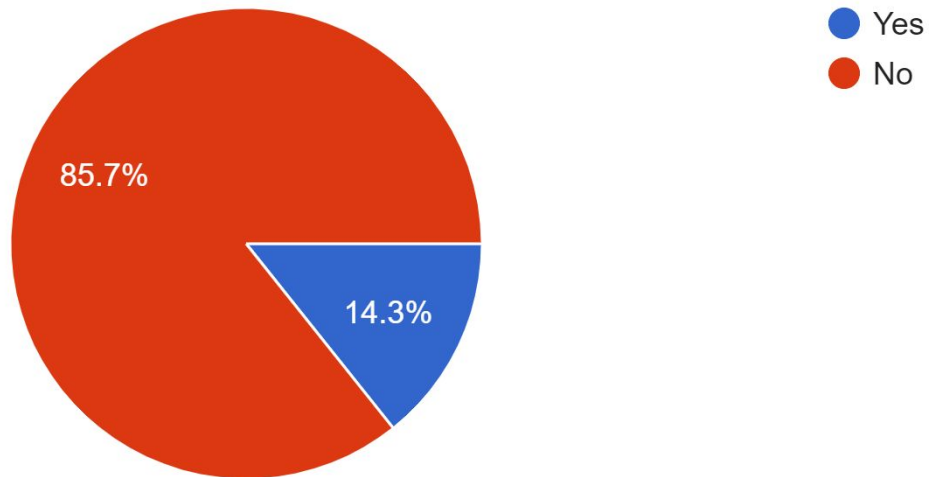
Do you have a student who receives Special Education or Speech services at Sequoia Union ?

56 responses



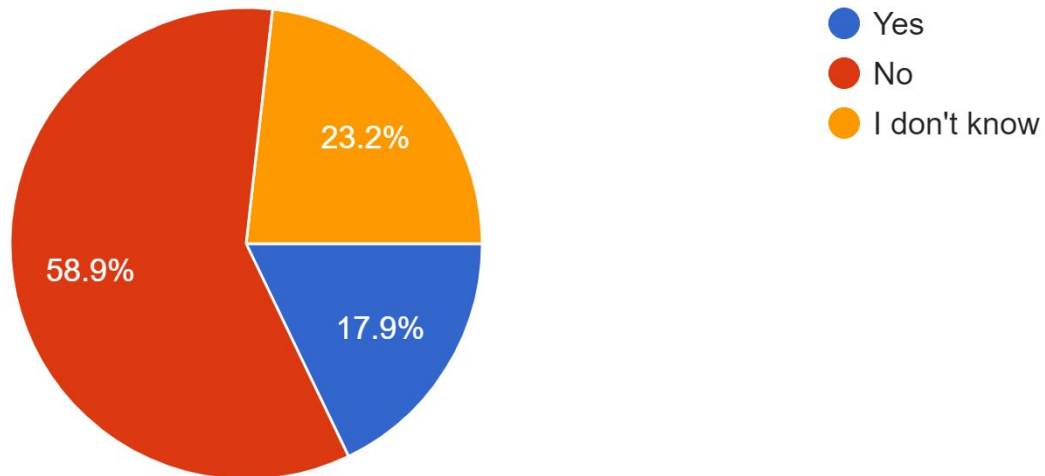
Do you have a student identified as an English Language Learner?

56 responses



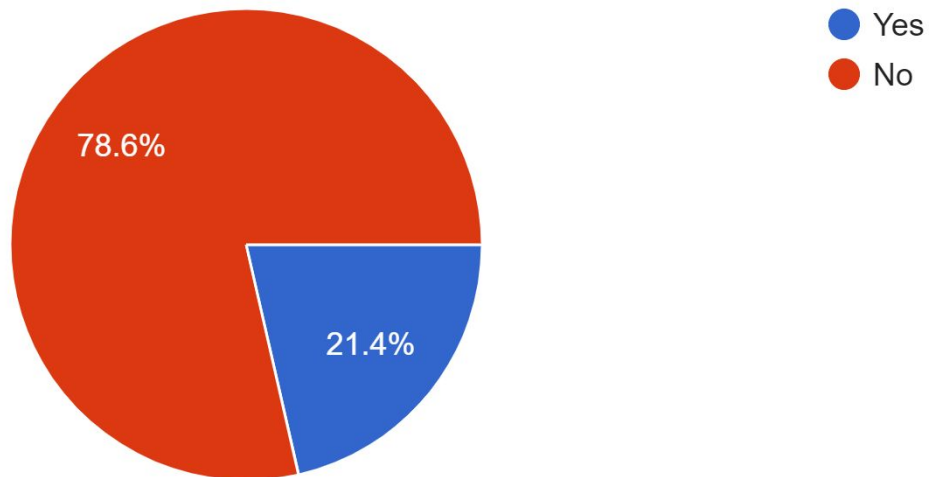
Does your student qualify for free or reduced lunch under the National School Lunch program?

56 responses



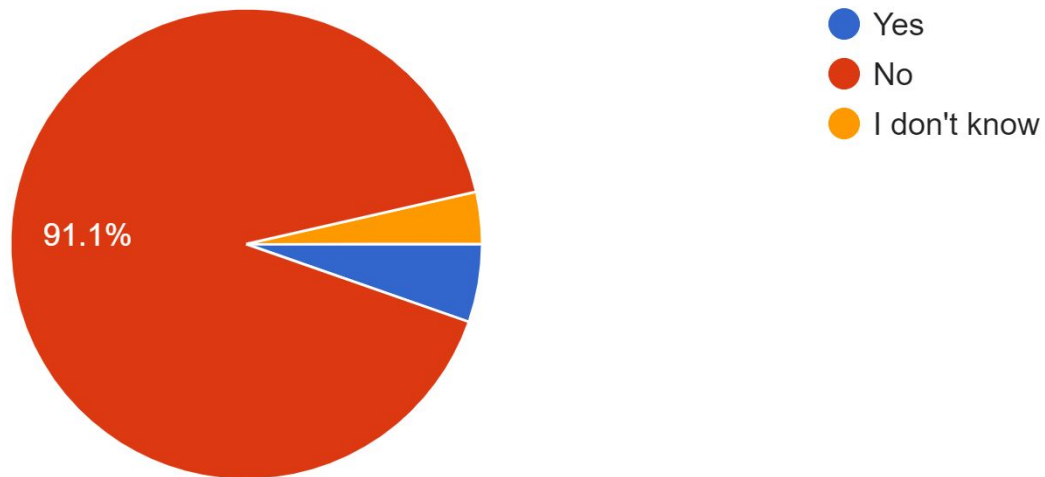
Do you have a student who attends the After School Program one or more days a week?

56 responses

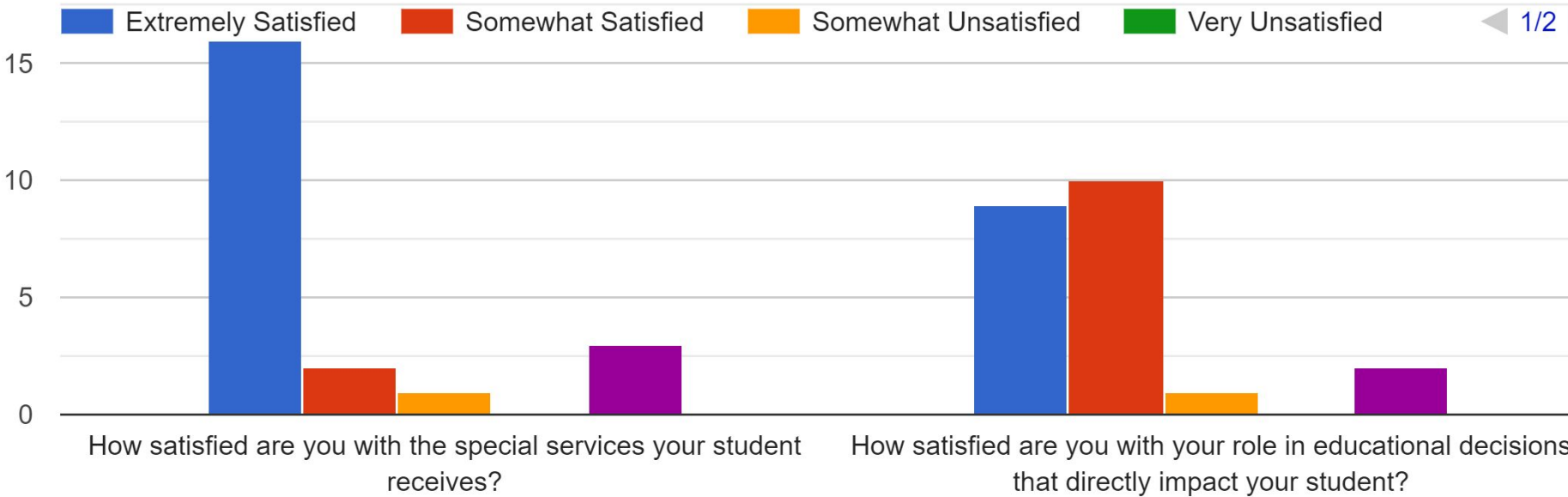


Do you have a student who receives academic support from Mrs. Stewart or Ms. Yadon in the Student Success Center?

56 responses



If you answered yes to any of the questions in this Section, please complete the questions below.



Additional Comments - Discipline

- I have issues with the punishment for certain offenses. There are some things over disciplined and others under disciplined.
- The school gave students expectations in January, however not all teachers or staff enforce the rules. One day they might be able to wear hats in the cafeteria and the next day not.
- Discipline/dress code are followed different depending on who you are/ whose child you are
- Rules are changing everyday. No one ever seems to know what's going on at any given time. Severe lack of information from school on current protocols, rules, etc. Ask any 2 school teachers or staff members anything and you'll have 2 different answers. The lack of discipline to "problem" students is astounding yet, they seem to try to throw the hammer down on minor infractions.
- I have not been happy with the discipline in the school. I believe it comes from a good place and good intention but it's not strict enough. Kids need a firm boundary and I think they figured out how to work the system and get away with behavior that I find appalling.

Additional Comments - Bullying

- Kids are getting bullied or pushed around, but tackled etc. When they report it to a teacher they're being told not to tattle or seeing the aggressor not get in trouble for their actions. So what are the kids getting pushed around supposed to do?
- Kids who are being bullies or causing issues with other students need to not be given so many chances. It needs to be handled or those children removed from the school setting so the children who are being bullied and messed with are being protected and feel safe at school.
- There is no hard line for excessive bullying at the school. It's been an issue for us and while I agree that kids can't be micromanaged over every word they say, two years worth of name calling hasn't stopped. When kids try to defend themselves verbally they are punished with loss of recess or field games, because the teachers don't want a fight. So the bullies get away with the things they say as long as no one says anything back. That's encouraging victimhood mentalities and it's a problem for us.

Additional Comments - Teachers/Staff

- There is little communication to none between teachers /staff and parents from what I am experiencing.
- Based on what my student has shared with me I feel like your staff needs a Bias and Cultural Sensitivity training ASAP!
- One area I'd like to see improved is teacher communication with parents. How is my student progressing on standards? Grade reports are often a reflection of compliance with worksheet completion, not a measure of what my student knows or can do (skills).
- I've seen some Teachers Pay Teachers resources being used. . . are we sure the resources we're using to facilitate learning are standards aligned and grade level appropriate? . . .Teachers don't need to be in lock step, but our students should have similar experiences and have equitable outcomes across the grade level.
- Teachers lack consistency, continuity. Most lack knowledge of how grading system works, how absences are classified and what that means in relation to grade and makeup work, how and when independent study should or shouldn't be assigned....

Additional Comments - Programs/Opportunities

- There needs to be more resources aimed at helping children with learning disabilities, instead of taking years to actually help them and punishing them for everything that could be avoided with the right resources.
- There are no clubs or music education for my child here. There are so many opportunities at other schools that just aren't an option here as far as I know.
- I feel that students with special needs are not getting adequate support through the school. Special Service support aides should be monitored more closely.
- There is a serious need to provide some sort of higher learning to our students. Those who are “not failing” are still losing learning as we are not focused on providing challenging instruction.
- We need programs for the gifted. Middle of the road kids and gifted kids are neglected. All lessons, extra teachers, etc only focus on students that are troubled or behind. While that is important, it doesn't help the other 80% of students.

Additional Comments - General

- Our daughter has only completed two years at Sequoia Union, kindergarten and is in first. And we as her parents are so thankful and appreciative of the staff and the extra love they give to our daughter.
- We are new to this school and so far it is a welcome change from our prior school. Thank you!
- I love Sequoia Union school. My kids have done well there.
- All children are not treated equal.
- Love the school and staff
- Everyone is fed up. Administration is. Teachers and staff are. Students are. Parents are.
- I believe this school has a heart of gold and I want it to succeed!

Sequoia Union Climate and Culture Staff Survey Summary 21-22



Survey Context

- Staff were previously given the “Sequoia Union Needs Assessment” which was originally designed by members of the SSC for use in meeting the requirements of CSI, and later, LCAP.
- This year separate staff, student and parent surveys created by the CORE Districts Data Collaborative (which we have access to through TCOE) were administered.
- These surveys were designed by school improvement professionals to be given annually in the spring. The information they elicit can be used to meet educational partner feedback requirements for the LCAP as well as other special categorical funding requirements.
- When raw survey data is uploaded correctly to the CORE Dashboard, we can compare the answers given by parents staff and students in other districts to our own results.

Survey Highlights

84% of staff agree with the statement “This school is a supportive and inviting place for students to learn”.

74% of staff agree with the statement “This school emphasizes helping students academically when they need it”.

71% of staff agree with the statement “This school is a supportive and inviting place for staff to work”.

Challenges

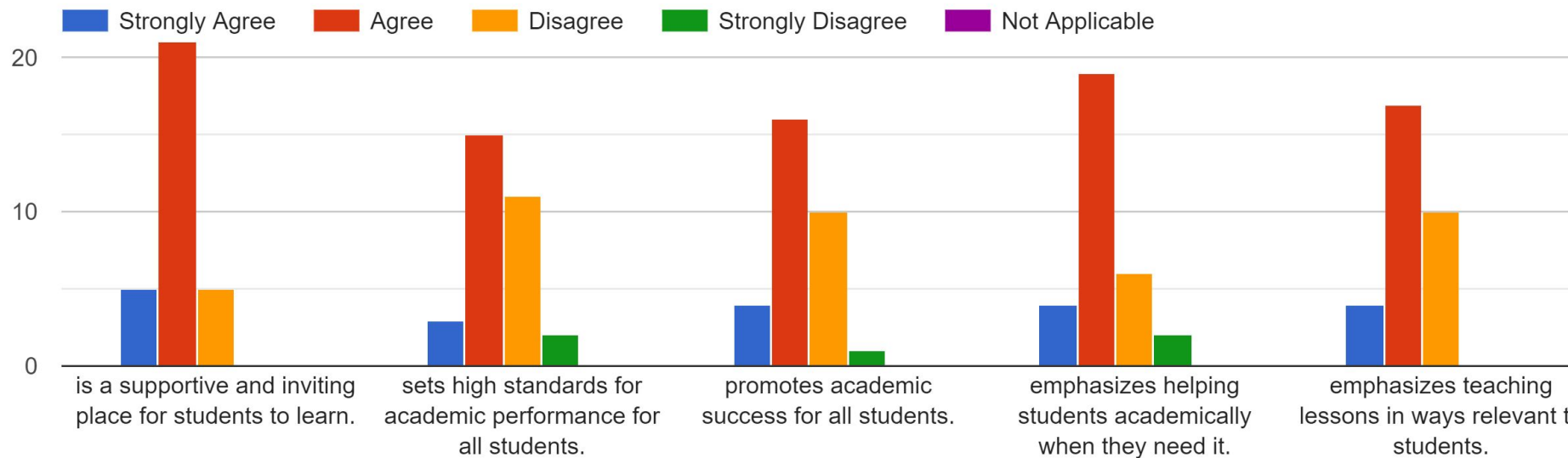
61% of respondents said only “some” or “few” adults at this school feel a responsibility to improve this school.

77% of staff disagreed with the statement “this school handles student discipline and behavioral problems effectively”.

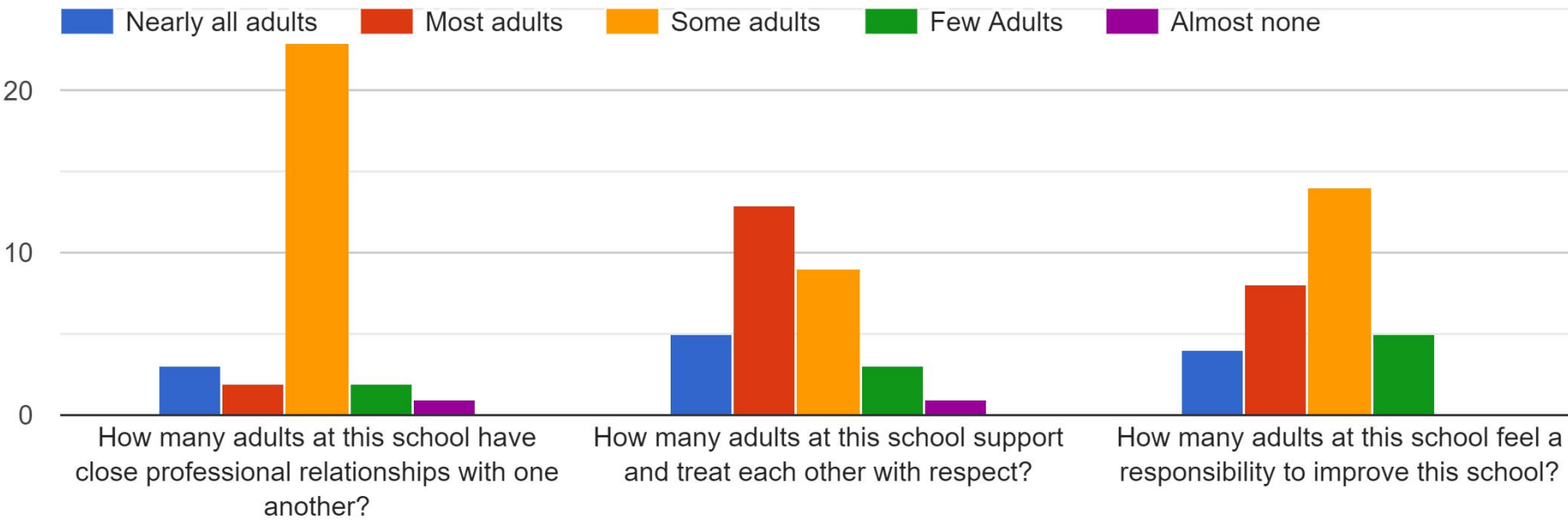
94% of staff indicated that disruptive student behavior was a moderate to severe problem.

84% of staff indicated that lack of respect of staff by students is a moderate to severe problem.

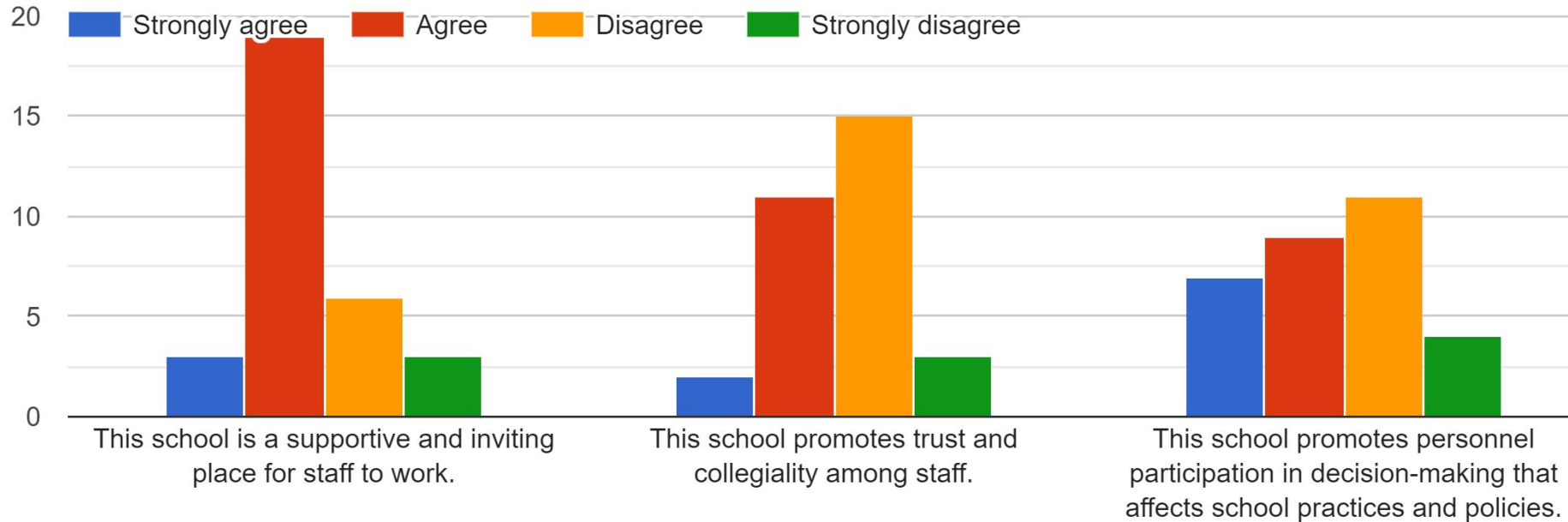
This school...



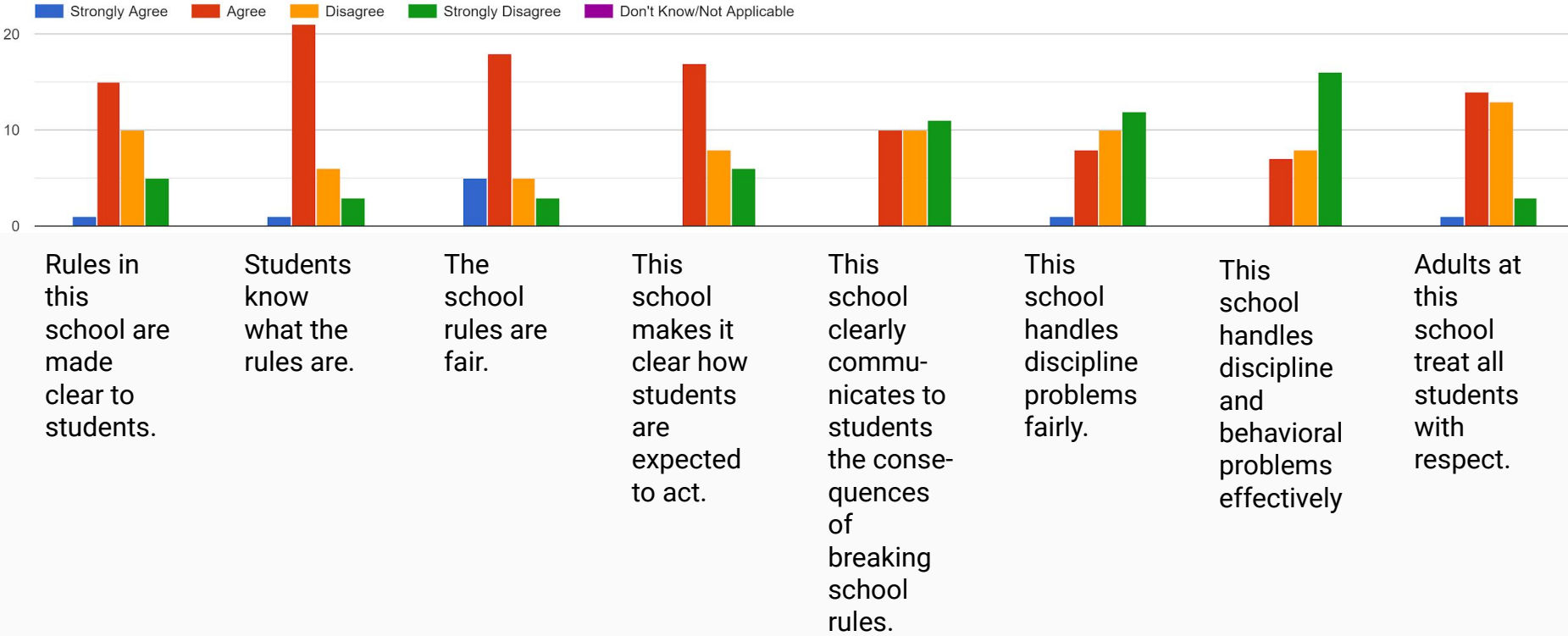
Please respond to the following questions about the adults in this school.



For the following questions, please indicate how much you agree or disagree with the following statements about this school.

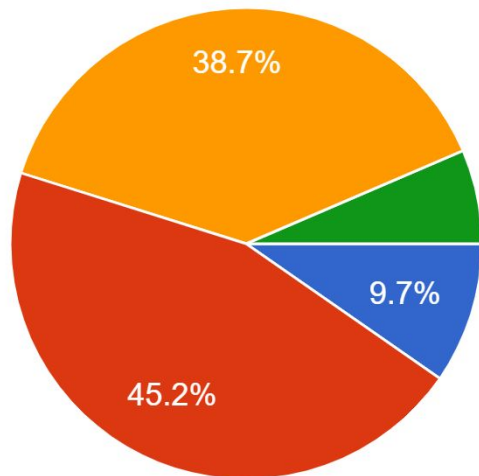


For the following questions, please indicate how much you agree or disagree with the following statements regarding school rules.



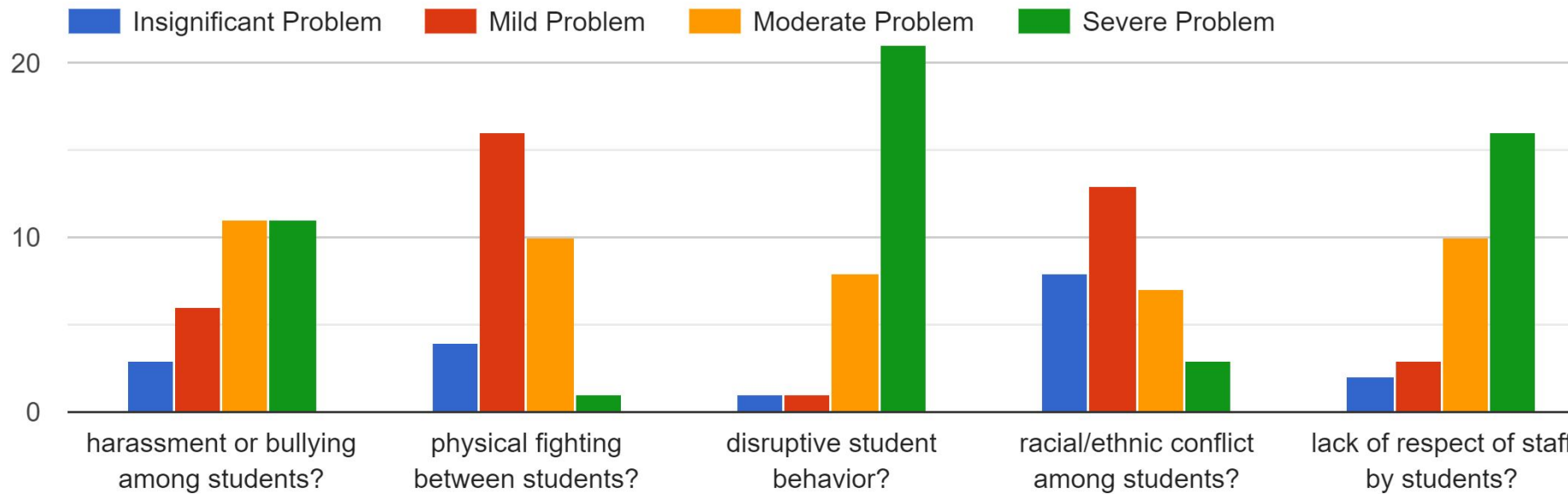
How safe do you feel when you are at school?

31 responses



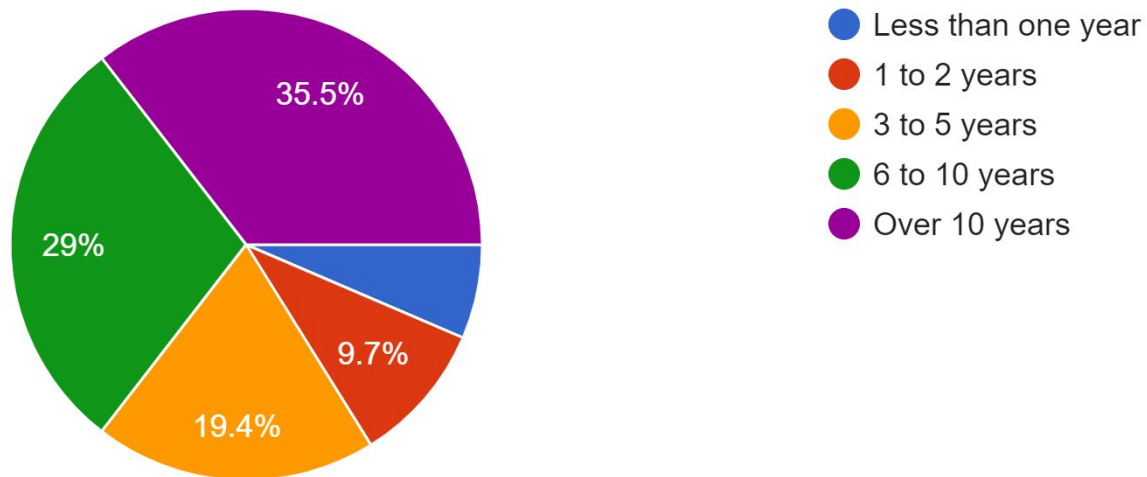
- Very Safe
- Safe
- Neither Safe nor Unsafe
- Unsafe
- Very Unsafe

How much of a problem AT THIS SCHOOL is...



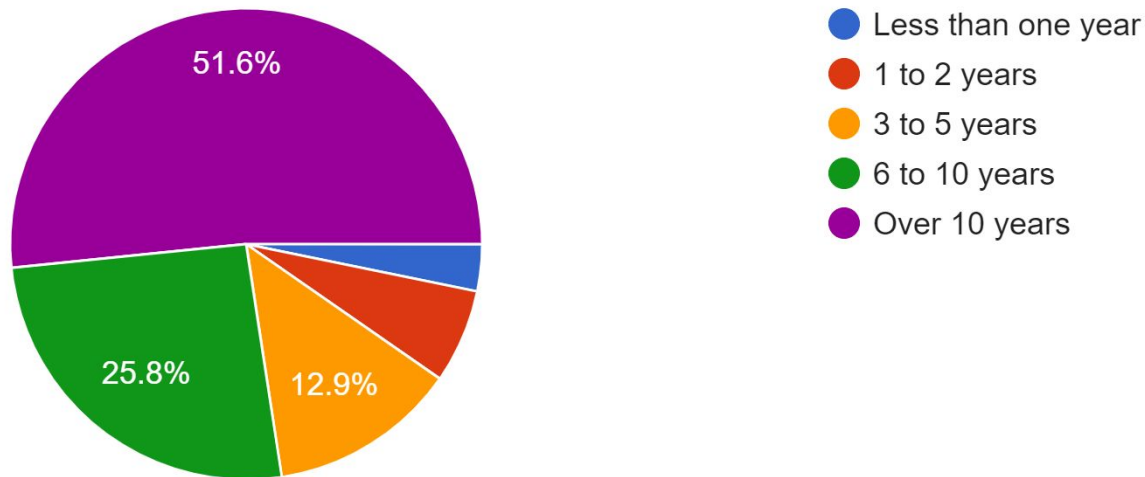
How many years have you worked, in any position, at this school?

31 responses



How many years have you worked at any school in your current position (e.g., teacher, counselor, administrator, food service)?

31 responses



Additional Comments - Rules & Discipline

- There is not any accountability for following through on the new behavior system. It is already starting to fade away. Students are being allowed to slide on rules. (ie. running on sidewalks and blacktop, loud and unruly in hallways, etc.)
- I feel that our rules, expectations, consequences, etc. are very clear for students and staff. I do not feel like all students and staff abide by them. I do not feel that consequences are being upheld. I do not feel what is being done is making a difference in our school to cut down on disruptive behavior, bullying, disrespect, etc.
- I know some staff members do not treat all students the same. . . After winter break having teachers, and staff talk to all students about cafeteria expectations, playground expectations, there has been a huge improvement [in student behavior].

Additional Comments - Rules & Discipline

- The kids know the rules but always break them. They know there is no consequences. Right now the students are running this school. The Jr. Highers have been disrespectful to staff and there is no punishment for that
- Our students know the rules but they don't care because the consequences are not enforced. The trouble makers are treated with "kid gloves". Rules enforced differently for different students with same offense.
- Students should certainly be corrected or punished for bad behavior, there definitely need to be consequences, but we also need to be more compassionate toward students especially those who are "difficult". I think the way Sequoia Union has responded to the uptick in problem behavior has improved significantly. Many students have been suspended over the course of the year, some who have been chronic problems have been placed on independent study, and the addition of the Thinkery and Campus Safety Supervisor have provided extra supervision, support and guidance for "frequent offenders".

Additional Comments - School Culture

- I have never seen the climate of the school this disrupted before. I have never seen so many teachers and staff who don't want to come to work anymore due to the unrest and negativity in our school community. Our voices are not heard on anything we think is important to better our school climate. Surveys are taken and read and nothing changes.
- We need to be willing to try new ideas, build each other up, support each other - we need a goal, to help all SU students work hard, be creative and be willing to teach all students.
- So much of our school culture has deteriorated due to Covid protocols and regulations. Furthermore, 3 years with an administrator who let everyone do whatever they wanted and gave preferential treatment to others did not help.
- The adults at Sequoia Union need to take more responsibility for school culture and student behavior. There is always a lot of complaining, but very little action on the part of anyone except the administration. One person alone cannot change a school. . . Our campus is very adult-centered as opposed to being student-centered. Instead of thinking about how we can better serve kids, many adults focus on who is breaking the rules.

Additional Comments - Student Behavior

- I felt unsafe at our school due to student disrespect for staff members. Students will stand up in your face and start yelling at you. . .
- Several students [have told] me that they are being bullied right in the classroom and the teacher does not stop the bad behavior.
- I feel that a group of certain students . . . receive special treatment for bad behavior. . . students run the entire show on a daily basis with no repercussions other than getting out of class.
- Student misbehavior is seen by some staff members as an inconvenience for adults, not an indication that a student is troubled or bored or not receiving what they need in their academic or personal lives.

Additional Comments - Administration

- I have personally brought issues up to the administration and nothing is taken seriously, If you actually asses all of these questionnaires thoroughly Im sure you will notice a real problem is going on in this school. We cant keep making excuses that this is all covid related because it is far from a covid problem. No one enforces any of our rules nor do they back us when we try to set the rules in place at this school.
- Mr. Horn does a great job. He is not perfect, no administrator is, just as no one is. However, few people can do his job as well as he does. It is a very difficult position.
- Mr. Horn works extremely hard, displaying a positive attitude nearly all of the time. This makes little difference if a critical mass of other adults are complaining and refusing to be an active part of the solution.
- Communication from top is very lacking in most all ways. Junior High has many issues which are not being adequately addressed or resolved or investigated. Lack of consistency in discipline and lack of support of staff is a definite problem with the administration.
- Mr. Horn needs help and support because several times we have one incident happening and then another one. He can't be in 2 or 3 classrooms/playground/cafeteria at once so he needs help . . .

**Sequoia Union
CORE Elementary
Student Survey
Summary
21-22**



Survey Context

- Students were previously given the “Sequoia Union Needs Assessment”, and last year, the Student Comprehensive Interim Well Being and Learning Conditions Survey.
- The Interim Well Being and Learning Conditions Survey was developed by CORE during the pandemic to assess social and emotional well being while students were engaged in hybrid and distance learning.
- This year, students in grades 4-8 were given the CORE Elementary Student Survey. This survey, designed to be administered annually in the spring, asks questions that are more suited to in person learning.

Survey Highlights

80% of students were confident in the statement “I am capable of learning anything”.

76% of students reported getting along with students who are different from themselves.

87% of students said that their teachers worked hard to help them with their schoolwork when they needed it.

78% of students said that students know how they are supposed to act all or most of the time.

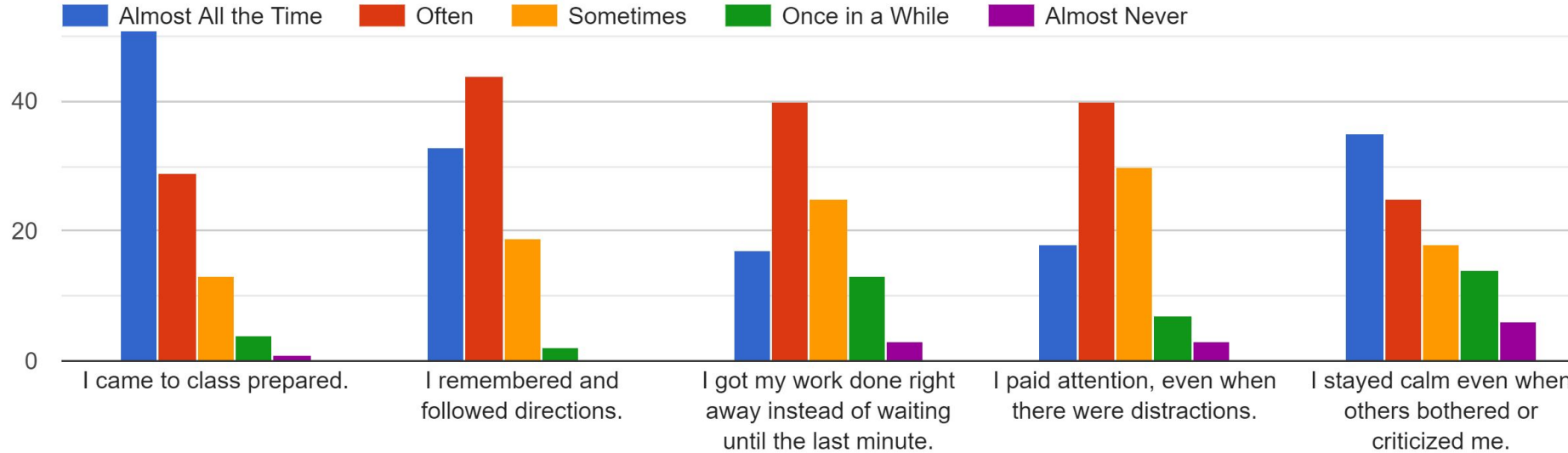
Challenges

44% of students reported having other kids hit or push them at school when they are not just playing around some, most or all of the time.

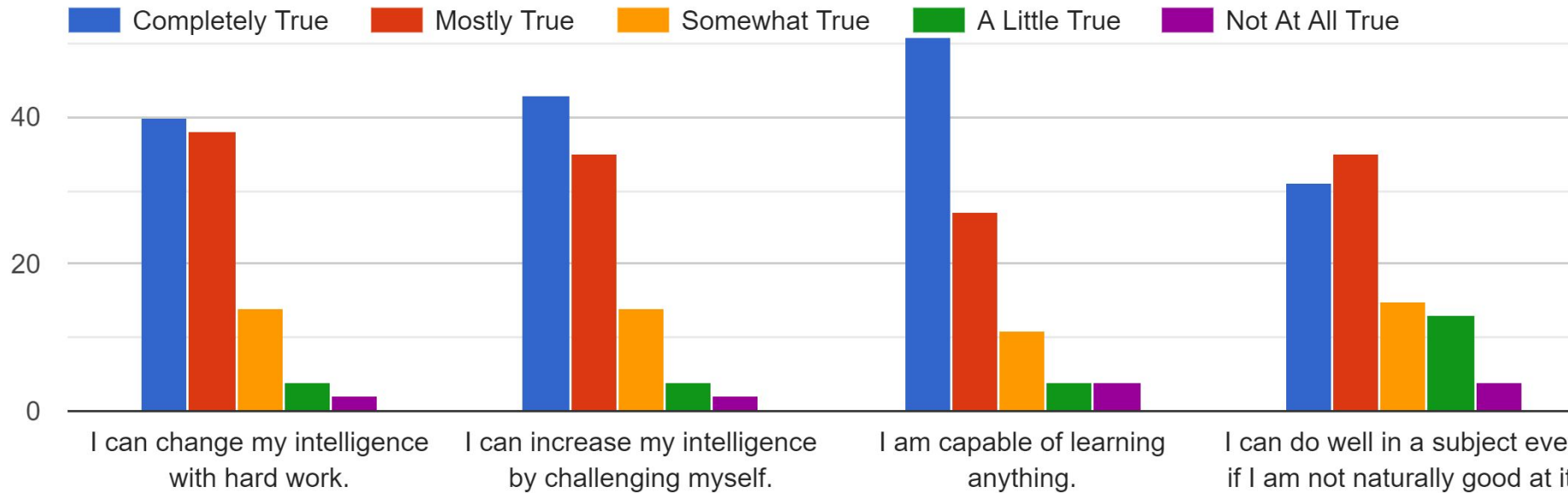
56% of students reported that other kids spread mean rumors or lies about them some, most or all of the time.

50% of students reported other kids teased them about what their body looked like some, most or all of the time.

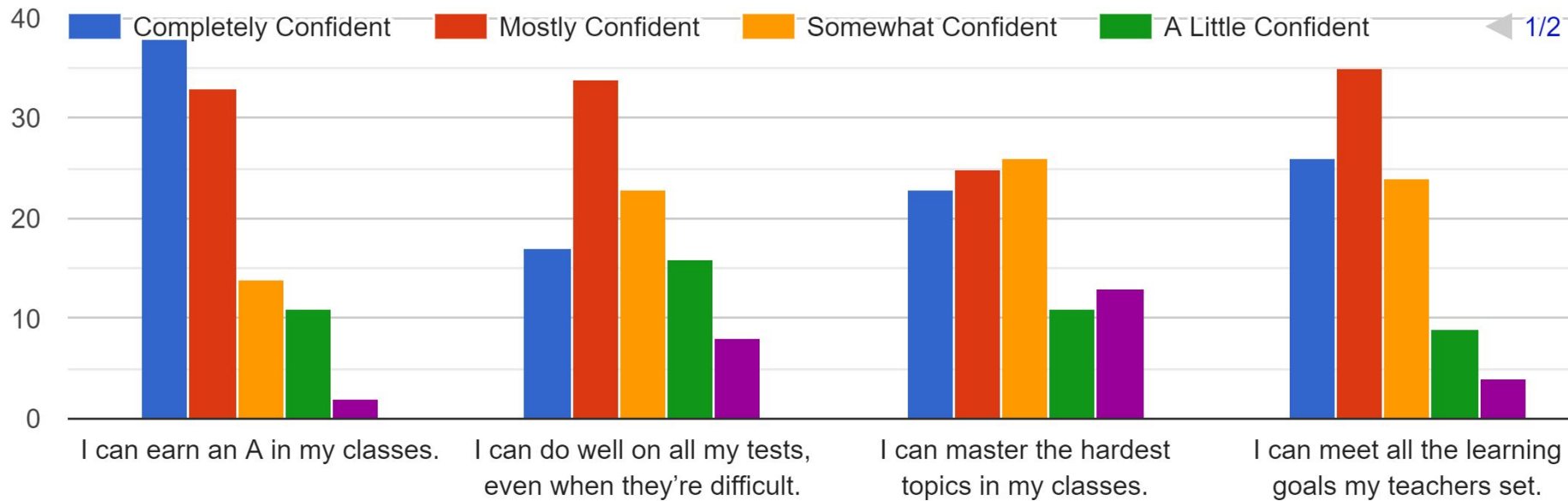
During the past 30 days...



In this section, please think about your learning in general. Please indicate how true each of the following statements is for you:

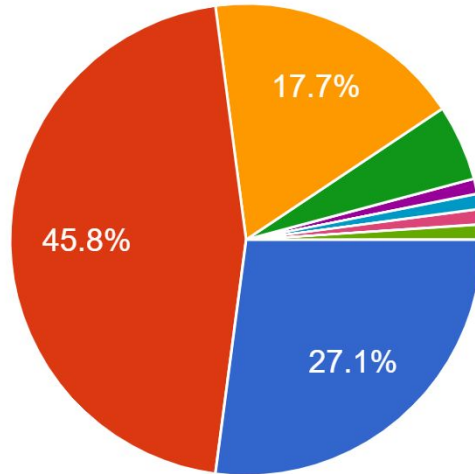


How confident are you about the following (either at school or online)?



how carefully did you listen to other people's points of view?

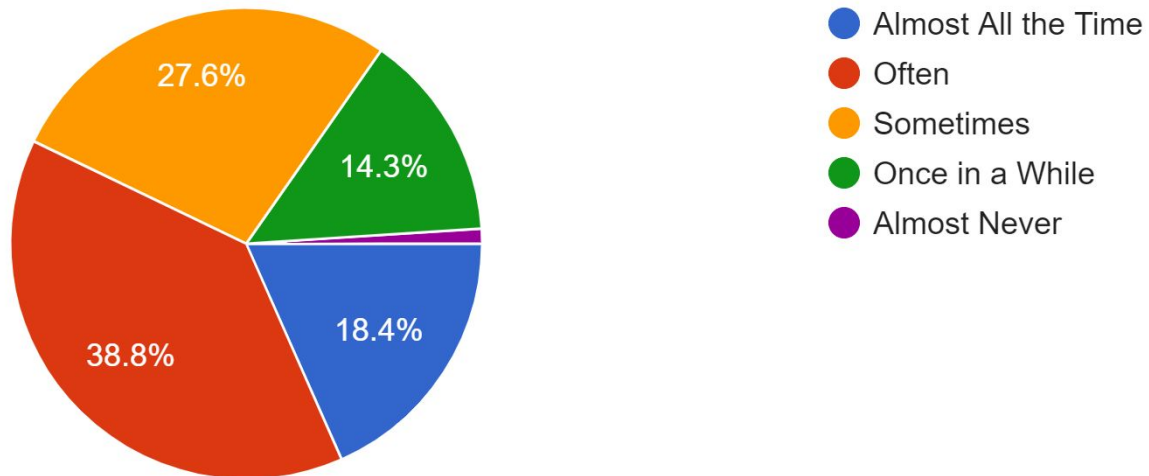
96 responses



- Extremely Carefully
- Quite Carefully
- Somewhat Carefully
- Slightly Carefully
- Not Carefully At All
- depends on what there point of view is
- it really just depends sometimes people say things that are really rude
- Very Carefully, so I can make my counter argument if one is needed.

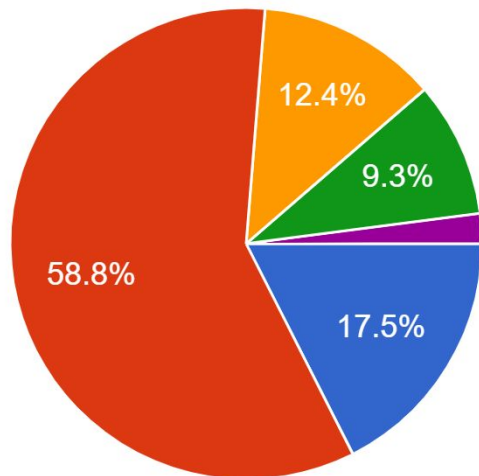
how often did you compliment others' accomplishments?

98 responses



how well did you get along with students who are different from you?

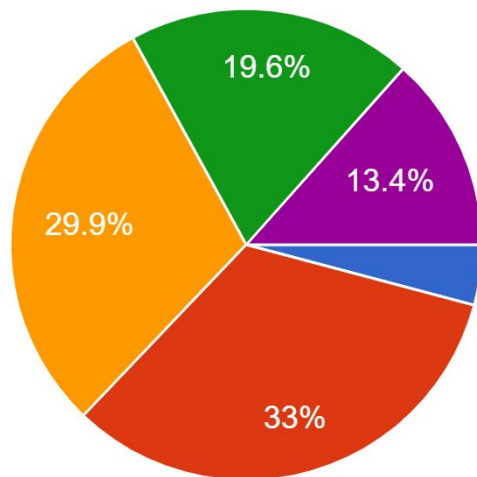
97 responses



- Got Along Extremely Well
- Got Along Pretty Well
- Got Along Somewhat
- Got Along A Little Bit
- Did Not Get Along At All

how clearly were you able to describe your feelings?

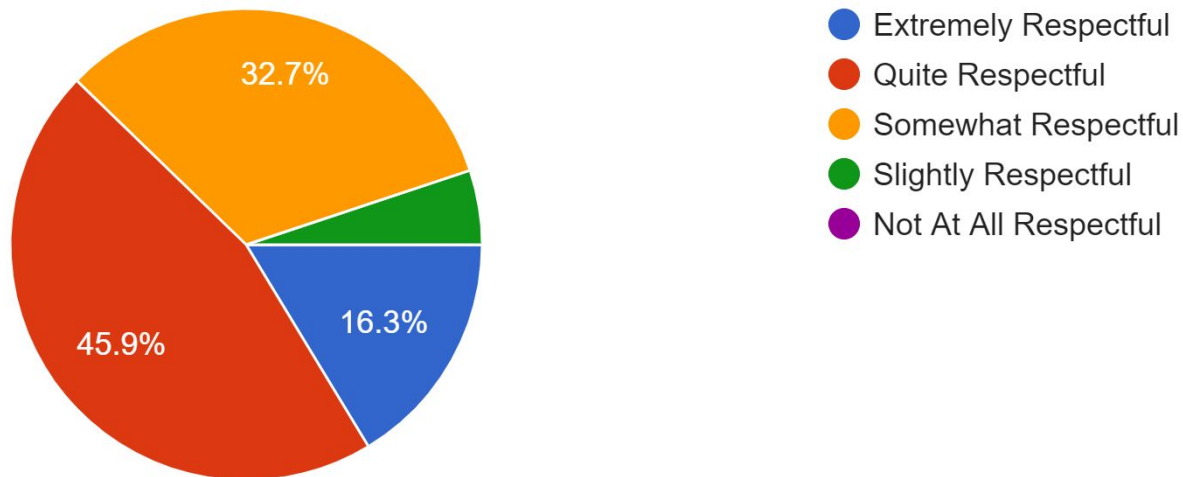
97 responses



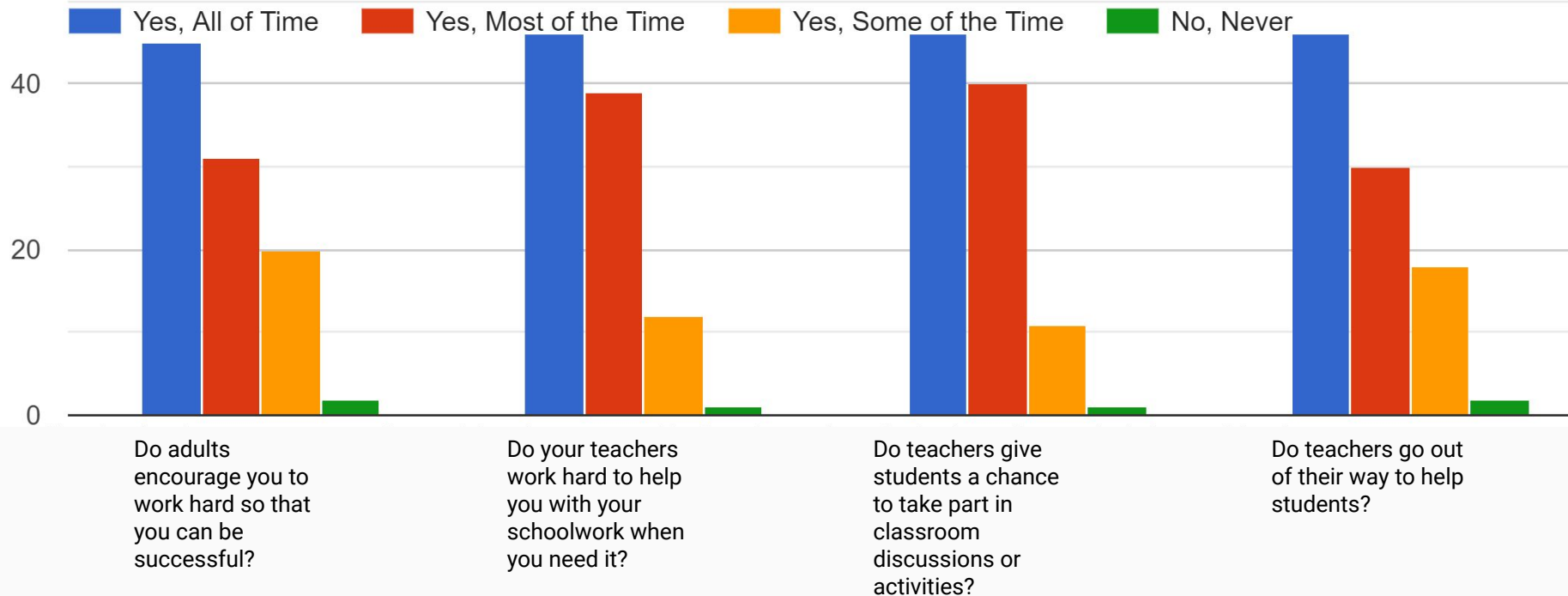
- Extremely Clearly
- Quite Clearly
- Somewhat Clearly
- Slightly Clearly
- Not At All Clearly

when others disagreed with you, how respectful were you of their views?

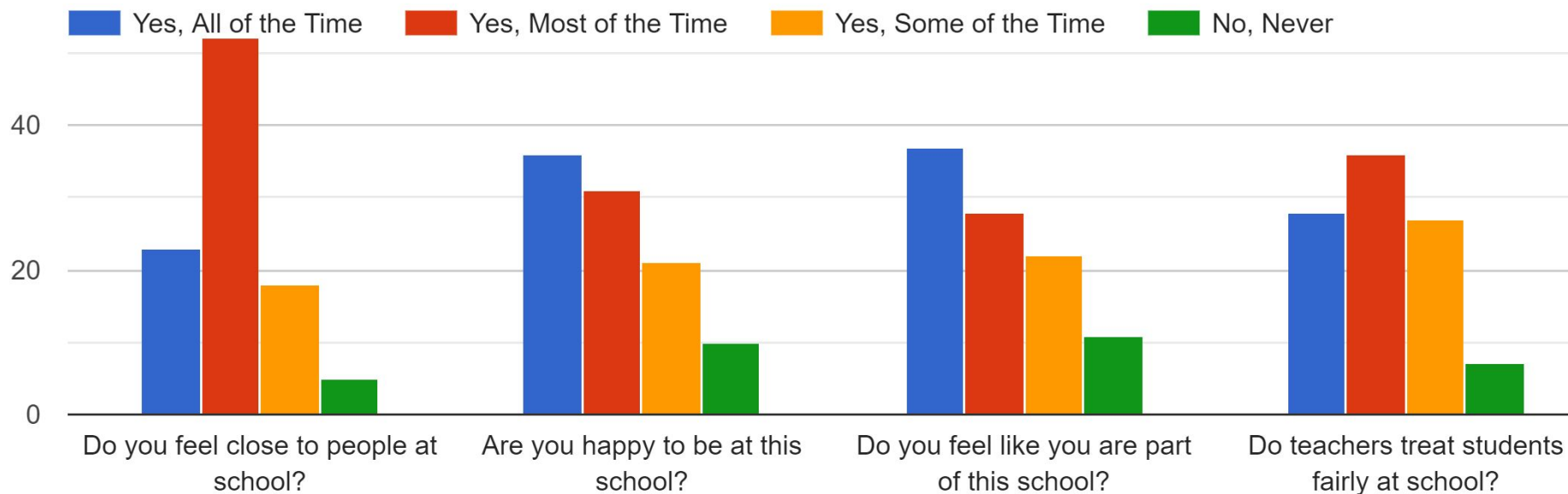
98 responses



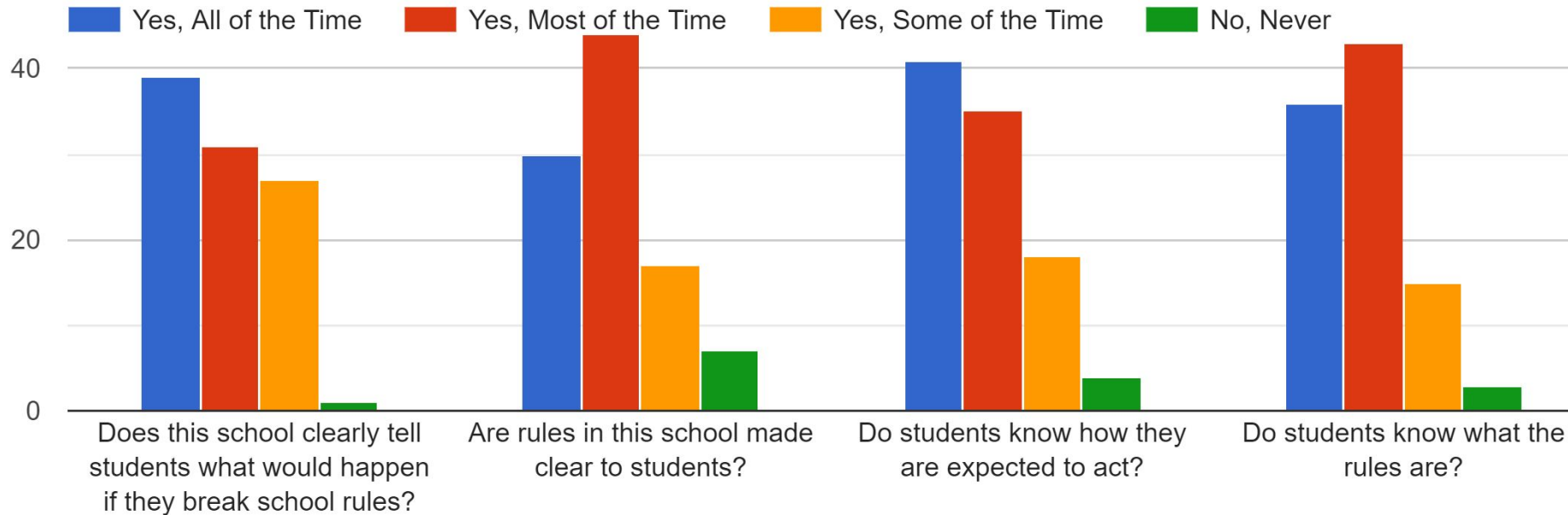
Please read every question about academics carefully. Mark one choice for each question.



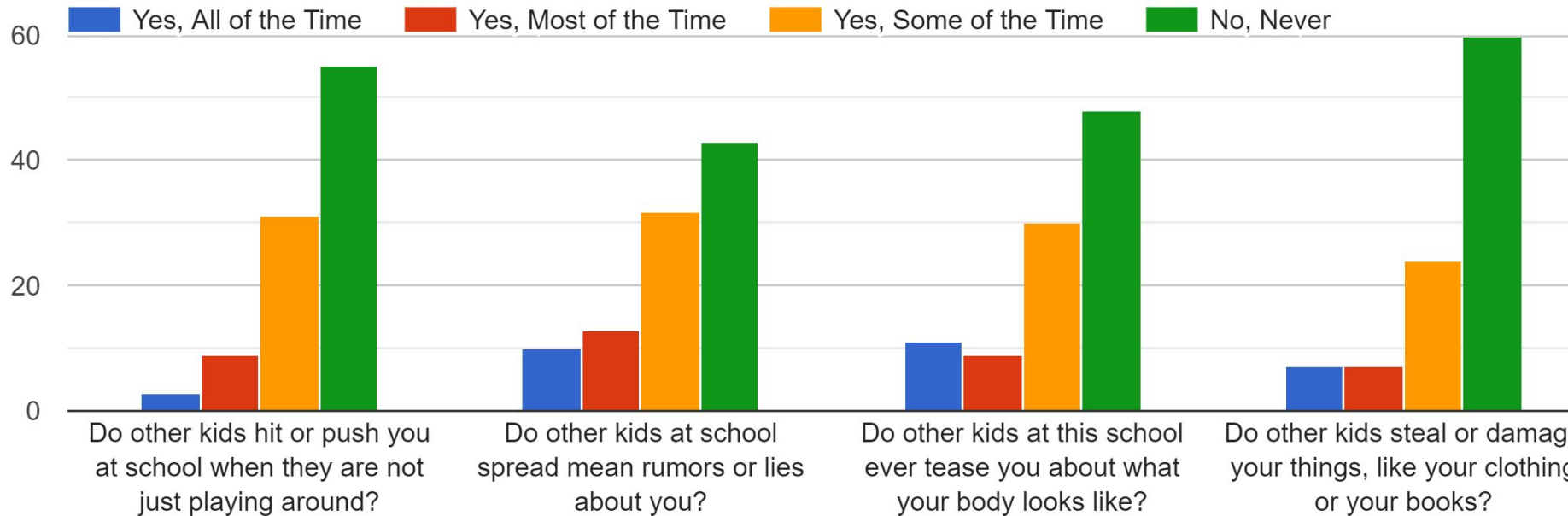
Please read the following questions about belonging carefully. Mark one choice for each question.



Please read the following questions about rules carefully. Mark one choice for each question.

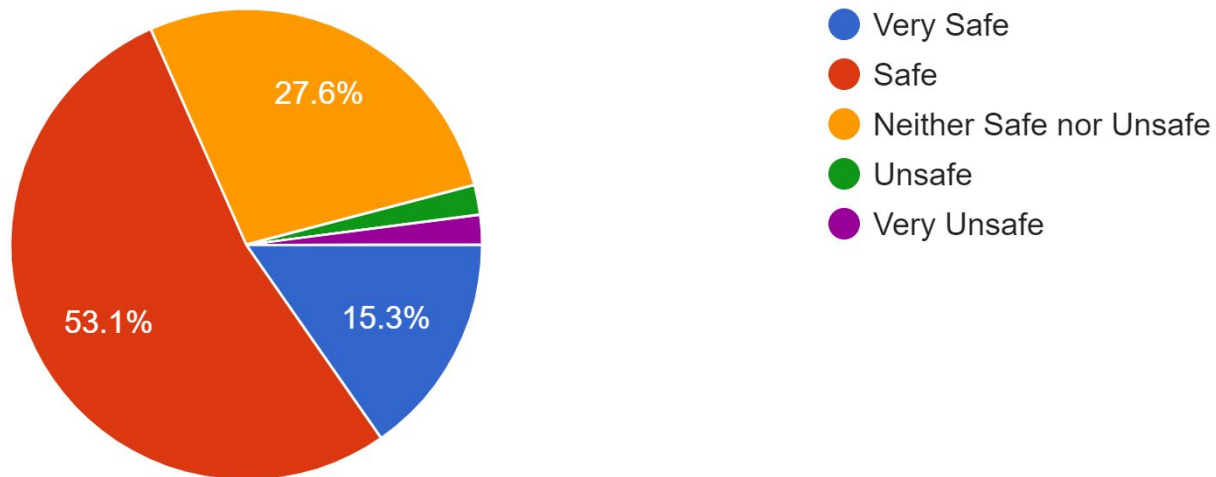


Please read the following questions about safety carefully. Mark one choice for each question.



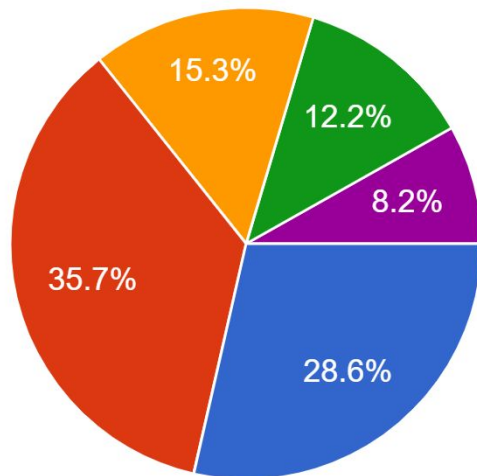
How safe do you feel when you are at school or in online school sessions?

98 responses



In general, would you say that you like school?

98 responses



- Almost All of the Time
- Often
- Sometimes
- Once in a While
- Almost Never



SEQUOIA UNION | **ELEMENTARY SCHOOL**

6. DISCUSSION & REPORTS 6.5 Title I Apportionment Miscalculation



Home / Finance & Grants / Funding / Funding Profile / Funding Results



CALIFORNIA DEPARTMENT OF EDUCATION

1430 N STREET, SACRAMENTO, CA 95814-5901 • 916-319-0800 • WWW.CDE.CA.GOV

TONY THURMOND
STATE SUPERINTENDENT OF
PUBLIC INSTRUCTION

March 15, 2022

Dear County Superintendents of Schools:

Reduction to Final Allocations for Title I, Parts A and D Fiscal Year 2020–21

The purpose of this letter is to inform you that the California Department of Education (CDE) has revised Fiscal Year (FY) 2020–21 Title I, Part A and Title I, Part D local educational agency (LEA) allocations resulting in approximately a 4.5 percent reduction in funding. A summary of the circumstances, methodology for corrections, and other important details are included below. County offices of education (COE) are requested to forward this information to school districts and charter schools in their respective county.

In May 2021, CDE calculated and published FY 2020–21 Title I allocations for LEAs based on the full grant amount awarded by the U.S. Department of Education (ED) plus \$88.2 million in carryover funding identified in the 2020 California Budget Act (Chapter 6, Statutes of 2020) as amended by Senate Bill 85 (Chapter 14, Statutes of 2021). Unfortunately, the budgeted carryover amount was established in error and, therefore, not available for allocation to LEAs. As a result, all LEA allocations for FY 2020–21 Title I, Part A and Title I, Part D have been adjusted to reflect the total funding available. The impact to LEAs is an approximate 4.5 percent reduction to their Final 2020–21 Allocations dated January 2022. The revised final FY 2020–21 allocations will be available at <https://www.cde.ca.gov/fg/fo/r14/title1pa20result.asp>.

For LEAs that have fully or almost fully spent their FY 2020–21 Title I, Part A or Title I, Part D allocations, CDE recognizes there will be a need to find alternative revenue sources to backfill prior expenditures. LEAs that have incurred expenditures that exceed the revised allocation may need to utilize eligible state, federal, and/or local funds to mitigate the impact of reduced Title I funding. Possible sources of funds include Local Control Funding Formula (LCFF), as well as any other unrestricted funds or unspent restricted funds such as Elementary and Secondary School Emergency Relief (ESSER) I, II, III funding, where the previously incurred expenditures would be an allowable use of funds. Allowable expenditures for ESSER are available at <https://www.cde.ca.gov/fg/cr/>.

There is no impact to ESSER II and III allocations, which is based on a proportional share of an LEA's 2020–21 Title I grant amount because the ESSER allocations did not reflect the carryover funding.

Recovery of Funds

If an LEA has received FY 2020–21 Title I apportionments in an amount that exceeds the reduced allocations, the overpaid amount must be recovered by CDE. The recovery of overpayment will be made pursuant to California *Government Code* Section 12419.5 through an offset to each LEA's March 2022 Principal Apportionment payment to the greatest extent possible. LEAs that do not have a sufficient Principal Apportionment balance for an offset will be invoiced. Amounts recovered will be identified on the Schedule of Recovery to be posted on the CDE Categorical Programs web page at <https://www.cde.ca.gov/fg/fo/r14/title1pa20result.asp>.

The CDE's recovery of overpaid Title I funds should be recorded as an abatement (debit) to revenue in Resource 3010, ESSA: Title I, Part A, Basic Grants Low-Income and Neglected, and Object 8290, All Other Federal Revenue.

LEAs that have remaining unpaid FY 2020-21 funds due based on the January federal cash management reporting period will be included in the next Title I apportionments scheduled for the end of April.

Maintenance of Effort Impacts

LEAs may experience an impact on the federal Maintenance of Effort (MOE) calculation if state and/or local funds are used to mitigate the impact of reduced Title I funding. In doing so, the base expenditures used in the MOE calculation will be increased in the 2021-22 fiscal year. The increase in the base expenditures in the 2021-22 fiscal year could make the MOE more difficult to meet in the 2022-23 fiscal year.

Questions regarding MOE implications of this recovery may be emailed to the Financial Accountability and Information Services Office by email at SACSINFO@cde.ca.gov.

Other Impacts for LEAs

If an LEA paid excess interest that was returned to ED, the LEA may not be able to recover the excess amount if the LEA adjusted unrestricted state funds rather than unrestricted federal funds.

Auditors will need to be informed about how the LEA handled late adjustments. Please retain a copy of this letter as documentation for auditors and Federal Program Monitoring.

The CDE apologizes for miscalculation and recognizes the impact to LEA budgets and the additional workload making this adjustment may require. Questions regarding accounting guidance may be emailed to the Financial Accountability and Information Services office at SACSINFO@cde.ca.gov. All other questions should be directed to the Categorical Allocations and Audit Resolution Office by email at CAAR@cde.ca.gov.

Sincerely,

Keith Smith, Administrator
Categorical Allocations and Audit Resolutions Office
School Fiscal Services Division

KS:ls

Last Reviewed: Tuesday, March 15, 2022

Schedule of the Revised Final Allocation

Title I, Part A—Improving Basic Programs Operated by Local Education Agencies

Every Student Succeeds Act

Fiscal Year 2020-21

Revised Final allocation amounts are posted for local educational agencies (LEAs) with a certified Consolidated Application and Reporting System (CARS) Application for Funding as of April 16, 2021 and have submitted an LCAP Federal Addendum as of April 16, 2021. The sixth approximation is based on Federal Cash Management Data Collection (CMDC) as of October 31, 2021.

For more information on CMDC payments please refer to appointment overview at:

<https://www.cde.ca.gov/fp/foi14/foi14.htm?ca=20apocoverview.asp>

The Final Allocation (Column K) included \$88.2 million based on Provision 11 of item 610-134-0890 of the Budget Act of 2020 (Chapter 6, Statutes of 2020) as amended by Senate Bill 115 (Chapter 40, Statutes of 2020), which was later determined to be unavailable. The amount in Provision 11 was removed for the Revised Final Allocation (Column M).

The Reduction Percent (Column L) shows the percent change from the Final Allocation to the Revised Final Allocation. The column titled Amount Overpaid per Revised Allocation (Column W) shows the amount that will be reduced from the March 2022 Principal Apportionment payment. If the March 2022 Principal Apportionment payment is not sufficient to recover the full amount, an invoice will be issued for the remaining balance.

CDS: County District School; LCAP: Local Control and Accountability Plan

County Name	Full CDS Code	County Code	District Code	School Code	School Number	Service Location	Local Educational Agency	CARS Application for Funding	LCAP Federal Addendum	2020-21	2020-21	CMDC Submitted	1st Apportionment	2nd Apportionment	3rd Apportionment	4th Apportionment	5th Apportionment	6th Apportionment	Invoices	Total Paid	Amount Overpaid per Revised Allocation	Reduce Activity 2021	Balance Remaining 2020	
										Final Allocation Amount	Revised Final Allocation Amount													Reduction Percent
Tulare	54105400000000	54	10548	0000000	N/A	10245	Tulare County Office of Education	Yes	Yes	\$277,717	-4.57%	\$251,301	Yes	\$0	\$0	\$129,750	\$135,141	\$31,925	\$0	\$298,816	\$0	\$0	\$254,455	
Tulare	54171950000000	54	71795	0000000	N/A	71795	Alsenworth Elementary	Yes	Yes	\$50,742	-4.57%	\$48,422	Yes	\$0	\$0	\$0	\$5,295	\$13,387	\$0	\$0	\$18,682	\$0	\$0	\$29,740
Tulare	54171803000000	54	71803	0000000	N/A	71803	Alpaugh Unified	Yes	Yes	\$215,388	-4.57%	\$205,521	Yes	\$0	\$39,859	\$42,780	\$87,128	\$29,383	\$16,218	\$0	\$215,368	(\$9,847)	\$9,847	\$0
Tulare	54171811000000	54	71811	0000000	N/A	71811	Alta Vista Elementary	Yes	Yes	\$423,227	-4.57%	\$403,874	Yes	\$0	\$155,787	\$59,282	\$143,592	\$28,686	\$35,900	\$0	\$423,227	(\$19,353)	\$19,353	\$0
Tulare	54171829000000	54	71829	0000000	N/A	71829	Buena Vista Elementary	Yes	Yes	\$28,468	-4.57%	\$27,166	Yes	\$0	\$8,722	\$7,639	\$12,107	\$0	\$0	\$0	\$28,468	(\$1,302)	\$1,302	\$0
Tulare	54171837000000	54	71837	0000000	N/A	71837	Burton Elementary	Yes	Yes	\$919,098	-4.57%	\$877,072	No	\$0	\$404,280	\$233,083	\$255,194	\$26,541	\$0	\$919,098	(\$42,026)	\$42,026	\$0	
Tulare	54171852000000	54	71852	0000000	N/A	71852	Columbine Elementary	Yes	Yes	\$14,152	-4.57%	\$13,505	Yes	\$0	\$0	\$0	\$3,011	\$522	\$606	\$0	\$4,199	\$0	\$0	\$2,986
Tulare	54171860000000	54	71860	0000000	N/A	71860	Cutter-Croci Joint Unified	Yes	Yes	\$2,873,914	-4.57%	\$2,742,504	Yes	\$0	\$627,229	\$563,174	\$1,401,690	\$281,821	\$0	\$0	\$2,873,914	(\$131,410)	\$131,410	\$0
Tulare	54171884000000	54	71884	0000000	N/A	71884	Ducor Union Elementary	Yes	Yes	\$130,792	-4.57%	\$124,811	Yes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$124,811
Tulare	54171902000000	54	71902	0000000	N/A	71902	Earlham Elementary	Yes	Yes	\$1,701,439	-4.57%	\$1,623,642	Yes	\$92,173	\$665,786	\$0	\$118,733	\$492,574	\$332,161	\$0	\$1,701,439	(\$77,797)	\$77,797	\$0
Tulare	54171944000000	54	71944	0000000	N/A	71944	Hope Elementary	Yes	Yes	\$32,237	-4.57%	\$30,763	Yes	\$0	\$5,452	\$8,509	\$11,039	\$7,237	\$0	\$0	\$32,237	(\$1,474)	\$1,474	\$0
Tulare	54171951000000	54	71951	0000000	N/A	71951	Hot Springs Elementary	Yes	Yes	\$0	0.00%	\$0	No	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tulare	54171969000000	54	71969	0000000	N/A	71969	Kings River Union Elementary	Yes	Yes	\$341,651	-4.57%	\$326,030	Yes	\$0	\$59,851	\$0	\$120,522	\$88,167	\$68,870	\$0	\$337,410	(\$11,380)	\$11,380	\$0
Tulare	54171985000000	54	71985	0000000	N/A	71985	Liberty Elementary	Yes	Yes	\$102,661	-4.57%	\$97,966	No	\$0	\$43,056	\$29,392	\$30,213	\$0	\$0	\$0	\$102,661	(\$4,695)	\$4,695	\$0
Tulare	54171993000000	54	71993	0000000	N/A	71993	Lindsay Unified	Yes	Yes	\$2,334,464	-4.57%	\$2,227,719	Yes	\$368,586	\$293,080	\$525,937	\$736,709	\$410,152	\$0	\$0	\$2,334,464	(\$108,745)	\$108,745	\$0
Tulare	54172009000000	54	72009	0000000	N/A	72009	Monson-Sutana Joint Union Elementary	Yes	Yes	\$255,129	-4.57%	\$243,463	Yes	\$0	\$12,169	\$70,102	\$72,858	\$0	\$0	\$0	\$255,129	(\$11,666)	\$11,666	\$0
Tulare	54172017000000	54	72017	0000000	N/A	72017	Oak Valley Union Elementary	Yes	Yes	\$78,624	-4.57%	\$75,029	Yes	\$0	\$27,057	\$21,456	\$13,813	\$16,498	\$0	\$0	\$78,624	(\$3,595)	\$3,595	\$0
Tulare	54172025000000	54	72025	0000000	N/A	72025	Outside Creek Elementary	Yes	Yes	\$47,315	-4.57%	\$45,151	Yes	\$0	\$15,044	\$7,651	\$9,240	\$15,380	\$0	\$0	\$47,315	(\$2,164)	\$2,164	\$0
Tulare	54172033000000	54	72033	0000000	N/A	72033	Palo Verde Union Elementary	Yes	Yes	\$185,355	-4.57%	\$176,890	No	\$0	\$0	\$0	\$48,087	\$7,126	\$6,286	\$0	\$185,355	\$0	\$0	\$115,381
Tulare	54172041000000	54	72041	0000000	N/A	72041	Paley Union Elementary	Yes	Yes	\$641,508	-4.57%	\$612,176	Yes	\$51,895	\$174,442	\$70,736	\$248,831	\$95,004	\$0	\$0	\$641,508	(\$29,332)	\$29,332	\$0
Tulare	54172058000000	54	72058	0000000	N/A	72058	Pleasant View Elementary	Yes	Yes	\$340,331	-4.57%	\$324,769	Yes	\$80,216	\$130,832	\$68,483	\$59,144	\$1,656	\$0	\$0	\$340,331	(\$15,562)	\$15,562	\$0
Tulare	54172082000000	54	72082	0000000	N/A	72082	Ridgeway Elementary	Yes	Yes	\$551,195	-4.57%	\$525,991	Yes	\$47,748	\$179,619	\$0	\$73,120	\$133,376	\$117,332	\$0	\$551,195	(\$25,204)	\$25,204	\$0
Tulare	54172090000000	54	72090	0000000	N/A	72090	Rockford Elementary	Yes	Yes	\$116,897	-4.57%	\$111,361	Yes	\$0	\$55,321	\$31,675	\$29,701	\$0	\$0	\$0	\$116,897	(\$5,536)	\$5,536	\$0
Tulare	54172108000000	54	72108	0000000	N/A	72108	Saucelito Elementary	Yes	Yes	\$1,568	-4.59%	\$1,496	Yes	\$0	\$1,470	\$0	\$98	\$0	\$0	\$0	\$1,568	(\$72)	\$72	\$0
Tulare	54172116000000	54	72116	0000000	N/A	72116	Sequia Union Elementary	Yes	Yes	\$87,843	-4.57%	\$83,826	Yes	\$16,683	\$17,045	\$0	\$54,115	\$0	\$0	\$0	\$87,843	(\$4,017)	\$4,017	\$0
Tulare	54172132000000	54	72132	0000000	N/A	72132	Springville Union Elementary	Yes	Yes	\$250,580	-4.57%	\$239,122	Yes	\$0	\$49,376	\$10,795	\$0	\$0	\$161,408	\$0	\$250,580	(\$11,458)	\$11,458	\$0
Tulare	54172140000000	54	72140	0000000	N/A	72140	Stone Corral Elementary	Yes	Yes	\$98,902	-4.57%	\$94,380	Yes	\$0	\$46,111	\$7,473	\$45,318	\$0	\$0	\$0	\$98,902	(\$4,522)	\$4,522	\$0
Tulare	54172157000000	54	72157	0000000	N/A	72157	Stathmore Union Elementary	Yes	Yes	\$625,911	-4.57%	\$597,291	Yes	\$0	\$243,108	\$142,442	\$165,824	\$74,439	\$0	\$0	\$625,911	(\$28,620)	\$28,620	\$0
Tulare	54172173000000	54	72173	0000000	N/A	72173	Sundale Union Elementary	Yes	Yes	\$157,831	-4.57%	\$150,614	Yes	\$14,945	\$45,048	\$17,741	\$52,438	\$27,659	\$0	\$0	\$157,831	(\$7,217)	\$7,217	\$0
Tulare	54172181000000	54	72181	0000000	N/A	72181	Sunnyside Union Elementary	Yes	Yes	\$286,632	-4.57%	\$273,526	Yes	\$42,276	\$147,981	\$13,879	\$82,496	\$0	\$0	\$0	\$286,632	(\$13,106)	\$13,106	\$0
Tulare	54171990000000	54	72199	0000000	N/A	72199	Terra Bella Union Elementary	Yes	Yes	\$557,156	-4.57%	\$531,681	Yes	\$119,499	\$130,201	\$0	\$0	\$307,456	\$0	\$0	\$557,156	(\$25,475)	\$25,475	\$0
Tulare	54172207000000	54	72207	0000000	N/A	72207	Three Rivers Union Elementary	Yes	Yes	\$53,857	-4.57%	\$51,394	Yes	\$0	\$7,796	\$19,291	\$0	\$0	\$0	\$0	\$53,857	\$0	\$0	\$24,307
Tulare	54172215000000	54	72215	0000000	N/A	72215	Tipton Elementary	Yes	Yes	\$295,808	-4.57%	\$282,282	Yes	\$0	\$0	\$0	\$47,146	\$132,076	\$52,517	\$0	\$231,739	\$0	\$0	\$50,543
Tulare	54172230000000	54	72223	0000000	N/A	72223	Traver Joint Elementary	Yes	Yes	\$103,490	-4.57%	\$98,758	No	\$0	\$11,076	\$0	\$7,492	\$15,183	\$20,813	\$0	\$54,564	\$0	\$0	\$44,194
Tulare	54172231000000	54	72231	0000000	N/A	72231	Tulare City	Yes	Yes	\$3,406,626	-4.57%	\$3,250,863	Yes	\$332,299	\$1,526,056	\$0	\$658,696	\$652,107	\$37,216	\$0	\$3,406,626	(\$155,763)	\$155,763	\$0
Tulare	54172249000000	54	72249	0000000	N/A	72249	Tulare Joint Union High	Yes	Yes	\$1,675,667	-4.57%	\$1,599,048	Yes	\$0	\$603,871	\$337,800	\$0	\$304,776	\$429,200	\$0	\$1,675,667	(\$76,619)	\$76,619	\$0
Tulare	54172256000000	54	72256	0000000	N/A	72256	Visalia Unified	Yes	Yes	\$10,771,067	-4.57%	\$10,278,552	Yes	\$0	\$1,401,862	\$1,880,391	\$1,799,448	\$3,755,136	\$0	\$0	\$8,836,837	\$0	\$0	\$1,441,715
Tulare	54172264000000	54	72264	0000000	N/A	72264	Wadkins Joint Union Elementary	Yes	Yes	\$80,689	-4.57%	\$76,999	Yes	\$0	\$29,494	\$28,401	\$22,794	\$0	\$0	\$0	\$80,689	(\$3,690)	\$3,690	\$0
Tulare	54172280000000	54	72288	0000000	N/A	72288	Woodville Union Elementary	Yes	Yes	\$364,555	-4.57%	\$347,695	Yes	\$0	\$132,490	\$0	\$73,166	\$52,914	\$105,785	\$0	\$364,555	(\$16,660)	\$16,660	\$0
Tulare	54175325000000	54	75325	0000000	N/A	75325	Farmersville Unified	Yes	Yes	\$1,555,253	-4.57%	\$1,484,140	Yes	\$177,073	\$623,935	\$0	\$244,081	\$452,138	\$58,028	\$0	\$1,555,253	(\$71,113)	\$71,113	\$0
Tulare	54175523000000	54	75523	0000000	N/A	75523	Porterville Unified	Yes	Yes	\$7,957,555	-4.57%	\$7,593,693	Yes	\$0	\$1,884,017	\$1,833,319	\$1,969,529	\$1,858,802	\$0	\$0	\$7,495,667	\$0	\$0	\$98,028
Tulare	54175531000000	54	75531	0000000	N/A	75531	Dinuba Unified	Yes	Yes	\$2,866,320	-4.57%	\$2,735,262	Yes	\$185,194	\$695,961	\$617,032	\$860,375	\$335,329	\$0	\$0	\$2,892,591	\$0	\$0	\$42,271
Tulare	54176794000000	54	76794	0000000	N/A	76794	Woodlake Unified	Yes	Yes	\$1,205,736	-4.57%	\$1,150,603	Yes	\$66,076	\$640,845	\$0	\$37,552	\$327,382	\$133,881	\$0	\$1,205,736	(\$55,133)	\$55,133	\$0
Tulare	54176836000000	54	76836	0000000	N/A	76836	Exeter Unified	Yes	Yes	\$1,199,400	-4.57%	\$1,144,559	Yes	\$80,795	\$151,252	\$73,672	\$197,544	\$306,056	\$169,381	\$0	\$1,199,400	(\$54,841)	\$54,841	\$0
Tulare	54105466115021	54	10546	0119291	0395	C0395	Eleanor Roosevelt Community Learning Center	Yes	Yes	\$36,751	-4.57%	\$35,071	Yes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$36,751	(\$1,680)	\$1,680	\$0
Tulare	54171803112458	54	71803	0112458	0804	C0804	California Connections Academy@Central	Yes	Yes	\$129,149	-4.57%	\$123,243	Yes	\$0	\$35,852	\$83,414	\$9,883	\$0	\$0	\$0	\$129,149	(\$5,906)	\$5,906	\$0
Tulare	54105460125442	54	10546	0125442	1293	C1293	Valley Life Charter	Yes	Yes	\$71,452	-4.57%	\$68,185	Yes	\$0	\$0	\$0	\$6,507	\$27,536	\$37,4					
Tulare	54105460125542	54	10546	0125542	1382	C1382	Calymore Valley Academy	Yes	Yes	\$50,972	-4.57%	\$48,641	Yes	\$11,943	\$16,073	\$12,375	\$15,18	\$8,465	\$0	\$0	\$50,972	(\$2,331)	\$2,331	\$0
Tulare	54105460126459	54	10546	0135459	1800	C1800	Blue Oak Academy	Yes	Yes	\$41,345	-4.57%	\$39,455	Yes	\$8,796	\$12,435	\$4,561	\$5,968	\$9,565	\$0	\$0	\$41,345	(\$1,600)	\$1,600	\$0
Tulare	54174100135007	54	72140	0135007	1804	C1804	Resident Valley Public Charter II	Yes	Yes	\$0	0.00%	\$0	No	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tulare	541718110139477	54	71811	0139477	2057	C2057	Monarch River Elementary	Yes	Yes	\$103,440	-4.57%	\$98,458	Yes	\$0	\$0	\$25,870	\$25,870	\$51,740	\$0	\$130,480	(\$4,732)	\$4,732	\$0	



SEQUOIA UNION | **ELEMENTARY SCHOOL**

6. DISCUSSION & REPORTS 6.6 Business Report



SEQUOIA UNION | ELEMENTARY SCHOOL

Business Department

Diana Hernandez

April 14, 2022

Agenda



Attendance Summary



ADA Monitoring Page



Cafeteria Report



Vendor Payments



Payroll



Budget Report

District
Charter



Bank Account Reconciliation Balances



Questions

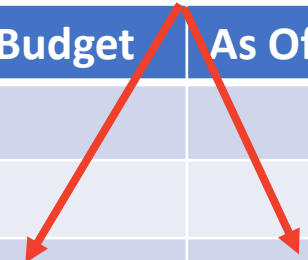
Attendance Summary

02/14/2022-03/11/2022
18 School Days

Grade	Enrolled	Gain	Loss
TK	9	0	0
K	39	0	0
1	38	0	0
2	39	0	2
3	41	0	0
4	38	0	1
5	42	1	0
6	40	0	1
7	45	0	0
8	35	0	1

+14 of Proposed Budget

	Proposed Budget	As Of 03/11/22
District	33	34
Charter	318	331
Total	351	366



ADA Monitoring Page

01/17/2022 to 02/11/2022		02/14/2022 to 03/11/2022	
TK-K	45.68	TK-K	46.67
1	36.84	1	36.22
2	37.21	2	36.00
3	39.16	3	38.50
4	33.53	4	35.44
5	39.37	5	40.61
6	36.21	6	35.50
7	42.47	7	42.06
8	32.21	8	31.11
Total	342.68	Total	342.11

Cafeteria Report

As of 03/23/2022



FROM: 7/1/2021 TO 3/23/2022

FUND: 130 - Cafeteria Special Revenue Fund

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

SUMMARY FOR 130 - CAFETERIA SPECIAL REVENUE FUND

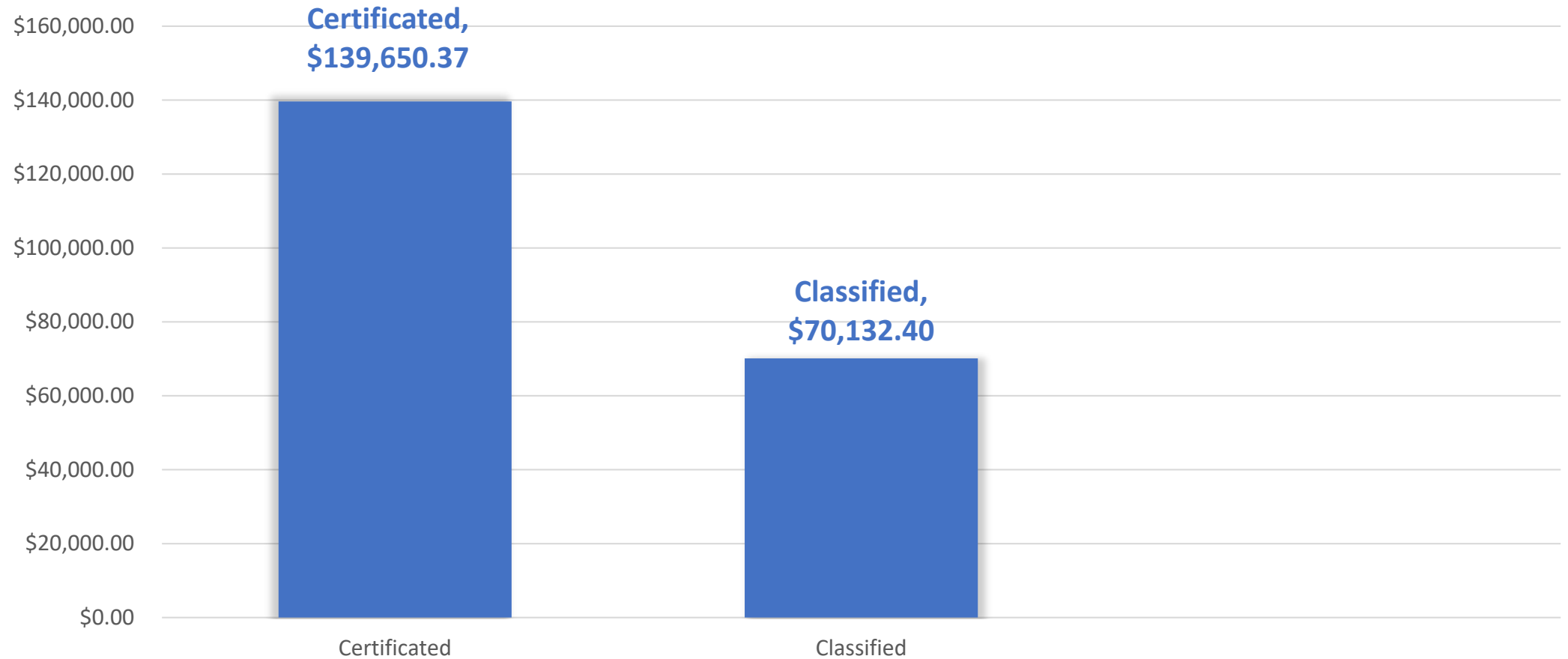
		Current	Year To Date	%	Encumbered	Balance	%
TOTAL: INCOME	200,150.00	163,305.29	163,305.29	81.59	0.00	36,844.71	18.41
TOTAL: 1000-5000	179,050.00	120,474.72	120,474.72	67.29	9,565.68	49,009.60	27.37
TOTAL: 1000-6000	179,050.00	120,474.72	120,474.72	67.29	9,565.68	49,009.60	27.37
TOTAL: EXPENSES	179,050.00	120,474.72	120,474.72	67.29	9,565.68	49,009.60	27.37

As of 03/23/2022 we have expended 67.29% of our Fund 130 Cafeteria Budget

Vendor Payments

03/02/2022		\$56,343.98
03/09/2022		\$73,596.01
03/17/2022		\$44,209.95
Total		\$174,149.94

March Payroll



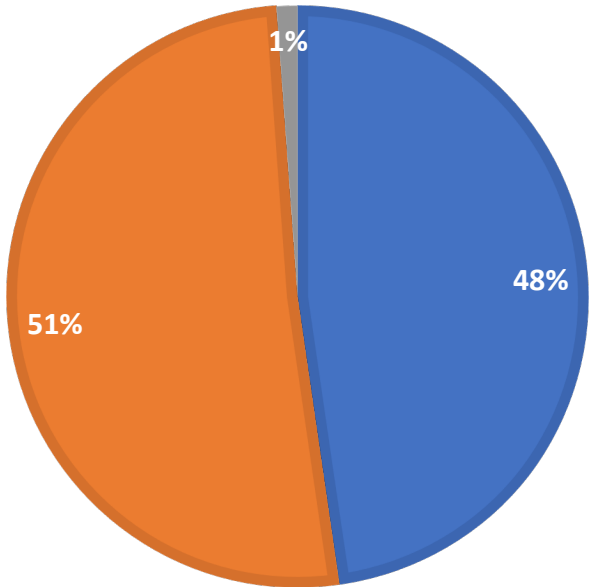


Budget Report

District Budget Report

As of 03/23/2022

■ Projected Revenues Received
 ■ Expenditures
 ■ Encumbrances



42 - Sequoia Union Elementary School District

BUDGET REPORT

BDG113

2/28/2022

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FY: 2022

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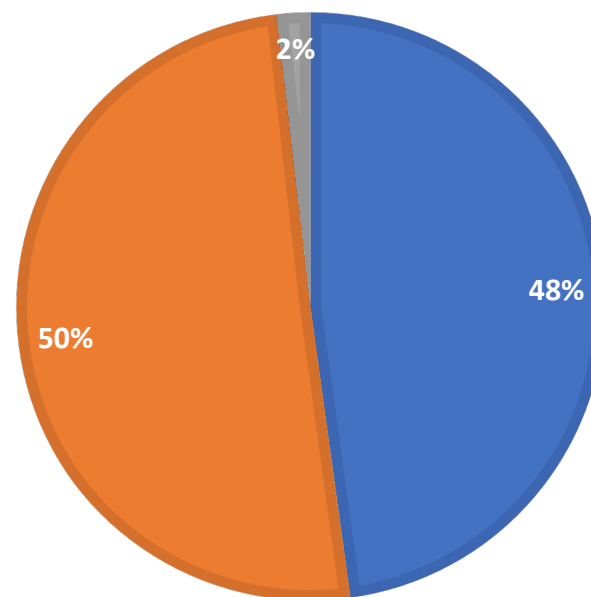
FROM: 7/1/2021 TO 2/28/2022

FUND: 010 - General Fund

							UNENCUMBERED						
FD	RE	PY	GO	FN	OB	SI	Working	Current	Year To Date	%	Encumbered	Balance	%
SUMMARY FOR 010 - GENERAL FUND													
							Current	Year To Date	%		Encumbered	Balance	%
TOTAL: INCOME							868,579.00	420,784.58	420,784.58	48.45	0.00	447,794.42	51.55
TOTAL: 1000-5000							904,891.00	436,570.19	436,570.19	48.25	20,503.35	447,817.46	49.49
TOTAL: 1000-6000							904,891.00	436,570.19	436,570.19	48.25	20,503.35	447,817.46	49.49
TOTAL: EXPENSES							2,281,891.00	1,787,582.27	1,787,582.27	78.34	20,503.35	473,805.38	20.76

Charter Budget Report

As Of 03/23/2022



42 - Sequoia Union Elementary School District

BUDGET REPORT

FY: 2022

FROM: 7/1/2021 TO 3/23/2022

BDG113

3/23/2022

3:08:27PM

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FUND: 090 - Charter Schools Special Revenue Fund

							UNENCUMBERED							
FD	RE	PY	GO	FN	OB	SI	Working	Current	Year To Date	%	Encumbered	Balance	%	
SUMMARY FOR 090 - CHARTER SCHOOLS SPECIAL REVENUE FUND														
								Current	Year To Date	%	Encumbered	Balance	%	
							TOTAL: INCOME	3,730,071.00	2,240,271.77	2,240,271.77	60.06	0.00	1,489,799.23	39.94
							TOTAL: 1000-5000	3,714,022.83	2,358,613.35	2,358,613.35	63.51	85,550.74	1,269,858.74	34.19
							TOTAL: 1000-6000	3,714,022.83	2,358,613.35	2,358,613.35	63.51	85,550.74	1,269,858.74	34.19
							TOTAL: EXPENSES	3,714,022.83	2,358,613.35	2,358,613.35	63.51	85,550.74	1,269,858.74	34.19

Bank Reconciliation Balances

**Revolving
Account**

\$2,225.95



Student Body Account

\$15,547.68





SEQUOIA UNION | **ELEMENTARY SCHOOL**

6.DISCUSSION & REPORTS 6.7 Audit Report

**SEQUOIA UNION ELEMENTARY
SCHOOL DISTRICT
COUNTY OF TULARE
LEMON COVE, CALIFORNIA
AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2021**

**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, 2021

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Sequoia Union Elementary School District
Audit Report
For the Year Ended June 30, 2021

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Management's Discussion and Analysis

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
Management's Discussion and Analysis (MD&A)
June 30, 2021

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, 2021, 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 \$8,056,728 at June 30, 2021. This was an increase of \$1,125,885 from the prior year.
- ❑ Overall revenues were \$5,517,553 which was more than expenses of \$4,396,092 by \$1,121,461.
- ❑ Net Pension Liability has increased by \$419,258.

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.

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 one kind of fund:

- ❑ 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.

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE

Net Position

The District's combined net position was \$8,056,728 at June 30, 2021. See Table 1.

Table 1:
Net Position

	Governmental Activities		Total Percentage
	2021	2020	Change
			2021-2020
Assets:			
Cash	\$ 2,971,099	\$ 2,427,870	22.37%
Accounts Receivable	844,242	518,165	62.93%
Stores Inventories	955	955	0.00%
Capital Assets, Net of Accumulated Depreciation	7,473,500	6,822,644	9.54%
TOTAL ASSETS	11,289,796	9,769,634	15.56%
Deferred Outflows of Resources:			
Deferred Outflows of Resources - Pensions	908,418	812,142	11.85%
TOTAL DEFERRED OUTFLOWS OF RESOURCES	908,418	812,142	11.85%
Liabilities:			
Accounts Payable	330,333	131,548	151.11%
Unearned Revenue	75,268	91,151	-17.42%
Net Pension Liability	3,628,184	3,208,926	13.07%
Long-Term Debt	18,783	24,345	-22.85%
TOTAL LIABILITIES	4,052,568	3,455,970	17.26%
Deferred Inflows of Resources:			
Deferred Inflows of Resources - Pensions	88,918	194,963	-54.39%
TOTAL DEFERRED INFLOWS OF RESOURCES	88,918	194,963	-54.39%
Net Position:			
Net Investment in Capital Assets	7,454,717	6,798,299	9.66%
Restricted	1,074,417	369,099	191.09%
Unrestricted	(472,406)	(236,555)	-99.70%
TOTAL NET POSITION	\$ 8,056,728	\$ 6,930,843	16.24%

Changes in Net Position

The District's total revenues were \$5,517,553. A majority of the revenue comes from local control funding formula and property taxes (59.20%). Federal and State aid for specific programs accounted for another 0.47% of total revenues.

The total cost of all programs and services was \$4,396,092. The District's expenses are predominately related to educating and caring for students (77.58%). Administrative activities accounted for just 10.29% 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
	2021	2020	Change
			2021-2020
Revenues:			
Program Revenues:			
Charges for Services	\$ 10,143	\$ 56,591	-82.08%
Operating Grants & Contributions	1,028,705	637,900	61.26%
Capital Grants & Contributions	1,120,843	255	439446.27%
General Revenues:			
LCFF Sources	3,266,250	3,361,348	-2.83%
State Revenues	65,122	59,683	9.11%
Local Revenues	26,490	165,510	-83.99%
TOTAL REVENUES	<u>5,517,553</u>	<u>4,281,287</u>	28.88%
Program Expenses:			
Instruction	2,679,089	2,414,680	10.95%
Instruction-Related Services	312,096	249,817	24.93%
Pupil Services	419,106	282,882	48.16%
Ancillary Services	305	-	100.00%
General Administration	452,557	488,733	-7.40%
Plant Services	530,443	553,083	-4.09%
Other Outgo	1,128	1,307	-13.70%
Interest on Long-Term Obligations	1,368	1,684	-18.76%
TOTAL EXPENSES	<u>4,396,092</u>	<u>3,992,186</u>	10.12%
Excess	1,121,461	289,101	287.91%
Prior Period Adjustment	4,424	-	100.00%
INCREASE IN NET POSITION	<u>\$ 1,125,885</u>	<u>\$ 289,101</u>	289.44%

Governmental Activities

The cost of all governmental activities this year was \$4,396,092.

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
	2021	2020	2021-2020	2021	2020	2021-2020
Instruction	\$ 2,679,089	\$ 2,414,680	10.95%	\$ (1,016,164)	\$ (2,003,195)	-49.27%
Instruction-Related Services	312,096	249,817	24.93%	(290,216)	(229,081)	26.69%
Pupil Services	419,106	282,882	48.16%	(257,118)	(162,822)	57.91%
Ancillary Services	305	-	100.00%	674	-	100.00%
General Administration	452,557	488,733	-7.40%	(444,134)	(470,410)	-5.59%
Plant Services	530,443	553,083	-4.09%	(226,947)	(428,941)	-47.09%
Other Outgo	1,128	1,307	-13.70%	(1,128)	(1,307)	-13.70%
Interest on Long-Term Obligations	1,368	1,684	-18.76%	(1,368)	(1,684)	-18.76%
TOTAL	<u>\$ 4,396,092</u>	<u>\$ 3,992,186</u>	10.12%	<u>\$ (2,236,401)</u>	<u>\$ (3,297,440)</u>	-32.18%

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 \$3,410,695, an increase of \$686,404 from last year's ending fund balance of \$2,724,291.

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 September 9, 2021. 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, 2021, the District had invested \$10,304,748 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
	2021	2020	Change 2021-2020
Work in Progress	\$ 457,800	\$ 2,984,880	-84.66%
Land	1,910	1,910	0.00%
Improvement of Sites	3,603,920	262,527	1272.78%
Buildings	5,572,157	5,572,157	0.00%
Machinery and Equipment	668,961	668,961	0.00%
Totals at Historical Cost	10,304,748	9,490,435	8.58%
Total Accumulated Depreciation	(2,831,248)	(2,667,791)	6.13%
NET CAPITAL ASSETS	\$ 7,473,500	\$ 6,822,644	9.54%

Long-Term Debt

At year end, the District had \$18,783 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
	2021	2020	Change 2021-2020
Capital Lease	\$ 18,783	\$ 24,345	-22.85%
TOTAL LONG-TERM DEBT	\$ 18,783	\$ 24,345	-22.85%

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:

- ❑ For the 2021-2022 school year, certificated and classified employees will get a 2.5% increase in their salary schedules.
- ❑ 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



HANFORD | PORTERVILLE | TULARE | VISALIA

M. GREEN AND COMPANY LLP

CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report

REBECCA AGREDANO, CPA

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KRYSTAL PARREIRA, CPA, MSA

GINILU VANDERWALL, CPA

KRISTI WEAVER, CPA

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, 2021, 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.

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, 2021, 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.

Emphasis of Matter

As described in Note 1 to the financial statements, Sequoia Union Elementary School District adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities* for the year ended June 30, 2021. Our opinion is not modified with respect to these matters.

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 38–41 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, *2020-21 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 42 through 45 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 31, 2022, 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 31, 2022

Basic Financial Statements

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT**STATEMENT OF NET POSITION**

JUNE 30, 2021

	Governmental Activities
ASSETS:	
Cash in County Treasury	\$ 2,952,717
Cash on Hand and in Banks	16,382
Cash in Revolving Fund	2,000
Accounts Receivable	844,242
Stores Inventories	955
Capital Assets:	
Land	1,910
Land Improvements, Net	3,313,289
Buildings, Net	3,589,036
Equipment, Net	111,465
Work in Progress	457,800
Total Assets	<u>11,289,796</u>
DEFERRED OUTFLOWS OF RESOURCES:	
Deferred Outflows of Resources - Pensions	908,418
Total Deferred Outflows of Resources	<u>908,418</u>
LIABILITIES:	
Accounts Payable	330,333
Unearned Revenue	75,268
Noncurrent Liabilities:	
Net Pension Liability	3,628,184
Due within one year	5,898
Due in more than one year	12,885
Total Liabilities	<u>4,052,568</u>
DEFERRED INFLOWS OF RESOURCES:	
Deferred Inflows of Resources - Pensions	88,918
Total Deferred Inflows of Resources	<u>88,918</u>
NET POSITION:	
Net Investment in Capital Assets	7,454,717
Restricted For:	
Capital Projects	850,649
Legally Restricted Programs	205,498
Specific Programs	18,270
Unrestricted	(472,406)
Total Net Position	<u>\$ 8,056,728</u>

The accompanying notes are an integral part of this statement.

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICTSTATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
PRIMARY GOVERNMENT:					
Governmental Activities:					
Instruction	\$ 2,679,089	\$ -	\$ 542,082	\$ 1,120,843	\$ (1,016,164)
Instruction-Related Services	312,096	-	21,880	-	(290,216)
Pupil Services	419,106	6,943	155,045	-	(257,118)
Ancillary Services	305	979	-	-	674
General Administration	452,557	-	8,423	-	(444,134)
Plant Services	530,443	2,221	301,275	-	(226,947)
Other Outgo	1,128	-	-	-	(1,128)
Interest on Long-Term Obligations	1,368	-	-	-	(1,368)
Total Governmental Activities	<u>4,396,092</u>	<u>10,143</u>	<u>1,028,705</u>	<u>1,120,843</u>	<u>(2,236,401)</u>
Total Primary Government	<u>\$ 4,396,092</u>	<u>\$ 10,143</u>	<u>\$ 1,028,705</u>	<u>\$ 1,120,843</u>	<u>(2,236,401)</u>
General Revenues:					
LCFF Sources					3,266,250
State Revenues					65,122
Local Revenues					26,490
Total General Revenues					<u>3,357,862</u>
Change in Net Position					1,121,461
Net Position - Beginning					6,930,843
Prior Period Adjustment					4,424
Net Position - Ending					<u>\$ 8,056,728</u>

The accompanying notes are an integral part of this statement.

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT**BALANCE SHEET - GOVERNMENTAL FUNDS**

JUNE 30, 2021

	General Fund	Cafeteria Fund
ASSETS:		
Cash in County Treasury	\$ 2,078,495	\$ 16,484
Cash on Hand and in Banks	100	10
Cash in Revolving Fund	2,000	-
Accounts Receivable	839,878	4,364
Due from Other Funds	95,103	77,180
Stores Inventories	-	955
Total Assets	<u>\$ 3,015,576</u>	<u>\$ 98,993</u>
LIABILITIES AND FUND BALANCE:		
Liabilities:		
Accounts Payable	\$ 322,166	\$ 1,078
Due to Other Funds	77,180	95,103
Unearned Revenue	75,268	-
Total Liabilities	<u>474,614</u>	<u>96,181</u>
Fund Balance:		
Nonspendable Fund Balances:		
Revolving Cash	2,000	-
Stores Inventories	-	955
Restricted Fund Balances	205,498	1,998
Unassigned:		
Reserve for Economic Uncertainty	100,000	-
Other Unassigned	2,233,464	(141)
Total Fund Balance	<u>2,540,962</u>	<u>2,812</u>
Total Liabilities and Fund Balances	<u>\$ 3,015,576</u>	<u>\$ 98,993</u>

The accompanying notes are an integral part of this statement.

County School Facilities Fund - New Construction	Other Governmental Funds	Total Governmental Funds
\$ 563,259	\$ 294,479	\$ 2,952,717
-	16,272	16,382
-	-	2,000
-	-	844,242
-	-	172,283
-	-	955
<u>\$ 563,259</u>	<u>\$ 310,751</u>	<u>\$ 3,988,579</u>
\$ 4,023	\$ 3,066	\$ 330,333
-	-	172,283
-	-	75,268
<u>4,023</u>	<u>3,066</u>	<u>577,884</u>
-	-	2,000
-	-	955
559,236	307,685	1,074,417
-	-	100,000
-	-	2,233,323
<u>559,236</u>	<u>307,685</u>	<u>3,410,695</u>
<u>\$ 563,259</u>	<u>\$ 310,751</u>	<u>\$ 3,988,579</u>

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2021

EXHIBIT A-4

Total fund balances - governmental funds balance sheet	\$ 3,410,695
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	10,304,748
Accumulated depreciation	(2,831,248)
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	908,418
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	(18,783)
Net pension liability	(3,628,184)
Deferred inflows of resources related to pensions	(88,918)
Net position of governmental activities - Statement of Net Position	<u>\$ 8,056,728</u>

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, 2021

	General Fund	Cafeteria Fund
Revenues:		
LCFF Sources:		
State Apportionment or State Aid	\$ 2,517,773	\$ -
Education Protection Account Funds	173,981	-
Local Sources	574,495	-
Federal Revenue	642,818	60,643
Other State Revenue	359,742	6,331
Other Local Revenue	26,677	7,289
Total Revenues	<u>4,295,486</u>	<u>74,263</u>
Expenditures:		
Current:		
Instruction	2,451,491	-
Instruction - Related Services	283,141	-
Pupil Services	246,146	145,689
Ancillary Services	-	-
General Administration	432,560	-
Plant Services	491,137	-
Other Outgo	1,128	-
Capital Outlay	295,472	-
Debt Service:		
Principal	5,562	-
Interest	1,368	-
Total Expenditures	<u>4,208,005</u>	<u>145,689</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>87,481</u>	<u>(71,426)</u>
Other Financing Sources (Uses):		
Transfers In	-	74,238
Transfers Out	(74,238)	-
Total Other Financing Sources (Uses)	<u>(74,238)</u>	<u>74,238</u>
Net Change in Fund Balance	13,243	2,812
Fund Balance, July 1	2,523,295	-
Prior Period Adjustment	4,424	-
Fund Balance, June 30	<u>\$ 2,540,962</u>	<u>\$ 2,812</u>

The accompanying notes are an integral part of this statement.

County School Facilities Fund - New Construction	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ 2,517,773
-	-	173,981
-	-	574,495
-	-	703,461
809,154	301,208	1,476,435
8,412	5,257	47,635
<u>817,566</u>	<u>306,465</u>	<u>5,493,780</u>
-	-	2,451,491
-	-	283,141
-	-	391,835
-	305	305
-	-	432,560
-	-	491,137
-	-	1,128
267,927	189,874	753,273
-	-	5,562
-	-	1,368
<u>267,927</u>	<u>190,179</u>	<u>4,811,800</u>
<u>549,639</u>	<u>116,286</u>	<u>681,980</u>
-	-	74,238
-	-	(74,238)
-	-	-
549,639	116,286	681,980
9,597	191,399	2,724,291
-	-	4,424
<u>\$ 559,236</u>	<u>\$ 307,685</u>	<u>\$ 3,410,695</u>

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
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, 2021

EXHIBIT A-6

Net change in fund balances - total governmental funds	\$ 681,980
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 asset:	
Expenditures for capital outlay	814,313
Depreciation expense	(163,457)
Certain expenditures in the funds are not reported as expenses in the SOA:	
Repayment of capital lease	5,562
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.	(216,937)
Change in net position of governmental activities - Statement of Activities	<u>\$ 1,121,461</u>

The accompanying notes are an integral part of this statement.

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

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. 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.

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.

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.

Non-Major Governmental Funds:

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The following special revenue fund is utilized by the District:

The Student Activity Fund is used to account separately for local revenues that are restricted for student body activity and is used only for those expenditures as necessary for the operation of the school's student body.

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

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 1 - Summary of Significant Accounting Policies (continued)

Basis of Presentation (continued)

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

Measurement Focus, Basis of Accounting

Government-wide 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.

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

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, 2021.

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:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
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.

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

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, 2021, 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 legally required to remain intact (revolving cash).

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.

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

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.

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 1 - Summary of Significant Accounting Policies (continued)

New Accounting Principles

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 provisions of this Statement have been implemented in the financial statements for the period ended June 30, 2021. The statements contained herein reflect the change in financial reporting and presentation.

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.

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

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 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.

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 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:

<u>Violation</u>	<u>Action Taken</u>
None reported	Not applicable

Deficit Fund Balance or Net Position of Individual Non-Major Funds

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

<u>Fund Name</u>	<u>Deficit Amount</u>	<u>Remarks</u>
None reported	Not applicable	Not applicable

NOTE 3 – Excess of Expenditures Over Appropriations

As of June 30, 2021, expenditures exceeded appropriations in individual funds, as follows:

<u>Appropriations Category</u>	<u>Excess Expenditures</u>
Student Activity Fund:	
Services and Other Operating Expenditures	\$ 305
Cafeteria Fund:	
Books and Supplies	\$ 42

Student Activity Fund and Cafeteria Fund: Budgets were 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.

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 4 - Cash and Investments (continued)

Cash on Hand, in Banks and in Revolving Fund

Cash balances on hand and in banks (\$16,382 as of June 30, 2021) 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, 2021, are classified in the accompanying financial statements, as follows:

Statement of Net Position:

Cash in County Treasury	\$	2,952,717
Cash on Hand and in Banks		16,382
Cash in Revolving Fund		2,000
Total	\$	<u>2,971,099</u>

Cash and investments as of June 30, 2021, consist of the following:

Cash in County Treasury	\$	2,952,717
Deposits with Financial Institutions		18,382
Total	\$	<u>2,971,099</u>

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, 2021.

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, 2021.

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, 2021.

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, 2021.

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

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, 2021, consist of the following:

	General Fund	Cafeteria Fund	Totals
Federal Government:			
Federal Programs	\$ 19,551	\$ 4,085	\$ 23,636
State Government:			
State Aid	799,455	-	799,455
Lottery - Instructional Materials	10,891	-	10,891
Lottery	9,981	-	9,981
Child Nutrition Program	-	279	279
Total State Government	820,327	279	820,606
Totals	\$ 839,878	\$ 4,364	\$ 844,242

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 6 - Capital Assets

Capital asset activity for the year ended June 30, 2021, was as follows:

	Beginning Balances	Increases	Reclassifications/ Decreases	Ending Balances
<u>Governmental activities:</u>				
Capital assets not being depreciated:				
Land	\$ 1,910	\$ -	\$ -	\$ 1,910
Work in progress	2,984,880	457,800	(2,984,880)	457,800
Total capital assets not being depreciated	2,986,790	457,800	(2,984,880)	459,710
Capital assets being depreciated:				
Land improvements	262,527	356,513	2,984,880	3,603,920
Buildings and improvements	5,572,157	-	-	5,572,157
Machinery and equipment	600,830	-	-	600,830
Equipment under capital lease	68,131	-	-	68,131
Total capital assets being depreciated	6,503,645	356,513	2,984,880	9,845,038
Less accumulated depreciation for:				
Land improvements	(236,512)	(54,119)	-	(290,631)
Buildings and improvements	(1,893,114)	(90,007)	-	(1,983,121)
Machinery and equipment	(500,974)	(15,924)	-	(516,898)
Equipment under capital lease	(37,191)	(3,407)	-	(40,598)
Total accumulated depreciation	(2,667,791)	(163,457)	-	(2,831,248)
Total capital assets being depreciated, net	3,835,854	193,056	2,984,880	7,013,790
Governmental activities capital assets, net	\$ 6,822,644	\$ 650,856	\$ -	\$ 7,473,500

Depreciation was charged to functions as follows:

Instruction	\$ 68,951
Instruction - Related Services	6,895
Pupil Services	8,747
Plant Services	78,864
	<u>\$ 163,457</u>

NOTE 7 - Interfund Balances and Activities

Due To and From Other Funds

Balances due to and from other funds at June 30, 2021, consisted of the following:

Due to Fund	Due From Fund	Amount	Reason
General Fund	Cafeteria Fund	\$ 95,103	Cash flow
Cafeteria Fund	General Fund	52,306	Temporary loan
Cafeteria Fund	General Fund	24,874	Cash flow
	Total	<u>\$ 172,283</u>	

All amounts due are scheduled to be repaid within one year. The amount due includes a prior year balance of \$30,672.

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

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, 2021, consisted of the following:

<u>Transfers From</u>	<u>Transfers To</u>	<u>Amount</u>	<u>Reason</u>
General Fund	Cafeteria Fund	\$ 74,238	Cash flow

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, 2021, are as follows:

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balances</u>	<u>Amounts Due Within One Year</u>
<u>Governmental activities:</u>					
Capital lease	\$ 24,345	\$ -	\$ 5,562	\$ 18,783	\$ 5,898
Total governmental activities	<u>\$ 24,345</u>	<u>\$ -</u>	<u>\$ 5,562</u>	<u>\$ 18,783</u>	<u>\$ 5,898</u>

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

<u>Liability</u>	<u>Activity Type</u>	<u>Fund</u>
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.

Future commitments for capital lease payments as of June 30, 2021, are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 5,898	\$ 1,032	\$ 6,930
2023	6,255	675	6,930
2024	6,630	299	6,929
Totals	<u>\$ 18,783</u>	<u>\$ 2,006</u>	<u>\$ 20,789</u>

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

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 9 - Fund Balances and Restricted Net Position

Fund balances at June 30, 2021, are as follows:

	General Fund	Cafeteria Fund	County School Facilities Fund - New Construction	Other Governmental Funds	Total Governmental Funds
Nonspendable:					
Revolving Cash	\$ 2,000	\$ -	\$ -	\$ -	\$ 2,000
Stores Inventories	-	955	-	-	955
Total Nonspendable	2,000	955	-	-	2,955
Restricted:					
Expanded Learning Opportunities Grant	70,362	-	-	-	70,362
Lottery - Instructional Materials	61,632	-	-	-	61,632
California Clean Energy Jobs Act	40,388	-	-	-	40,388
Safe Drinking Water Bond	18,800	-	-	-	18,800
SB 117 COVID-19 LEA Response Funds	5,667	-	-	-	5,667
Expanded Learning Opportunities Grant Paraprofessional Staff	4,532	-	-	-	4,532
Classified School Employee Professional Development Block Grant	3,118	-	-	-	3,118
Other Restricted Local	999	-	-	-	999
State School Facilities Projects	-	-	559,236	113,406	672,642
Child Nutrition	-	1,998	-	-	1,998
Developer Mitigation Fees	-	-	-	178,003	178,003
Student Activity Funds	-	-	-	16,272	16,272
Capital Projects	-	-	-	4	4
Total Restricted	205,498	1,998	559,236	307,685	1,074,417
Unassigned:					
Reserve for Economic Uncertainty	100,000	-	-	-	100,000
Other Unassigned	2,233,464	(141)	-	-	2,233,323
Total Unassigned	2,333,464	(141)	-	-	2,333,323
Total Fund Balances	\$ 2,540,962	\$ 2,812	\$ 559,236	\$ 307,685	\$ 3,410,695

The government-wide statement of net position reports \$1,074,417 of restricted net position, which is not restricted by enabling legislation.

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

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, 2021 total \$8,460, with the final monthly payment of \$705 due in January 2024.

<u>Year Ending June 30,</u>	
2022	\$ 8,460
2023	8,460
2024	4,230
Total minimum rentals	<u>\$ 21,150</u>

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, 2021 was \$21,918.

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.

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

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>.

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, 2021 are summarized as follows:

	CalSTRS		CalPERS	
	On or Before December 31, 2012	On or After January 1, 2013	On or Before December 31, 2012	On or After January 1, 2013
Hire Date				
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%	7.00%
Required Employer Contribution Rates	16.15%	16.15%	20.70%*	20.70%*
Required State Contribution Rates	10.328%**	10.328%**	-	-

* Final rate as reduced due to the amendment of Government Code Section 20825.2

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

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 12 - Pension Plans (continued)

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, 2021, are presented above and the contributions to the pension plan from the District were \$219,525.

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, 2021, are presented on the previous page and the contributions to the pension plan from the District were \$119,680.

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 \$131,949 and is reported as both revenue and an expenditure in the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balance. In the government-wide Statement of Activities, revenue and expense is recognized for the State's on behalf contributions on an accrual basis of \$155,722. These on behalf payments meet the criteria of a special funding situation.

California 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 to CalSTRS and \$904 million to CalPERS in 2018-19 to be allocated to future years 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. Additionally, passage of California Assembly Bill (AB) 84 revised certain provisions enacted by SB 90. AB 84 did not provide new supplemental contributions, rather, it repurposed SB 90 contributions that was originally intended to reduce employers' long-term liabilities, by further supplanting employer contributions through fiscal year 2021-22.

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

At June 30, 2021, 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	\$ 2,353,244	\$ 1,274,940	\$ 3,628,184
State's proportionate share of the net pension liability associated with the District	1,213,089	-	1,213,089
Total net pension liability	<u>\$ 3,566,333</u>	<u>\$ 1,274,940</u>	<u>\$ 4,841,273</u>

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

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, 2020, 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, 2019, rolled forward to June 30, 2020 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 measurement date of June 30, 2020 to its proportionate share at measurement date June 30, 2019 is as follows:

	<u>CalSTRS</u>	<u>CalPERS</u>
Proportionate share at June 30, 2020	0.00243%	0.00416%
Proportionate share at June 30, 2019	0.00226%	0.00401%
Change - increase (decrease)	<u>0.00017%</u>	<u>0.00015%</u>

For the year ended June 30, 2021, the District recognized pension expense of \$579,915 and revenue of \$131,949 for support provided by the State. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 63,233	\$ 62,213
Changes of assumptions	234,150	-
Net difference between projected and actual earnings on pension plan investments	82,440	-
Changes in proportion and differences between District contributions and proportionate share of contributions	189,390	26,705
District contributions subsequent to the measurement date	339,205	-
Totals	<u>\$ 908,418</u>	<u>\$ 88,918</u>

\$339,205 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, 2022. 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:

<u>Year Ending June 30,</u>	<u>Pension Expense</u>
2022	\$ 72,346
2023	132,266
2024	182,447
2025	65,131
2026	9,927
Thereafter	18,178
Total	<u>\$ 480,295</u>

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 12 - Pension Plans (continued)

Actuarial Methods and Assumptions

	<u>CalSTRS</u>	<u>CalPERS</u>
Valuation Date	June 30, 2019	June 30, 2019
Measurement Date	June 30, 2020	June 30, 2020
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	7/1/2015-6/30/2018	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, 2015 through June 30, 2018 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 the 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-2019) 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 the 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.

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

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:

Asset Class	CalSTRS		CalPERS		
	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	42%	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	15%	3.60%	13%	3.75%	4.93%
Inflation Sensitive Assets	6%	3.30%	0%	0.77%	1.81%
Cash/Liquidity	2%	-0.40%	1%	0.00%	-0.92%
Risk Mitigating Strategies	10%	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	\$ 3,555,428	\$ 1,832,963
Current Discount Rate	7.10%	7.15%
Net Pension Liability	\$ 2,353,244	\$ 1,274,940
1% Increase	8.10%	8.15%
Net Pension Liability	\$ 1,360,677	\$ 811,814

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

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

The CalPERS board of Administration adopted a new amortization policy effective with the June 30, 2019, actuarial valuation. The new policy shortens the period over which actuarial gains and losses are amortized from 30 years to 20 years with the payments computed as a level dollar amount.

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.

Charter School Special Revenue Fund

On May 25, 2021, the Board approved the establishment of a new Charter School Fund.

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.

NOTE 14 – Prior Period Adjustment

An adjustment to prior year net position and fund balance within the Statement of Activities and the Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds, respectively, in the amount of \$4,424 represents an understatement of accounts receivable of \$86,417 and an understatement of accounts payable of \$81,993 in the General Fund.

NOTE 15 – Restatement

A restatement to prior year net position and fund balance within the Statement of Activities and the Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds, respectively, in the amount of \$15,598, represents a reclassification as a result of implementation of GASB Statement 84. The Student Activity Fund, previously reported as a Fiduciary Fund, was reclassified as a governmental fund. The component differences are as follows:

	Governmental Activities	Other Governmental Funds	Total Governmental Funds
Net position/fund balance, as previously reported	\$ 6,915,245	\$ 175,801	\$ 2,708,693
GASB Statement No. 84	15,598	15,598	15,598
Restated net position/fund balance, at July 1, 2020	<u>\$ 6,930,843</u>	<u>\$ 191,399</u>	<u>\$ 2,724,291</u>

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
LCFF Sources:				
State Apportionment or State Aid	\$ 2,309,257	\$ 2,517,773	\$ 2,517,773	\$ -
Education Protection Account Funds	96,192	173,981	173,981	-
Local Sources	541,426	574,495	574,495	-
Federal Revenue	277,671	642,818	642,818	-
Other State Revenue	232,369	359,742	359,742	-
Other Local Revenue	44,660	26,677	26,677	-
Total Revenues	<u>3,501,575</u>	<u>4,295,486</u>	<u>4,295,486</u>	<u>-</u>
Expenditures:				
Current:				
Certificated Salaries	1,250,112	1,347,552	1,347,552	-
Classified Salaries	531,068	567,309	567,309	-
Employee Benefits	1,140,782	1,044,865	1,044,865	-
Books And Supplies	261,155	219,120	208,762	10,358
Services And Other Operating Expenditures	448,902	770,889	735,987	34,902
Other Outgo	2,000	1,128	1,128	-
Capital Outlay	196,712	295,472	295,472	-
Debt Service:				
Principal	-	5,562	5,562	-
Interest	-	1,368	1,368	-
Total Expenditures	<u>3,830,731</u>	<u>4,253,265</u>	<u>4,208,005</u>	<u>45,260</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(329,156)</u>	<u>42,221</u>	<u>87,481</u>	<u>45,260</u>
Other Financing Sources (Uses):				
Transfers Out	(23,238)	(74,238)	(74,238)	-
Total Other Financing Sources (Uses)	<u>(23,238)</u>	<u>(74,238)</u>	<u>(74,238)</u>	<u>-</u>
Net Change in Fund Balance	<u>(352,394)</u>	<u>(32,017)</u>	<u>13,243</u>	<u>45,260</u>
Fund Balance, July 1	2,523,295	2,523,295	2,523,295	-
Prior Period Adjustment	-	-	4,424	4,424
Fund Balance, June 30	<u>\$ 2,170,901</u>	<u>\$ 2,491,278</u>	<u>\$ 2,540,962</u>	<u>\$ 49,684</u>

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT

EXHIBIT B-2

CAFETERIA FUND BUDGETARY COMPARISON SCHEDULE FOR THE YEAR ENDED JUNE 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Federal Revenue	\$ 86,595	\$ 60,643	\$ 60,643	\$ -
Other State Revenue	6,453	6,331	6,331	-
Other Local Revenue	35,100	7,289	7,289	-
Total Revenues	<u>128,148</u>	<u>74,263</u>	<u>74,263</u>	<u>-</u>
Expenditures:				
Current:				
Classified Salaries	75,947	79,578	79,578	-
Employee Benefits	36,763	45,276	45,276	-
Books And Supplies	38,500	20,793	20,835	(42)
Services And Other Operating Expenditures	100	-	-	-
Total Expenditures	<u>151,310</u>	<u>145,647</u>	<u>145,689</u>	<u>(42)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(23,162)</u>	<u>(71,384)</u>	<u>(71,426)</u>	<u>(42)</u>
Other Financing Sources (Uses):				
Transfers In	23,238	74,238	74,238	-
Total Other Financing Sources (Uses)	<u>23,238</u>	<u>74,238</u>	<u>74,238</u>	<u>-</u>
Net Change in Fund Balance	76	2,854	2,812	(42)
Fund Balance, July 1	-	-	-	-
Fund Balance, June 30	<u>\$ 76</u>	<u>\$ 2,854</u>	<u>\$ 2,812</u>	<u>\$ (42)</u>

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%
6/30/2020	0.00243%	\$ 2,353,244	\$ 1,213,089	\$ 3,566,333	\$ 1,226,971	191.79%	71.82%
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%
6/30/2020	0.00416%	\$ 1,274,940	\$ -	\$ 1,274,940	\$ 606,972	210.05%	70.00%

*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 seven 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)
6/30/2020	7.10%	2.75%	3.50%	Varies	7/1/2015-6/30/2018	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%
6/30/2020	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
SCHEDULE OF THE DISTRICT'S PENSION CONTRIBUTIONS
CALIFORNIA STATE TEACHERS' RETIREMENT SYSTEM AND
CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
LAST 10 FISCAL YEARS*

EXHIBIT B-4

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	\$ -	\$ 1,226,971	17.10%
6/30/2021	\$ 219,525	\$ 219,525	\$ -	\$ 1,359,288	16.15%
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%
6/30/2021	\$ 119,680	\$ 119,680	\$ -	\$ 578,164	20.700%

*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 seven 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)
6/30/2020	7.10%	2.75%	3.50%	Varies	7/1/2015-6/30/2018	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%
6/30/2020	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 GOVERNMENTAL FUNDS

JUNE 30, 2021

	Special Revenue Fund Student Activity Fund	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS:			
Cash in County Treasury	\$ -	\$ 294,479	\$ 294,479
Cash on Hand and in Banks	16,272	-	16,272
Total Assets	<u>\$ 16,272</u>	<u>\$ 294,479</u>	<u>\$ 310,751</u>
LIABILITIES AND FUND BALANCE:			
Liabilities:			
Accounts Payable	\$ -	\$ 3,066	\$ 3,066
Total Liabilities	<u>-</u>	<u>3,066</u>	<u>3,066</u>
Fund Balance:			
Restricted Fund Balances	16,272	291,413	307,685
Total Fund Balance	<u>16,272</u>	<u>291,413</u>	<u>307,685</u>
Total Liabilities and Fund Balances	<u>\$ 16,272</u>	<u>\$ 294,479</u>	<u>\$ 310,751</u>

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	Special Revenue Fund Student Activity Fund	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenues:			
Other State Revenue	\$ -	\$ 301,208	\$ 301,208
Other Local Revenue	979	4,278	5,257
Total Revenues	<u>979</u>	<u>305,486</u>	<u>306,465</u>
Expenditures:			
Current:			
Ancillary Services	305	-	305
Capital Outlay	-	189,874	189,874
Total Expenditures	<u>305</u>	<u>189,874</u>	<u>190,179</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>674</u>	<u>115,612</u>	<u>116,286</u>
Net Change in Fund Balance	674	115,612	116,286
Fund Balance, July 1	15,598	175,801	191,399
Fund Balance, June 30	<u>\$ 16,272</u>	<u>\$ 291,413</u>	<u>\$ 307,685</u>

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT

COMBINING BALANCE SHEET

NONMAJOR CAPITAL PROJECTS FUNDS

JUNE 30, 2021

	Capital Facilities Fund	County School Facilities Fund - Modernization	Special Reserve for Capital Outlay Projects	Total Nonmajor Capital Projects Funds (See Exhibit C-1)
ASSETS:				
Cash in County Treasury	\$ 178,003	\$ 116,472	\$ 4	\$ 294,479
Total Assets	<u>\$ 178,003</u>	<u>\$ 116,472</u>	<u>\$ 4</u>	<u>\$ 294,479</u>
LIABILITIES AND FUND BALANCE:				
Liabilities:				
Accounts Payable	\$ -	\$ 3,066	\$ -	\$ 3,066
Total Liabilities	<u>-</u>	<u>3,066</u>	<u>-</u>	<u>3,066</u>
Fund Balance:				
Restricted Fund Balances	178,003	113,406	4	291,413
Total Fund Balance	<u>178,003</u>	<u>113,406</u>	<u>4</u>	<u>291,413</u>
Total Liabilities and Fund Balances	<u>\$ 178,003</u>	<u>\$ 116,472</u>	<u>\$ 4</u>	<u>\$ 294,479</u>

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, 2021

	Capital Facilities Fund	County School Facilities Fund - Modernization	Special Reserve for Capital Outlay Projects	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
Revenues:				
Other State Revenue	\$ -	\$ 301,208	\$ -	\$ 301,208
Other Local Revenue	2,209	2,069	-	4,278
Total Revenues	<u>2,209</u>	<u>303,277</u>	<u>-</u>	<u>305,486</u>
Expenditures:				
Current:				
Capital Outlay	-	189,874	-	189,874
Total Expenditures	<u>-</u>	<u>189,874</u>	<u>-</u>	<u>189,874</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,209</u>	<u>113,403</u>	<u>-</u>	<u>115,612</u>
Net Change in Fund Balance	2,209	113,403	-	115,612
Fund Balance, July 1	175,794	3	4	175,801
Fund Balance, June 30	<u>\$ 178,003</u>	<u>\$ 113,406</u>	<u>\$ 4</u>	<u>\$ 291,413</u>

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
ORGANIZATION STRUCTURE
YEAR ENDED JUNE 30, 2021

TABLE D-1

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, 2021.

Governing Board		
Name	Office	Term and Term Expiration
Nicole Ray	President	Four year term expires 12/2024
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 12/2024
Bradley Ward	Member	Four year term expires 12/2022
Administration		
Name	Office	Tenure
Ken Horn	Superintendent	One year
Diana Hernandez	Business Manager	One year

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2021

TABLE D-2

Grade Level	Actual Number of Days Traditional Calendar	Credited Number of Days Traditional Calendar	Total Number of Days Traditional Calendar	Status
Sequoia Union Elementary School				
Grade 8	180	0	180	Complied
Sequoia Union Elementary Charter School				
Kindergarten	180	0	180	Complied
Grade 1	180	0	180	Complied
Grade 2	180	0	180	Complied
Grade 3	180	0	180	Complied
Grade 4	180	0	180	Complied
Grade 5	180	0	180	Complied
Grade 6	180	0	180	Complied
Grade 7	180	0	180	Complied

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 47612.

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
YEAR ENDED JUNE 30, 2021

TABLE D-3

<u>General Fund</u>	<u>Budget 2022 (see note 1 & 4)</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Revenues and other financial sources	<u>\$ 3,944,458</u>	<u>\$ 4,295,486</u>	<u>\$ 4,109,512</u>	<u>\$ 3,697,521</u>
Expenditures	<u>3,954,992</u>	<u>4,208,005</u>	<u>3,575,345</u>	<u>3,395,801</u>
Other uses and transfers out	<u>36,302</u>	<u>74,238</u>	<u>26,474</u>	<u>17,814</u>
Total outgo	<u>3,991,294</u>	<u>4,282,243</u>	<u>3,601,819</u>	<u>3,413,615</u>
Change in fund balance (deficit)	<u>(46,836)</u>	<u>13,243</u>	<u>507,693</u>	<u>283,906</u>
Ending fund balance	<u>\$ 2,494,126</u>	<u>\$ 2,540,962</u>	<u>\$ 2,523,295</u>	<u>\$ 2,015,602</u>
Available reserves (see note 2)	<u>\$ 2,313,213</u>	<u>\$ 2,333,464</u>	<u>\$ 2,353,192</u>	<u>\$ 1,834,119</u>
Available reserves as a percentage of total outgo	<u>58.0%</u>	<u>54.5%</u>	<u>65.3%</u>	<u>53.7%</u>
Total long-term debt (see note 3)	<u>\$ 3,641,069</u>	<u>\$ 3,646,967</u>	<u>\$ 3,233,271</u>	<u>\$ 3,259,696</u>
Average daily attendance at P-2	<u>345</u>	<u>345</u>	<u>344</u>	<u>324</u>

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 \$525,360 (26.06%) over the past two years. The fiscal year 2021-22 budget projects a decrease of \$46,836 (1.84%). 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 the past three years but projects a deficit during the 2021-22 fiscal year. Total long-term debt has increased by \$387,271 over the past two years.

Average daily attendance has increased by 21 over the past two years. ADA is anticipated to be the same during the fiscal year 2021-22.

NOTES:

- (1) Budget 2022 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.
- (4) The new Charter School Fund, approved by the Board in May 2021, has been included for comparative purposes.

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET
REPORT WITH AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

TABLE D-4

	General Fund
June 30, 2021, annual financial and budget report fund balances	<u>\$ 2,503,420</u>
Adjustments and reclassifications:	
Increasing (decreasing) the fund balance:	
Accounts Payable Overstatement	<u>37,542</u>
Net adjustments and reclassifications	<u>37,542</u>
June 30, 2021, audited financial statement fund balances	<u><u>\$ 2,540,962</u></u>

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. Funds that required no adjustment are not presented.

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOLS
YEAR ENDED JUNE 30, 2021

TABLE D-5

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

<u>Charter School</u>	<u>Charter Number</u>	<u>Included in Audit?</u>
Sequoia Union Elementary Charter School	1829	Yes

Other Independent Auditors' Reports



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M. GREEN AND COMPANY LLP

CERTIFIED PUBLIC ACCOUNTANTS

**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, 2021, 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 31, 2022.

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 certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2021-001, 2021-002, and 2021-003 that we consider to be significant deficiencies.

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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 31, 2022.

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 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. Gruen and Company LLP

Visalia, California
March 31, 2022



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M. GREEN AND COMPANY LLP

CERTIFIED PUBLIC ACCOUNTANTS

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 *2020-21 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, 2021.

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, *2020-21 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, *2020-21 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:

Attendance and Distance Learning
Teacher Certification and Misassignments
Kindergarten Continuance

Yes
Yes
N/A

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KRISTI WEAVER, CPA

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
K-3 Grade Span Adjustment	N/A
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)
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes

CHARTER SCHOOLS:

Independent Study-Course Based	N/A
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	N/A
Determination of Funding for Nonclassroom-Based Instruction	N/A
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, 2021.

Other Matters

Other Information

The results of our auditing procedures disclosed an instance of noncompliance with the statutory requirements for programs noted above, which is required to be reported in accordance with the State's audit guide, *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel and which is described in the accompanying Schedule of Findings and Questioned Costs as item 2019-002.

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 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 *2020-21 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 31, 2022

Findings and Recommendations Section

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

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:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
--------------------	---

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, 2021

B. Financial Statement Findings

FINDING 2021-001

30000

SIGNIFICANT DEFICIENCY IN INTERNAL CONTROL – STUDENT BODY CASH RECEIPTS

Criteria

Generally Accepted Accounting Principles (GAAP) require the adoption of adequate internal controls to safeguard assets and ensure proper recording of all activity.

Condition

There was insufficient documentation of revenue for the student body event tested. Adequate documents were not submitted to the District office to track potential revenue.

Questioned Costs

Not Applicable

Proper Perspective

Isolated to the student body

Effect

The lack of following established cash receipts and deposit procedures exposes the student body funds to a heightened risk of misappropriation.

Cause

Established controls over documentation of student body cash receipts and deposits were not followed.

Recommendation

We recommend the District personnel go through training over cash receipt and deposit procedures to ensure established internal controls are followed by all those handling student body fundraisers and to utilize the potential revenue recap form for all fundraisers.

Corrective Action Plan

The District will attend trainings that will align with the recommendations over cash receipts and deposit procedures. The trainings will assist the district to establish adequate internal controls and practices moving forward.

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

FINDING 2021-002

30000

SIGNIFICANT DEFICIENCY IN INTERNAL CONTROL – JOURNAL ENTRIES

Criteria

Generally Accepted Accounting Principles (GAAP) requires the adoption of adequate internal controls to safeguard assets and ensure the proper recording of all activity.

Condition

All journal entries tested during the audit did not have proper approvals.

Questioned Costs

Not Applicable

Proper Perspective

This is systemic to the entire District.

Effect

The lack of review and approval of journal entries leaves the District susceptible to misappropriation of funds.

Cause

During the 2020-2021 year, the District administration was in transition. Due to this transition, a procedural step was missed for review and approval of journal entries.

Recommendation

We recommend the District follow their previous policy where all journal entries will be reviewed and approved by the designated members of management. All entries should be initialed by the preparer and the individual reviewing and approving them in order to attribute responsibility to the appropriate individuals.

Corrective Action Plan

The District has adopted procedures at the start of the 2021-2022 school year that align with proper review and approval by all designated members of Management. Journal entry forms will provide the staff name of the preparer and will be initialed by the Superintendent/Principal.

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

FINDING 2021-003

30000

SIGNIFICANT DEFICIENCY IN INTERNAL CONTROL – ACCOUNT BALANCES

Criteria

Generally Accepted Accounting Principles (GAAP) require the adoption of adequate internal controls to safeguard assets and ensure proper recording of all activity. Management is responsible for the design, implementation, and maintenance of internal controls to ensure the financial statements are free from material misstatement, whether due to error or fraud.

Condition

While performing our audit procedures over revenues, we identified a misstatement in classification of revenues. We discovered the Safe Drinking Water Grant funds in the amount of \$344,733 of federal revenues were incorrectly classified as state revenues. In addition, we noted related expenditures were incorrectly recorded using revenue account codes. Lastly, a revenue item in the amount of \$86,417 and an expense item in the amount of \$81,993 were recorded in the incorrect accounting period.

Questioned Costs

Not Applicable

Proper Perspective

Isolated to the Safe Drinking Water Grant resource.

Effect

State and federal revenues, expenditures, and beginning fund balance for the resource tracking activity for the Safe Drinking Water Grant were incorrect.

Cause

The cause of the condition identified appears to be a Management oversight.

Recommendation

Management should review financial account balances to ensure that balances have been correctly reported in the appropriate account and in the correct accounting period.

Corrective Action Plan

The District has implemented procedures to ensure recording in appropriate accounts and will continue to monitor and review the financial account balances to ensure they are being entered in the correct accounting period.

C. Federal Award Findings and Questioned Costs

NONE

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

D. State Award Findings and Questioned Costs

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 57.99% of their current expense of education (\$3,743,609) on classroom teachers' salaries and benefits (\$2,170,951).

Question Costs

Not Applicable

Proper Perspective

The finding is systemic to the entire District.

Effect

The deficiency amount was determined to be \$75,247; 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

This is a repeat finding from the prior year. 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.



HANFORD | PORTERVILLE | TULARE | VISALIA

M. GREEN AND COMPANY LLP

CERTIFIED PUBLIC ACCOUNTANTS

Letter to Management

REBECCA AGREDANO, CPA

MARLA D. BORGES, CPA

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KRYSTAL PARREIRA, CPA, MSA

GINILU VANDERWALL, CPA

KRISTI WEAVER, CPA

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, 2021. The following items came to our attention which we are providing for your consideration:

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.

Cash

During our review of cash, we noted that the clearing fund bank account was closed but the District was unable to provide us with the last bank statement. We recommend the District keep on hand every bank statement or the closing statement for every bank account.

Internal Controls – Cash Disbursements

During our review of internal controls for cash disbursements, we noted that the payment vouchered lacked the proper approval signature. We recommend that every payment voucher created be reviewed and approved by someone other than the person creating the payment vouchers. We also recommend for the reviewer signature to be documented on the payment voucher.

Interfund Balance

During our review of interfund balances, we found that prior year interfund balances of \$30,672 had not been cleared. The balances are short-term in nature. We recommend these balances be repaid within one year. If it is not possible to pay the balances due, we recommend that a transfer be made between the funds to clear the balances.

GASB Statement No. 87, Leases Implementation

The District will be required to implement GASB Statement No. 87, *Leases* for the year ending June 30, 2022. We recommend the District become familiar with the new standard and start gathering and evaluating current leases and contracts in preparation for proper reporting in their June 30, 2022 financial statements.

Prior Year Issues

Journal Entry Approval: During our audit we noted all five journal entries tested lacked proper approval. We recommended 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. This issue was not resolved. We have issued a finding on this issue in the current year.

Stores Inventory: The District did not adjust stores inventory to the actual count at year end. We recommended the District adjust this account at year end to reflect the actual physical inventory count. This issue was not resolved. Our recommendation has been repeated in the current year.

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. This issue was resolved.

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 2022 and beyond.

Very truly yours,

A handwritten signature in black ink that reads "M Green and Company LLP". The signature is written in a cursive, flowing style.

M. GREEN AND COMPANY LLP
Certified Public Accountants

March 31, 2022

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2021

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>Management's Explanation If Not Implemented</u>
<p>2019-001</p> <p>Annual Attendance Report overstated Grades TK-7 by 4.37 ADA and Grade 8 by 0.15 ADA. Component differences were as follows: Annual Attendance Report: Grade span TK-3: ADA per report = 163.99. ADA per audit = 159.22. Difference was 4.77. Grade span 4-6: ADA per report = 127.91. ADA per audit = 127.73. Difference was 0.18. Grade span 7: ADA per report = 24.10. ADA per audit = 24.83. Difference was (0.73). Grade span 8: ADA per report = 32.83. ADA per audit = 32.68. Difference was 0.15. 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.</p>	Implemented	
<p>2019-002</p> <p>The District only spent 59.77% of their current expense of education (\$3,348,792) 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.</p>	Not Implemented	See current year finding 2019-002.
<p>2019-003</p> <p>The District failed to provide a copy of the FIT report to support the condition of the facilities as reported on the SARC. 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.</p>	Implemented	
<p>2020-001</p> <p>The District did not reconcile their bank accounts at year ended June 30, 2020 due to changes in personnel. We recommended the District prepare bank reconciliations monthly for all District bank accounts. We also recommended that when new personnel are hired, the job functions should be sufficiently detailed and communicated clearly.</p>	Implemented	
<p>2020-002</p> <p>The District did not provide any 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 District was met. We recommended the District research and identify three locations to post the notice of the public hearing in the district to ensure the public has an opportunity to give their input on the availability of sufficient instructional materials for every student.</p>	Implemented	

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2021

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>Management's Explanation If Not Implemented</u>
2020-003 The District was unable to show that the Board approved the comprehensive school safety plan. We recommended the District annually approve by Board action, before March 1st, all future comprehensive school safety plans.	Implemented	



SEQUOIA UNION | **ELEMENTARY SCHOOL**

7. Consent Action Items 7.1 Budget Report District

BUDGET REPORT

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FY: 2022

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FROM: 7/1/2021 TO 3/23/2022

FUND: 090 - Charter Schools Special Revenue Fund

							UNENCUMBERED						
FD	RE	PY	GO	FN	OB	SI	Working	Current	Year To Date	%	Encumbered	Balance	%
LCFF State Aid Charters - Current Year													
090-00000-0-00000-00000-80111-0							2,300,093.00	737,550.14	737,550.14	32.10	0.00	1,562,542.86	67.93
TOTAL: 80111							2,300,093.00	737,550.14	737,550.14	32.07	0.00	1,562,542.86	67.93
Education Protection Account - Charter Schools													
090-14000-0-00000-00000-80121-0							61,540.00	31,178.00	31,178.00	50.70	0.00	30,362.00	49.34
TOTAL: 80121							61,540.00	31,178.00	31,178.00	50.66	0.00	30,362.00	49.34
LCFF/Revenue Limit State Aid - Prior Years													
090-00000-0-00000-00000-80190-0							0.00	660,128.47	660,128.47	0.00	0.00	(660,128.47)	0.00
TOTAL: 80190							0.00	660,128.47	660,128.47	0.00	0.00	(660,128.47)	0.00
LCFF/Revenue Limit State Aid Charters - Prior Years													
090-00000-0-00000-00000-80191-0							0.00	(815.00)	(815.00)	0.00	0.00	815.00	0.00
TOTAL: 80191							0.00	(815.00)	(815.00)	0.00	0.00	815.00	0.00
Transfers to Charter Schools in Lieu of Property Taxes													
090-00000-0-00000-00000-80960-0							519,139.00	350,000.00	350,000.00	67.40	0.00	169,139.00	32.58
TOTAL: 80960							519,139.00	350,000.00	350,000.00	67.42	0.00	169,139.00	32.58
All Other Federal Revenue													
090-00000-0-00000-00000-82900-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-30100-0-00000-00000-82900-0							73,948.00	55,319.00	55,319.00	74.80	0.00	18,629.00	25.19
090-31820-0-00000-00000-82900-0							0.00	(10,685.63)	(10,685.63)	0.00	0.00	10,685.63	0.00
090-32100-0-00000-00000-82900-0							42,551.00	14,362.25	14,362.25	33.80	0.00	28,188.75	66.25
090-32120-0-00000-00000-82900-0							143,919.00	61,167.54	61,167.54	42.50	0.00	82,751.46	57.50
090-32130-0-00000-00000-82900-0							244,407.00	76,686.00	76,686.00	31.40	0.00	167,721.00	68.62
090-32140-0-00000-00000-82900-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-32150-0-00000-00000-82900-0							2,486.00	2,485.52	2,485.52	100.00	0.00	0.48	0.02
090-32160-0-00000-00000-82900-0							28,472.00	0.00	0.00	0.00	0.00	28,472.00	100.00
090-32170-0-00000-00000-82900-0							6,535.00	0.00	0.00	0.00	0.00	6,535.00	100.00
090-32180-0-00000-00000-82900-0							18,561.00	0.00	0.00	0.00	0.00	18,561.00	100.00
090-32190-0-00000-00000-82900-0							31,996.00	0.00	0.00	0.00	0.00	31,996.00	100.00
090-32200-0-00000-00000-82900-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-40350-0-00000-00000-82900-0							17,624.00	14,648.55	14,648.55	83.10	0.00	2,975.45	16.88
090-41260-0-00000-00000-82900-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-41270-0-00000-00000-82900-0							8,900.00	4,450.00	4,450.00	50.00	0.00	4,450.00	50.00
090-58100-0-00000-00000-82900-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL: 82900							619,399.00	218,433.23	218,433.23	35.27	0.00	400,965.77	64.73

BUDGET REPORT

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FY: 2022

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FROM: 7/1/2021 TO 3/23/2022

FUND: 090 - Charter Schools Special Revenue Fund

							UNENCUMBERED						
FD	RE	PY	GO	FN	OB	SI	Working	Current	Year To Date	%	Encumbered	Balance	%
Mandated Cost Reimbursements													
090-00000-0-00000-00000-85500-0							5,366.00	5,366.00	5,366.00	100.00	0.00	0.00	0.00
TOTAL: 85500							5,366.00	5,366.00	5,366.00	100.00	0.00	0.00	0.00
State Lottery Revenue													
090-11000-0-00000-00000-85600-0							50,155.00	21,551.20	21,551.20	43.00	0.00	28,603.80	57.03
090-63000-0-00000-00000-85600-0							20,000.00	(491.69)	(491.69)	0.00	0.00	20,491.69	102.46
TOTAL: 85600							70,155.00	21,059.51	21,059.51	30.02	0.00	49,095.49	69.98
All Other State Revenue													
090-26000-0-00000-00000-85900-0							88,053.00	56,353.20	56,353.20	64.00	0.00	31,699.80	36.00
090-62660-0-00000-00000-85900-0							56,385.00	45,108.00	45,108.00	80.00	0.00	11,277.00	20.00
090-73880-0-00000-00000-85900-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-74200-0-00000-00000-85900-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-74220-0-00000-00000-85900-0							0.00	106,898.00	106,898.00	0.00	0.00	(106,898.00)	0.00
090-74250-0-00000-00000-85900-0							300.00	299.00	299.00	99.70	0.00	1.00	0.33
090-74260-0-00000-00000-85900-0							9,541.00	9,541.00	9,541.00	100.00	0.00	0.00	0.00
TOTAL: 85900							154,279.00	218,199.20	218,199.20	141.43	0.00	(63,920.20)	0.00
Interest													
090-00000-0-00000-00000-86600-0							100.00	(827.78)	(827.78)	0.00	0.00	927.78	927.78
TOTAL: 86600							100.00	(827.78)	(827.78)	0.00	0.00	927.78	927.78
Net Increase (Decrease) in the Fair Value of Investments													
090-00000-0-00000-00000-86620-0							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													
090-00000-0-00000-00000-89800-0							(372,543.00)	(10,685.63)	(10,685.63)	2.90	0.00	(361,857.37)	97.13
090-07200-0-00000-00000-89800-0							240,438.00	0.00	0.00	0.00	0.00	240,438.00	100.00
090-07230-0-00000-00000-89800-0							132,105.00	0.00	0.00	0.00	0.00	132,105.00	100.00
090-14000-0-00000-00000-89800-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-30100-0-00000-00000-89800-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-31820-0-00000-00000-89800-0							0.00	10,685.63	10,685.63	0.00	0.00	(10,685.63)	0.00
090-40350-0-00000-00000-89800-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL: 89800							0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL: 80000							3,730,071.00	2,240,271.77	2,240,271.77	60.06	0.00	1,489,799.23	39.94
TOTAL INCOME:							3,730,071.00	2,240,271.77	2,240,271.77	60.06	0.00	1,489,799.23	39.94

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FROM: 7/1/2021 TO 3/23/2022

FUND: 090 - Charter Schools Special Revenue Fund

							UNENCUMBERED						
FD	RE	PY	GO	FN	OB	SI	Working	Current	Year To Date	%	Encumbered	Balance	%
Certificated Teachers` Salaries													
090-00000-0-11100-10000-11000-0							915,000.00	601,812.02	601,812.02	65.80	0.00	313,187.98	34.23
090-07200-0-11100-10000-11000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-14000-0-11100-10000-11000-0							51,470.00	0.00	0.00	0.00	0.00	51,470.00	100.00
090-32100-0-11100-10000-11000-0							17,280.00	17,280.00	17,280.00	100.00	0.00	0.00	0.00
090-32120-0-11100-10000-11000-0							70,000.00	40,485.32	40,485.32	57.80	0.00	29,514.68	42.16
090-32130-0-11100-10000-11000-0							45,000.00	36,800.75	36,800.75	81.80	0.00	8,199.25	18.22
090-32160-0-11100-10000-11000-0							18,922.00	0.00	0.00	0.00	0.00	18,922.00	100.00
090-32170-0-11100-10000-11000-0							4,344.00	0.00	0.00	0.00	0.00	4,344.00	100.00
090-32180-0-11100-10000-11000-0							12,340.00	0.00	0.00	0.00	0.00	12,340.00	100.00
090-32190-0-11100-10000-11000-0							21,272.00	0.00	0.00	0.00	0.00	21,272.00	100.00
090-40350-0-00000-21000-11000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-40350-0-11100-10000-11000-0							6,000.00	752.72	752.72	12.50	0.00	5,247.28	87.45
090-74220-0-11100-10000-11000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-74250-0-11100-10000-11000-0							39,770.00	69,318.32	69,318.32	174.30	0.00	(29,548.32)	0.00
TOTAL: 11000							1,201,398.00	766,449.13	766,449.13	63.80	0.00	434,948.87	36.20
Substitute Teachers													
090-00000-0-11100-10000-11002-0							30,000.00	28,992.26	28,992.26	96.60	0.00	1,007.74	3.36
090-32130-0-11100-10000-11002-0							0.00	2,113.75	2,113.75	0.00	0.00	(2,113.75)	0.00
TOTAL: 11002							30,000.00	31,106.01	31,106.01	103.69	0.00	(1,106.01)	0.00
Certificated Pupil Support Salaries													
090-32130-0-00000-31400-12000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL: 12000							0.00	0.00	0.00	0.00	0.00	0.00	0.00
Certificated Supervisors and Administrators Salaries													
090-00000-0-00000-27000-13000-0							105,000.00	68,717.60	68,717.60	65.40	0.00	36,282.40	34.55
090-07200-0-11100-21100-13000-0							17,800.00	6,230.00	6,230.00	35.00	0.00	11,570.00	65.00
TOTAL: 13000							122,800.00	74,947.60	74,947.60	61.03	0.00	47,852.40	38.97
Other Certificated Salaries													
090-00000-0-11100-40000-19000-0							5,919.00	922.05	922.05	15.60	0.00	4,996.95	84.42
090-07200-0-00000-24200-19000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL: 19000							5,919.00	922.05	922.05	15.58	0.00	4,996.95	84.42
TOTAL: 10000							1,360,117.00	873,424.79	873,424.79	64.22	0.00	486,692.21	35.78
Classified Instructional Salaries													
090-00000-0-11100-10000-21000-0							67,000.00	40,139.46	40,139.46	59.90	0.00	26,860.54	40.09

FROM: 7/1/2021 TO 3/23/2022

FUND: 090 - Charter Schools Special Revenue Fund

							UNENCUMBERED						
FD	RE	PY	GO	FN	OB	SI	Working	Current	Year To Date	%	Encumbered	Balance	%
090-00000-0-11100-40000-21000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07200-0-11100-10000-21000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-30100-0-11100-10000-21000-0							40,000.00	25,780.39	25,780.39	64.50	0.00	14,219.61	35.55
090-32100-0-11100-10000-21000-0							6,450.00	6,450.00	6,450.00	100.00	0.00	0.00	0.00
090-32120-0-11100-10000-21000-0							18,500.00	9,169.56	9,169.56	49.60	0.00	9,330.44	50.43
090-32130-0-11100-10000-21000-0							1,723.16	1,723.16	1,723.16	100.00	0.00	0.00	0.00
090-58100-0-11100-10000-21000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-74250-0-11100-10000-21000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL: 21000							133,673.16	83,262.57	83,262.57	62.29	0.00	50,410.59	37.71

Classified Support Salaries

090-00000-0-00000-81100-22000-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-00000-0-00000-82000-22000-0	63,000.00	42,422.75	42,422.75	67.30	0.00	20,577.25	32.66
090-00000-0-11100-40000-22000-0	5,919.00	2,536.50	2,536.50	42.90	0.00	3,382.50	57.15
090-07200-0-00000-31400-22000-0	38,000.00	22,070.44	22,070.44	58.10	0.00	15,929.56	41.92
090-07200-0-00000-36000-22000-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07230-0-00000-36000-22000-0	27,000.00	20,006.95	20,006.95	74.10	0.00	6,993.05	25.90
090-32100-0-00000-31400-22000-0	890.00	890.00	890.00	100.00	0.00	0.00	0.00
090-32100-0-00000-82000-22000-0	1,335.00	1,335.00	1,335.00	100.00	0.00	0.00	0.00
090-32100-0-11100-31400-22000-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-32100-0-11100-40000-22000-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-32130-0-00000-31400-22000-0	2,000.00	2,553.36	2,553.36	127.70	0.00	(553.36)	0.00
090-74200-0-00000-82000-22000-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-74250-0-00000-36000-22000-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-74250-0-00000-81100-22000-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-74250-0-00000-82000-22000-0	0.00	1,142.03	1,142.03	0.00	0.00	(1,142.03)	0.00
090-74260-0-00000-36000-22000-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-74260-0-00000-81100-22000-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-74260-0-00000-82000-22000-0	10,000.00	4,604.55	4,604.55	46.00	0.00	5,395.45	53.95
TOTAL: 22000	148,144.00	97,561.58	97,561.58	65.86	0.00	50,582.42	34.14

Classified Supervisors' and Administrators' Salaries

090-00000-0-00000-27000-23000-0	3,115.00	3,115.00	3,115.00	100.00	0.00	0.00	0.00
090-00000-0-00000-72000-23000-0	70,000.00	49,602.25	49,602.25	70.90	0.00	20,397.75	29.14
090-07200-0-00000-21000-23000-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07230-0-00000-36000-23000-0	33,000.00	21,303.14	21,303.14	64.60	0.00	11,696.86	35.45
090-32100-0-00000-72000-23000-0	1,780.00	1,780.00	1,780.00	100.00	0.00	0.00	0.00
090-32100-0-00000-81100-23000-0	890.00	890.00	890.00	100.00	0.00	0.00	0.00
TOTAL: 23000	108,785.00	76,690.39	76,690.39	70.50	0.00	32,094.61	29.50

FROM: 7/1/2021 TO 3/23/2022

FUND: 090 - Charter Schools Special Revenue Fund

							UNENCUMBERED						
FD	RE	PY	GO	FN	OB	SI	Working	Current	Year To Date	%	Encumbered	Balance	%
Clerical, Technical and Office Staff Salaries													
090-00000-0-00000-27000-24000-0							45,000.00	18,869.22	18,869.22	41.90	0.00	26,130.78	58.07
090-00000-0-00000-72000-24000-0							23,000.00	15,108.16	15,108.16	65.70	0.00	7,891.84	34.31
090-00000-0-11100-27000-24000-0							0.00	8,950.35	8,950.35	0.00	0.00	(8,950.35)	0.00
090-07200-0-00000-24200-24000-0							7,800.00	3,197.39	3,197.39	41.00	0.00	4,602.61	59.01
090-07200-0-00000-27000-24000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-32100-0-11100-27000-24000-0							890.00	890.00	890.00	100.00	0.00	0.00	0.00
090-74250-0-11100-27000-24000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-74260-0-11100-27000-24000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL: 24000							76,690.00	47,015.12	47,015.12	61.31	0.00	29,674.88	38.69
Other Classified Salaries													
090-00000-0-11100-10000-29000-0							55,000.00	34,741.11	34,741.11	63.20	0.00	20,258.89	36.83
090-00000-0-11100-27000-29000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07200-0-00000-24200-29000-0							31,500.00	20,862.41	20,862.41	66.20	0.00	10,637.59	33.77
090-07200-0-00000-31400-29000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-32100-0-00000-27000-29000-0							445.00	445.00	445.00	100.00	0.00	0.00	0.00
090-32100-0-11100-10000-29000-0							2,670.00	2,670.00	2,670.00	100.00	0.00	0.00	0.00
090-32130-0-00000-27000-29000-0							10,340.00	2,193.71	2,193.71	21.20	0.00	8,146.29	78.78
090-32130-0-11100-10000-29000-0							30,000.00	11,004.51	11,004.51	36.70	0.00	18,995.49	63.32
090-74200-0-11100-10000-29000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-74250-0-11100-10000-29000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-74260-0-11100-10000-29000-0							1,500.00	926.07	926.07	61.70	0.00	573.93	38.26
TOTAL: 29000							131,455.00	72,842.81	72,842.81	55.41	0.00	58,612.19	44.59
TOTAL: 20000							598,747.16	377,372.47	377,372.47	63.03	0.00	221,374.69	36.97
State Teachers` Retirement System, certificated positions													
090-00000-0-00000-27000-31010-0							17,000.00	11,627.04	11,627.04	68.40	0.00	5,372.96	31.61
090-00000-0-11100-10000-31010-0							152,000.00	100,820.62	100,820.62	66.30	0.00	51,179.38	33.67
090-07200-0-00000-24200-31010-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07200-0-11100-10000-31010-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07200-0-11100-21100-31010-0							2,850.00	1,054.13	1,054.13	37.00	0.00	1,795.87	63.01
090-14000-0-11100-10000-31010-0							8,300.00	0.00	0.00	0.00	0.00	8,300.00	100.00
090-32120-0-11100-10000-31010-0							11,500.00	6,850.12	6,850.12	59.60	0.00	4,649.88	40.43
090-32130-0-11100-10000-31010-0							7,200.00	6,131.84	6,131.84	85.20	0.00	1,068.16	14.84
090-32160-0-11100-10000-31010-0							3,017.00	0.00	0.00	0.00	0.00	3,017.00	100.00
090-32170-0-11100-10000-31010-0							692.00	0.00	0.00	0.00	0.00	692.00	100.00
090-32180-0-11100-10000-31010-0							1,965.00	0.00	0.00	0.00	0.00	1,965.00	100.00

FROM: 7/1/2021 TO 3/23/2022

FUND: 090 - Charter Schools Special Revenue Fund

UNENCUMBERED

FD	RE	PY	GO	FN	OB	SI	Working	Current	Year To Date	%	Encumbered	Balance	%
090-32190-0-11100-10000-31010-0							3,387.00	0.00	0.00	0.00	0.00	3,387.00	100.00
090-40350-0-00000-21000-31010-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-40350-0-11100-10000-31010-0							1,195.00	127.35	127.35	10.70	0.00	1,067.65	89.34
090-74220-0-11100-10000-31010-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-74250-0-11100-10000-31010-0							6,349.00	11,728.62	11,728.62	184.70	0.00	(5,379.62)	0.00
TOTAL: 31010							215,455.00	138,339.72	138,339.72	64.21	0.00	77,115.28	35.79
State Teachers` Retirement System, classified positions													
090-00000-0-00000-27000-31020-0							1,000.00	527.06	527.06	52.70	0.00	472.94	47.29
090-07200-0-00000-24200-31020-0							9,050.00	3,529.94	3,529.94	39.00	0.00	5,520.06	61.00
TOTAL: 31020							10,050.00	4,057.00	4,057.00	40.37	0.00	5,993.00	59.63
Public Employees Retirement System, certificated positions													
090-00000-0-11100-10000-32010-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-32130-0-00000-31400-32010-0							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													
090-00000-0-00000-27000-32020-0							10,350.00	4,322.93	4,322.93	41.80	0.00	6,027.07	58.23
090-00000-0-00000-72000-32020-0							21,500.00	13,964.86	13,964.86	65.00	0.00	7,535.14	35.05
090-00000-0-00000-81100-32020-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-00000-0-00000-82000-32020-0							14,500.00	9,719.13	9,719.13	67.00	0.00	4,780.87	32.97
090-00000-0-11100-10000-32020-0							29,000.00	15,893.12	15,893.12	54.80	0.00	13,106.88	45.20
090-00000-0-11100-27000-32020-0							0.00	2,050.52	2,050.52	0.00	0.00	(2,050.52)	0.00
090-07200-0-00000-21000-32020-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07200-0-00000-27000-32020-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07200-0-00000-31400-32020-0							8,800.00	5,056.33	5,056.33	57.50	0.00	3,743.67	42.54
090-07200-0-00000-36000-32020-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07200-0-11100-10000-32020-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07200-0-11100-27000-32020-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07230-0-00000-36000-32020-0							13,800.00	9,464.15	9,464.15	68.60	0.00	4,335.85	31.42
090-30100-0-11100-10000-32020-0							10,000.00	5,906.30	5,906.30	59.10	0.00	4,093.70	40.94
090-32100-0-11100-10000-32020-0							115.00	114.55	114.55	99.60	0.00	0.45	0.39
090-32120-0-11100-10000-32020-0							4,500.00	2,100.76	2,100.76	46.70	0.00	2,399.24	53.32
090-32130-0-00000-27000-32020-0							2,369.00	394.78	394.78	16.70	0.00	1,974.22	83.34
090-32130-0-00000-31400-32020-0							250.00	179.74	179.74	71.90	0.00	70.26	28.10
090-74250-0-00000-36000-32020-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-74250-0-11100-10000-32020-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-74250-0-11100-27000-32020-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00

BUDGET REPORT

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FROM: 7/1/2021 TO 3/23/2022

FUND: 090 - Charter Schools Special Revenue Fund

						UNENCUMBERED							
FD	RE	PY	GO	FN	OB	SI	Working	Current	Year To Date	%	Encumbered	Balance	%
TOTAL: 32020							115,184.00	69,167.17	69,167.17	60.05	0.00	46,016.83	39.95
OASDI, Certificated Positions													
090-00000-0-11100-10000-33012-0							1,000.00	594.71	594.71	59.50	0.00	405.29	40.53
090-07200-0-11100-10000-33012-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-32130-0-00000-31400-33012-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-32130-0-11100-10000-33012-0							50.00	29.41	29.41	58.80	0.00	20.59	41.18
TOTAL: 33012							1,050.00	624.12	624.12	59.44	0.00	425.88	40.56
Medicare, Certificated Positions													
090-00000-0-00000-27000-33013-0							1,550.00	996.40	996.40	64.30	0.00	553.60	35.72
090-00000-0-11100-10000-33013-0							13,600.00	9,146.75	9,146.75	67.30	0.00	4,453.25	32.74
090-00000-0-11100-40000-33013-0							80.00	13.37	13.37	16.70	0.00	66.63	83.29
090-07200-0-00000-24200-33013-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07200-0-11100-10000-33013-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07200-0-11100-21100-33013-0							260.00	90.37	90.37	34.80	0.00	169.63	65.24
090-14000-0-11100-10000-33013-0							760.00	0.00	0.00	0.00	0.00	760.00	100.00
090-32100-0-11100-10000-33013-0							251.00	250.56	250.56	99.80	0.00	0.44	0.18
090-32120-0-11100-10000-33013-0							1,025.00	587.05	587.05	57.30	0.00	437.95	42.73
090-32130-0-00000-31400-33013-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-32130-0-11100-10000-33013-0							660.00	564.22	564.22	85.50	0.00	95.78	14.51
090-32160-0-11100-10000-33013-0							274.00	0.00	0.00	0.00	0.00	274.00	100.00
090-32170-0-11100-10000-33013-0							63.00	0.00	0.00	0.00	0.00	63.00	100.00
090-32180-0-11100-10000-33013-0							179.00	0.00	0.00	0.00	0.00	179.00	100.00
090-32190-0-11100-10000-33013-0							308.00	0.00	0.00	0.00	0.00	308.00	100.00
090-40350-0-00000-21000-33013-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-40350-0-11100-10000-33013-0							109.00	10.86	10.86	10.00	0.00	98.14	90.04
090-74220-0-11100-10000-33013-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-74250-0-11100-10000-33013-0							577.00	1,005.12	1,005.12	174.20	0.00	(428.12)	0.00
TOTAL: 33013							19,696.00	12,664.70	12,664.70	64.30	0.00	7,031.30	35.70
Social Security/Medicare/Alternative, classified positions													
090-00000-0-00000-27000-33020-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-00000-0-00000-72000-33020-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-00000-0-11100-10000-33020-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07200-0-00000-31400-33020-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07230-0-00000-36000-33020-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-30100-0-11100-10000-33020-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-32130-0-00000-31400-33020-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00

BUDGET REPORT

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FROM: 7/1/2021 TO 3/23/2022

FUND: 090 - Charter Schools Special Revenue Fund

						UNENCUMBERED	
FD	RE	PY	GO	FN	OB	SI	
						Working	Current
						Year To Date	%
						Encumbered	Balance
							%
090-58100-0-11100-10000-33020-0						0.00	0.00
TOTAL: 33020						0.00	0.00
OASDI, classified positions							
090-00000-0-00000-27000-33022-0						2,800.00	1,169.90
090-00000-0-00000-72000-33022-0						5,800.00	4,012.04
090-00000-0-00000-81100-33022-0						0.00	0.00
090-00000-0-00000-82000-33022-0						4,000.00	2,630.23
090-00000-0-11100-10000-33022-0						7,750.00	4,642.61
090-00000-0-11100-27000-33022-0						0.00	554.92
090-00000-0-11100-40000-33022-0						640.00	157.26
090-07200-0-00000-21000-33022-0						0.00	0.00
090-07200-0-00000-24200-33022-0						2,500.00	198.23
090-07200-0-00000-27000-33022-0						0.00	0.00
090-07200-0-00000-31400-33022-0						2,400.00	1,368.39
090-07200-0-00000-36000-33022-0						0.00	0.00
090-07200-0-11100-10000-33022-0						0.00	0.00
090-07230-0-00000-36000-33022-0						3,750.00	2,561.28
090-30100-0-11100-10000-33022-0						3,000.00	1,598.41
090-32100-0-00000-27000-33022-0						28.00	27.59
090-32100-0-00000-31400-33022-0						56.00	55.18
090-32100-0-00000-72000-33022-0						56.00	55.18
090-32100-0-00000-81100-33022-0						56.00	55.18
090-32100-0-00000-82000-33022-0						83.00	82.77
090-32100-0-11100-10000-33022-0						566.00	565.40
090-32100-0-11100-27000-33022-0						56.00	55.18
090-32120-0-11100-10000-33022-0						1,200.00	568.50
090-32130-0-00000-27000-33022-0						650.00	136.01
090-32130-0-00000-31400-33022-0						200.00	158.30
090-32130-0-11100-10000-33022-0						1,900.00	789.13
090-58100-0-11100-10000-33022-0						0.00	0.00
090-74200-0-00000-82000-33022-0						0.00	0.00
090-74200-0-11100-10000-33022-0						0.00	0.00
090-74250-0-00000-36000-33022-0						0.00	0.00
090-74250-0-00000-81100-33022-0						0.00	0.00
090-74250-0-00000-82000-33022-0						0.00	70.81
090-74250-0-11100-10000-33022-0						0.00	0.00
090-74250-0-11100-27000-33022-0						0.00	0.00
090-74260-0-00000-36000-33022-0						0.00	0.00

FROM: 7/1/2021 TO 3/23/2022

FUND: 090 - Charter Schools Special Revenue Fund

						UNENCUMBERED							
FD	RE	PY	GO	FN	OB	SI	Working	Current	Year To Date	%	Encumbered	Balance	%
090-74260-0-00000-81100-33022-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-74260-0-00000-82000-33022-0							620.00	285.49	285.49	46.00	0.00	334.51	53.95
090-74260-0-11100-10000-33022-0							100.00	57.42	57.42	57.40	0.00	42.58	42.58
090-74260-0-11100-27000-33022-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL: 33022							38,211.00	21,855.41	21,855.41	57.20	0.00	16,355.59	42.80
Medicare, classified positions													
090-00000-0-00000-27000-33023-0							700.00	318.75	318.75	45.50	0.00	381.25	54.46
090-00000-0-00000-72000-33023-0							1,400.00	938.35	938.35	67.00	0.00	461.65	32.98
090-00000-0-00000-81100-33023-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-00000-0-00000-82000-33023-0							950.00	615.11	615.11	64.70	0.00	334.89	35.25
090-00000-0-11100-10000-33023-0							1,850.00	1,085.82	1,085.82	58.70	0.00	764.18	41.31
090-00000-0-11100-27000-33023-0							0.00	129.77	129.77	0.00	0.00	(129.77)	0.00
090-00000-0-11100-40000-33023-0							160.00	36.78	36.78	23.00	0.00	123.22	77.01
090-07200-0-00000-21000-33023-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07200-0-00000-24200-33023-0							570.00	348.87	348.87	61.20	0.00	221.13	38.79
090-07200-0-00000-27000-33023-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07200-0-00000-31400-33023-0							575.00	320.00	320.00	55.70	0.00	255.00	44.35
090-07200-0-00000-36000-33023-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07200-0-11100-10000-33023-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07230-0-00000-36000-33023-0							870.00	598.94	598.94	68.80	0.00	271.06	31.16
090-30100-0-11100-10000-33023-0							700.00	373.79	373.79	53.40	0.00	326.21	46.60
090-32100-0-00000-27000-33023-0							7.00	6.45	6.45	92.10	0.00	0.55	7.86
090-32100-0-00000-31400-33023-0							13.00	12.90	12.90	99.20	0.00	0.10	0.77
090-32100-0-00000-72000-33023-0							26.00	25.80	25.80	99.20	0.00	0.20	0.77
090-32100-0-00000-81100-33023-0							13.00	12.90	12.90	99.20	0.00	0.10	0.77
090-32100-0-00000-82000-33023-0							20.00	19.35	19.35	96.80	0.00	0.65	3.25
090-32100-0-11100-10000-33023-0							133.00	132.25	132.25	99.40	0.00	0.75	0.56
090-32100-0-11100-27000-33023-0							13.00	12.90	12.90	99.20	0.00	0.10	0.77
090-32120-0-11100-10000-33023-0							300.00	132.96	132.96	44.30	0.00	167.04	55.68
090-32130-0-00000-27000-33023-0							150.00	31.81	31.81	21.20	0.00	118.19	78.79
090-32130-0-00000-31400-33023-0							50.00	37.02	37.02	74.00	0.00	12.98	25.96
090-32130-0-11100-10000-33023-0							164.22	184.52	184.52	112.40	0.00	(20.30)	0.00
090-58100-0-11100-10000-33023-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-74200-0-00000-82000-33023-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-74200-0-11100-10000-33023-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-74250-0-00000-36000-33023-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-74250-0-00000-81100-33023-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-74250-0-00000-82000-33023-0							0.00	16.56	16.56	0.00	0.00	(16.56)	0.00

FROM: 7/1/2021 TO 3/23/2022

FUND: 090 - Charter Schools Special Revenue Fund

											UNENCUMBERED			
FD	RE	PY	GO	FN	OB	SI		Working	Current	Year To Date	%	Encumbered	Balance	%
090-74250-0-11100-10000-33023-0								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-74250-0-11100-27000-33023-0								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-74260-0-00000-36000-33023-0								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-74260-0-00000-81100-33023-0								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-74260-0-00000-82000-33023-0								150.00	66.77	66.77	44.50	0.00	83.23	55.49
090-74260-0-11100-10000-33023-0								20.00	13.43	13.43	67.20	0.00	6.57	32.85
090-74260-0-11100-27000-33023-0								0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL: 33023								8,834.22	5,471.80	5,471.80	61.94	0.00	3,362.42	38.06
Health & Welfare Benefits, certificated positions														
090-00000-0-00000-27000-34010-0								11,970.00	7,182.00	7,182.00	60.00	0.00	4,788.00	40.00
090-00000-0-11100-10000-34010-0								237,000.00	139,443.30	139,443.30	58.80	0.00	97,556.70	41.16
090-14000-0-11100-10000-34010-0								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-32120-0-11100-10000-34010-0								17,100.00	9,507.60	9,507.60	55.60	0.00	7,592.40	44.40
090-32160-0-11100-10000-34010-0								5,892.00	0.00	0.00	0.00	0.00	5,892.00	100.00
090-32170-0-11100-10000-34010-0								1,352.00	0.00	0.00	0.00	0.00	1,352.00	100.00
090-32180-0-11100-10000-34010-0								3,838.00	0.00	0.00	0.00	0.00	3,838.00	100.00
090-32190-0-11100-10000-34010-0								6,617.00	0.00	0.00	0.00	0.00	6,617.00	100.00
090-74220-0-11100-10000-34010-0								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-74250-0-11100-10000-34010-0								12,401.00	20,520.00	20,520.00	165.50	0.00	(8,119.00)	0.00
TOTAL: 34010								296,170.00	176,652.90	176,652.90	59.65	0.00	119,517.10	40.35
Health & Welfare Benefits, classified positions														
090-00000-0-00000-27000-34020-0								7,610.00	4,565.70	4,565.70	60.00	0.00	3,044.30	40.00
090-00000-0-00000-72000-34020-0								22,900.00	13,697.10	13,697.10	59.80	0.00	9,202.90	40.19
090-00000-0-00000-81100-34020-0								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-00000-0-00000-82000-34020-0								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-00000-0-11100-10000-34020-0								11,635.00	6,980.95	6,980.95	60.00	0.00	4,654.05	40.00
090-07200-0-00000-36000-34020-0								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07230-0-00000-36000-34020-0								12,415.00	7,449.06	7,449.06	60.00	0.00	4,965.94	40.00
090-30100-0-11100-10000-34020-0								15,219.00	9,131.26	9,131.26	60.00	0.00	6,087.74	40.00
TOTAL: 34020								69,779.00	41,824.07	41,824.07	59.94	0.00	27,954.93	40.06
State Unemployment Insurance, certificated positions														
090-00000-0-00000-27000-35010-0								525.00	343.60	343.60	65.40	0.00	181.40	34.55
090-00000-0-11100-10000-35010-0								4,700.00	3,154.19	3,154.19	67.10	0.00	1,545.81	32.89
090-00000-0-11100-40000-35010-0								20.00	4.62	4.62	23.10	0.00	15.38	76.90
090-07200-0-00000-24200-35010-0								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07200-0-11100-10000-35010-0								0.00	0.00	0.00	0.00	0.00	0.00	0.00

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FUND: 090 - Charter Schools Special Revenue Fund

UNENCUMBERED

FD	RE	PY	GO	FN	OB	SI	Working	Current	Year To Date	%	Encumbered	Balance	%
090-07200-0-11100-21100-35010-0							89.00	31.15	31.15	35.00	0.00	57.85	65.00
090-14000-0-11100-10000-35010-0							260.00	0.00	0.00	0.00	0.00	260.00	100.00
090-32100-0-11100-10000-35010-0							87.00	86.42	86.42	99.30	0.00	0.58	0.67
090-32120-0-11100-10000-35010-0							350.00	202.42	202.42	57.80	0.00	147.58	42.17
090-32130-0-00000-31400-35010-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-32130-0-11100-10000-35010-0							225.00	194.54	194.54	86.50	0.00	30.46	13.54
090-32160-0-11100-10000-35010-0							95.00	0.00	0.00	0.00	0.00	95.00	100.00
090-32170-0-11100-10000-35010-0							22.00	0.00	0.00	0.00	0.00	22.00	100.00
090-32180-0-11100-10000-35010-0							62.00	0.00	0.00	0.00	0.00	62.00	100.00
090-32190-0-11100-10000-35010-0							107.00	0.00	0.00	0.00	0.00	107.00	100.00
090-40350-0-00000-21000-35010-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-40350-0-11100-10000-35010-0							40.00	3.78	3.78	9.50	0.00	36.22	90.55
090-74220-0-11100-10000-35010-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-74250-0-11100-10000-35010-0							200.00	346.64	346.64	173.30	0.00	(146.64)	0.00
						TOTAL: 35010	6,782.00	4,367.36	4,367.36	64.40	0.00	2,414.64	35.60

State Unemployment Insurance, classified positions

090-00000-0-00000-27000-35020-0	225.00	109.92	109.92	48.90	0.00	115.08	51.15
090-00000-0-00000-72000-35020-0	465.00	323.51	323.51	69.60	0.00	141.49	30.43
090-00000-0-00000-81100-35020-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-00000-0-00000-82000-35020-0	325.00	212.12	212.12	65.30	0.00	112.88	34.73
090-00000-0-11100-10000-35020-0	650.00	374.36	374.36	57.60	0.00	275.64	42.41
090-00000-0-11100-27000-35020-0	0.00	44.75	44.75	0.00	0.00	(44.75)	0.00
090-00000-0-11100-40000-35020-0	100.00	12.69	12.69	12.70	0.00	87.31	87.31
090-07200-0-00000-21000-35020-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07200-0-00000-24200-35020-0	200.00	120.31	120.31	60.20	0.00	79.69	39.85
090-07200-0-00000-27000-35020-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07200-0-00000-31400-35020-0	200.00	110.38	110.38	55.20	0.00	89.62	44.81
090-07200-0-00000-36000-35020-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07200-0-11100-10000-35020-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07230-0-00000-36000-35020-0	300.00	206.49	206.49	68.80	0.00	93.51	31.17
090-30100-0-11100-10000-35020-0	250.00	128.91	128.91	51.60	0.00	121.09	48.44
090-32100-0-00000-27000-35020-0	3.00	2.23	2.23	74.30	0.00	0.77	25.67
090-32100-0-00000-31400-35020-0	5.00	4.46	4.46	89.20	0.00	0.54	10.80
090-32100-0-00000-72000-35020-0	9.00	8.92	8.92	99.10	0.00	0.08	0.89
090-32100-0-00000-81100-35020-0	5.00	4.46	4.46	89.20	0.00	0.54	10.80
090-32100-0-00000-82000-35020-0	7.00	6.69	6.69	95.60	0.00	0.31	4.43
090-32100-0-11100-10000-35020-0	46.00	45.68	45.68	99.30	0.00	0.32	0.70
090-32100-0-11100-27000-35020-0	5.00	4.46	4.46	89.20	0.00	0.54	10.80

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							UNENCUMBERED						
FD	RE	PY	GO	FN	OB	SI	Working	Current	Year To Date	%	Encumbered	Balance	%
090-32120-0-11100-10000-35020-0							100.00	45.84	45.84	45.80	0.00	54.16	54.16
090-32130-0-00000-27000-35020-0							53.00	10.97	10.97	20.70	0.00	42.03	79.30
090-32130-0-00000-31400-35020-0							20.00	12.77	12.77	63.90	0.00	7.23	36.15
090-32130-0-11100-10000-35020-0							150.00	63.64	63.64	42.40	0.00	86.36	57.57
090-58100-0-11100-10000-35020-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-74200-0-00000-82000-35020-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-74200-0-11100-10000-35020-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-74250-0-00000-36000-35020-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-74250-0-00000-81100-35020-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-74250-0-00000-82000-35020-0							0.00	5.71	5.71	0.00	0.00	(5.71)	0.00
090-74250-0-11100-10000-35020-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-74250-0-11100-27000-35020-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-74260-0-00000-36000-35020-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-74260-0-00000-81100-35020-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-74260-0-00000-82000-35020-0							50.00	23.01	23.01	46.00	0.00	26.99	53.98
090-74260-0-11100-10000-35020-0							10.00	4.63	4.63	46.30	0.00	5.37	53.70
090-74260-0-11100-27000-35020-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL: 35020							3,178.00	1,886.91	1,886.91	59.37	0.00	1,291.09	40.63

Worker`s Compensation Insurance, certificated positions

090-00000-0-00000-27000-36010-0	1,525.00	1,173.04	1,173.04	76.90	0.00	351.96	23.08
090-00000-0-11100-10000-36010-0	16,000.00	10,768.44	10,768.44	67.30	0.00	5,231.56	32.70
090-00000-0-11100-40000-36010-0	120.00	15.74	15.74	13.10	0.00	104.26	86.88
090-07200-0-00000-24200-36010-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07200-0-11100-10000-36010-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07200-0-11100-21100-36010-0	260.00	106.33	106.33	40.90	0.00	153.67	59.10
090-14000-0-11100-10000-36010-0	750.00	0.00	0.00	0.00	0.00	750.00	100.00
090-32100-0-11100-10000-36010-0	296.00	295.14	295.14	99.70	0.00	0.86	0.29
090-32120-0-11100-10000-36010-0	1,200.00	691.13	691.13	57.60	0.00	508.87	42.41
090-32130-0-00000-31400-36010-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-32130-0-11100-10000-36010-0	650.00	664.23	664.23	102.20	0.00	(14.23)	0.00
090-32160-0-11100-10000-36010-0	272.00	0.00	0.00	0.00	0.00	272.00	100.00
090-32170-0-11100-10000-36010-0	62.00	0.00	0.00	0.00	0.00	62.00	100.00
090-32180-0-11100-10000-36010-0	177.00	0.00	0.00	0.00	0.00	177.00	100.00
090-32190-0-11100-10000-36010-0	305.00	0.00	0.00	0.00	0.00	305.00	100.00
090-40350-0-00000-21000-36010-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-40350-0-11100-10000-36010-0	108.00	12.87	12.87	11.90	0.00	95.13	88.08
090-74220-0-11100-10000-36010-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-74250-0-11100-10000-36010-0	572.00	1,183.27	1,183.27	206.90	0.00	(611.27)	0.00

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FROM: 7/1/2021 TO 3/23/2022

FUND: 090 - Charter Schools Special Revenue Fund

						UNENCUMBERED	
FD	RE	PY	GO	FN	OB	SI	
						Working	Current
						Year To Date	%
						Encumbered	Balance
							%
TOTAL: 36010						22,297.00	14,910.19
						14,910.19	66.87
						0.00	7,386.81
							33.13
Worker`s Compensation Insurance, classified positions							
090-00000-0-00000-27000-36020-0						650.00	375.30
						375.30	57.70
090-00000-0-00000-72000-36020-0						1,350.00	1,104.69
						1,104.69	81.80
090-00000-0-00000-81100-36020-0						0.00	0.00
						0.00	0.00
090-00000-0-00000-82000-36020-0						1,100.00	724.20
						724.20	65.80
090-00000-0-11100-10000-36020-0						2,200.00	1,278.36
						1,278.36	58.10
090-00000-0-11100-27000-36020-0						0.00	152.78
						152.78	0.00
090-00000-0-11100-40000-36020-0						350.00	43.29
						43.29	12.40
090-07200-0-00000-21000-36020-0						0.00	0.00
						0.00	0.00
090-07200-0-00000-24200-36020-0						565.00	410.70
						410.70	72.70
090-07200-0-00000-27000-36020-0						0.00	0.00
						0.00	0.00
090-07200-0-00000-31400-36020-0						550.00	376.76
						376.76	68.50
090-07200-0-00000-36000-36020-0						0.00	0.00
						0.00	0.00
090-07200-0-11100-10000-36020-0						0.00	0.00
						0.00	0.00
090-07230-0-00000-36000-36020-0						870.00	705.17
						705.17	81.10
090-30100-0-11100-10000-36020-0						700.00	440.14
						440.14	62.90
090-32100-0-00000-27000-36020-0						8.00	7.60
						7.60	95.00
090-32100-0-00000-31400-36020-0						16.00	15.20
						15.20	95.00
090-32100-0-00000-72000-36020-0						31.00	30.40
						30.40	98.10
090-32100-0-00000-81100-36020-0						16.00	15.20
						15.20	95.00
090-32100-0-00000-82000-36020-0						23.00	22.80
						22.80	99.10
090-32100-0-11100-10000-36020-0						156.00	155.76
						155.76	99.80
090-32100-0-11100-27000-36020-0						16.00	15.20
						15.20	95.00
090-32120-0-11100-10000-36020-0						350.00	156.52
						156.52	44.70
090-32130-0-00000-27000-36020-0						180.00	37.46
						37.46	20.80
090-32130-0-00000-31400-36020-0						50.00	43.58
						43.58	87.20
090-32130-0-11100-10000-36020-0						435.00	217.27
						217.27	49.90
090-58100-0-11100-10000-36020-0						0.00	0.00
						0.00	0.00
090-74200-0-00000-82000-36020-0						0.00	0.00
						0.00	0.00
090-74200-0-11100-10000-36020-0						0.00	0.00
						0.00	0.00
090-74250-0-00000-36000-36020-0						0.00	0.00
						0.00	0.00
090-74250-0-00000-81100-36020-0						0.00	0.00
						0.00	0.00
090-74250-0-00000-82000-36020-0						0.00	19.50
						19.50	0.00
090-74250-0-11100-10000-36020-0						0.00	0.00
						0.00	0.00
090-74250-0-11100-27000-36020-0						0.00	0.00
						0.00	0.00
090-74260-0-00000-36000-36020-0						0.00	0.00
						0.00	0.00
090-74260-0-00000-81100-36020-0						0.00	0.00
						0.00	0.00

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FROM: 7/1/2021 TO 3/23/2022

FUND: 090 - Charter Schools Special Revenue Fund

											UNENCUMBERED			
FD	RE	PY	GO	FN	OB	SI		Working	Current	Year To Date	%	Encumbered	Balance	%
090-74260-0-00000-82000-36020-0								145.00	78.62	78.62	54.20	0.00	66.38	45.78
090-74260-0-11100-10000-36020-0								30.00	15.81	15.81	52.70	0.00	14.19	47.30
090-74260-0-11100-27000-36020-0								0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL: 36020								9,791.00	6,442.31	6,442.31	65.80	0.00	3,348.69	34.20
Other Benefits, certificated positions														
090-00000-0-00000-27000-39010-0								1,486.19	1,486.19	1,486.19	100.00	0.00	0.00	0.00
090-00000-0-11100-10000-39010-0								0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL: 39010								1,486.19	1,486.19	1,486.19	100.00	0.00	0.00	0.00
TOTAL: 30000								817,963.41	499,749.85	499,749.85	61.10	0.00	318,213.56	38.90
Approved Textbooks and Core Curricula Materials														
090-00000-0-11100-10000-41000-0								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07200-0-11100-10000-41000-0								23,989.00	11,840.93	11,840.93	49.40	0.00	12,148.07	50.64
090-11000-0-11100-10000-41000-0								26,000.00	0.00	0.00	0.00	0.00	26,000.00	100.00
090-63000-0-11100-10000-41000-0								47,500.00	73,109.15	73,109.15	153.90	0.00	(25,609.15)	0.00
TOTAL: 41000								97,489.00	84,950.08	84,950.08	87.14	0.00	12,538.92	12.86
Books and Other Reference Materials														
090-00000-0-00000-72000-42000-0								100.00	0.00	0.00	0.00	0.00	100.00	100.00
TOTAL: 42000								100.00	0.00	0.00	0.00	0.00	100.00	100.00
Materials and Supplies														
090-00000-0-00000-21400-43000-0								2,000.00	1,249.54	1,249.54	62.50	80.08	670.38	33.52
090-00000-0-00000-27000-43000-0								5,000.00	3,816.78	3,816.78	76.30	877.40	305.82	6.12
090-00000-0-00000-31400-43000-0								300.00	237.49	237.49	79.20	49.78	12.73	4.24
090-00000-0-00000-72000-43000-0								3,500.00	1,960.31	1,960.31	56.00	522.47	1,017.22	29.06
090-00000-0-00000-81100-43000-0								5,500.00	2,717.70	2,717.70	49.40	1,356.30	1,426.00	25.93
090-00000-0-00000-82000-43000-0								3,000.00	2,437.62	2,437.62	81.30	0.00	562.38	18.75
090-00000-0-11100-10000-43000-0								25,000.00	21,005.11	21,005.11	84.00	1,925.35	2,069.54	8.28
090-00000-0-11100-31400-43000-0								500.00	189.25	189.25	37.90	0.00	310.75	62.15
090-07200-0-00000-24203-43000-0								500.00	482.09	482.09	96.40	0.00	17.91	3.58
090-07200-0-11100-10000-43000-0								42,371.64	41,252.56	41,252.56	97.40	486.98	632.10	1.49
090-07230-0-00000-36000-43000-0								100.00	0.00	0.00	0.00	0.00	100.00	100.00
090-11000-0-00000-81100-43000-0								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-11000-0-11100-10000-43000-0								1,000.00	222.38	222.38	22.20	0.00	777.62	77.76
090-30100-0-11100-10000-43000-0								4,079.00	0.00	0.00	0.00	0.00	4,079.00	100.00
090-31820-0-11100-10000-43000-0								0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-32100-0-00000-31400-43000-0								0.00	0.00	0.00	0.00	0.00	0.00	0.00

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FROM: 7/1/2021 TO 3/23/2022

FUND: 090 - Charter Schools Special Revenue Fund

UNENCUMBERED

FD	RE	PY	GO	FN	OB	SI	Working	Current	Year To Date	%	Encumbered	Balance	%
090-32100-0-00000-81100-43000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-32100-0-11100-10000-43000-0							7,700.00	1,855.58	1,855.58	24.10	0.00	5,844.42	75.90
090-32120-0-11100-10000-43000-0							4,645.00	3,935.04	3,935.04	84.70	0.00	709.96	15.28
090-32130-0-00000-31400-43000-0							10,000.00	4,825.10	4,825.10	48.30	0.00	5,174.90	51.75
090-32130-0-00000-81100-43000-0							263.48	263.48	263.48	100.00	0.00	0.00	0.00
090-32130-0-00000-82000-43000-0							3,600.00	3,560.33	3,560.33	98.90	96.68	(57.01)	0.00
090-32130-0-11100-10000-43000-0							86,030.93	27,183.57	27,183.57	31.60	4,684.65	54,162.71	62.96
090-32150-0-00000-31400-43000-0							2,486.00	1,680.90	1,680.90	67.60	0.00	805.10	32.39
090-32150-0-00000-81100-43000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-32150-0-11100-10000-43000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-32200-0-00000-31400-43000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-32200-0-00000-81100-43000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-32200-0-11100-10000-43000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-40350-0-00000-21000-43000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-41260-0-11100-10000-43000-0							0.00	267.11	267.11	0.00	0.00	(267.11)	0.00
090-41270-0-11100-10000-43000-0							8,900.00	0.00	0.00	0.00	0.00	8,900.00	100.00
090-58100-0-11100-10000-43000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-63000-0-11100-10000-43000-0							500.00	214.10	214.10	42.80	0.00	285.90	57.18
090-73880-0-00000-31400-43000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-74200-0-00000-31400-43000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-74220-0-11100-10000-43000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-74250-0-11100-10000-43000-0							0.00	102.67	102.67	0.00	0.00	(102.67)	0.00
TOTAL: 43000							216,976.05	119,458.71	119,458.71	55.06	10,079.69	87,437.65	40.30

Non-Capitalized Equipment

090-00000-0-00000-27000-44000-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-00000-0-00000-72000-44000-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-00000-0-00000-81100-44000-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-00000-0-00000-82000-44000-0	0.00	3,191.91	3,191.91	0.00	0.00	(3,191.91)	0.00
090-00000-0-11100-10000-44000-0	6,000.00	5,874.87	5,874.87	97.90	0.00	125.13	2.09
090-07200-0-00000-31400-44000-0	5,000.00	2,647.88	2,647.88	53.00	0.00	2,352.12	47.04
090-07200-0-11100-10000-44000-0	7,468.00	0.00	0.00	0.00	0.00	7,468.00	100.00
090-11000-0-00000-81100-44000-0	10,000.00	0.00	0.00	0.00	0.00	10,000.00	100.00
090-11000-0-11100-10000-44000-0	1,000.00	467.01	467.01	46.70	0.00	532.99	53.30
090-32130-0-11100-10000-44000-0	15,133.21	14,850.60	14,850.60	98.10	0.00	282.61	1.87
090-32150-0-11100-10000-44000-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-32200-0-00000-24200-44000-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-32200-0-00000-27000-44000-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-32200-0-00000-72000-44000-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00

FROM: 7/1/2021 TO 3/23/2022

FUND: 090 - Charter Schools Special Revenue Fund

							UNENCUMBERED						
FD	RE	PY	GO	FN	OB	SI	Working	Current	Year To Date	%	Encumbered	Balance	%
090-32200-0-11100-10000-44000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-41260-0-00000-72000-44000-0							0.00	618.99	618.99	0.00	0.00	(618.99)	0.00
090-41260-0-11100-10000-44000-0							0.00	4,500.38	4,500.38	0.00	0.00	(4,500.38)	0.00
TOTAL: 44000							44,601.21	32,151.64	32,151.64	72.09	0.00	12,449.57	27.91
TOTAL: 40000							359,166.26	236,560.43	236,560.43	65.86	10,079.69	112,526.14	31.33
Subagreements for Services													
090-07230-0-00000-36000-51000-0							33,000.00	20,676.11	20,676.11	62.70	11,814.94	508.95	1.54
TOTAL: 51000							33,000.00	20,676.11	20,676.11	62.65	11,814.94	508.95	1.54
Travel and Conferences													
090-00000-0-00000-27000-52000-0							7,000.00	3,507.76	3,507.76	50.10	1,056.89	2,435.35	34.79
090-00000-0-00000-72000-52000-0							4,000.00	2,881.71	2,881.71	72.00	247.95	870.34	21.76
090-00000-0-11100-10000-52000-0							500.00	204.09	204.09	40.80	0.00	295.91	59.18
090-07200-0-00000-74100-52000-0							6,000.00	2,670.00	2,670.00	44.50	0.00	3,330.00	55.50
090-07200-0-11100-10000-52000-0							3,000.00	2,100.00	2,100.00	70.00	610.00	290.00	9.67
090-30100-0-11100-10000-52000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-32120-0-11100-10000-52000-0							1,149.00	1,148.10	1,148.10	99.90	0.00	0.90	0.08
090-32130-0-00000-74100-52000-0							223.00	0.00	0.00	0.00	0.00	223.00	100.00
090-32130-0-11100-10000-52000-0							3,000.00	1,148.10	1,148.10	38.30	0.00	1,851.90	61.73
090-40350-0-00000-21000-52000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-40350-0-00000-24200-52000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-40350-0-11100-10000-52000-0							1,500.00	0.00	0.00	0.00	1,372.58	127.42	8.49
090-73110-0-00000-74100-52000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-73880-0-00000-72000-52000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL: 52000							26,372.00	13,659.76	13,659.76	51.80	3,287.42	9,424.82	35.74
Dues and Memberships													
090-00000-0-00000-27000-53000-0							3,000.00	2,621.23	2,621.23	87.40	0.00	378.77	12.63
090-00000-0-00000-72000-53000-0							800.00	756.50	756.50	94.60	0.00	43.50	5.44
090-40350-0-00000-24200-53000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-40350-0-00000-27000-53000-0							600.00	578.50	578.50	96.40	0.00	21.50	3.58
TOTAL: 53000							4,400.00	3,956.23	3,956.23	89.91	0.00	443.77	10.09
Other Insurance													
090-00000-0-00000-72000-54500-0							27,000.00	26,951.87	26,951.87	99.80	0.00	48.13	0.18
090-07230-0-00000-36000-54500-0							2,000.00	0.00	0.00	0.00	0.00	2,000.00	100.00
TOTAL: 54500							29,000.00	26,951.87	26,951.87	92.94	0.00	2,048.13	7.06

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FUND: 090 - Charter Schools Special Revenue Fund

							UNENCUMBERED						
FD	RE	PY	GO	FN	OB	SI	Working	Current	Year To Date	%	Encumbered	Balance	%
Operation and Housekeeping Services													
090-00000-0-00000-81100-55000-0							1,000.00	0.00	0.00	0.00	0.00	1,000.00	100.00
090-00000-0-00000-82000-55000-0							150,000.00	119,283.33	119,283.33	79.50	27,703.95	3,012.72	2.01
TOTAL: 55000							151,000.00	119,283.33	119,283.33	79.00	27,703.95	4,012.72	2.66
Rentals, Leases, Repairs and Non-Capitalized Improvements													
090-00000-0-00000-27000-56000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-00000-0-00000-81100-56000-0							662.00	356.00	356.00	53.80	0.00	306.00	46.22
090-00000-0-00000-82000-56000-0							25,000.00	10,101.84	10,101.84	40.40	0.00	14,898.16	59.59
090-07230-0-00000-36000-56000-0							2,000.00	0.00	0.00	0.00	0.00	2,000.00	100.00
090-32200-0-00000-81100-56000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL: 56000							27,662.00	10,457.84	10,457.84	37.81	0.00	17,204.16	62.19
Professional/Consulting Services and Operating Expenditures													
090-00000-0-00000-24200-58000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-00000-0-00000-27000-58000-0							28,000.00	23,498.26	23,498.26	83.90	1,224.26	3,277.48	11.71
090-00000-0-00000-31400-58000-0							30,000.00	9,109.27	9,109.27	30.40	8,821.28	12,069.45	40.23
090-00000-0-00000-72000-58000-0							10,000.00	5,233.01	5,233.01	52.30	1,722.80	3,044.19	30.44
090-00000-0-00000-73000-58000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-00000-0-00000-77000-58000-0							30,776.00	16,565.96	16,565.96	53.80	0.00	14,210.04	46.17
090-00000-0-00000-81100-58000-0							65,000.00	46,852.34	46,852.34	72.10	10,792.62	7,355.04	11.32
090-00000-0-00000-82000-58000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-00000-0-11100-10000-58000-0							11,000.00	4,545.85	4,545.85	41.30	0.00	6,454.15	58.67
090-06205-0-00000-85000-58000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-07200-0-00000-72000-58000-0							12,460.00	2,136.00	2,136.00	17.10	0.00	10,324.00	82.86
090-07200-0-11100-10000-58000-0							16,000.00	2,828.24	2,828.24	17.70	1,913.50	11,258.26	70.36
090-07200-0-11100-24200-58000-0							600.00	0.00	0.00	0.00	0.00	600.00	100.00
090-07230-0-00000-36000-58000-0							3,000.00	177.11	177.11	5.90	0.00	2,822.89	94.10
090-11000-0-00000-72000-58000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-11000-0-11100-31400-58000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-30100-0-11100-10000-58000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-32100-0-11100-10000-58000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-32120-0-11100-10000-58000-0							12,000.00	11,013.22	11,013.22	91.80	0.00	986.78	8.22
090-32130-0-00000-27000-58000-0							500.00	50.00	50.00	10.00	0.00	450.00	90.00
090-32130-0-11100-10000-58000-0							20,000.00	13,876.32	13,876.32	69.40	2,856.90	3,266.78	16.33
090-32130-0-11100-31100-58000-0							1,187.00	0.00	0.00	0.00	1,186.90	0.10	0.01
090-32140-0-11100-10000-58000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-32200-0-00000-24200-58000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00

FROM: 7/1/2021 TO 3/23/2022

FUND: 090 - Charter Schools Special Revenue Fund

											UNENCUMBERED				
FD	RE	PY	GO	FN	OB	SI			Working	Current	Year To Date	%	Encumbered	Balance	%
090-32200-0-11100-10000-58000-0									0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-40350-0-00000-21000-58000-0									8,072.00	0.00	0.00	0.00	0.00	8,072.00	100.00
090-42010-0-11100-10000-58000-0									0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-63000-0-11100-10000-58000-0									8,000.00	7,530.75	7,530.75	94.10	0.00	469.25	5.87
TOTAL: 58000									256,595.00	143,416.33	143,416.33	55.89	28,518.26	84,660.41	32.99
Communications															
090-00000-0-00000-82000-59000-0									50,000.00	33,104.34	33,104.34	66.20	4,146.48	12,749.18	25.50
TOTAL: 59000									50,000.00	33,104.34	33,104.34	66.21	4,146.48	12,749.18	25.50
TOTAL: 50000									578,029.00	371,505.81	371,505.81	64.27	75,471.05	131,052.14	22.67
Equipment															
090-00000-0-00000-82000-64000-0									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															
090-00000-0-00000-92000-71420-0									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															
090-00000-0-00000-72100-73100-0									0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-30100-0-00000-72100-73100-0									0.00	0.00	0.00	0.00	0.00	0.00	0.00
090-40350-0-00000-72100-73100-0									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:									3,714,022.83	2,358,613.35	2,358,613.35	63.51	85,550.74	1,269,858.74	34.19

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FROM: 7/1/2021 TO 3/23/2022

FUND: 090 - Charter Schools Special Revenue Fund

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

SUMMARY FOR 090 - CHARTER SCHOOLS SPECIAL REVENUE FUND

		Current	Year To Date	%	Encumbered	Balance	%
TOTAL: INCOME	3,730,071.00	2,240,271.77	2,240,271.77	60.06	0.00	1,489,799.23	39.94
TOTAL: 1000-5000	3,714,022.83	2,358,613.35	2,358,613.35	63.51	85,550.74	1,269,858.74	34.19
TOTAL: 1000-6000	3,714,022.83	2,358,613.35	2,358,613.35	63.51	85,550.74	1,269,858.74	34.19
TOTAL: EXPENSES	3,714,022.83	2,358,613.35	2,358,613.35	63.51	85,550.74	1,269,858.74	34.19



SEQUOIA UNION | **ELEMENTARY SCHOOL**

7. CONSENT ACTION ITEMS – 7.2 Budget Report Charter

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FROM: 7/1/2021 TO 3/23/2022

FUND: 010 - General Fund

						UNENCUMBERED							
FD	RE	PY	GO	FN	OB	SI	Working	Current	Year To Date	%	Encumbered	Balance	%
LCFF State Aid - Current Year													
010-00000-0-00000-00000-80110-0							354,143.00	246,005.84	246,005.84	69.50	0.00	108,137.16	30.53
TOTAL: 80110							354,143.00	246,005.84	246,005.84	69.47	0.00	108,137.16	30.53
Education Protection Account													
010-14000-0-00000-00000-80120-0							110,971.00	39,234.00	39,234.00	35.40	0.00	71,737.00	64.64
TOTAL: 80120							110,971.00	39,234.00	39,234.00	35.36	0.00	71,737.00	64.64
LCFF/Revenue Limit State Aid - Prior Years													
010-00000-0-00000-00000-80190-0							0.00	0.23	0.23	0.00	0.00	(0.23)	0.00
TOTAL: 80190							0.00	0.23	0.23	0.00	0.00	(0.23)	0.00
Homeowners Exemption													
010-00000-0-00000-00000-80210-0							0.00	1,921.53	1,921.53	0.00	0.00	(1,921.53)	0.00
TOTAL: 80210							0.00	1,921.53	1,921.53	0.00	0.00	(1,921.53)	0.00
Secured Rolls Tax													
010-00000-0-00000-00000-80410-0							574,495.00	313,281.36	313,281.36	54.50	0.00	261,213.64	45.47
TOTAL: 80410							574,495.00	313,281.36	313,281.36	54.53	0.00	261,213.64	45.47
Unsecured Roll Taxes													
010-00000-0-00000-00000-80420-0							0.00	37,174.37	37,174.37	0.00	0.00	(37,174.37)	0.00
TOTAL: 80420							0.00	37,174.37	37,174.37	0.00	0.00	(37,174.37)	0.00
Prior Years' Taxes													
010-00000-0-00000-00000-80430-0							0.00	5,133.90	5,133.90	0.00	0.00	(5,133.90)	0.00
TOTAL: 80430							0.00	5,133.90	5,133.90	0.00	0.00	(5,133.90)	0.00
Supplemental Taxes													
010-00000-0-00000-00000-80440-0							0.00	87.51	87.51	0.00	0.00	(87.51)	0.00
TOTAL: 80440							0.00	87.51	87.51	0.00	0.00	(87.51)	0.00
Transfers to Charter Schools in Lieu of Property Taxes													
010-00000-0-00000-00000-80960-0							(519,139.00)	(350,000.00)	(350,000.00)	67.40	0.00	(169,139.00)	32.58
TOTAL: 80960							(519,139.00)	(350,000.00)	(350,000.00)	67.42	0.00	(169,139.00)	32.58
All Other Federal Revenue													
010-30100-0-00000-00000-82900-0							9,140.00	6,838.00	6,838.00	74.80	0.00	2,302.00	25.19
010-31820-0-00000-00000-82900-0							0.00	(1,320.70)	(1,320.70)	0.00	0.00	1,320.70	0.00
010-32100-0-00000-00000-82900-0							2,945.00	(539.12)	(539.12)	0.00	0.00	3,484.12	118.31
010-32120-0-00000-00000-82900-0							26,420.00	7,560.37	7,560.37	28.60	0.00	18,859.63	71.38

FROM: 7/1/2021 TO 3/23/2022

FUND: 010 - General Fund

							UNENCUMBERED						
FD	RE	PY	GO	FN	OB	SI	Working	Current	Year To Date	%	Encumbered	Balance	%
010-32130-0-00000-00000-82900-0							34,927.00	9,478.00	9,478.00	27.10	0.00	25,449.00	72.86
010-32140-0-00000-00000-82900-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-32150-0-00000-00000-82900-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-32160-0-00000-00000-82900-0							3,763.00	0.00	0.00	0.00	0.00	3,763.00	100.00
010-32170-0-00000-00000-82900-0							864.00	0.00	0.00	0.00	0.00	864.00	100.00
010-32180-0-00000-00000-82900-0							2,453.00	0.00	0.00	0.00	0.00	2,453.00	100.00
010-32190-0-00000-00000-82900-0							4,228.00	0.00	0.00	0.00	0.00	4,228.00	100.00
010-32200-0-00000-00000-82900-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-40350-0-00000-00000-82900-0							2,505.00	2,138.13	2,138.13	85.40	0.00	366.87	14.65
010-41260-0-00000-00000-82900-0							8,362.00	8,362.00	8,362.00	100.00	0.00	0.00	0.00
010-41270-0-00000-00000-82900-0							1,100.00	550.00	550.00	50.00	0.00	550.00	50.00
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							96,707.00	33,066.68	33,066.68	34.19	0.00	63,640.32	65.81
Mandated Cost Reimbursements													
010-00000-0-00000-00000-85500-0							1,072.00	1,072.00	1,072.00	100.00	0.00	0.00	0.00
TOTAL: 85500							1,072.00	1,072.00	1,072.00	100.00	0.00	0.00	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							1,170.00	0.00	0.00	0.00	0.00	1,170.00	100.00
010-06205-0-00000-00000-85900-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-26000-0-00000-00000-85900-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-62660-0-00000-00000-85900-0							63,753.00	51,002.00	51,002.00	80.00	0.00	12,751.00	20.00
010-73110-0-00000-00000-85900-0							11.00	0.00	0.00	0.00	0.00	11.00	100.00
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							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-74220-0-00000-00000-85900-0							0.00	14,127.00	14,127.00	0.00	0.00	(14,127.00)	0.00
010-74250-0-00000-00000-85900-0							171.00	171.00	171.00	100.00	0.00	0.00	0.00
010-74260-0-00000-00000-85900-0							1,276.00	1,276.00	1,276.00	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							131,949.00	0.00	0.00	0.00	0.00	131,949.00	100.00

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FROM: 7/1/2021 TO 3/23/2022

FUND: 010 - General Fund

						UNENCUMBERED							
FD	RE	PY	GO	FN	OB	SI	Working	Current	Year To Date	%	Encumbered	Balance	%
010-90353-0-00000-00000-85900-0							0.00	(453.83)	(453.83)	0.00	0.00	453.83	0.00
TOTAL: 85900							198,330.00	66,122.17	66,122.17	33.34	0.00	132,207.83	66.66
Interest													
010-00000-0-00000-00000-86600-0							17,000.00	8,572.42	8,572.42	50.40	0.00	8,427.58	49.57
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	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL: 86600							17,000.00	8,572.42	8,572.42	50.43	0.00	8,427.58	49.57
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													
010-00000-0-00000-00000-86602-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL: 86602							0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments													
010-00000-0-00000-00000-86620-0							0.00	(17,623.38)	(17,623.38)	0.00	0.00	17,623.38	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	(17,623.38)	(17,623.38)	0.00	0.00	17,623.38	0.00
All Other Local Revenue													
010-00000-0-00000-00000-86990-0							35,000.00	33,426.17	33,426.17	95.50	0.00	1,573.83	4.50
010-00097-0-00000-00000-86990-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-00099-0-00000-00000-86990-0							0.00	3,819.87	3,819.87	0.00	0.00	(3,819.87)	0.00
010-07200-0-00000-00000-86990-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL: 86990							35,000.00	37,246.04	37,246.04	106.42	0.00	(2,246.04)	0.00
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							(130,430.00)	(1,320.70)	(1,320.70)	1.00	0.00	(129,109.30)	98.99
010-06205-0-00000-00000-89800-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00

FROM: 7/1/2021 TO 3/23/2022

FUND: 010 - General Fund

							UNENCUMBERED						
FD	RE	PY	GO	FN	OB	SI	Working	Current	Year To Date	%	Encumbered	Balance	%
010-07200-0-00000-00000-89800-0							49,669.00	0.00	0.00	0.00	0.00	49,669.00	100.00
010-07230-0-00000-00000-89800-0							16,455.00	0.00	0.00	0.00	0.00	16,455.00	100.00
010-30100-0-00000-00000-89800-0							3,306.00	0.00	0.00	0.00	0.00	3,306.00	100.00
010-31820-0-00000-00000-89800-0							0.00	1,320.70	1,320.70	0.00	0.00	(1,320.70)	0.00
010-40350-0-00000-00000-89800-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-81500-0-00000-00000-89800-0							61,000.00	0.00	0.00	0.00	0.00	61,000.00	100.00
TOTAL: 89800							0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL: 80000							868,579.00	421,294.67	421,294.67	48.50	0.00	447,284.33	51.50
TOTAL INCOME:							868,579.00	421,294.67	421,294.67	48.50	0.00	447,284.33	51.50
Certificated Teachers` Salaries													
010-00000-0-11100-10000-11000-0							90,000.00	100,498.48	100,498.48	111.70	0.00	(10,498.48)	0.00
010-07200-0-11100-10000-11000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-14000-0-11100-10000-11000-0							80,000.00	0.00	0.00	0.00	0.00	80,000.00	100.00
010-32100-0-11100-10000-11000-0							427.87	2,220.00	2,220.00	518.80	0.00	(1,792.13)	0.00
010-32120-0-11100-10000-11000-0							5,800.00	2,715.48	2,715.48	46.80	0.00	3,084.52	53.18
010-32130-0-11100-10000-11000-0							9,000.00	3,968.07	3,968.07	44.10	0.00	5,031.93	55.91
010-32160-0-11100-10000-11000-0							2,654.00	0.00	0.00	0.00	0.00	2,654.00	100.00
010-32170-0-11100-10000-11000-0							610.00	0.00	0.00	0.00	0.00	610.00	100.00
010-32180-0-11100-10000-11000-0							1,731.00	0.00	0.00	0.00	0.00	1,731.00	100.00
010-32190-0-11100-10000-11000-0							2,982.00	0.00	0.00	0.00	0.00	2,982.00	100.00
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							1,700.00	0.00	0.00	0.00	0.00	1,700.00	100.00
010-74220-0-11100-10000-11000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-74250-0-11100-10000-11000-0							7,743.00	10,572.24	10,572.24	136.50	0.00	(2,829.24)	0.00
TOTAL: 11000							202,647.87	119,974.27	119,974.27	59.20	0.00	82,673.60	40.80
Substitute Teachers													
010-00000-0-11100-10000-11002-0							10,000.00	3,665.00	3,665.00	36.70	0.00	6,335.00	63.35
010-32130-0-11100-10000-11002-0							500.00	261.25	261.25	52.30	0.00	238.75	47.75
TOTAL: 11002							10,500.00	3,926.25	3,926.25	37.39	0.00	6,573.75	62.61
Certificated Pupil Support Salaries													
010-32130-0-00000-31400-12000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL: 12000							0.00	0.00	0.00	0.00	0.00	0.00	0.00
Certificated Supervisors and Administrators Salaries													
010-00000-0-00000-27000-13000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00

3:06:40PM

FUND: 010 - General Fund

3:06:40PM

FROM: 7/1/2021 TO 3/23/2022

FUND: 010 - General Fund

UNENCUMBERED

FD	RE	PY	GO	FN	OB	SI	Working	Current	Year To Date	%	Encumbered	Balance	%
010-32120-0-00000-82000-22000-0							110.00	0.00	0.00	0.00	0.00	110.00	100.00
010-32130-0-00000-31400-22000-0							125.00	96.79	96.79	77.40	0.00	28.21	22.57
010-74200-0-00000-82000-22000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-74250-0-00000-82000-22000-0							0.00	141.15	141.15	0.00	0.00	(141.15)	0.00
010-74260-0-00000-36000-22000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-74260-0-00000-81100-22000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-74260-0-00000-82000-22000-0							1,667.00	569.09	569.09	34.10	0.00	1,097.91	65.86
010-81500-0-00000-81100-22000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL: 22000							20,448.00	12,841.68	12,841.68	62.80	0.00	7,606.32	37.20

Classified Supervisors' and Administrators' Salaries

010-00000-0-00000-27000-23000-0	385.00	385.00	385.00	100.00	0.00	0.00	0.00
010-00000-0-00000-72000-23000-0	9,000.00	6,128.64	6,128.64	68.10	0.00	2,871.36	31.90
010-07200-0-00000-21000-23000-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-07230-0-00000-36000-23000-0	4,200.00	2,632.96	2,632.96	62.70	0.00	1,567.04	37.31
010-32100-0-00000-37000-23000-0	500.00	1,000.00	1,000.00	200.00	0.00	(500.00)	0.00
010-32100-0-00000-72000-23000-0	110.00	220.00	220.00	200.00	0.00	(110.00)	0.00
010-32100-0-00000-81100-23000-0	55.00	110.00	110.00	200.00	0.00	(55.00)	0.00
010-32120-0-00000-37000-23000-0	500.00	0.00	0.00	0.00	0.00	500.00	100.00
010-32120-0-00000-72000-23000-0	110.00	0.00	0.00	0.00	0.00	110.00	100.00
010-32120-0-00000-81100-23000-0	55.00	0.00	0.00	0.00	0.00	55.00	100.00
010-81500-0-00000-81100-23000-0	38,230.00	19,107.91	19,107.91	50.00	0.00	19,122.09	50.02
TOTAL: 23000	53,145.00	29,584.51	29,584.51	55.67	0.00	23,560.49	44.33

Clerical, Technical and Office Staff Salaries

010-00000-0-00000-27000-24000-0	5,900.00	2,332.29	2,332.29	39.50	0.00	3,567.71	60.47
010-00000-0-00000-72000-24000-0	2,900.00	1,867.28	1,867.28	64.40	0.00	1,032.72	35.61
010-00000-0-11100-27000-24000-0	0.00	1,106.31	1,106.31	0.00	0.00	(1,106.31)	0.00
010-07200-0-00000-24200-24000-0	2,500.00	570.62	570.62	22.80	0.00	1,929.38	77.18
010-32100-0-11100-27000-24000-0	55.00	110.00	110.00	200.00	0.00	(55.00)	0.00
010-32120-0-11100-27000-24000-0	55.00	0.00	0.00	0.00	0.00	55.00	100.00
TOTAL: 24000	11,410.00	5,986.50	5,986.50	52.47	0.00	5,423.50	47.53

Other Classified Salaries

010-00000-0-11100-10000-29000-0	7,112.00	4,293.32	4,293.32	60.40	0.00	2,818.68	39.63
010-07200-0-00000-24200-29000-0	3,880.00	2,578.52	2,578.52	66.50	0.00	1,301.48	33.54
010-07200-0-00000-31400-29000-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-30100-0-11100-10000-29000-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-32100-0-00000-27000-29000-0	0.00	55.00	55.00	0.00	0.00	(55.00)	0.00

FY: 2022

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FROM: 7/1/2021 TO 3/23/2022

FUND: 010 - General Fund

							UNENCUMBERED						
FD	RE	PY	GO	FN	OB	SI	Working	Current	Year To Date	%	Encumbered	Balance	%
010-32100-0-11100-10000-29000-0							165.00	330.00	330.00	200.00	0.00	(165.00)	0.00
010-32120-0-00000-27000-29000-0							55.00	0.00	0.00	0.00	0.00	55.00	100.00
010-32120-0-11100-10000-29000-0							165.00	0.00	0.00	0.00	0.00	165.00	100.00
010-32130-0-00000-27000-29000-0							1,278.00	286.17	286.17	22.40	0.00	991.83	77.61
010-32130-0-11100-10000-29000-0							0.00	549.35	549.35	0.00	0.00	(549.35)	0.00
010-74200-0-11100-10000-29000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-74260-0-11100-10000-29000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL: 29000							12,655.00	8,092.36	8,092.36	63.95	0.00	4,562.64	36.05
TOTAL: 20000							135,064.00	80,567.36	80,567.36	59.65	0.00	54,496.64	40.35

State Teachers` Retirement System, certificated positions

010-00000-0-00000-27000-31010-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-00000-0-00000-71500-31010-0	7,200.00	4,983.04	4,983.04	69.20	0.00	2,216.96	30.79
010-00000-0-11100-10000-31010-0	19,000.00	17,521.86	17,521.86	92.20	0.00	1,478.14	7.78
010-07200-0-00000-24200-31010-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-07200-0-11100-10000-31010-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-07200-0-11100-21100-31010-0	215.00	130.27	130.27	60.60	0.00	84.73	39.41
010-14000-0-11100-10000-31010-0	12,800.00	0.00	0.00	0.00	0.00	12,800.00	100.00
010-32120-0-11100-10000-31010-0	1,000.00	459.44	459.44	45.90	0.00	540.56	54.06
010-32130-0-11100-10000-31010-0	1,500.00	694.66	694.66	46.30	0.00	805.34	53.69
010-32160-0-11100-10000-31010-0	439.00	0.00	0.00	0.00	0.00	439.00	100.00
010-32170-0-11100-10000-31010-0	101.00	0.00	0.00	0.00	0.00	101.00	100.00
010-32180-0-11100-10000-31010-0	286.00	0.00	0.00	0.00	0.00	286.00	100.00
010-32190-0-11100-10000-31010-0	493.00	0.00	0.00	0.00	0.00	493.00	100.00
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	320.00	0.00	0.00	0.00	0.00	320.00	100.00
010-74250-0-11100-10000-31010-0	1,270.00	1,788.82	1,788.82	140.90	0.00	(518.82)	0.00
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	114,820.00	0.00	0.00	0.00	0.00	114,820.00	100.00
TOTAL: 31010	176,573.00	25,578.09	25,578.09	14.49	0.00	150,994.91	85.51

State Teachers' Retirement System, classified positions

010-00000-0-00000-27000-31020-0	70.00	65.14	65.14	93.10	0.00	4.86	6.94
010-07200-0-00000-24200-31020-0	1,500.00	436.27	436.27	29.10	0.00	1,063.73	70.92
TOTAL: 31020	1,570.00	501.41	501.41	31.94	0.00	1,068.59	68.06

BUDGET REPORT

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FROM: 7/1/2021 TO 3/23/2022

FUND: 010 - General Fund

						UNENCUMBERED	
FD	RE	PY	GO	FN	OB	SI	
						Working	Current
						Year To Date	%
						Encumbered	Balance
							%
Public Employees Retirement System, certificated positions							
010-00000-0-11100-10000-32010-0						0.00	0.00
010-32130-0-00000-27000-32010-0						0.00	0.00
010-32130-0-00000-31400-32010-0						0.00	0.00
TOTAL: 32010						0.00	0.00
Public Employees` Retirement System, classified positions							
010-00000-0-00000-27000-32020-0						1,550.00	534.29
010-00000-0-00000-72000-32020-0						2,800.00	1,725.44
010-00000-0-00000-81100-32020-0						0.00	0.00
010-00000-0-00000-82000-32020-0						1,900.00	1,201.25
010-00000-0-11100-10000-32020-0						7,700.00	4,191.69
010-00000-0-11100-27000-32020-0						0.00	253.44
010-07200-0-00000-21000-32020-0						0.00	0.00
010-07200-0-00000-31400-32020-0						1,200.00	624.99
010-07200-0-00000-36000-32020-0						0.00	0.00
010-07200-0-11100-10000-32020-0						0.00	0.00
010-07230-0-00000-36000-32020-0						2,100.00	1,170.19
010-30100-0-11100-10000-32020-0						1,700.00	1,350.80
010-31820-0-11100-10000-32020-0						0.00	0.00
010-32120-0-11100-10000-32020-0						750.00	259.64
010-32130-0-00000-27000-32020-0						293.00	48.79
010-32130-0-00000-31400-32020-0						25.00	22.17
010-74250-0-11100-10000-32020-0						0.00	0.00
010-74260-0-11100-10000-32020-0						121.00	121.32
010-75100-0-11100-10000-32020-0						0.00	0.00
010-81500-0-00000-81100-32020-0						8,800.00	4,377.63
TOTAL: 32020						28,939.00	15,881.64
OASDI, Certificated Positions							
010-00000-0-11100-10000-33012-0						70.00	27.29
010-32130-0-00000-31400-33012-0						0.00	0.00
010-32130-0-11100-10000-33012-0						0.00	40.34
TOTAL: 33012						70.00	67.63
Medicare, Certificated Positions							
010-00000-0-00000-27000-33013-0						0.00	0.00
010-00000-0-00000-71500-33013-0						660.00	427.04
010-00000-0-11100-10000-33013-0						1,500.00	1,510.38

FROM: 7/1/2021 TO 3/23/2022

FUND: 010 - General Fund

							UNENCUMBERED						
FD	RE	PY	GO	FN	OB	SI	Working	Current	Year To Date	%	Encumbered	Balance	%
010-00000-0-11100-40000-33013-0							235.00	1.65	1.65	0.70	0.00	233.35	99.30
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							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-07200-0-11100-10000-33013-0							0.00	0.45	0.45	0.00	0.00	(0.45)	0.00
010-07200-0-11100-21100-33013-0							20.00	11.19	11.19	56.00	0.00	8.81	44.05
010-14000-0-11100-10000-33013-0							1,200.00	0.00	0.00	0.00	0.00	1,200.00	100.00
010-32100-0-11100-10000-33013-0							6.21	32.23	32.23	519.00	0.00	(26.02)	0.00
010-32120-0-11100-10000-33013-0							26.00	39.36	39.36	151.40	0.00	(13.36)	0.00
010-32130-0-00000-31400-33013-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-32130-0-11100-10000-33013-0							135.00	61.34	61.34	45.40	0.00	73.66	54.56
010-32160-0-11100-10000-33013-0							40.00	0.00	0.00	0.00	0.00	40.00	100.00
010-32170-0-11100-10000-33013-0							9.00	0.00	0.00	0.00	0.00	9.00	100.00
010-32180-0-11100-10000-33013-0							26.00	0.00	0.00	0.00	0.00	26.00	100.00
010-32190-0-11100-10000-33013-0							45.00	0.00	0.00	0.00	0.00	45.00	100.00
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							30.00	0.00	0.00	0.00	0.00	30.00	100.00
010-74220-0-11100-10000-33013-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-74250-0-11100-10000-33013-0							115.00	152.83	152.83	132.90	0.00	(37.83)	0.00
TOTAL: 33013							4,047.21	2,236.47	2,236.47	55.26	0.00	1,810.74	44.74
Social Security/Medicare/Alternative, classified positions													
010-00000-0-00000-27000-33020-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-00000-0-00000-72000-33020-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-00000-0-00000-82000-33020-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-00000-0-11100-10000-33020-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-07200-0-00000-31400-33020-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-07230-0-00000-36000-33020-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-30100-0-11100-10000-33020-0							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
010-81500-0-00000-81100-33020-0							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													
010-00000-0-00000-27000-33022-0							420.00	144.60	144.60	34.40	0.00	275.40	65.57
010-00000-0-00000-72000-33022-0							750.00	495.76	495.76	66.10	0.00	254.24	33.90
010-00000-0-00000-81100-33022-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-00000-0-00000-82000-33022-0							510.00	325.09	325.09	63.70	0.00	184.91	36.26
010-00000-0-11100-10000-33022-0							2,100.00	1,176.49	1,176.49	56.00	0.00	923.51	43.98
010-00000-0-11100-27000-33022-0							0.00	68.58	68.58	0.00	0.00	(68.58)	0.00

FY: 2022

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FROM: 7/1/2021 TO 3/23/2022

FUND: 010 - General Fund

							UNENCUMBERED						
FD	RE	PY	GO	FN	OB	SI	Working	Current	Year To Date	%	Encumbered	Balance	%
010-00000-0-11100-40000-33022-0							50.00	19.44	19.44	38.90	0.00	30.56	61.12
010-07200-0-00000-21000-33022-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-07200-0-00000-24200-33022-0							400.00	35.38	35.38	8.80	0.00	364.62	91.16
010-07200-0-00000-31400-33022-0							350.00	169.12	169.12	48.30	0.00	180.88	51.68
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							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-07230-0-00000-36000-33022-0							550.00	316.64	316.64	57.60	0.00	233.36	42.43
010-30100-0-11100-10000-33022-0							500.00	365.52	365.52	73.10	0.00	134.48	26.90
010-31820-0-11100-10000-33022-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-32100-0-00000-27000-33022-0							0.00	3.41	3.41	0.00	0.00	(3.41)	0.00
010-32100-0-00000-31400-33022-0							3.41	6.82	6.82	200.00	0.00	(3.41)	0.00
010-32100-0-00000-37000-33022-0							62.00	124.01	124.01	200.00	0.00	(62.01)	0.00
010-32100-0-00000-72000-33022-0							3.41	6.82	6.82	200.00	0.00	(3.41)	0.00
010-32100-0-00000-81100-33022-0							3.41	6.82	6.82	200.00	0.00	(3.41)	0.00
010-32100-0-00000-82000-33022-0							3.41	10.23	10.23	300.00	0.00	(6.82)	0.00
010-32100-0-11100-10000-33022-0							58.27	116.56	116.56	200.00	0.00	(58.29)	0.00
010-32100-0-11100-27000-33022-0							3.41	6.82	6.82	200.00	0.00	(3.41)	0.00
010-32120-0-00000-27000-33022-0							3.00	0.00	0.00	0.00	0.00	3.00	100.00
010-32120-0-00000-31400-33022-0							3.00	0.00	0.00	0.00	0.00	3.00	100.00
010-32120-0-00000-37000-33022-0							62.00	0.00	0.00	0.00	0.00	62.00	100.00
010-32120-0-00000-72000-33022-0							3.00	0.00	0.00	0.00	0.00	3.00	100.00
010-32120-0-00000-81100-33022-0							3.00	0.00	0.00	0.00	0.00	3.00	100.00
010-32120-0-00000-82000-33022-0							7.00	0.00	0.00	0.00	0.00	7.00	100.00
010-32120-0-11100-10000-33022-0							58.00	70.27	70.27	121.20	0.00	(12.27)	0.00
010-32120-0-11100-27000-33022-0							3.00	0.00	0.00	0.00	0.00	3.00	100.00
010-32130-0-00000-27000-33022-0							80.00	17.74	17.74	22.20	0.00	62.26	77.83
010-32130-0-00000-31400-33022-0							10.00	6.01	6.01	60.10	0.00	3.99	39.90
010-32130-0-11100-10000-33022-0							0.00	47.27	47.27	0.00	0.00	(47.27)	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							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-74200-0-11100-10000-33022-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-74250-0-00000-82000-33022-0							0.00	28.06	28.06	0.00	0.00	(28.06)	0.00
010-74250-0-11100-10000-33022-0							0.00	36.34	36.34	0.00	0.00	(36.34)	0.00
010-74260-0-00000-27000-33022-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-74260-0-00000-36000-33022-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-74260-0-00000-81100-33022-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-74260-0-00000-82000-33022-0							100.00	15.97	15.97	16.00	0.00	84.03	84.03
010-74260-0-11100-10000-33022-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00

FY: 2022

3:06:40PM

FROM: 7/1/2021 TO 3/23/2022

FUND: 010 - General Fund

UNENCUMBERED

FD	RE	PY	GO	FN	OB	SI	Working	Current	Year To Date	%	Encumbered	Balance	%
010-75100-0-11100-10000-33022-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-81500-0-00000-81100-33022-0							2,400.00	1,184.69	1,184.69	49.40	0.00	1,215.31	50.64
TOTAL: 33022							8,499.32	4,804.46	4,804.46	56.53	0.00	3,694.86	43.47
Medicare, classified positions													
010-00000-0-00000-27000-33023-0							100.00	39.39	39.39	39.40	0.00	60.61	60.61
010-00000-0-00000-72000-33023-0							175.00	115.93	115.93	66.20	0.00	59.07	33.75
010-00000-0-00000-81100-33023-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-00000-0-00000-82000-33023-0							120.00	75.99	75.99	63.30	0.00	44.01	36.68
010-00000-0-11100-10000-33023-0							490.00	275.13	275.13	56.10	0.00	214.87	43.85
010-00000-0-11100-27000-33023-0							0.00	16.04	16.04	0.00	0.00	(16.04)	0.00
010-00000-0-11100-40000-33023-0							15.00	4.56	4.56	30.40	0.00	10.44	69.60
010-07200-0-00000-21000-33023-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-07200-0-00000-24200-33023-0							100.00	45.69	45.69	45.70	0.00	54.31	54.31
010-07200-0-00000-31400-33023-0							75.00	39.54	39.54	52.70	0.00	35.46	47.28
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							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-07230-0-00000-36000-33023-0							130.00	74.07	74.07	57.00	0.00	55.93	43.02
010-30100-0-11100-10000-33023-0							1,200.00	85.51	85.51	7.10	0.00	1,114.49	92.87
010-31820-0-11100-10000-33023-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-32100-0-00000-27000-33023-0							0.00	0.80	0.80	0.00	0.00	(0.80)	0.00
010-32100-0-00000-31400-33023-0							0.80	1.60	1.60	200.00	0.00	(0.80)	0.00
010-32100-0-00000-37000-33023-0							14.50	29.00	29.00	200.00	0.00	(14.50)	0.00
010-32100-0-00000-72000-33023-0							1.60	3.20	3.20	200.00	0.00	(1.60)	0.00
010-32100-0-00000-81100-33023-0							0.80	1.60	1.60	200.00	0.00	(0.80)	0.00
010-32100-0-00000-82000-33023-0							0.80	2.40	2.40	300.00	0.00	(1.60)	0.00
010-32100-0-11100-10000-33023-0							13.65	27.30	27.30	200.00	0.00	(13.65)	0.00
010-32100-0-11100-27000-33023-0							0.80	1.60	1.60	200.00	0.00	(0.80)	0.00
010-32120-0-00000-27000-33023-0							1.00	0.00	0.00	0.00	0.00	1.00	100.00
010-32120-0-00000-31400-33023-0							1.00	0.00	0.00	0.00	0.00	1.00	100.00
010-32120-0-00000-37000-33023-0							15.00	0.00	0.00	0.00	0.00	15.00	100.00
010-32120-0-00000-72000-33023-0							2.00	0.00	0.00	0.00	0.00	2.00	100.00
010-32120-0-00000-81100-33023-0							1.00	0.00	0.00	0.00	0.00	1.00	100.00
010-32120-0-00000-82000-33023-0							2.00	0.00	0.00	0.00	0.00	2.00	100.00
010-32120-0-11100-10000-33023-0							47.00	16.44	16.44	35.00	0.00	30.56	65.02
010-32120-0-11100-27000-33023-0							1.00	0.00	0.00	0.00	0.00	1.00	100.00
010-32130-0-00000-27000-33023-0							20.00	4.15	4.15	20.80	0.00	15.85	79.25
010-32130-0-00000-31400-33023-0							2.00	1.40	1.40	70.00	0.00	0.60	30.00
010-32130-0-11100-10000-33023-0							10.00	11.06	11.06	110.60	0.00	(1.06)	0.00

3:06:40PM

FUND: 010 - General Fund

FD	RE	PY	GO	FN	OB	SI	Working	Current	Year To Date	%	Encumbered	Balance	%
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							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-74200-0-11100-10000-33023-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-74250-0-00000-82000-33023-0							0.00	2.05	2.05	0.00	0.00	(2.05)	0.00
010-74250-0-11100-10000-33023-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-74260-0-00000-82000-33023-0							25.00	8.26	8.26	33.00	0.00	16.74	66.96
010-74260-0-11100-10000-33023-0							9.00	8.50	8.50	94.40	0.00	0.50	5.56
010-75100-0-11100-10000-33023-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-81500-0-00000-81100-33023-0							600.00	277.09	277.09	46.20	0.00	322.91	53.82
TOTAL:	33023						3,173.95	1,168.30	1,168.30	36.81	0.00	2,005.65	63.19

010-00000-0-00000-27000-34010-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-00000-0-00000-71500-34010-0	5,150.00	3,078.00	3,078.00	59.80	0.00	2,072.00	40.23
010-00000-0-11100-10000-34010-0	20,000.00	18,468.00	18,468.00	92.30	0.00	1,532.00	7.66
010-14000-0-11100-10000-34010-0	15,000.00	0.00	0.00	0.00	0.00	15,000.00	100.00
010-32120-0-11100-10000-34010-0	1,600.00	752.40	752.40	47.00	0.00	847.60	52.98
010-32160-0-11100-10000-34010-0	578.00	0.00	0.00	0.00	0.00	578.00	100.00
010-32170-0-11100-10000-34010-0	132.00	0.00	0.00	0.00	0.00	132.00	100.00
010-32180-0-11100-10000-34010-0	376.00	0.00	0.00	0.00	0.00	376.00	100.00
010-32190-0-11100-10000-34010-0	649.00	0.00	0.00	0.00	0.00	649.00	100.00
010-74250-0-11100-10000-34010-0	1,685.00	2,052.00	2,052.00	121.80	0.00	(367.00)	0.00
TOTAL: 34010	45,170.00	24,350.40	24,350.40	53.91	0.00	20,819.60	46.09

010-00000-0-00000-27000-34020-0	1,000.00	564.30	564.30	56.40	0.00	435.70	43.57
010-00000-0-00000-72000-34020-0	2,850.00	1,692.90	1,692.90	59.40	0.00	1,157.10	40.60
010-00000-0-00000-81100-34020-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-00000-0-00000-82000-34020-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-00000-0-11100-10000-34020-0	850.00	862.49	862.49	101.50	0.00	(12.49)	0.00
010-07230-0-00000-36000-34020-0	1,550.00	921.00	921.00	59.40	0.00	629.00	40.58
010-30100-0-11100-10000-34020-0	1,881.00	1,128.74	1,128.74	60.00	0.00	752.26	39.99
010-75100-0-11100-10000-34020-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-81500-0-00000-81100-34020-0	7,200.00	4,306.50	4,306.50	59.80	0.00	2,893.50	40.19
TOTAL: 34020	15,331.00	9,475.93	9,475.93	61.81	0.00	5,855.07	38.19

010-00000-0-00000-27000-35010-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-00000-0-00000-71500-35010-0	250.00	147.27	147.27	58.90	0.00	102.73	41.09

FY: 2022

3:06:40PM

FROM: 7/1/2021 TO 3/23/2022

FUND: 010 - General Fund

							UNENCUMBERED						
FD	RE	PY	GO	FN	OB	SI	Working	Current	Year To Date	%	Encumbered	Balance	%
010-00000-0-11100-10000-35010-0							520.00	520.82	520.82	100.20	0.00	(0.82)	0.00
010-00000-0-11100-40000-35010-0							1.00	0.57	0.57	57.00	0.00	0.43	43.00
010-07200-0-00000-24200-35010-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-07200-0-11100-10000-35010-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-07200-0-11100-21100-35010-0							10.00	3.85	3.85	38.50	0.00	6.15	61.50
010-14000-0-11100-10000-35010-0							400.00	0.00	0.00	0.00	0.00	400.00	100.00
010-32100-0-11100-10000-35010-0							2.10	11.12	11.12	529.50	0.00	(9.02)	0.00
010-32120-0-00000-27000-35010-0							1.00	0.00	0.00	0.00	0.00	1.00	100.00
010-32120-0-00000-31400-35010-0							1.00	0.00	0.00	0.00	0.00	1.00	100.00
010-32120-0-11100-10000-35010-0							360.00	13.56	13.56	3.80	0.00	346.44	96.23
010-32120-0-11100-27000-35010-0							10.00	0.00	0.00	0.00	0.00	10.00	100.00
010-32130-0-00000-31400-35010-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-32130-0-11100-10000-35010-0							50.00	21.15	21.15	42.30	0.00	28.85	57.70
010-32160-0-11100-10000-35010-0							13.00	0.00	0.00	0.00	0.00	13.00	100.00
010-32170-0-11100-10000-35010-0							3.00	0.00	0.00	0.00	0.00	3.00	100.00
010-32180-0-11100-10000-35010-0							9.00	0.00	0.00	0.00	0.00	9.00	100.00
010-32190-0-11100-10000-35010-0							15.00	0.00	0.00	0.00	0.00	15.00	100.00
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							10.00	0.00	0.00	0.00	0.00	10.00	100.00
010-74220-0-11100-10000-35010-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-74250-0-11100-10000-35010-0							39.00	52.89	52.89	135.60	0.00	(13.89)	0.00
TOTAL: 35010							1,694.10	771.23	771.23	45.52	0.00	922.87	54.48

State Unemployment Insurance, classified positions

010-00000-0-00000-27000-35020-0	35.00	13.61	13.61	38.90	0.00	21.39	61.11
010-00000-0-00000-72000-35020-0	60.00	40.00	40.00	66.70	0.00	20.00	33.33
010-00000-0-00000-81100-35020-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-00000-0-00000-82000-35020-0	45.00	26.31	26.31	58.50	0.00	18.69	41.53
010-00000-0-11100-10000-35020-0	175.00	94.96	94.96	54.30	0.00	80.04	45.74
010-00000-0-11100-27000-35020-0	0.00	5.52	5.52	0.00	0.00	(5.52)	0.00
010-00000-0-11100-40000-35020-0	5.00	1.56	1.56	31.20	0.00	3.44	68.80
010-07200-0-00000-21000-35020-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-07200-0-00000-24200-35020-0	35.00	15.78	15.78	45.10	0.00	19.22	54.91
010-07200-0-00000-31400-35020-0	25.00	13.67	13.67	54.70	0.00	11.33	45.32
010-07200-0-11100-10000-35020-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-07230-0-00000-36000-35020-0	45.00	25.56	25.56	56.80	0.00	19.44	43.20
010-30100-0-11100-10000-35020-0	40.00	29.45	29.45	73.60	0.00	10.55	26.38
010-31820-0-11100-10000-35020-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-32100-0-00000-27000-35020-0	0.00	0.28	0.28	0.00	0.00	(0.28)	0.00

FROM: 7/1/2021 TO 3/23/2022

FUND: 010 - General Fund

							UNENCUMBERED						
FD	RE	PY	GO	FN	OB	SI	Working	Current	Year To Date	%	Encumbered	Balance	%
010-32100-0-00000-31400-35020-0							0.28	0.56	0.56	200.00	0.00	(0.28)	0.00
010-32100-0-00000-37000-35020-0							5.00	10.00	10.00	200.00	0.00	(5.00)	0.00
010-32100-0-00000-72000-35020-0							0.56	1.12	1.12	200.00	0.00	(0.56)	0.00
010-32100-0-00000-81100-35020-0							0.28	0.56	0.56	200.00	0.00	(0.28)	0.00
010-32100-0-00000-82000-35020-0							0.28	0.84	0.84	300.00	0.00	(0.56)	0.00
010-32100-0-11100-10000-35020-0							4.74	9.48	9.48	200.00	0.00	(4.74)	0.00
010-32100-0-11100-27000-35020-0							0.28	0.56	0.56	200.00	0.00	(0.28)	0.00
010-32120-0-00000-37000-35020-0							5.00	0.00	0.00	0.00	0.00	5.00	100.00
010-32120-0-00000-72000-35020-0							1.00	0.00	0.00	0.00	0.00	1.00	100.00
010-32120-0-00000-81100-35020-0							1.00	0.00	0.00	0.00	0.00	1.00	100.00
010-32120-0-00000-82000-35020-0							1.00	0.00	0.00	0.00	0.00	1.00	100.00
010-32120-0-11100-10000-35020-0							200.00	5.68	5.68	2.80	0.00	194.32	97.16
010-32120-0-11100-27000-35020-0							1.00	0.00	0.00	0.00	0.00	1.00	100.00
010-32130-0-00000-27000-35020-0							7.00	1.42	1.42	20.30	0.00	5.58	79.71
010-32130-0-00000-31400-35020-0							2.00	0.49	0.49	24.50	0.00	1.51	75.50
010-32130-0-11100-10000-35020-0							0.00	3.82	3.82	0.00	0.00	(3.82)	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	0.00	0.00	0.00	0.00	0.00	0.00
010-74200-0-11100-10000-35020-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-74250-0-00000-82000-35020-0							0.00	0.71	0.71	0.00	0.00	(0.71)	0.00
010-74250-0-11100-10000-35020-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-74260-0-00000-82000-35020-0							10.00	2.85	2.85	28.50	0.00	7.15	71.50
010-74260-0-11100-10000-35020-0							3.00	2.93	2.93	97.70	0.00	0.07	2.33
010-75100-0-11100-10000-35020-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-81500-0-00000-81100-35020-0							200.00	95.60	95.60	47.80	0.00	104.40	52.20
TOTAL: 35020							907.42	403.32	403.32	44.45	0.00	504.10	55.55

Worker`s Compensation Insurance, certificated positions

010-00000-0-00000-27000-36010-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-00000-0-00000-71500-36010-0	650.00	502.72	502.72	77.30	0.00	147.28	22.66
010-00000-0-11100-10000-36010-0	1,600.00	1,778.17	1,778.17	111.10	0.00	(178.17)	0.00
010-00000-0-11100-40000-36010-0	5.00	1.95	1.95	39.00	0.00	3.05	61.00
010-07200-0-00000-24200-36010-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-07200-0-11100-10000-36010-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-07200-0-11100-21100-36010-0	20.00	13.16	13.16	65.80	0.00	6.84	34.20
010-14000-0-11100-10000-36010-0	1,200.00	0.00	0.00	0.00	0.00	1,200.00	100.00
010-30100-0-11100-10000-36010-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-32100-0-11100-10000-36010-0	7.35	37.92	37.92	515.90	0.00	(30.57)	0.00
010-32120-0-11100-10000-36010-0	130.00	46.36	46.36	35.70	0.00	83.64	64.34

FY: 2022

3:06:40PM

FROM: 7/1/2021 TO 3/23/2022

FUND: 010 - General Fund

UNENCUMBERED

FD	RE	PY	GO	FN	OB	SI	Working	Current	Year To Date	%	Encumbered	Balance	%
010-32130-0-00000-31400-36010-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-32130-0-11100-10000-36010-0							130.00	72.20	72.20	55.50	0.00	57.80	44.46
010-32160-0-11100-10000-36010-0							39.00	0.00	0.00	0.00	0.00	39.00	100.00
010-32170-0-11100-10000-36010-0							9.00	0.00	0.00	0.00	0.00	9.00	100.00
010-32180-0-11100-10000-36010-0							25.00	0.00	0.00	0.00	0.00	25.00	100.00
010-32190-0-11100-10000-36010-0							44.00	0.00	0.00	0.00	0.00	44.00	100.00
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							30.00	0.00	0.00	0.00	0.00	30.00	100.00
010-74220-0-11100-10000-36010-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-74250-0-11100-10000-36010-0							112.00	180.48	180.48	161.10	0.00	(68.48)	0.00
TOTAL: 36010							4,001.35	2,632.96	2,632.96	65.80	0.00	1,368.39	34.20

Worker`s Compensation Insurance, classified positions

010-00000-0-00000-27000-36020-0	100.00	46.34	46.34	46.30	0.00	53.66	53.66
010-00000-0-00000-72000-36020-0	175.00	136.48	136.48	78.00	0.00	38.52	22.01
010-00000-0-00000-81100-36020-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-00000-0-00000-82000-36020-0	120.00	89.55	89.55	74.60	0.00	30.45	25.38
010-00000-0-11100-10000-36020-0	500.00	323.96	323.96	64.80	0.00	176.04	35.21
010-00000-0-11100-27000-36020-0	0.00	18.87	18.87	0.00	0.00	(18.87)	0.00
010-00000-0-11100-40000-36020-0	15.00	5.34	5.34	35.60	0.00	9.66	64.40
010-07200-0-00000-21000-36020-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-07200-0-00000-24200-36020-0	100.00	53.77	53.77	53.80	0.00	46.23	46.23
010-07200-0-00000-31400-36020-0	75.00	46.55	46.55	62.10	0.00	28.45	37.93
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-07230-0-00000-36000-36020-0	130.00	87.16	87.16	67.00	0.00	42.84	32.95
010-30100-0-11100-10000-36020-0	125.00	100.67	100.67	80.50	0.00	24.33	19.46
010-31820-0-11100-10000-36020-0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-32100-0-00000-27000-36020-0	0.00	0.94	0.94	0.00	0.00	(0.94)	0.00
010-32100-0-00000-31400-36020-0	0.94	1.88	1.88	200.00	0.00	(0.94)	0.00
010-32100-0-00000-37000-36020-0	17.08	34.16	34.16	200.00	0.00	(17.08)	0.00
010-32100-0-00000-72000-36020-0	1.88	3.76	3.76	200.00	0.00	(1.88)	0.00
010-32100-0-00000-81100-36020-0	0.94	1.88	1.88	200.00	0.00	(0.94)	0.00
010-32100-0-00000-82000-36020-0	0.94	2.82	2.82	300.00	0.00	(1.88)	0.00
010-32100-0-11100-10000-36020-0	16.06	32.12	32.12	200.00	0.00	(16.06)	0.00
010-32100-0-11100-27000-36020-0	0.94	1.88	1.88	200.00	0.00	(0.94)	0.00
010-32120-0-00000-27000-36020-0	1.00	0.00	0.00	0.00	0.00	1.00	100.00
010-32120-0-00000-31400-36020-0	1.00	0.00	0.00	0.00	0.00	1.00	100.00
010-32120-0-00000-37000-36020-0	17.00	0.00	0.00	0.00	0.00	17.00	100.00

FY: 2022

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FROM: 7/1/2021 TO 3/23/2022

FUND: 010 - General Fund

							UNENCUMBERED						
FD	RE	PY	GO	FN	OB	SI	Working	Current	Year To Date	%	Encumbered	Balance	%
010-32120-0-00000-72000-36020-0							1.00	0.00	0.00	0.00	0.00	1.00	100.00
010-32120-0-00000-81100-36020-0							2.00	0.00	0.00	0.00	0.00	2.00	100.00
010-32120-0-00000-82000-36020-0							2.00	0.00	0.00	0.00	0.00	2.00	100.00
010-32120-0-11100-10000-36020-0							56.00	19.36	19.36	34.60	0.00	36.64	65.43
010-32120-0-11100-27000-36020-0							41.00	0.00	0.00	0.00	0.00	41.00	100.00
010-32130-0-00000-27000-36020-0							0.00	4.89	4.89	0.00	0.00	(4.89)	0.00
010-32130-0-00000-31400-36020-0							2.00	1.65	1.65	82.50	0.00	0.35	17.50
010-32130-0-11100-10000-36020-0							0.00	13.02	13.02	0.00	0.00	(13.02)	0.00
010-58100-0-11100-10000-36020-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-74200-0-00000-82000-36020-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-74200-0-11100-10000-36020-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-74250-0-00000-82000-36020-0							0.00	2.41	2.41	0.00	0.00	(2.41)	0.00
010-74250-0-11100-10000-36020-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-74260-0-00000-82000-36020-0							25.00	9.72	9.72	38.90	0.00	15.28	61.12
010-74260-0-11100-10000-36020-0							10.00	10.00	10.00	100.00	0.00	0.00	0.00
010-75100-0-11100-10000-36020-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-81500-0-00000-81100-36020-0							600.00	326.17	326.17	54.40	0.00	273.83	45.64
TOTAL: 36020							2,136.78	1,375.35	1,375.35	64.37	0.00	761.43	35.63
Other Benefits, certificated positions													
010-00000-0-00000-27000-39010-0							183.69	183.69	183.69	100.00	0.00	0.00	0.00
010-00000-0-11100-10000-39010-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL: 39010							183.69	183.69	183.69	100.00	0.00	0.00	0.00
TOTAL: 30000							292,296.82	89,430.88	89,430.88	30.60	0.00	202,865.94	69.40
Approved Textbooks and Core Curricula Materials													
010-00000-0-11100-10000-41000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-63000-0-11100-10000-41000-0							19,040.00	19,039.74	19,039.74	100.00	0.00	0.26	0.00
TOTAL: 41000							19,040.00	19,039.74	19,039.74	100.00	0.00	0.26	0.00
Books and Other Reference Materials													
010-00000-0-00000-72000-42000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-00000-0-11100-24200-42000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL: 42000							0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies													
010-00000-0-00000-21400-43000-0							200.00	154.45	154.45	77.20	9.90	35.65	17.83
010-00000-0-00000-27000-43000-0							400.00	273.44	273.44	68.40	67.97	58.59	14.65
010-00000-0-00000-31400-43000-0							300.00	87.09	87.09	29.00	5.55	207.36	69.12

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FROM: 7/1/2021 TO 3/23/2022

FUND: 010 - General Fund

UNENCUMBERED

FD	RE	PY	GO	FN	OB	SI	Working	Current	Year To Date	%	Encumbered	Balance	%
010-00000-0-00000-71500-43000-0							515.00	252.56	252.56	49.00	40.44	222.00	43.11
010-00000-0-00000-72000-43000-0							800.00	218.87	218.87	27.40	64.58	516.55	64.57
010-00000-0-00000-81100-43000-0							650.00	344.41	344.41	53.00	181.11	124.48	19.15
010-00000-0-00000-82000-43000-0							400.00	301.28	301.28	75.30	0.00	98.72	24.68
010-00000-0-11100-10000-43000-0							4,000.00	3,631.19	3,631.19	90.80	317.33	51.48	1.29
010-00000-0-11100-31400-43000-0							200.00	16.26	16.26	8.10	0.00	183.74	91.87
010-07200-0-00000-24203-43000-0							60.00	59.58	59.58	99.30	0.00	0.42	0.70
010-07200-0-11100-10000-43000-0							16,000.00	8,224.46	8,224.46	51.40	60.18	7,715.36	48.22
010-07230-0-00000-36000-43000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-11000-0-11100-10000-43000-0							1,000.00	321.51	321.51	32.20	0.00	678.49	67.85
010-30100-0-11100-10000-43000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-31820-0-11100-10000-43000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-32100-0-00000-31400-43000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-32100-0-00000-81100-43000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-32100-0-11100-10000-43000-0							11.00	19.71	19.71	179.20	0.00	(8.71)	0.00
010-32120-0-11100-10000-43000-0							444.00	443.78	443.78	100.00	0.00	0.22	0.05
010-32130-0-00000-31400-43000-0							1,000.00	571.75	571.75	57.20	0.00	428.25	42.83
010-32130-0-00000-81100-43000-0							33.00	32.56	32.56	98.70	0.00	0.44	1.33
010-32130-0-00000-82000-43000-0							500.00	440.04	440.04	88.00	11.95	48.01	9.60
010-32130-0-11100-10000-43000-0							4,500.00	3,485.84	3,485.84	77.50	541.39	472.77	10.51
010-32150-0-00000-31400-43000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00	0.00
010-32150-0-11100-81100-43000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-32200-0-00000-31400-43000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-32200-0-00000-81100-43000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-32200-0-11100-10000-43000-0							0.00	0.00	0.00	0.00	0.00	0.00	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							6,290.00	1,868.06	1,868.06	29.70	0.00	4,421.94	70.30
010-41270-0-11100-10000-43000-0							1,100.00	0.00	0.00	0.00	0.00	1,100.00	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							429.00	428.26	428.26	99.80	0.00	0.74	0.17
010-73880-0-00000-31400-43000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-74200-0-00000-31400-43000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-74220-0-11100-10000-43000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-74250-0-11100-10000-43000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00

BUDGET REPORT

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FROM: 7/1/2021 TO 3/23/2022

FUND: 010 - General Fund

							UNENCUMBERED						
FD	RE	PY	GO	FN	OB	SI	Working	Current	Year To Date	%	Encumbered	Balance	%
010-81500-0-00000-81100-43000-0							100.00	58.98	58.98	59.00	0.00	41.02	41.02
TOTAL: 43000							38,932.00	21,234.08	21,234.08	54.54	1,300.40	16,397.52	42.12
Non-Capitalized Equipment													
010-00000-0-00000-27000-44000-0							450.00	0.00	0.00	0.00	0.00	450.00	100.00
010-00000-0-00000-71500-44000-0							1,000.00	0.00	0.00	0.00	0.00	1,000.00	100.00
010-00000-0-00000-72000-44000-0							1,000.00	0.00	0.00	0.00	0.00	1,000.00	100.00
010-00000-0-00000-81100-44000-0							1,000.00	0.00	0.00	0.00	0.00	1,000.00	100.00
010-00000-0-00000-82000-44000-0							0.00	394.51	394.51	0.00	0.00	(394.51)	0.00
010-00000-0-11100-10000-44000-0							1,000.00	726.11	726.11	72.60	0.00	273.89	27.39
010-00000-0-11100-24200-44000-0							1,208.00	0.00	0.00	0.00	0.00	1,208.00	100.00
010-07200-0-00000-31400-44000-0							700.00	327.27	327.27	46.80	0.00	372.73	53.25
010-07200-0-11100-10000-44000-0							1,000.00	0.00	0.00	0.00	0.00	1,000.00	100.00
010-11000-0-11100-10000-44000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
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							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-32130-0-11100-10000-44000-0							1,400.00	731.36	731.36	52.20	0.00	668.64	47.76
010-32200-0-11100-10000-44000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-41260-0-00000-72000-44000-0							310.00	309.45	309.45	99.80	0.00	0.55	0.18
010-41260-0-11100-10000-44000-0							1,762.00	556.23	556.23	31.60	0.00	1,205.77	68.43
TOTAL: 44000							10,830.00	3,044.93	3,044.93	28.12	0.00	7,785.07	71.88
TOTAL: 40000							68,802.00	43,318.75	43,318.75	62.96	1,300.40	24,182.85	35.15
Subagreements for Services													
010-07230-0-00000-36000-51000-0							4,077.00	2,555.42	2,555.42	62.70	1,460.33	61.25	1.50
TOTAL: 51000							4,077.00	2,555.42	2,555.42	62.68	1,460.33	61.25	1.50
Travel and Conferences													
010-00000-0-00000-27000-52000-0							100.00	3.72	3.72	3.70	0.00	96.28	96.28
010-00000-0-00000-71500-52000-0							1,000.00	429.84	429.84	43.00	130.61	439.55	43.96
010-00000-0-00000-72000-52000-0							500.00	356.19	356.19	71.20	30.64	113.17	22.63
010-00000-0-11100-10000-52000-0							400.00	278.91	278.91	69.70	0.00	121.09	30.27
010-07200-0-00000-74100-52000-0							1,320.00	330.00	330.00	25.00	0.00	990.00	75.00
010-07200-0-11100-10000-52000-0							500.00	154.00	154.00	30.80	0.00	346.00	69.20
010-30100-0-11100-10000-52000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-32120-0-11100-10000-52000-0							142.00	141.90	141.90	99.90	0.00	0.10	0.07
010-32130-0-00000-74100-52000-0							28.00	0.00	0.00	0.00	0.00	28.00	100.00
010-32130-0-11100-10000-52000-0							1,000.00	141.90	141.90	14.20	0.00	858.10	85.81
010-40350-0-00000-21000-52000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00

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FUND: 010 - General Fund

FD	RE	PY	GO	FN	OB	SI	Working	Current	Year To Date	%	Encumbered	Balance	%
010-40350-0-00000-71500-52000-0							20.00	0.00	0.00	0.00	0.00	20.00	100.00
010-40350-0-11100-10000-52000-0							200.00	0.00	0.00	0.00	169.65	30.35	15.18
010-42010-0-11100-10000-52000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-73110-0-00000-74100-52000-0							250.00	250.00	250.00	100.00	0.00	0.00	0.00
010-73110-0-11100-10000-52000-0							1,275.00	0.00	0.00	0.00	0.00	1,275.00	100.00
010-73880-0-00000-72000-52000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL: 52000							6,735.00	2,086.46	2,086.46	30.98	330.90	4,317.64	64.11
Dues and Memberships													
010-00000-0-00000-71500-53000-0							500.00	358.20	358.20	71.60	0.00	141.80	28.36
010-00000-0-00000-72000-53000-0							94.00	93.50	93.50	99.50	0.00	0.50	0.53
010-40350-0-00000-71500-53000-0							100.00	71.50	71.50	71.50	0.00	28.50	28.50
TOTAL: 53000							694.00	523.20	523.20	75.39	0.00	170.80	24.61
Other Insurance													
010-00000-0-00000-72000-54500-0							3,600.00	3,331.13	3,331.13	92.50	0.00	268.87	7.47
010-07230-0-00000-36000-54500-0							150.00	0.00	0.00	0.00	0.00	150.00	100.00
TOTAL: 54500							3,750.00	3,331.13	3,331.13	88.83	0.00	418.87	11.17
Operation and Housekeeping Services													
010-00000-0-00000-81100-55000-0							100.00	0.00	0.00	0.00	0.00	100.00	100.00
010-00000-0-00000-82000-55000-0							30,000.00	15,105.03	15,105.03	50.40	3,061.93	11,833.04	39.44
TOTAL: 55000							30,100.00	15,105.03	15,105.03	50.18	3,061.93	11,933.04	39.64
Rentals, Leases, Repairs and Non-Capitalized Improvements													
010-00000-0-00000-81100-56000-0							100.00	44.00	44.00	44.00	0.00	56.00	56.00
010-00000-0-00000-82000-56000-0							8,300.00	8,289.60	8,289.60	99.90	0.00	10.40	0.13
010-07230-0-00000-36000-56000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-32200-0-00000-81100-56000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL: 56000							8,400.00	8,333.60	8,333.60	99.21	0.00	66.40	0.79
Professional/Consulting Services and Operating Expenditures													
010-00000-0-00000-24200-58000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-00000-0-00000-27000-58000-0							100.00	32.47	32.47	32.50	0.00	67.53	67.53
010-00000-0-00000-31400-58000-0							2,500.00	1,125.85	1,125.85	45.00	1,090.28	283.87	11.35
010-00000-0-00000-71100-58000-0							500.00	0.00	0.00	0.00	0.00	500.00	100.00
010-00000-0-00000-71500-58000-0							10,000.00	6,309.86	6,309.86	63.10	112.76	3,577.38	35.77
010-00000-0-00000-71900-58000-0							15,000.00	0.00	0.00	0.00	0.00	15,000.00	100.00
010-00000-0-00000-72000-58000-0							4,000.00	2,249.31	2,249.31	56.20	251.50	1,499.19	37.48
010-00000-0-00000-73000-58000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00

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FUND: 010 - General Fund

FD	RE	PY	GO	FN	OB	SI	Working	Current	Year To Date	%	Encumbered	Balance	%
010-00000-0-00000-77000-58000-0							3,804.00	2,047.48	2,047.48	53.80	0.00	1,756.52	46.18
010-00000-0-00000-81100-58000-0							6,000.00	4,567.55	4,567.55	76.10	1,333.96	98.49	1.64
010-00000-0-11100-10000-58000-0							3,500.00	2,632.14	2,632.14	75.20	0.00	867.86	24.80
010-06205-0-00000-85000-58000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-07200-0-00000-72000-58000-0							264.00	264.00	264.00	100.00	0.00	0.00	0.00
010-07200-0-11100-10000-58000-0							13,000.00	10,013.01	10,013.01	77.00	236.50	2,750.49	21.16
010-07200-0-11100-24200-58000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-07230-0-00000-36000-58000-0							23.00	21.89	21.89	95.20	0.00	1.11	4.83
010-11000-0-00000-72000-58000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-11000-0-11100-31400-58000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-30100-0-11100-10000-58000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-31820-0-00000-27000-58000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-31820-0-00000-71500-58000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-31820-0-00000-72000-58000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-31820-0-11100-10000-58000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-32100-0-11100-10000-58000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-32120-0-00000-31400-58000-0							0.00	(4,129.63)	(4,129.63)	0.00	0.00	4,129.63	0.00
010-32120-0-11100-10000-58000-0							10,964.00	14,530.43	14,530.43	132.50	0.00	(3,566.43)	0.00
010-32130-0-11100-10000-58000-0							13,137.00	4,707.46	4,707.46	35.80	353.10	8,076.44	61.48
010-32130-0-11100-31100-58000-0							160.00	0.00	0.00	0.00	146.70	13.30	8.31
010-32140-0-11100-10000-58000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-32200-0-00000-71500-58000-0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
010-32200-0-11100-10000-58000-0							0.00	0.00	0.00	0.00	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							95.00	0.00	0.00	0.00	0.00	95.00	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							2,511.00	2,510.25	2,510.25	100.00	0.00	0.75	0.03
010-81500-0-00000-81100-58000-0							2,870.00	1,224.19	1,224.19	42.70	0.00	1,645.81	57.35
TOTAL: 58000							88,428.00	48,106.26	48,106.26	54.40	3,524.80	36,796.94	41.61
Pension Penalties & Interest													
010-00000-0-00000-71000-58009-0							100.00	13.31	13.31	13.30	0.00	86.69	86.69
TOTAL: 58009							100.00	13.31	13.31	13.31	0.00	86.69	86.69
Communications													
010-00000-0-00000-82000-59000-0							7,000.00	4,082.52	4,082.52	58.30	512.55	2,404.93	34.36
TOTAL: 59000							7,000.00	4,082.52	4,082.52	58.32	512.55	2,404.93	34.36
TOTAL: 50000							149,284.00	84,136.93	84,136.93	56.36	8,890.51	56,256.56	37.68

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FY: 2022

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FROM: 7/1/2021 TO 3/23/2022

FUND: 010 - General Fund

							UNENCUMBERED						
FD	RE	PY	GO	FN	OB	SI	Working	Current	Year To Date	%	Encumbered	Balance	%
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							0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL: 61700							0.00	0.00	0.00	0.00	0.00	0.00	0.00
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							0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Tuition, Excess Costs, and/or Deficits Payments to COE													
010-00000-0-00000-92000-71420-0							2,000.00	870.95	870.95	43.50	0.00	1,129.05	56.45
TOTAL: 71420							2,000.00	870.95	870.95	43.55	0.00	1,129.05	56.45
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
Between General Fund and Special Reserve Fund													
010-00000-0-00000-93000-76120-0							1,300,000.00	1,300,000.00	1,300,000.00	100.00	0.00	0.00	0.00
TOTAL: 76120							1,300,000.00	1,300,000.00	1,300,000.00	100.00	0.00	0.00	0.00
From General Fund to Cafeteria Fund													
010-00000-0-00000-93000-76160-0							75,000.00	50,000.00	50,000.00	66.70	0.00	25,000.00	33.33
TOTAL: 76160							75,000.00	50,000.00	50,000.00	66.67	0.00	25,000.00	33.33
TOTAL: 70000							1,377,000.00	1,350,870.95	1,350,870.95	98.10	0.00	26,129.05	1.90
TOTAL EXPENSES:							2,282,074.69	1,802,559.64	1,802,559.64	78.99	10,190.91	469,324.14	20.57

BUDGET REPORT

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FY: 2022

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FROM: 7/1/2021 TO 3/23/2022

FUND: 010 - General Fund

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

SUMMARY FOR 010 - GENERAL FUND

		Current	Year To Date	%	Encumbered	Balance	%
TOTAL: INCOME	868,579.00	421,294.67	421,294.67	48.50	0.00	447,284.33	51.50
TOTAL: 1000-5000	905,074.69	451,688.69	451,688.69	49.91	10,190.91	443,195.09	48.97
TOTAL: 1000-6000	905,074.69	451,688.69	451,688.69	49.91	10,190.91	443,195.09	48.97
TOTAL: EXPENSES	2,282,074.69	1,802,559.64	1,802,559.64	78.99	10,190.91	469,324.14	20.57



SEQUOIA UNION | **ELEMENTARY SCHOOL**

7. Consent Action Items 7.3 Cafeteria Report

BUDGET REPORT

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FY: 2022

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FROM: 7/1/2021 TO 3/23/2022

FUND: 130 - Cafeteria Special Revenue Fund

							UNENCUMBERED							
FD	RE	PY	GO	FN	OB	SI		Working	Current	Year To Date	%	Encumbered	Balance	%
Child Nutrition Programs														
130-53100-0-00000-00000-82200-0								110,000.00	99,788.57	99,788.57	90.70	0.00	10,211.43	9.28
							TOTAL: 82200	110,000.00	99,788.57	99,788.57	90.72	0.00	10,211.43	9.28
Child Nutrition														
130-53100-0-00000-00000-85200-0								14,000.00	13,006.21	13,006.21	92.90	0.00	993.79	7.10
							TOTAL: 85200	14,000.00	13,006.21	13,006.21	92.90	0.00	993.79	7.10
Food Service Sales														
130-53100-0-00000-00000-86340-0								1,000.00	555.28	555.28	55.50	0.00	444.72	44.47
							TOTAL: 86340	1,000.00	555.28	555.28	55.53	0.00	444.72	44.47
Interest														
130-53100-0-00000-00000-86600-0								150.00	96.73	96.73	64.50	0.00	53.27	35.51
							TOTAL: 86600	150.00	96.73	96.73	64.49	0.00	53.27	35.51
Net Increase (Decrease) in the Fair Value of Investments														
130-53100-0-00000-00000-86620-0								0.00	(141.50)	(141.50)	0.00	0.00	141.50	0.00
							TOTAL: 86620	0.00	(141.50)	(141.50)	0.00	0.00	141.50	0.00
To Cafeteria Fund, From General Fund														
130-53100-0-00000-00000-89160-0								75,000.00	50,000.00	50,000.00	66.70	0.00	25,000.00	33.33
							TOTAL: 89160	75,000.00	50,000.00	50,000.00	66.67	0.00	25,000.00	33.33
							TOTAL: 80000	200,150.00	163,305.29	163,305.29	81.59	0.00	36,844.71	18.41
							TOTAL INCOME:	200,150.00	163,305.29	163,305.29	81.59	0.00	36,844.71	18.41
Classified Support Salaries														
130-53100-0-00000-37000-22000-0								26,000.00	15,776.28	15,776.28	60.70	0.00	10,223.72	39.32
							TOTAL: 22000	26,000.00	15,776.28	15,776.28	60.68	0.00	10,223.72	39.32
Classified Supervisors' and Administrators' Salaries														
130-53100-0-00000-37000-23000-0								56,000.00	37,213.76	37,213.76	66.50	0.00	18,786.24	33.55
							TOTAL: 23000	56,000.00	37,213.76	37,213.76	66.45	0.00	18,786.24	33.55
							TOTAL: 20000	82,000.00	52,990.04	52,990.04	64.62	0.00	29,009.96	35.38
Public Employees` Retirement System, classified positions														
130-53100-0-00000-37000-32020-0								18,900.00	12,139.98	12,139.98	64.20	0.00	6,760.02	35.77
							TOTAL: 32020	18,900.00	12,139.98	12,139.98	64.23	0.00	6,760.02	35.77

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FY: 2022

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FROM: 7/1/2021 TO 3/23/2022

FUND: 130 - Cafeteria Special Revenue Fund

							UNENCUMBERED						
FD	RE	PY	GO	FN	OB	SI	Working	Current	Year To Date	%	Encumbered	Balance	%
Social Security/Medicare/Alternative, classified positions													
130-53100-0-00000-37000-33020-0							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													
130-53100-0-00000-37000-33022-0							5,100.00	3,285.40	3,285.40	64.40	0.00	1,814.60	35.58
TOTAL: 33022							5,100.00	3,285.40	3,285.40	64.42	0.00	1,814.60	35.58
Medicare, classified positions													
130-53100-0-00000-37000-33023-0							1,200.00	768.34	768.34	64.00	0.00	431.66	35.97
TOTAL: 33023							1,200.00	768.34	768.34	64.03	0.00	431.66	35.97
Health & Welfare Benefits, classified positions													
130-53100-0-00000-37000-34020-0							17,100.00	10,260.00	10,260.00	60.00	0.00	6,840.00	40.00
TOTAL: 34020							17,100.00	10,260.00	10,260.00	60.00	0.00	6,840.00	40.00
State Unemployment Insurance, classified positions													
130-53100-0-00000-37000-35020-0							450.00	264.97	264.97	58.90	0.00	185.03	41.12
TOTAL: 35020							450.00	264.97	264.97	58.88	0.00	185.03	41.12
Worker`s Compensation Insurance, classified positions													
130-53100-0-00000-37000-36020-0							1,200.00	904.62	904.62	75.40	0.00	295.38	24.62
TOTAL: 36020							1,200.00	904.62	904.62	75.39	0.00	295.38	24.62
TOTAL: 30000							43,950.00	27,623.31	27,623.31	62.85	0.00	16,326.69	37.15
Materials and Supplies													
130-53100-0-00000-37000-43000-0							3,000.00	1,329.62	1,329.62	44.30	0.00	1,670.38	55.68
TOTAL: 43000							3,000.00	1,329.62	1,329.62	44.32	0.00	1,670.38	55.68
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							50,000.00	38,521.89	38,521.89	77.00	9,565.68	1,912.43	3.82
TOTAL: 47000							50,000.00	38,521.89	38,521.89	77.04	9,565.68	1,912.43	3.82
TOTAL: 40000							53,000.00	39,851.51	39,851.51	75.19	9,565.68	3,582.81	6.76
Travel and Conferences													
130-53100-0-00000-37000-52000-0							100.00	9.86	9.86	9.90	0.00	90.14	90.14

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FY: 2022

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FROM: 7/1/2021 TO 3/23/2022

FUND: 130 - Cafeteria Special Revenue Fund

											UNENCUMBERED				
FD	RE	PY	GO	FN	OB	SI			Working	Current	Year To Date	%	Encumbered	Balance	%
TOTAL: 52000								100.00	9.86	9.86	9.86		0.00	90.14	90.14
TOTAL: 50000								100.00	9.86	9.86	9.86		0.00	90.14	90.14
TOTAL EXPENSES:								179,050.00	120,474.72	120,474.72	67.29		9,565.68	49,009.60	27.37

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FROM: 7/1/2021 TO 3/23/2022

FUND: 130 - Cafeteria Special Revenue Fund

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

SUMMARY FOR 130 - CAFETERIA SPECIAL REVENUE FUND

		Current	Year To Date	%	Encumbered	Balance	%
TOTAL: INCOME	200,150.00	163,305.29	163,305.29	81.59	0.00	36,844.71	18.41
TOTAL: 1000-5000	179,050.00	120,474.72	120,474.72	67.29	9,565.68	49,009.60	27.37
TOTAL: 1000-6000	179,050.00	120,474.72	120,474.72	67.29	9,565.68	49,009.60	27.37
TOTAL: EXPENSES	179,050.00	120,474.72	120,474.72	67.29	9,565.68	49,009.60	27.37



SEQUOIA UNION | **ELEMENTARY SCHOOL**

7. Consent Action Items 7.4 Enrollment Report Charter

Attendance Summary By Grade

Sequoia Union Charter School
02/14/2022 to 03/11/2022 = 18 school days

Grade Level	Carry Fwd	Gain	Mult Gain	Loss	Ending	Actual Days	OffTrack	Days N/E	Days Absent	Days Attd	ADA	ADA %
0	48	1	0	0	49	882	0	0	42.00	840.00	46.67	95.24%
Subtotal	48	1	0	0	49	882	0	0	42.00	840.00	46.67	95.24%
1	38	0	0	0	38	684	0	0	32.00	652.00	36.22	95.32%
2	39	0	0	2	37	702	0	15	39.00	648.00	36.00	94.32%
3	41	0	0	0	41	738	0	0	45.00	693.00	38.50	93.90%
Subtotal	118	0	0	2	116	2124	0	15	116.00	1993.00	110.72	94.50%
4	37	2	0	0	39	702	0	21	43.00	638.00	35.44	93.69%
5	43	1	0	1	43	792	0	9	52.00	731.00	40.61	93.36%
6	39	0	0	0	39	702	0	0	63.00	639.00	35.50	91.03%
Subtotal	119	3	0	1	121	2196	0	30	158.00	2008.00	111.55	92.71%
7	45	0	0	0	45	810	0	0	53.00	757.00	42.06	93.46%
Subtotal	45	0	0	0	45	810	0	0	53.00	757.00	42.06	93.46%
Grand Total	330	4	0	3	331	6012	0	45	369.00	5598.00	311.00	93.82%

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**

7. Consent Action Items 7.5 Enrollment Report District

Attendance Summary By Grade

Sequoia Union Elementary School
02/14/2022 to 03/11/2022 = 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	35	0	0	1	34	630	0	9	59.00	560.00	31.11	90.18%
Subtotal	35	0	0	1	34	630	0	9	59.00	560.00	31.11	90.18%
Grand Total	35	0	0	1	34	630	0	9	59.00	560.00	31.11	90.18%

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

Signed _____

Date _____

Report Calculations

$((\text{Carry Fwd} + \text{Gain} - \text{Mult. Gain}) \times \text{School Days}) = \text{Actual Days}$

$\text{Actual Days} - (\text{Off Track} + \text{Days N/E} + \text{Days Absent}) = \text{Days Attd}$

$[\text{Days Attd} / (\text{Actual Days} - \text{Off Track} - \text{Days N/E})] \times 100 = \text{ADA\%}$

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



SEQUOIA UNION | **ELEMENTARY SCHOOL**

7. Consent Action Items 7.6 Payroll Report

Tulare County Office of Education
Order to Pay/Payroll Transmittal
Form PS04P - Payroll

Month/Day/Year 03/11/2022

Instructions

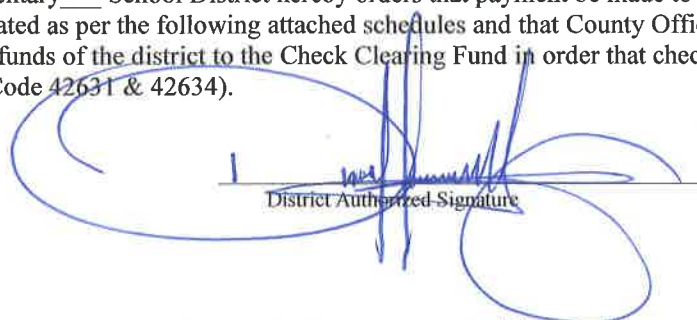
Only Districts that submit payroll to TCOE for input will use this form. This form serves as a transmittal document and an Order from an authorized District employee for payment of payroll. The total amount of Gross Payroll indicated on the form must agree with the Payroll Input Work Sheet submitted 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
Form PS02 Voluntary Deductions	No. Enclosed _____	No. Enclosed _____
Form PS03 Employee Distribution Additions	No. Enclosed	No. Enclosed 1
Form W-4 Withholding	No. Enclosed	No. Enclosed 1
Automatic Payroll Deposit Form Authorization	No. Enclosed	No. Enclosed
PERS Action Form		No. Enclosed _____
Total Gross Payroll Must attach Adding Machine Tape	Total Amount \$7,531.12	Total Amount \$7,608.47

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

03/11/2022
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 03/21/2022

Instructions

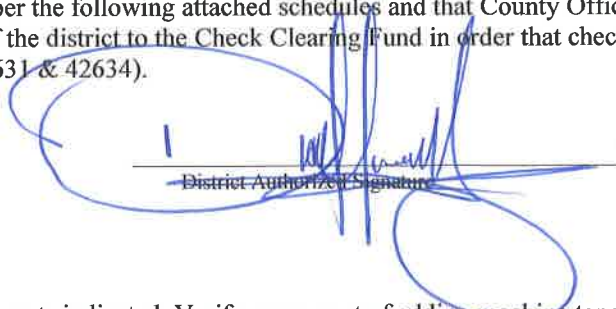
Only Districts that submit payroll to TCOE for input will use this form. This form serves as a transmittal document and an Order from an authorized District employee for payment of payroll. The total amount of Gross Payroll indicated on the form must agree with the Payroll Input Work Sheet submitted 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	<input checked="" type="checkbox"/> Yes
Form PS01 Employee Personnel Data Sheets	No. Enclosed	No. Enclosed 1
Form PS02 Voluntary Deductions	No. Enclosed	No. Enclosed
Form PS03 Employee Distribution Additions	No. Enclosed	No. Enclosed 1
Form W-4 Withholding	No. Enclosed	No. Enclosed 1
Automatic Payroll Deposit Form Authorization	No. Enclosed	No. Enclosed 1
PERS Action Form		No. Enclosed 1
Total Gross Payroll Must attach Adding Machine Tape	Total Amount \$132,119.25	Total Amount \$62,523.93

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

03/21/2022
 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**

7. Consent Action Items 7.7 [Vendor Payment Report](#)

Accounts Payable Final PreList - 3/2/2022 12:20:25PM

*** FINAL ***

Batch No 260

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Audit		
								Amount	Flag	EFT
012923	ARAMARK Uniform Services	PV-221217	3/2/2022	220020	503000481982		090-00000-0-00000-31400-58000-0	\$22.26		
	ARAMARK Uniform Services	PV-221218	3/2/2022	220020	503000481982		010-00000-0-00000-31400-58000-0	\$2.75		
Total Check Amount:								\$25.01		
014201	CA State Teacher Retirement	PV-221227	3/2/2022	220307	1523358742		010-00000-0-00000-27000-39010-0	\$183.69		
	CA State Teacher Retirement	PV-221228	3/2/2022	220307	1523358742		090-00000-0-00000-27000-39010-0	\$1,486.19		
Total Check Amount:								\$1,669.88		
013856	Delta Vector Control District	PV-221225	3/2/2022	220305	DV10019		010-00000-0-00000-81100-58000-0	\$15.81		
	Delta Vector Control District	PV-221226	3/2/2022	220305	DV10019		090-00000-0-00000-81100-58000-0	\$127.94		
Total Check Amount:								\$143.75		
013666	Demco	PV-221215	3/2/2022	220282	7079422		010-07200-0-11100-10000-43000-0	\$21.39		
	Demco	PV-221216	3/2/2022	220282	7079422		090-07200-0-11100-10000-43000-0	\$173.03		
Total Check Amount:								\$194.42		
014020	Frontier	PV-221203	3/2/2022	220125	20914807100123985		010-00000-0-00000-82000-55000-0	\$12.57		
	Frontier	PV-221204	3/2/2022	220125	20914807100123985		090-00000-0-00000-82000-55000-0	\$101.70		
Total Check Amount:								\$114.27		
013747	Mission Uniform Service	PV-221213	3/2/2022	220027	516533413		010-00000-0-00000-82000-55000-0	\$98.57		22
	Mission Uniform Service	PV-221214	3/2/2022	220027	516533416		090-00000-0-00000-82000-55000-0	\$797.48		22
Total Check Amount:								\$896.05		
014197	Pioneer Valley Books	PV-221202	3/2/2022	220290	I226991		090-32130-0-11100-10000-44000-0	\$8,933.21		
Total Check Amount:								\$8,933.21		
012151	PRODUCERS	PV-221210	3/2/2022	220302	57757584		130-53100-0-00000-37000-47000-0	\$480.93		22
Total Check Amount:								\$480.93		
014174	Sherri Rocha	PV-221206	3/2/2022	220077	03.01.2022		010-00000-0-00000-72000-58000-0	\$145.66		
	Sherri Rocha	PV-221207	3/2/2022	220077	03.01.2022		090-00000-0-00000-72000-58000-0	\$1,178.52		
Total Check Amount:								\$1,324.18		
013076	SISC III	PV-221205	3/2/2022		72116		010-00000-0-00000-00000-95024-0	\$41,482.60		G

Accounts Payable Final PreList - 3/2/2022 12:20:25PM

*** FINAL ***

Batch No 260

Vendor No	Vendor Name	Reference	Invoice	PO #	Invoice No	Separate	Amount	Audit		
		Number	Date			Check		Account Code	Flag	EFT
								Total Check Amount:		\$41,482.60
012018	SMART & FINAL IRIS CO.	PV-221199	3/2/2022	220228	3847110032103	130-53100-0-00000-37000-47000-0	\$147.28	M		
	SMART & FINAL IRIS CO.	PV-221200	3/2/2022	220086	3847110038401	010-00000-0-11100-10000-43000-0	\$22.41	M		
	SMART & FINAL IRIS CO.	PV-221201	3/2/2022	220086	3847110038401	090-00000-0-11100-10000-43000-0	\$181.32	M		
	SMART & FINAL IRIS CO.	PV-221208	3/2/2022	220228	3847110018401	130-53100-0-00000-37000-47000-0	\$59.82	M		
								Total Check Amount:		\$410.83
013948	Staples Advantage, Dept. LA	PV-221219	3/2/2022	220062	8065230744	010-00000-0-11100-10000-43000-0	\$9.59			
	Staples Advantage, Dept. LA	PV-221220	3/2/2022	220062	8065230744	090-00000-0-11100-10000-43000-0	\$77.57			
	Staples Advantage, Dept. LA	PV-221221	3/2/2022	220306	8065230744	010-00000-0-11100-10000-43000-0	\$49.77			
	Staples Advantage, Dept. LA	PV-221222	3/2/2022	220306	8065230744	090-00000-0-11100-10000-43000-0	\$402.67			
	Staples Advantage, Dept. LA	PV-221223	3/2/2022	220263	8065230744	010-00000-0-00000-27000-43000-0	\$4.09			
	Staples Advantage, Dept. LA	PV-221224	3/2/2022	220263	8065230744	090-00000-0-00000-27000-43000-0	\$33.07			
								Total Check Amount:		\$576.76
012751	WAGNER, HOPE	PV-221209	3/2/2022		02.14.2022	130-53100-0-00000-37000-47000-0	\$65.69			
								Total Check Amount:		\$65.69
006424	WOODLAKE HARDWARE CO	PV-221211	3/2/2022	220272	2.19.22	010-00000-0-00000-81100-43000-0	\$2.90			
	WOODLAKE HARDWARE CO	PV-221212	3/2/2022	220272	2.19.22	090-00000-0-00000-81100-43000-0	\$23.50			
								Total Check Amount:		\$26.40

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*** FINAL ***

Batch No 260

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

\$56,343.98

Accounts Payable Final PreList - 3/2/2022 12:20:25PM

*** FINAL ***

Batch No 260

Audit

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT
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Batch No 260

Total Accounts Payable:

\$56,343.98

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 56,343.98 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

3/2/22

Fund Summary	Total
010	\$42,051.80
090	\$13,538.46
130	\$753.72
Total	\$56,343.98

Accounts Payable Final PreList - 3/9/2022 3:51:52PM

*** FINAL ***

Batch No 261

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Audit	
									Flag	EFT
012923	ARAMARK Uniform Services	PV-221232	3/9/2022	220020	503000486402		090-00000-0-00000-31400-58000-0	\$23.29		
	ARAMARK Uniform Services	PV-221233	3/9/2022	220020	503000486402		010-00000-0-00000-31400-58000-0	\$2.88		
	ARAMARK Uniform Services	PV-221234	3/9/2022	220020	503000477451-473034		090-00000-0-00000-31400-58000-0	\$44.52		
	ARAMARK Uniform Services	PV-221235	3/9/2022	220020	503000477451-473034		010-00000-0-00000-31400-58000-0	\$5.50		
Total Check Amount:								\$76.19		
014120	Ashley Ridenour	PV-221261	3/9/2022		2.22.22		010-00000-0-11100-10000-43000-0	\$8.80		
	Ashley Ridenour		3/9/2022		2.22.22		090-00000-0-11100-10000-43000-0	\$71.23		
Total Check Amount:								\$80.03		
013937	CDW-Government	PV-221229	3/9/2022	220262	T052948		010-32130-0-11100-10000-44000-0	\$377.09		
	CDW-Government	PV-221230	3/9/2022	220262	T052948		090-32130-0-11100-10000-44000-0	\$3,051.01		
Total Check Amount:								\$3,428.10		
002430	GRIGGS INC, JACK	PV-221252	3/9/2022	220050	0071885		010-00000-0-00000-82000-55000-0	\$238.86		
	GRIGGS INC, JACK	PV-221253	3/9/2022	220050	0071885		090-00000-0-00000-82000-55000-0	\$1,932.58		
Total Check Amount:								\$2,171.44		
013951	Jive Communications Inc.	PV-221236	3/9/2022	220018	IN7100988153		090-00000-0-00000-82000-59000-0	\$842.91		22
	Jive Communications Inc.	PV-221237	3/9/2022	220018	IN7100988153		010-00000-0-00000-82000-59000-0	\$104.18		22
Total Check Amount:								\$947.09		
011817	JORGENSEN & COMPANY INC	PV-221257	3/9/2022	220310	5991246		010-00000-0-00000-81100-58000-0	\$34.65		
	JORGENSEN & COMPANY INC	PV-221258	3/9/2022	220310	5991246		090-00000-0-00000-81100-58000-0	\$280.35		
Total Check Amount:								\$315.00		
014050	Kelley Ritchie	PV-221254	3/9/2022		2.22.22		090-00000-0-11100-10000-43000-0	\$279.09		
Total Check Amount:								\$279.09		
013747	Mission Uniform Service	PV-221238	3/9/2022	220027	616609661		010-00000-0-00000-82000-55000-0	\$59.35		22
	Mission Uniform Service	PV-221239	3/9/2022	220027	516609661		090-00000-0-00000-82000-55000-0	\$480.24		22
	Mission Uniform Service	PV-221259	3/9/2022	220027	516575173		010-00000-0-00000-82000-55000-0	\$22.94		22
	Mission Uniform Service	PV-221260	3/9/2022	220027	516575173		090-00000-0-00000-82000-55000-0	\$185.64		22
Total Check Amount:								\$748.17		

Accounts Payable Final PreList - 3/9/2022 3:51:52PM

*** FINAL ***

Batch No 261

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Audit	
									Flag	EFT
012151	PRODUCERS	PV-221231	3/9/2022	220302	5862206355		130-53100-0-00000-37000-47000-0	\$485.77		22
Total Check Amount:								\$485.77		
014163	Trafera	PV-221240	3/9/2022	220024	i00241824/i00241754		090-32130-0-11100-10000-43000-0	\$2,156.94		
	Trafera	PV-221241	3/9/2022	220024	i000241824i000241754		010-32130-0-11100-10000-43000-0	\$266.59		
	Trafera	PV-221242	3/9/2022	220024	i000241824i000241754		090-07200-0-11100-10000-43000-0	\$17,451.64		
	Trafera	PV-221243	3/9/2022	220024	i000241824i000241754		010-07200-0-11100-10000-43000-0	\$2,156.95		
	Trafera	PV-221244	3/9/2022	220025	i000227693i000226383		090-07200-0-11100-10000-43000-0	\$19,802.50	A	
	Trafera	PV-221245	3/9/2022	220025	i000227693i000226383		010-07200-0-11100-10000-43000-0	\$2,447.50		
	Trafera	PV-221246	3/9/2022	220025	i000227693i000226383		090-00000-0-11100-10000-43000-0	\$2,447.50		
	Trafera	PV-221247	3/9/2022	220025	i000227693i000226383		010-00000-0-11100-10000-43000-0	\$302.50		
	Trafera	PV-221248	3/9/2022	220025	i000227693i000226383		090-32130-0-11100-10000-43000-0	\$9,790.00		
	Trafera	PV-221249	3/9/2022	220025	i000227693i000226383		010-32130-0-11100-10000-43000-0	\$1,210.00		
	Trafera	PV-221250	3/9/2022	220025	i000227693i000226383		090-32130-0-11100-10000-43000-0	\$5,903.28		
	Trafera	PV-221251	3/9/2022	220025	i000227693i000226383		010-32130-0-11100-10000-43000-0	\$729.62		
Total Check Amount:								\$64,665.02		
013926	Tulare Co Gen Svcs Agency	PV-221262	3/9/2022	220308	22314		010-00000-0-00000-27000-43000-0	\$13.76		
	Tulare Co Gen Svcs Agency	PV-221263	3/9/2022	220308	22314		090-00000-0-00000-27000-43000-0	\$111.35		
Total Check Amount:								\$125.11		
014085	Water System Solutions LLC	PV-221255	3/9/2022	220075	173		010-00000-0-00000-81100-58000-0	\$30.25		
	Water System Solutions LLC	PV-221256	3/9/2022	220075	173		090-00000-0-00000-81100-58000-0	\$244.75		
Total Check Amount:								\$275.00		

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*** FINAL ***

Batch No 261

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

\$73,596.01

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*** FINAL ***

Batch No 261

Audit

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT
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Batch No 261

Total Accounts Payable:

\$73,596.01

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 73,596.01 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

 3/9/22
 Date

Fund Summary	Total
010	\$8,011.42
090	\$65,098.82
130	\$485.77
Total	\$73,596.01

Accounts Payable Final PreList - 3/17/2022 11:52:41AM

*** FINAL ***

Batch No 262

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Audit Flag	EFT
014133	Amazon Business	PV-221302	3/17/2022	220317	136K-1NJV-VYXD		130-53100-0-00000-37000-43000-0	\$668.60		22
Total Check Amount:								\$668.60		
012923	ARAMARK Uniform Services	PV-221286	3/17/2022	220020	503000495149		010-00000-0-00000-31400-58000-0	\$2.88		
	ARAMARK Uniform Services	PV-221287	3/17/2022	220020	503000495149		090-00000-0-00000-31400-58000-0	\$23.29		
	ARAMARK Uniform Services	PV-221312	3/17/2022	220020	503000490886		010-00000-0-00000-31400-58000-0	\$2.88		
	ARAMARK Uniform Services	PV-221313	3/17/2022	220020	503000490886		090-00000-0-00000-31400-58000-0	\$23.29		
Total Check Amount:								\$52.34		
013192	AT&T	PV-221265	3/17/2022	220044	0207858057001		010-00000-0-00000-82000-59000-0	\$6.25		
	AT&T	PV-221266	3/17/2022	220044	0207858057001		090-00000-0-00000-82000-59000-0	\$50.54		
Total Check Amount:								\$56.79		
013206	AT&T WIRELESS	PV-221267	3/17/2022	220049	287259272862		010-00000-0-00000-82000-59000-0	\$159.58		
	AT&T WIRELESS	PV-221268	3/17/2022	220049	287259272862		090-00000-0-00000-82000-59000-0	\$1,291.18		
Total Check Amount:								\$1,450.76		
014198	Buddy's Trphies	PV-221310	3/17/2022	220288	32936		010-41260-0-00000-72000-44000-0	\$309.45		
	Buddy's Trphies	PV-221311	3/17/2022	220288	32936		090-41260-0-00000-72000-44000-0	\$618.99		
Total Check Amount:								\$928.44		
012779	CDE-Food Distribution Progam	PV-221309	3/17/2022	220315	22 SF-40754		130-53100-0-00000-37000-47000-0	\$399.00		
Total Check Amount:								\$399.00		
011909	CULLIGAN WATER CONDITIONING	PV-221288	3/17/2022	220161	16774		010-00000-0-00000-82000-55000-0	\$70.90		22
	CULLIGAN WATER CONDITIONING	PV-221289	3/17/2022	220161	16774		090-00000-0-00000-82000-55000-0	\$573.60		22
Total Check Amount:								\$644.50		
014113	Diana Hernandez	PV-221316	3/17/2022		3.17.2022		010-00000-0-00000-72000-52000-0	\$7.89		
	Diana Hernandez		3/17/2022		3.17.2022		090-00000-0-00000-72000-52000-0	\$63.80		
Total Check Amount:								\$71.69		
012161	LAWRENCE TRACTOR	PV-221318	3/17/2022	220320	5540		010-00000-0-00000-82000-44000-0	\$394.51		
	LAWRENCE TRACTOR	PV-221319	3/17/2022	220320	5540		090-00000-0-00000-82000-44000-0	\$3,191.91		

Accounts Payable Final PreList - 3/17/2022 11:52:41AM

*** FINAL ***

Batch No 262

Audit

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT
Total Check Amount:								\$3,586.42		
013774	Lozano-Smith	PV-221300	3/17/2022	220316	001029		010-00000-0-00000-71500-58000-0	\$86.86	H	
	Lozano-Smith	PV-221301	3/17/2022	220316	001029		090-00000-0-00000-27000-58000-0	\$702.74		
Total Check Amount:								\$789.60		
012998	MAJOR SYSCO	PV-221292	3/17/2022	220293	751834		130-53100-0-00000-37000-47000-0	\$3,251.80		
Total Check Amount:								\$3,251.80		
013747	Mission Uniform Service	PV-221284	3/17/2022	220027	516661161		010-00000-0-00000-82000-55000-0	\$21.63		22
	Mission Uniform Service	PV-221285	3/17/2022	220027	516661161		090-00000-0-00000-82000-55000-0	\$175.05		22
Total Check Amount:								\$196.68		
014199	Powerstride Battery Co	PV-221314	3/17/2022	220289	SEQ239		010-00000-0-00000-82000-43000-0	\$210.85		
	Powerstride Battery Co	PV-221315	3/17/2022	220289	SEQ239		090-00000-0-00000-82000-43000-0	\$1,705.95		
Total Check Amount:								\$1,916.80		
012151	PRODUCERS	PV-221283	3/17/2022	220302	57768796		130-53100-0-00000-37000-47000-0	\$647.88		22
Total Check Amount:								\$647.88		
012977	SCHOOL SERVICES OF CALIFORNIA	PV-221290	3/17/2022	220218	W120488-IN		010-00000-0-00000-72000-52000-0	\$30.25		
	SCHOOL SERVICES OF CALIFORNIA	PV-221291	3/17/2022	220218	W120488-IN		090-00000-0-00000-72000-52000-0	\$244.75		
Total Check Amount:								\$275.00		
014196	School Site Solutions	PV-221317	3/17/2022	220318	2022013		350-77100-0-00000-85000-62000-0	\$290.00		
Total Check Amount:								\$290.00		
005383	SOUTHERN CALIF EDISON CO	PV-221273	3/17/2022	220042	700145346460		010-00000-0-00000-82000-55000-0	\$10.76		
	SOUTHERN CALIF EDISON CO	PV-221274	3/17/2022	220042	700145346460		090-00000-0-00000-82000-55000-0	\$87.08		
	SOUTHERN CALIF EDISON CO	PV-221275	3/17/2022	220042	7001451061655		010-00000-0-00000-82000-55000-0	\$379.99		
	SOUTHERN CALIF EDISON CO	PV-221276	3/17/2022	220042	700145161655		090-00000-0-00000-82000-55000-0	\$3,074.46		
	SOUTHERN CALIF EDISON CO	PV-221277	3/17/2022	220042	700146604632		010-00000-0-00000-82000-55000-0	\$12.79		
	SOUTHERN CALIF EDISON CO	PV-221278	3/17/2022	220042	700146604632		090-00000-0-00000-82000-55000-0	\$103.46		
	SOUTHERN CALIF EDISON CO	PV-221279	3/17/2022	220042	700146877747		010-00000-0-00000-82000-55000-0	\$211.51		

Accounts Payable Final PreList - 3/17/2022 11:52:41AM

*** FINAL ***

Batch No 262

Audit

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT
005383	SOUTHERN CALIF EDISON CO	PV-221280	3/17/2022	220042	700146877747		090-00000-0-00000-82000-55000-0	\$1,711.27		
Total Check Amount:								\$5,591.32		
013948	Staples Advantage, Dept. LA	PV-221271	3/17/2022	220062	8065473630		010-00000-0-11100-10000-43000-0	\$28.18		
	Staples Advantage, Dept. LA	PV-221272	3/17/2022	220062	8065473630		090-00000-0-11100-10000-43000-0	\$228.03		
	Staples Advantage, Dept. LA	PV-221293	3/17/2022	220062	8065388769		090-00000-0-11100-10000-43000-0	\$316.55		
	Staples Advantage, Dept. LA	PV-221294	3/17/2022	220263	8065388769		010-00000-0-00000-27000-43000-0	\$5.45		
	Staples Advantage, Dept. LA	PV-221295	3/17/2022	220263	8065388769		090-00000-0-00000-27000-43000-0	\$44.08		
	Staples Advantage, Dept. LA	PV-221296	3/17/2022	220295	8065388769		010-07200-0-11100-10000-43000-0	\$7.62		
	Staples Advantage, Dept. LA	PV-221297	3/17/2022	220295	8065388769		090-07200-0-11100-10000-43000-0	\$61.65		
	Staples Advantage, Dept. LA	PV-221298	3/17/2022	220295	8065388769		010-07200-0-11100-10000-43000-0	\$9.59		
	Staples Advantage, Dept. LA	PV-221299	3/17/2022	220295	8065388769		090-07200-0-11100-10000-43000-0	\$77.57		
Total Check Amount:								\$778.72		
013853	Tulare Co. Office of Education	PV-221264	3/17/2022	220291	221344		010-73110-0-00000-74100-52000-0	\$250.00		
Total Check Amount:								\$250.00		
012054	TULARE COUNTY DEPT OF EDUC.	PV-221305	3/17/2022	220313	221587		010-00000-0-00000-77000-58000-0	\$801.19		
	TULARE COUNTY DEPT OF EDUC.	PV-221306	3/17/2022	220313	221587		090-00000-0-00000-77000-58000-0	\$6,482.33		
	TULARE COUNTY DEPT OF EDUC.	PV-221307	3/17/2022	220312	221586		010-00000-0-00000-77000-58000-0	\$1,246.29		
	TULARE COUNTY DEPT OF EDUC.	PV-221308	3/17/2022	220312	221586		090-00000-0-00000-77000-58000-0	\$10,083.63		
Total Check Amount:								\$18,613.44		
011944	TULARE COUNTY HEALTH SERVICES	PV-221303	3/17/2022	220314	IN0198731		010-00000-0-00000-71500-58000-0	\$42.90		
	TULARE COUNTY HEALTH SERVICES	PV-221304	3/17/2022	220314	IN0198731		090-00000-0-00000-27000-58000-0	\$347.10		
Total Check Amount:								\$390.00		
014202	ULine	PV-221269	3/17/2022	220309	146019220		010-32130-0-00000-82000-43000-0	\$4.55		
	ULine	PV-221270	3/17/2022	220309	146019220		090-32130-0-00000-82000-43000-0	\$36.82		
Total Check Amount:								\$41.37		
013416	VISALIA UNIFIED	PV-221281	3/17/2022	220136	1220		010-07230-0-00000-36000-51000-0	\$365.07		
	VISALIA UNIFIED	PV-221282	3/17/2022	220136	1220		090-07230-0-00000-36000-51000-0	\$2,953.73		

Accounts Payable Final PreList - 3/17/2022 11:52:41AM

*** FINAL ***

Batch No 262

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Audit Flag	EFT
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Total Check Amount:

\$3,318.80

Accounts Payable Final PreList - 3/17/2022 11:52:41AM

*** FINAL ***

Batch No 262

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

\$44,209.95

Accounts Payable Final PreList - 3/17/2022 11:52:41AM

*** FINAL ***

Batch No 262

Audit

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT
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Batch No 262

Total Accounts Payable:

\$44,209.95

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 44,209.95 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

Fund Summary	Total
010	\$4,679.82
090	\$34,272.85
130	\$4,967.28
350	\$290.00
Total	\$44,209.95



SEQUOIA UNION | **ELEMENTARY SCHOOL**

8. OTHER ACTION ITEMS 8.1 Approve Minutes of the February 10, 2022 Regular Board Meeting



SEQUOIA UNION | ELEMENTARY SCHOOL

Board of Trustees Regular Board Meeting Minutes February 10, 2022

The Board of Trustees of the Sequoia Union School District held in a public Board Meeting in the Sequoia Union Gymnasium February 10, 2022 at 6:00 p.m.

Members Present

Nicole Ray, Anna Eynaud, James McNulty, Brad Ward

Members Absent

Lane Anderson

Visitors Present

Ken Horn

1. Call to Order

In the absence of Board President, Lane Anderson, Board Secretary, Brad Ward called the meeting to order at 6:31 p.m.

2. Flag Salute

Board Secretary, Brad Ward 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 comment and no online public comments

5. Board Governance Training

Josh Whiteside from Lozano Smith provided Board Governance Training

6. Discussion & Reports

6.1 Superintendent's Report

Superintendent Ken Horn, provided an update on the Cougar Pride Assemblies; Field Trips; Drama; and Facilities.

6.2 Discussion on Ag Farm Property

Motion made by James McNulty, seconded by Anna Eynaud to hold the 5.3 Discussion on Ag Farm Property until after Closed Session. Motion carries.

6.3 CDE Responds to District Request for J13A Emergency Day Waiver

Mr. Horn explained to the Board that the CDE denied our J13A waiver and our appeal and will make us use our Monday, June 6th Professional Development Day as our last day of school. Mr. Horn said it would be a 12:45 pm release.

6.4 Governor's Budget

Mr. Horn presented a slide presentation with highlights and a review of the Governor's January Proposed Budget. Mr. Horn advised that we will have more accurate numbers to plan around at the Governor's May Revision Budget.

6.5 TCOE Review of the First Period Interim Report 2021-2022

Mr. Horn highlighted the remarks of TCOE endorsing the Sequoia



Union First Period Interim Budget Report.

6.6 Business Report

Mr. Horn provided the Business Report in the absence of Diana Hernandez. Mr. Horn updated the Board on the status of enrollment; the cafeteria budget; District/Charter Budget; and Vendor monthly payments.

7. Consent Action Items

7.1 Budget Report District

7.2 Budget Report Charter

7.3 Cafeteria Report

7.4 Enrollment Report Charter

7.5 Enrollment Report District

7.6 Payroll Report

7.7 Vendor Payment Report

On the motion of Nicole Ray, seconded by Anna Eynaud, the Board votes to approve Consent Action Items 7.1-7.7.

8. Other Action Items

8.1 Approve Minutes from January 13, 2022 Regular Board Meeting

On the motion of Nicole Ray, seconded by Anna Eynaud, the Board approve the Minutes from the January 13, 2022 Regular Board Meeting.

8.2 Approve Grant Application for Electric Cart

On the motion of Anna Nicole Ray, seconded by Anna Eynaud, the Board votes to approve the Grant Application for the purchase of an Electric Cart.

8.3 Approve the 2022 Comprehensive School Safety Plan

On the motion of Nicole Ray, seconded by Anna Eynaud, the Board votes to approve the 2022 Comprehensive School Safety Plan.

8.4 Approve the MAXIM Healthcare Staffing Services Contract

On the motion of Nicole Ray, seconded by Anna Eynaud, the Board votes to approve the MAXIM Healthcare Staffing Services Contract.

8.5 Approve the 2022 COVID-19 Hardship Staff Stipend

On the motion of Anna Eynaud, seconded by Nicole Ray the Board votes to approve the 2022 COVID-19 Hardship Staff Stipend.

8.6 Approve the Declaration of Need for Fully Qualified Educators

On the motion of Anna Eynaud, seconded by Nicole Ray, the Board votes to approve the Declaration of Need for Fully Qualified Educators.



SEQUOIA UNION | ELEMENTARY SCHOOL

9.1 Organizational Business

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

Mr. Horn updated the Board on the Ceremony for the dedication of the Ag Farm at the March 10, 2022 Regular Board Meeting.

10. Closed Session

On the motion of Anna Eyenau, seconded by Nicole Ray, the Board votes to move into closed session at 7:14 pm

10.1 Board Secretary, Brad Ward says there is nothing to report out of Closed Session.

11. Adjournment

On the motion of Anna Eynaud, seconded by Nicole Ray the Board votes to adjourn the meeting at 8:06 pm



SEQUOIA UNION | ELEMENTARY SCHOOL

8. OTHER ACTION ITEMS 8.2 Approve Minutes of the March 10, 2022 Regular Board Meeting



SEQUOIA UNION | ELEMENTARY SCHOOL

Board of Trustees Special Board Meeting Minutes March 10, 2022

The Board of Trustees of the Sequoia Union School District held in a public Board Meeting in the Sequoia Union Gymnasium March 10, 2022 at 6:00 p.m.

Members Present

Brad Ward, Lane Anderson, Nicole Ray, James McNulty

Members Absent

Anna Eynaud

Visitors Present

John, Guthrie, Tim Hire, Mr. Roberts and Roberts Family, Ken Horn, Diana Hernandez,

1. Call to Order

Board President, Lane Anderson called the meeting to order at 6:04p.m.

2. Flag Salute

Board President, Lane Anderson led in the flag salute

3. Agenda Approval

On the motion of Nicole Ray seconded by James McNulty the Board votes to approve the agenda.

4. Comments from the Public

No online comments or from the public.

5. Ag Farm Dedication Ceremony

Speeches given by: John Guthrie, Time Hire, Lane Anderson addressing the great educational value and honor to receive the land donation from Mr. Roberts family that would allow Sequoia Union to establish their Ag Farm for our students.

Mr. Roberts receives a plaque by Superintendent Ken Horn, the plaque will be located at the entrance of the Sequoia Union Ag Farm.

6. Discussion & Reports

6.1 Superintendent Report

Superintendent Ken Horn, presents updates at Sequoia Union.

6.2 SETA 2022 Negotiation Sunshine Proposal

Superintendent Ken Horn, reads a narrative provided by teachers in regards to negotiation sunshine proposal.

6.3 CSI Payment Report

Superintendent Ken Horn, advises the Board of repayment to CDE for unused CSI funds.

6.4 Second Interim Report

Business Manager, Diana Hernandez presents the second interim.

6.5 Business Report

Business Manager, Diana Hernandez presents the monthly business report.



7. Consent Action Items

7.1 Budget Report

7.2 Budget Report Charter

7.3 Cafeteria Report

7.4 Enrollment Report Charter

7.5 Enrollment Report District

7.6 Payroll Report

7.7 Vendor Payment Report

On the motion of Nicole Ray, seconded by James McNulty the board moves to approve Consent Action Items 7.1 through 7.7.

8. Other Action Items

8.1 Approve Minutes of the February 10, 2022 Regular Board Meeting

On the motion of Nicole Ray, seconded by James McNulty the Board moves to lay other action item 8.1 on the table for the next meeting.

8.2 Approve Minutes of the February 24, 2022 Special Board Meeting

On the motion of James McNulty, seconded by Nicole Ray the Board moves to approve the February 24, 2022 Special Board Meeting minutes.

8.3 Approve Construction Contract for Business Office Repairs to Roof and Cabinets

On the motion of Brad Ward, seconded by Nicole Ray the Board moves to approve the construction contract for the business office repairs to roof and cabinets.

8.4 Approve Resolution of Release and Non-Reemployment of Designated Temporary Certificated Employees

On the motion of James McNulty, seconded by Nicole Ray the Board moves to approve the resolution of release and non-reemployment of designated temporary certificated employees with amendment to change Barad as Board Clerk and Lane as Board President.

8.5 Approve the A.B. 361 "State of Emergency" Teleconferencing Provision for the Brown Act

On the motion of James McNulty, seconded by Brad Ward the Board moves to approve the A.B. 361 "State of Emergency" Teleconferencing Provision for the Brown Act.

8.6 Approve DRAFT Instructional Calendar- 2022/2023

On the motion of Bard Ward, seconded by James McNulty the Board moves to approve the DRAFT Instructional Calendar for the 2022/2023 School Year.

8.7 Approve Resolution of Release and Non-Reemployment of Designated Classified Staff

On the motion of James McNulty seconded by Brad Ward the Board moves to approve resolution of release and non-reemployment of designated classified staff.



9. Organizational Business

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

Updates on Tree Removal

10. Closed Session

On the motion of James McNulty seconded by Brad Ward the Board approves to move into closed session at 7:16 p.m.

The Board came out of Closed Session at 7:35 pm.

The Board reported out of Closed Session that the Board gave Superintendent Horn direction on proceeding into negotiations with the S.E.T.A.

On the Motion of James McNulty and seconded by Nicole Ray, the Board adjourned the meeting at 7:40 pm.



SEQUOIA UNION | **ELEMENTARY SCHOOL**

8. OTHER ACTION ITEMS 8.3 Approve 2020-2021 Audit Report

**SEQUOIA UNION ELEMENTARY
SCHOOL DISTRICT
COUNTY OF TULARE
LEMON COVE, CALIFORNIA
AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2021**

**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, 2021

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Sequoia Union Elementary School District
Audit Report
For the Year Ended June 30, 2021

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Management's Discussion and Analysis

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
Management's Discussion and Analysis (MD&A)
June 30, 2021

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, 2021, 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 \$8,056,728 at June 30, 2021. This was an increase of \$1,125,885 from the prior year.
- ❑ Overall revenues were \$5,517,553 which was more than expenses of \$4,396,092 by \$1,121,461.
- ❑ Net Pension Liability has increased by \$419,258.

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.

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 one kind of fund:

- ❑ 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.

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE

Net Position

The District's combined net position was \$8,056,728 at June 30, 2021. See Table 1.

Table 1:
Net Position

	Governmental Activities		Total Percentage
	2021	2020	Change
			2021-2020
Assets:			
Cash	\$ 2,971,099	\$ 2,427,870	22.37%
Accounts Receivable	844,242	518,165	62.93%
Stores Inventories	955	955	0.00%
Capital Assets, Net of			
Accumulated Depreciation	7,473,500	6,822,644	9.54%
TOTAL ASSETS	11,289,796	9,769,634	15.56%
Deferred Outflows of Resources:			
Deferred Outflows of Resources - Pensions	908,418	812,142	11.85%
TOTAL DEFERRED OUTFLOWS OF RESOURCES	908,418	812,142	11.85%
Liabilities:			
Accounts Payable	330,333	131,548	151.11%
Unearned Revenue	75,268	91,151	-17.42%
Net Pension Liability	3,628,184	3,208,926	13.07%
Long-Term Debt	18,783	24,345	-22.85%
TOTAL LIABILITIES	4,052,568	3,455,970	17.26%
Deferred Inflows of Resources:			
Deferred Inflows of Resources - Pensions	88,918	194,963	-54.39%
TOTAL DEFERRED INFLOWS OF RESOURCES	88,918	194,963	-54.39%
Net Position:			
Net Investment in Capital Assets	7,454,717	6,798,299	9.66%
Restricted	1,074,417	369,099	191.09%
Unrestricted	(472,406)	(236,555)	-99.70%
TOTAL NET POSITION	\$ 8,056,728	\$ 6,930,843	16.24%

Changes in Net Position

The District's total revenues were \$5,517,553. A majority of the revenue comes from local control funding formula and property taxes (59.20%). Federal and State aid for specific programs accounted for another 0.47% of total revenues.

The total cost of all programs and services was \$4,396,092. The District's expenses are predominately related to educating and caring for students (77.58%). Administrative activities accounted for just 10.29% 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
	2021	2020	Change
			2021-2020
Revenues:			
Program Revenues:			
Charges for Services	\$ 10,143	\$ 56,591	-82.08%
Operating Grants & Contributions	1,028,705	637,900	61.26%
Capital Grants & Contributions	1,120,843	255	439446.27%
General Revenues:			
LCFF Sources	3,266,250	3,361,348	-2.83%
State Revenues	65,122	59,683	9.11%
Local Revenues	26,490	165,510	-83.99%
TOTAL REVENUES	<u>5,517,553</u>	<u>4,281,287</u>	28.88%
Program Expenses:			
Instruction	2,679,089	2,414,680	10.95%
Instruction-Related Services	312,096	249,817	24.93%
Pupil Services	419,106	282,882	48.16%
Ancillary Services	305	-	100.00%
General Administration	452,557	488,733	-7.40%
Plant Services	530,443	553,083	-4.09%
Other Outgo	1,128	1,307	-13.70%
Interest on Long-Term Obligations	1,368	1,684	-18.76%
TOTAL EXPENSES	<u>4,396,092</u>	<u>3,992,186</u>	10.12%
Excess	1,121,461	289,101	287.91%
Prior Period Adjustment	4,424	-	100.00%
INCREASE IN NET POSITION	<u>\$ 1,125,885</u>	<u>\$ 289,101</u>	289.44%

Governmental Activities

The cost of all governmental activities this year was \$4,396,092.

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
	2021	2020	2021-2020	2021	2020	2021-2020
Instruction	\$ 2,679,089	\$ 2,414,680	10.95%	\$ (1,016,164)	\$ (2,003,195)	-49.27%
Instruction-Related Services	312,096	249,817	24.93%	(290,216)	(229,081)	26.69%
Pupil Services	419,106	282,882	48.16%	(257,118)	(162,822)	57.91%
Ancillary Services	305	-	100.00%	674	-	100.00%
General Administration	452,557	488,733	-7.40%	(444,134)	(470,410)	-5.59%
Plant Services	530,443	553,083	-4.09%	(226,947)	(428,941)	-47.09%
Other Outgo	1,128	1,307	-13.70%	(1,128)	(1,307)	-13.70%
Interest on Long-Term Obligations	1,368	1,684	-18.76%	(1,368)	(1,684)	-18.76%
TOTAL	<u>\$ 4,396,092</u>	<u>\$ 3,992,186</u>	10.12%	<u>\$ (2,236,401)</u>	<u>\$ (3,297,440)</u>	-32.18%

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 \$3,410,695, an increase of \$686,404 from last year's ending fund balance of \$2,724,291.

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 September 9, 2021. 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, 2021, the District had invested \$10,304,748 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
	2021	2020	Change 2021-2020
Work in Progress	\$ 457,800	\$ 2,984,880	-84.66%
Land	1,910	1,910	0.00%
Improvement of Sites	3,603,920	262,527	1272.78%
Buildings	5,572,157	5,572,157	0.00%
Machinery and Equipment	668,961	668,961	0.00%
Totals at Historical Cost	10,304,748	9,490,435	8.58%
Total Accumulated Depreciation	(2,831,248)	(2,667,791)	6.13%
NET CAPITAL ASSETS	\$ 7,473,500	\$ 6,822,644	9.54%

Long-Term Debt

At year end, the District had \$18,783 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
	2021	2020	Change 2021-2020
Capital Lease	\$ 18,783	\$ 24,345	-22.85%
TOTAL LONG-TERM DEBT	\$ 18,783	\$ 24,345	-22.85%

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:

- ❑ For the 2021-2022 school year, certificated and classified employees will get a 2.5% increase in their salary schedules.
- ❑ 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



HANFORD | PORTERVILLE | TULARE | VISALIA

M. GREEN AND COMPANY LLP

CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report

REBECCA AGREDANO, CPA

MARLA D. BORGES, CPA

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GINILU VANDERWALL, CPA

KRISTI WEAVER, CPA

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, 2021, 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.

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, 2021, 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.

Emphasis of Matter

As described in Note 1 to the financial statements, Sequoia Union Elementary School District adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities* for the year ended June 30, 2021. Our opinion is not modified with respect to these matters.

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 38–41 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, *2020-21 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 42 through 45 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 31, 2022, 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 31, 2022

Basic Financial Statements

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT**STATEMENT OF NET POSITION**

JUNE 30, 2021

	Governmental Activities
ASSETS:	
Cash in County Treasury	\$ 2,952,717
Cash on Hand and in Banks	16,382
Cash in Revolving Fund	2,000
Accounts Receivable	844,242
Stores Inventories	955
Capital Assets:	
Land	1,910
Land Improvements, Net	3,313,289
Buildings, Net	3,589,036
Equipment, Net	111,465
Work in Progress	457,800
Total Assets	<u>11,289,796</u>
DEFERRED OUTFLOWS OF RESOURCES:	
Deferred Outflows of Resources - Pensions	908,418
Total Deferred Outflows of Resources	<u>908,418</u>
LIABILITIES:	
Accounts Payable	330,333
Unearned Revenue	75,268
Noncurrent Liabilities:	
Net Pension Liability	3,628,184
Due within one year	5,898
Due in more than one year	12,885
Total Liabilities	<u>4,052,568</u>
DEFERRED INFLOWS OF RESOURCES:	
Deferred Inflows of Resources - Pensions	88,918
Total Deferred Inflows of Resources	<u>88,918</u>
NET POSITION:	
Net Investment in Capital Assets	7,454,717
Restricted For:	
Capital Projects	850,649
Legally Restricted Programs	205,498
Specific Programs	18,270
Unrestricted	(472,406)
Total Net Position	<u>\$ 8,056,728</u>

The accompanying notes are an integral part of this statement.

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
PRIMARY GOVERNMENT:					
Governmental Activities:					
Instruction	\$ 2,679,089	\$ -	\$ 542,082	\$ 1,120,843	\$ (1,016,164)
Instruction-Related Services	312,096	-	21,880	-	(290,216)
Pupil Services	419,106	6,943	155,045	-	(257,118)
Ancillary Services	305	979	-	-	674
General Administration	452,557	-	8,423	-	(444,134)
Plant Services	530,443	2,221	301,275	-	(226,947)
Other Outgo	1,128	-	-	-	(1,128)
Interest on Long-Term Obligations	1,368	-	-	-	(1,368)
Total Governmental Activities	<u>4,396,092</u>	<u>10,143</u>	<u>1,028,705</u>	<u>1,120,843</u>	<u>(2,236,401)</u>
Total Primary Government	<u>\$ 4,396,092</u>	<u>\$ 10,143</u>	<u>\$ 1,028,705</u>	<u>\$ 1,120,843</u>	<u>(2,236,401)</u>
General Revenues:					
LCFF Sources					3,266,250
State Revenues					65,122
Local Revenues					26,490
Total General Revenues					<u>3,357,862</u>
Change in Net Position					1,121,461
Net Position - Beginning					6,930,843
Prior Period Adjustment					4,424
Net Position - Ending					<u>\$ 8,056,728</u>

The accompanying notes are an integral part of this statement.

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT**BALANCE SHEET - GOVERNMENTAL FUNDS**

JUNE 30, 2021

	General Fund	Cafeteria Fund
ASSETS:		
Cash in County Treasury	\$ 2,078,495	\$ 16,484
Cash on Hand and in Banks	100	10
Cash in Revolving Fund	2,000	-
Accounts Receivable	839,878	4,364
Due from Other Funds	95,103	77,180
Stores Inventories	-	955
Total Assets	<u>\$ 3,015,576</u>	<u>\$ 98,993</u>
LIABILITIES AND FUND BALANCE:		
Liabilities:		
Accounts Payable	\$ 322,166	\$ 1,078
Due to Other Funds	77,180	95,103
Unearned Revenue	75,268	-
Total Liabilities	<u>474,614</u>	<u>96,181</u>
Fund Balance:		
Nonspendable Fund Balances:		
Revolving Cash	2,000	-
Stores Inventories	-	955
Restricted Fund Balances	205,498	1,998
Unassigned:		
Reserve for Economic Uncertainty	100,000	-
Other Unassigned	2,233,464	(141)
Total Fund Balance	<u>2,540,962</u>	<u>2,812</u>
Total Liabilities and Fund Balances	<u>\$ 3,015,576</u>	<u>\$ 98,993</u>

The accompanying notes are an integral part of this statement.

County School Facilities Fund - New Construction	Other Governmental Funds	Total Governmental Funds
\$ 563,259	\$ 294,479	\$ 2,952,717
-	16,272	16,382
-	-	2,000
-	-	844,242
-	-	172,283
-	-	955
<u>\$ 563,259</u>	<u>\$ 310,751</u>	<u>\$ 3,988,579</u>
\$ 4,023	\$ 3,066	\$ 330,333
-	-	172,283
-	-	75,268
<u>4,023</u>	<u>3,066</u>	<u>577,884</u>
-	-	2,000
-	-	955
559,236	307,685	1,074,417
-	-	100,000
-	-	2,233,323
<u>559,236</u>	<u>307,685</u>	<u>3,410,695</u>
<u>\$ 563,259</u>	<u>\$ 310,751</u>	<u>\$ 3,988,579</u>

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2021

EXHIBIT A-4

Total fund balances - governmental funds balance sheet	\$ 3,410,695
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	10,304,748
Accumulated depreciation	(2,831,248)
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	908,418
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	(18,783)
Net pension liability	(3,628,184)
Deferred inflows of resources related to pensions	(88,918)
Net position of governmental activities - Statement of Net Position	<u>\$ 8,056,728</u>

The accompanying notes are an integral part of this statement.

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICTSTATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	General Fund	Cafeteria Fund
Revenues:		
LCFF Sources:		
State Apportionment or State Aid	\$ 2,517,773	\$ -
Education Protection Account Funds	173,981	-
Local Sources	574,495	-
Federal Revenue	642,818	60,643
Other State Revenue	359,742	6,331
Other Local Revenue	26,677	7,289
Total Revenues	<u>4,295,486</u>	<u>74,263</u>
Expenditures:		
Current:		
Instruction	2,451,491	-
Instruction - Related Services	283,141	-
Pupil Services	246,146	145,689
Ancillary Services	-	-
General Administration	432,560	-
Plant Services	491,137	-
Other Outgo	1,128	-
Capital Outlay	295,472	-
Debt Service:		
Principal	5,562	-
Interest	1,368	-
Total Expenditures	<u>4,208,005</u>	<u>145,689</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>87,481</u>	<u>(71,426)</u>
Other Financing Sources (Uses):		
Transfers In	-	74,238
Transfers Out	(74,238)	-
Total Other Financing Sources (Uses)	<u>(74,238)</u>	<u>74,238</u>
Net Change in Fund Balance	13,243	2,812
Fund Balance, July 1	2,523,295	-
Prior Period Adjustment	4,424	-
Fund Balance, June 30	<u>\$ 2,540,962</u>	<u>\$ 2,812</u>

The accompanying notes are an integral part of this statement.

County School Facilities Fund - New Construction	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ 2,517,773
-	-	173,981
-	-	574,495
-	-	703,461
809,154	301,208	1,476,435
8,412	5,257	47,635
<u>817,566</u>	<u>306,465</u>	<u>5,493,780</u>
-	-	2,451,491
-	-	283,141
-	-	391,835
-	305	305
-	-	432,560
-	-	491,137
-	-	1,128
267,927	189,874	753,273
-	-	5,562
-	-	1,368
<u>267,927</u>	<u>190,179</u>	<u>4,811,800</u>
<u>549,639</u>	<u>116,286</u>	<u>681,980</u>
-	-	74,238
-	-	(74,238)
-	-	-
549,639	116,286	681,980
9,597	191,399	2,724,291
-	-	4,424
<u>\$ 559,236</u>	<u>\$ 307,685</u>	<u>\$ 3,410,695</u>

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
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, 2021

EXHIBIT A-6

Net change in fund balances - total governmental funds	\$ 681,980
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 asset:	
Expenditures for capital outlay	814,313
Depreciation expense	(163,457)
Certain expenditures in the funds are not reported as expenses in the SOA:	
Repayment of capital lease	5,562
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.	(216,937)
Change in net position of governmental activities - Statement of Activities	<u>\$ 1,121,461</u>

The accompanying notes are an integral part of this statement.

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

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. 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.

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.

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.

Non-Major Governmental Funds:

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The following special revenue fund is utilized by the District:

The Student Activity Fund is used to account separately for local revenues that are restricted for student body activity and is used only for those expenditures as necessary for the operation of the school's student body.

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

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 1 - Summary of Significant Accounting Policies (continued)

Basis of Presentation (continued)

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

Measurement Focus, Basis of Accounting

Government-wide 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.

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

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, 2021.

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:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
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.

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

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, 2021, 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 legally required to remain intact (revolving cash).

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.

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

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.

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 1 - Summary of Significant Accounting Policies (continued)

New Accounting Principles

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 provisions of this Statement have been implemented in the financial statements for the period ended June 30, 2021. The statements contained herein reflect the change in financial reporting and presentation.

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.

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

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 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.

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 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:

<u>Violation</u>	<u>Action Taken</u>
None reported	Not applicable

Deficit Fund Balance or Net Position of Individual Non-Major Funds

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

<u>Fund Name</u>	<u>Deficit Amount</u>	<u>Remarks</u>
None reported	Not applicable	Not applicable

NOTE 3 – Excess of Expenditures Over Appropriations

As of June 30, 2021, expenditures exceeded appropriations in individual funds, as follows:

<u>Appropriations Category</u>	<u>Excess Expenditures</u>
Student Activity Fund:	
Services and Other Operating Expenditures	\$ 305
Cafeteria Fund:	
Books and Supplies	\$ 42

Student Activity Fund and Cafeteria Fund: Budgets were 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.

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 4 - Cash and Investments (continued)

Cash on Hand, in Banks and in Revolving Fund

Cash balances on hand and in banks (\$16,382 as of June 30, 2021) 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, 2021, are classified in the accompanying financial statements, as follows:

Statement of Net Position:

Cash in County Treasury	\$	2,952,717
Cash on Hand and in Banks		16,382
Cash in Revolving Fund		2,000
Total	\$	<u>2,971,099</u>

Cash and investments as of June 30, 2021, consist of the following:

Cash in County Treasury	\$	2,952,717
Deposits with Financial Institutions		18,382
Total	\$	<u>2,971,099</u>

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, 2021.

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, 2021.

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, 2021.

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, 2021.

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

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, 2021, consist of the following:

	General Fund	Cafeteria Fund	Totals
Federal Government:			
Federal Programs	\$ 19,551	\$ 4,085	\$ 23,636
State Government:			
State Aid	799,455	-	799,455
Lottery - Instructional Materials	10,891	-	10,891
Lottery	9,981	-	9,981
Child Nutrition Program	-	279	279
Total State Government	820,327	279	820,606
Totals	\$ 839,878	\$ 4,364	\$ 844,242

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 6 - Capital Assets

Capital asset activity for the year ended June 30, 2021, was as follows:

	Beginning Balances	Increases	Reclassifications/ Decreases	Ending Balances
<u>Governmental activities:</u>				
Capital assets not being depreciated:				
Land	\$ 1,910	\$ -	\$ -	\$ 1,910
Work in progress	2,984,880	457,800	(2,984,880)	457,800
Total capital assets not being depreciated	2,986,790	457,800	(2,984,880)	459,710
Capital assets being depreciated:				
Land improvements	262,527	356,513	2,984,880	3,603,920
Buildings and improvements	5,572,157	-	-	5,572,157
Machinery and equipment	600,830	-	-	600,830
Equipment under capital lease	68,131	-	-	68,131
Total capital assets being depreciated	6,503,645	356,513	2,984,880	9,845,038
Less accumulated depreciation for:				
Land improvements	(236,512)	(54,119)	-	(290,631)
Buildings and improvements	(1,893,114)	(90,007)	-	(1,983,121)
Machinery and equipment	(500,974)	(15,924)	-	(516,898)
Equipment under capital lease	(37,191)	(3,407)	-	(40,598)
Total accumulated depreciation	(2,667,791)	(163,457)	-	(2,831,248)
Total capital assets being depreciated, net	3,835,854	193,056	2,984,880	7,013,790
Governmental activities capital assets, net	\$ 6,822,644	\$ 650,856	\$ -	\$ 7,473,500

Depreciation was charged to functions as follows:

Instruction	\$ 68,951
Instruction - Related Services	6,895
Pupil Services	8,747
Plant Services	78,864
	<u>\$ 163,457</u>

NOTE 7 - Interfund Balances and Activities

Due To and From Other Funds

Balances due to and from other funds at June 30, 2021, consisted of the following:

Due to Fund	Due From Fund	Amount	Reason
General Fund	Cafeteria Fund	\$ 95,103	Cash flow
Cafeteria Fund	General Fund	52,306	Temporary loan
Cafeteria Fund	General Fund	24,874	Cash flow
	Total	<u>\$ 172,283</u>	

All amounts due are scheduled to be repaid within one year. The amount due includes a prior year balance of \$30,672.

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

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, 2021, consisted of the following:

<u>Transfers From</u>	<u>Transfers To</u>	<u>Amount</u>	<u>Reason</u>
General Fund	Cafeteria Fund	\$ 74,238	Cash flow

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, 2021, are as follows:

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balances</u>	<u>Amounts Due Within One Year</u>
<u>Governmental activities:</u>					
Capital lease	\$ 24,345	\$ -	\$ 5,562	\$ 18,783	\$ 5,898
Total governmental activities	<u>\$ 24,345</u>	<u>\$ -</u>	<u>\$ 5,562</u>	<u>\$ 18,783</u>	<u>\$ 5,898</u>

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

<u>Liability</u>	<u>Activity Type</u>	<u>Fund</u>
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.

Future commitments for capital lease payments as of June 30, 2021, are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 5,898	\$ 1,032	\$ 6,930
2023	6,255	675	6,930
2024	6,630	299	6,929
Totals	<u>\$ 18,783</u>	<u>\$ 2,006</u>	<u>\$ 20,789</u>

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

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 9 - Fund Balances and Restricted Net Position

Fund balances at June 30, 2021, are as follows:

	General Fund	Cafeteria Fund	County School Facilities Fund - New Construction	Other Governmental Funds	Total Governmental Funds
Nonspendable:					
Revolving Cash	\$ 2,000	\$ -	\$ -	\$ -	\$ 2,000
Stores Inventories	-	955	-	-	955
Total Nonspendable	<u>2,000</u>	<u>955</u>	<u>-</u>	<u>-</u>	<u>2,955</u>
Restricted:					
Expanded Learning Opportunities Grant	70,362	-	-	-	70,362
Lottery - Instructional Materials	61,632	-	-	-	61,632
California Clean Energy Jobs Act	40,388	-	-	-	40,388
Safe Drinking Water Bond	18,800	-	-	-	18,800
SB 117 COVID-19 LEA Response Funds	5,667	-	-	-	5,667
Expanded Learning Opportunities Grant Paraprofessional Staff	4,532	-	-	-	4,532
Classified School Employee Professional Development Block Grant	3,118	-	-	-	3,118
Other Restricted Local	999	-	-	-	999
State School Facilities Projects	-	-	559,236	113,406	672,642
Child Nutrition	-	1,998	-	-	1,998
Developer Mitigation Fees	-	-	-	178,003	178,003
Student Activity Funds	-	-	-	16,272	16,272
Capital Projects	-	-	-	4	4
Total Restricted	<u>205,498</u>	<u>1,998</u>	<u>559,236</u>	<u>307,685</u>	<u>1,074,417</u>
Unassigned:					
Reserve for Economic Uncertainty	100,000	-	-	-	100,000
Other Unassigned	2,233,464	(141)	-	-	2,233,323
Total Unassigned	<u>2,333,464</u>	<u>(141)</u>	<u>-</u>	<u>-</u>	<u>2,333,323</u>
Total Fund Balances	<u>\$ 2,540,962</u>	<u>\$ 2,812</u>	<u>\$ 559,236</u>	<u>\$ 307,685</u>	<u>\$ 3,410,695</u>

The government-wide statement of net position reports \$1,074,417 of restricted net position, which is not restricted by enabling legislation.

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

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, 2021 total \$8,460, with the final monthly payment of \$705 due in January 2024.

<u>Year Ending June 30,</u>	
2022	\$ 8,460
2023	8,460
2024	4,230
Total minimum rentals	<u>\$ 21,150</u>

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, 2021 was \$21,918.

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.

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

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>.

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, 2021 are summarized as follows:

	CalSTRS		CalPERS	
	On or Before December 31, 2012	On or After January 1, 2013	On or Before December 31, 2012	On or After January 1, 2013
Hire Date				
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%	7.00%
Required Employer Contribution Rates	16.15%	16.15%	20.70%*	20.70%*
Required State Contribution Rates	10.328%**	10.328%**	-	-

* Final rate as reduced due to the amendment of Government Code Section 20825.2

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

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 12 - Pension Plans (continued)

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, 2021, are presented above and the contributions to the pension plan from the District were \$219,525.

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, 2021, are presented on the previous page and the contributions to the pension plan from the District were \$119,680.

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 \$131,949 and is reported as both revenue and an expenditure in the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balance. In the government-wide Statement of Activities, revenue and expense is recognized for the State's on behalf contributions on an accrual basis of \$155,722. These on behalf payments meet the criteria of a special funding situation.

California 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 to CalSTRS and \$904 million to CalPERS in 2018-19 to be allocated to future years 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. Additionally, passage of California Assembly Bill (AB) 84 revised certain provisions enacted by SB 90. AB 84 did not provide new supplemental contributions, rather, it repurposed SB 90 contributions that was originally intended to reduce employers' long-term liabilities, by further supplanting employer contributions through fiscal year 2021-22.

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

At June 30, 2021, 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	\$ 2,353,244	\$ 1,274,940	\$ 3,628,184
State's proportionate share of the net pension liability associated with the District	1,213,089	-	1,213,089
Total net pension liability	<u>\$ 3,566,333</u>	<u>\$ 1,274,940</u>	<u>\$ 4,841,273</u>

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

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, 2020, 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, 2019, rolled forward to June 30, 2020 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 measurement date of June 30, 2020 to its proportionate share at measurement date June 30, 2019 is as follows:

	<u>CalSTRS</u>	<u>CalPERS</u>
Proportionate share at June 30, 2020	0.00243%	0.00416%
Proportionate share at June 30, 2019	0.00226%	0.00401%
Change - increase (decrease)	<u>0.00017%</u>	<u>0.00015%</u>

For the year ended June 30, 2021, the District recognized pension expense of \$579,915 and revenue of \$131,949 for support provided by the State. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 63,233	\$ 62,213
Changes of assumptions	234,150	-
Net difference between projected and actual earnings on pension plan investments	82,440	-
Changes in proportion and differences between District contributions and proportionate share of contributions	189,390	26,705
District contributions subsequent to the measurement date	339,205	-
Totals	<u>\$ 908,418</u>	<u>\$ 88,918</u>

\$339,205 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, 2022. 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:

<u>Year Ending June 30,</u>	<u>Pension Expense</u>
2022	\$ 72,346
2023	132,266
2024	182,447
2025	65,131
2026	9,927
Thereafter	18,178
Total	<u>\$ 480,295</u>

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 12 - Pension Plans (continued)

Actuarial Methods and Assumptions

	<u>CalSTRS</u>	<u>CalPERS</u>
Valuation Date	June 30, 2019	June 30, 2019
Measurement Date	June 30, 2020	June 30, 2020
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	7/1/2015-6/30/2018	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, 2015 through June 30, 2018 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 the 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-2019) 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 the 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.

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

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:

Asset Class	CalSTRS		CalPERS		
	Assumed Asset Allocation	Long-term *	Assumed Asset Allocation	Real (1)	Real (2)
		Expected Real Rate of Return		Return Years 1-10	Return Years 11+
Global Equity	42%	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	15%	3.60%	13%	3.75%	4.93%
Inflation Sensitive Assets	6%	3.30%	0%	0.77%	1.81%
Cash/Liquidity	2%	-0.40%	1%	0.00%	-0.92%
Risk Mitigating Strategies	10%	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	\$ 3,555,428	\$ 1,832,963
Current Discount Rate	7.10%	7.15%
Net Pension Liability	\$ 2,353,244	\$ 1,274,940
1% Increase	8.10%	8.15%
Net Pension Liability	\$ 1,360,677	\$ 811,814

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

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

The CalPERS board of Administration adopted a new amortization policy effective with the June 30, 2019, actuarial valuation. The new policy shortens the period over which actuarial gains and losses are amortized from 30 years to 20 years with the payments computed as a level dollar amount.

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.

Charter School Special Revenue Fund

On May 25, 2021, the Board approved the establishment of a new Charter School Fund.

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.

NOTE 14 – Prior Period Adjustment

An adjustment to prior year net position and fund balance within the Statement of Activities and the Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds, respectively, in the amount of \$4,424 represents an understatement of accounts receivable of \$86,417 and an understatement of accounts payable of \$81,993 in the General Fund.

NOTE 15 – Restatement

A restatement to prior year net position and fund balance within the Statement of Activities and the Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds, respectively, in the amount of \$15,598, represents a reclassification as a result of implementation of GASB Statement 84. The Student Activity Fund, previously reported as a Fiduciary Fund, was reclassified as a governmental fund. The component differences are as follows:

	Governmental Activities	Other Governmental Funds	Total Governmental Funds
Net position/fund balance, as previously reported	\$ 6,915,245	\$ 175,801	\$ 2,708,693
GASB Statement No. 84	15,598	15,598	15,598
Restated net position/fund balance, at July 1, 2020	<u>\$ 6,930,843</u>	<u>\$ 191,399</u>	<u>\$ 2,724,291</u>

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
LCFF Sources:				
State Apportionment or State Aid	\$ 2,309,257	\$ 2,517,773	\$ 2,517,773	\$ -
Education Protection Account Funds	96,192	173,981	173,981	-
Local Sources	541,426	574,495	574,495	-
Federal Revenue	277,671	642,818	642,818	-
Other State Revenue	232,369	359,742	359,742	-
Other Local Revenue	44,660	26,677	26,677	-
Total Revenues	<u>3,501,575</u>	<u>4,295,486</u>	<u>4,295,486</u>	<u>-</u>
Expenditures:				
Current:				
Certificated Salaries	1,250,112	1,347,552	1,347,552	-
Classified Salaries	531,068	567,309	567,309	-
Employee Benefits	1,140,782	1,044,865	1,044,865	-
Books And Supplies	261,155	219,120	208,762	10,358
Services And Other Operating Expenditures	448,902	770,889	735,987	34,902
Other Outgo	2,000	1,128	1,128	-
Capital Outlay	196,712	295,472	295,472	-
Debt Service:				
Principal	-	5,562	5,562	-
Interest	-	1,368	1,368	-
Total Expenditures	<u>3,830,731</u>	<u>4,253,265</u>	<u>4,208,005</u>	<u>45,260</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(329,156)</u>	<u>42,221</u>	<u>87,481</u>	<u>45,260</u>
Other Financing Sources (Uses):				
Transfers Out	(23,238)	(74,238)	(74,238)	-
Total Other Financing Sources (Uses)	<u>(23,238)</u>	<u>(74,238)</u>	<u>(74,238)</u>	<u>-</u>
Net Change in Fund Balance	(352,394)	(32,017)	13,243	45,260
Fund Balance, July 1	2,523,295	2,523,295	2,523,295	-
Prior Period Adjustment	-	-	4,424	4,424
Fund Balance, June 30	<u>\$ 2,170,901</u>	<u>\$ 2,491,278</u>	<u>\$ 2,540,962</u>	<u>\$ 49,684</u>

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT

EXHIBIT B-2

CAFETERIA FUND BUDGETARY COMPARISON SCHEDULE FOR THE YEAR ENDED JUNE 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Federal Revenue	\$ 86,595	\$ 60,643	\$ 60,643	\$ -
Other State Revenue	6,453	6,331	6,331	-
Other Local Revenue	35,100	7,289	7,289	-
Total Revenues	<u>128,148</u>	<u>74,263</u>	<u>74,263</u>	<u>-</u>
Expenditures:				
Current:				
Classified Salaries	75,947	79,578	79,578	-
Employee Benefits	36,763	45,276	45,276	-
Books And Supplies	38,500	20,793	20,835	(42)
Services And Other Operating Expenditures	100	-	-	-
Total Expenditures	<u>151,310</u>	<u>145,647</u>	<u>145,689</u>	<u>(42)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(23,162)</u>	<u>(71,384)</u>	<u>(71,426)</u>	<u>(42)</u>
Other Financing Sources (Uses):				
Transfers In	23,238	74,238	74,238	-
Total Other Financing Sources (Uses)	<u>23,238</u>	<u>74,238</u>	<u>74,238</u>	<u>-</u>
Net Change in Fund Balance	76	2,854	2,812	(42)
Fund Balance, July 1	-	-	-	-
Fund Balance, June 30	<u>\$ 76</u>	<u>\$ 2,854</u>	<u>\$ 2,812</u>	<u>\$ (42)</u>

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%
6/30/2020	0.00243%	\$ 2,353,244	\$ 1,213,089	\$ 3,566,333	\$ 1,226,971	191.79%	71.82%
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%
6/30/2020	0.00416%	\$ 1,274,940	\$ -	\$ 1,274,940	\$ 606,972	210.05%	70.00%

*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 seven 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)
6/30/2020	7.10%	2.75%	3.50%	Varies	7/1/2015-6/30/2018	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%
6/30/2020	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
SCHEDULE OF THE DISTRICT'S PENSION CONTRIBUTIONS
CALIFORNIA STATE TEACHERS' RETIREMENT SYSTEM AND
CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
LAST 10 FISCAL YEARS*

EXHIBIT B-4

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	\$ -	\$ 1,226,971	17.10%
6/30/2021	\$ 219,525	\$ 219,525	\$ -	\$ 1,359,288	16.15%
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%
6/30/2021	\$ 119,680	\$ 119,680	\$ -	\$ 578,164	20.700%

*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 seven 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)
6/30/2020	7.10%	2.75%	3.50%	Varies	7/1/2015-6/30/2018	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%
6/30/2020	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 GOVERNMENTAL FUNDS

JUNE 30, 2021

	Special Revenue Fund Student Activity Fund	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS:			
Cash in County Treasury	\$ -	\$ 294,479	\$ 294,479
Cash on Hand and in Banks	16,272	-	16,272
Total Assets	<u>\$ 16,272</u>	<u>\$ 294,479</u>	<u>\$ 310,751</u>
LIABILITIES AND FUND BALANCE:			
Liabilities:			
Accounts Payable	\$ -	\$ 3,066	\$ 3,066
Total Liabilities	<u>-</u>	<u>3,066</u>	<u>3,066</u>
Fund Balance:			
Restricted Fund Balances	16,272	291,413	307,685
Total Fund Balance	<u>16,272</u>	<u>291,413</u>	<u>307,685</u>
Total Liabilities and Fund Balances	<u>\$ 16,272</u>	<u>\$ 294,479</u>	<u>\$ 310,751</u>

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	Special Revenue Fund Student Activity Fund	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenues:			
Other State Revenue	\$ -	\$ 301,208	\$ 301,208
Other Local Revenue	979	4,278	5,257
Total Revenues	<u>979</u>	<u>305,486</u>	<u>306,465</u>
Expenditures:			
Current:			
Ancillary Services	305	-	305
Capital Outlay	-	189,874	189,874
Total Expenditures	<u>305</u>	<u>189,874</u>	<u>190,179</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>674</u>	<u>115,612</u>	<u>116,286</u>
Net Change in Fund Balance	674	115,612	116,286
Fund Balance, July 1	15,598	175,801	191,399
Fund Balance, June 30	<u>\$ 16,272</u>	<u>\$ 291,413</u>	<u>\$ 307,685</u>

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT

COMBINING BALANCE SHEET

NONMAJOR CAPITAL PROJECTS FUNDS

JUNE 30, 2021

	Capital Facilities Fund	County School Facilities Fund - Modernization	Special Reserve for Capital Outlay Projects	Total Nonmajor Capital Projects Funds (See Exhibit C-1)
ASSETS:				
Cash in County Treasury	\$ 178,003	\$ 116,472	\$ 4	\$ 294,479
Total Assets	<u>\$ 178,003</u>	<u>\$ 116,472</u>	<u>\$ 4</u>	<u>\$ 294,479</u>
LIABILITIES AND FUND BALANCE:				
Liabilities:				
Accounts Payable	\$ -	\$ 3,066	\$ -	\$ 3,066
Total Liabilities	<u>-</u>	<u>3,066</u>	<u>-</u>	<u>3,066</u>
Fund Balance:				
Restricted Fund Balances	178,003	113,406	4	291,413
Total Fund Balance	<u>178,003</u>	<u>113,406</u>	<u>4</u>	<u>291,413</u>
Total Liabilities and Fund Balances	<u>\$ 178,003</u>	<u>\$ 116,472</u>	<u>\$ 4</u>	<u>\$ 294,479</u>

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, 2021

	Capital Facilities Fund	County School Facilities Fund - Modernization	Special Reserve for Capital Outlay Projects	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
Revenues:				
Other State Revenue	\$ -	\$ 301,208	\$ -	\$ 301,208
Other Local Revenue	2,209	2,069	-	4,278
Total Revenues	<u>2,209</u>	<u>303,277</u>	<u>-</u>	<u>305,486</u>
Expenditures:				
Current:				
Capital Outlay	-	189,874	-	189,874
Total Expenditures	<u>-</u>	<u>189,874</u>	<u>-</u>	<u>189,874</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,209</u>	<u>113,403</u>	<u>-</u>	<u>115,612</u>
Net Change in Fund Balance	2,209	113,403	-	115,612
Fund Balance, July 1	175,794	3	4	175,801
Fund Balance, June 30	<u>\$ 178,003</u>	<u>\$ 113,406</u>	<u>\$ 4</u>	<u>\$ 291,413</u>

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
ORGANIZATION STRUCTURE
YEAR ENDED JUNE 30, 2021

TABLE D-1

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, 2021.

Governing Board		
Name	Office	Term and Term Expiration
Nicole Ray	President	Four year term expires 12/2024
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 12/2024
Bradley Ward	Member	Four year term expires 12/2022
Administration		
Name	Office	Tenure
Ken Horn	Superintendent	One year
Diana Hernandez	Business Manager	One year

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2021

TABLE D-2

Grade Level	Actual Number of Days Traditional Calendar	Credited Number of Days Traditional Calendar	Total Number of Days Traditional Calendar	Status
Sequoia Union Elementary School				
Grade 8	180	0	180	Complied
Sequoia Union Elementary Charter School				
Kindergarten	180	0	180	Complied
Grade 1	180	0	180	Complied
Grade 2	180	0	180	Complied
Grade 3	180	0	180	Complied
Grade 4	180	0	180	Complied
Grade 5	180	0	180	Complied
Grade 6	180	0	180	Complied
Grade 7	180	0	180	Complied

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 47612.

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
YEAR ENDED JUNE 30, 2021

TABLE D-3

<u>General Fund</u>	<u>Budget 2022 (see note 1 & 4)</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Revenues and other financial sources	<u>\$ 3,944,458</u>	<u>\$ 4,295,486</u>	<u>\$ 4,109,512</u>	<u>\$ 3,697,521</u>
Expenditures	<u>3,954,992</u>	<u>4,208,005</u>	<u>3,575,345</u>	<u>3,395,801</u>
Other uses and transfers out	<u>36,302</u>	<u>74,238</u>	<u>26,474</u>	<u>17,814</u>
Total outgo	<u>3,991,294</u>	<u>4,282,243</u>	<u>3,601,819</u>	<u>3,413,615</u>
Change in fund balance (deficit)	<u>(46,836)</u>	<u>13,243</u>	<u>507,693</u>	<u>283,906</u>
Ending fund balance	<u>\$ 2,494,126</u>	<u>\$ 2,540,962</u>	<u>\$ 2,523,295</u>	<u>\$ 2,015,602</u>
Available reserves (see note 2)	<u>\$ 2,313,213</u>	<u>\$ 2,333,464</u>	<u>\$ 2,353,192</u>	<u>\$ 1,834,119</u>
Available reserves as a percentage of total outgo	<u>58.0%</u>	<u>54.5%</u>	<u>65.3%</u>	<u>53.7%</u>
Total long-term debt (see note 3)	<u>\$ 3,641,069</u>	<u>\$ 3,646,967</u>	<u>\$ 3,233,271</u>	<u>\$ 3,259,696</u>
Average daily attendance at P-2	<u>345</u>	<u>345</u>	<u>344</u>	<u>324</u>

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 \$525,360 (26.06%) over the past two years. The fiscal year 2021-22 budget projects a decrease of \$46,836 (1.84%). 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 the past three years but projects a deficit during the 2021-22 fiscal year. Total long-term debt has increased by \$387,271 over the past two years.

Average daily attendance has increased by 21 over the past two years. ADA is anticipated to be the same during the fiscal year 2021-22.

NOTES:

- (1) Budget 2022 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.
- (4) The new Charter School Fund, approved by the Board in May 2021, has been included for comparative purposes.

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET
REPORT WITH AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

TABLE D-4

	General Fund
June 30, 2021, annual financial and budget report fund balances	<u>\$ 2,503,420</u>
Adjustments and reclassifications:	
Increasing (decreasing) the fund balance:	
Accounts Payable Overstatement	<u>37,542</u>
Net adjustments and reclassifications	<u>37,542</u>
June 30, 2021, audited financial statement fund balances	<u><u>\$ 2,540,962</u></u>

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. Funds that required no adjustment are not presented.

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOLS
YEAR ENDED JUNE 30, 2021

TABLE D-5

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

<u>Charter School</u>	<u>Charter Number</u>	<u>Included in Audit?</u>
Sequoia Union Elementary Charter School	1829	Yes

Other Independent Auditors' Reports



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M. GREEN AND COMPANY LLP

CERTIFIED PUBLIC ACCOUNTANTS

**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, 2021, 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 31, 2022.

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 certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2021-001, 2021-002, and 2021-003 that we consider to be significant deficiencies.

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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 31, 2022.

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 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. Gruen and Company LLP

Visalia, California
March 31, 2022



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M. GREEN AND COMPANY LLP

CERTIFIED PUBLIC ACCOUNTANTS

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 *2020-21 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, 2021.

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, *2020-21 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, *2020-21 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:

Attendance and Distance Learning
Teacher Certification and Misassignments
Kindergarten Continuance

Yes
Yes
N/A

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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
K-3 Grade Span Adjustment	N/A
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)
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes

CHARTER SCHOOLS:

Independent Study-Course Based	N/A
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	N/A
Determination of Funding for Nonclassroom-Based Instruction	N/A
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, 2021.

Other Matters

Other Information

The results of our auditing procedures disclosed an instance of noncompliance with the statutory requirements for programs noted above, which is required to be reported in accordance with the State's audit guide, *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel and which is described in the accompanying Schedule of Findings and Questioned Costs as item 2019-002.

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 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 *2020-21 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 31, 2022

Findings and Recommendations Section

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

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:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
--------------------	---

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, 2021

B. Financial Statement Findings

FINDING 2021-001

30000

SIGNIFICANT DEFICIENCY IN INTERNAL CONTROL – STUDENT BODY CASH RECEIPTS

Criteria

Generally Accepted Accounting Principles (GAAP) require the adoption of adequate internal controls to safeguard assets and ensure proper recording of all activity.

Condition

There was insufficient documentation of revenue for the student body event tested. Adequate documents were not submitted to the District office to track potential revenue.

Questioned Costs

Not Applicable

Proper Perspective

Isolated to the student body

Effect

The lack of following established cash receipts and deposit procedures exposes the student body funds to a heightened risk of misappropriation.

Cause

Established controls over documentation of student body cash receipts and deposits were not followed.

Recommendation

We recommend the District personnel go through training over cash receipt and deposit procedures to ensure established internal controls are followed by all those handling student body fundraisers and to utilize the potential revenue recap form for all fundraisers.

Corrective Action Plan

The District will attend trainings that will align with the recommendations over cash receipts and deposit procedures. The trainings will assist the district to establish adequate internal controls and practices moving forward.

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

FINDING 2021-002

30000

SIGNIFICANT DEFICIENCY IN INTERNAL CONTROL – JOURNAL ENTRIES

Criteria

Generally Accepted Accounting Principles (GAAP) requires the adoption of adequate internal controls to safeguard assets and ensure the proper recording of all activity.

Condition

All journal entries tested during the audit did not have proper approvals.

Questioned Costs

Not Applicable

Proper Perspective

This is systemic to the entire District.

Effect

The lack of review and approval of journal entries leaves the District susceptible to misappropriation of funds.

Cause

During the 2020-2021 year, the District administration was in transition. Due to this transition, a procedural step was missed for review and approval of journal entries.

Recommendation

We recommend the District follow their previous policy where all journal entries will be reviewed and approved by the designated members of management. All entries should be initialed by the preparer and the individual reviewing and approving them in order to attribute responsibility to the appropriate individuals.

Corrective Action Plan

The District has adopted procedures at the start of the 2021-2022 school year that align with proper review and approval by all designated members of Management. Journal entry forms will provide the staff name of the preparer and will be initialed by the Superintendent/Principal.

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

FINDING 2021-003

30000

SIGNIFICANT DEFICIENCY IN INTERNAL CONTROL – ACCOUNT BALANCES

Criteria

Generally Accepted Accounting Principles (GAAP) require the adoption of adequate internal controls to safeguard assets and ensure proper recording of all activity. Management is responsible for the design, implementation, and maintenance of internal controls to ensure the financial statements are free from material misstatement, whether due to error or fraud.

Condition

While performing our audit procedures over revenues, we identified a misstatement in classification of revenues. We discovered the Safe Drinking Water Grant funds in the amount of \$344,733 of federal revenues were incorrectly classified as state revenues. In addition, we noted related expenditures were incorrectly recorded using revenue account codes. Lastly, a revenue item in the amount of \$86,417 and an expense item in the amount of \$81,993 were recorded in the incorrect accounting period.

Questioned Costs

Not Applicable

Proper Perspective

Isolated to the Safe Drinking Water Grant resource.

Effect

State and federal revenues, expenditures, and beginning fund balance for the resource tracking activity for the Safe Drinking Water Grant were incorrect.

Cause

The cause of the condition identified appears to be a Management oversight.

Recommendation

Management should review financial account balances to ensure that balances have been correctly reported in the appropriate account and in the correct accounting period.

Corrective Action Plan

The District has implemented procedures to ensure recording in appropriate accounts and will continue to monitor and review the financial account balances to ensure they are being entered in the correct accounting period.

C. Federal Award Findings and Questioned Costs

NONE

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

D. State Award Findings and Questioned Costs

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 57.99% of their current expense of education (\$3,743,609) on classroom teachers' salaries and benefits (\$2,170,951).

Question Costs

Not Applicable

Proper Perspective

The finding is systemic to the entire District.

Effect

The deficiency amount was determined to be \$75,247; 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

This is a repeat finding from the prior year. 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.



HANFORD | PORTERVILLE | TULARE | VISALIA

M. GREEN AND COMPANY LLP

CERTIFIED PUBLIC ACCOUNTANTS

Letter to Management

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GINILU VANDERWALL, CPA

KRISTI WEAVER, CPA

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, 2021. The following items came to our attention which we are providing for your consideration:

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.

Cash

During our review of cash, we noted that the clearing fund bank account was closed but the District was unable to provide us with the last bank statement. We recommend the District keep on hand every bank statement or the closing statement for every bank account.

Internal Controls – Cash Disbursements

During our review of internal controls for cash disbursements, we noted that the payment vouchered lacked the proper approval signature. We recommend that every payment voucher created be reviewed and approved by someone other than the person creating the payment vouchers. We also recommend for the reviewer signature to be documented on the payment voucher.

Interfund Balance

During our review of interfund balances, we found that prior year interfund balances of \$30,672 had not been cleared. The balances are short-term in nature. We recommend these balances be repaid within one year. If it is not possible to pay the balances due, we recommend that a transfer be made between the funds to clear the balances.

GASB Statement No. 87, Leases Implementation

The District will be required to implement GASB Statement No. 87, *Leases* for the year ending June 30, 2022. We recommend the District become familiar with the new standard and start gathering and evaluating current leases and contracts in preparation for proper reporting in their June 30, 2022 financial statements.

Prior Year Issues

Journal Entry Approval: During our audit we noted all five journal entries tested lacked proper approval. We recommended 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. This issue was not resolved. We have issued a finding on this issue in the current year.

Stores Inventory: The District did not adjust stores inventory to the actual count at year end. We recommended the District adjust this account at year end to reflect the actual physical inventory count. This issue was not resolved. Our recommendation has been repeated in the current year.

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. This issue was resolved.

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 2022 and beyond.

Very truly yours,

A handwritten signature in black ink that reads "M Green and Company LLP". The signature is written in a cursive, flowing style.

M. GREEN AND COMPANY LLP
Certified Public Accountants

March 31, 2022

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2021

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>Management's Explanation If Not Implemented</u>
<p>2019-001</p> <p>Annual Attendance Report overstated Grades TK-7 by 4.37 ADA and Grade 8 by 0.15 ADA. Component differences were as follows: Annual Attendance Report: Grade span TK-3: ADA per report = 163.99. ADA per audit = 159.22. Difference was 4.77. Grade span 4-6: ADA per report = 127.91. ADA per audit = 127.73. Difference was 0.18. Grade span 7: ADA per report = 24.10. ADA per audit = 24.83. Difference was (0.73). Grade span 8: ADA per report = 32.83. ADA per audit = 32.68. Difference was 0.15. 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.</p>	Implemented	
<p>2019-002</p> <p>The District only spent 59.77% of their current expense of education (\$3,348,792) 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.</p>	Not Implemented	See current year finding 2019-002.
<p>2019-003</p> <p>The District failed to provide a copy of the FIT report to support the condition of the facilities as reported on the SARC. 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.</p>	Implemented	
<p>2020-001</p> <p>The District did not reconcile their bank accounts at year ended June 30, 2020 due to changes in personnel. We recommended the District prepare bank reconciliations monthly for all District bank accounts. We also recommended that when new personnel are hired, the job functions should be sufficiently detailed and communicated clearly.</p>	Implemented	
<p>2020-002</p> <p>The District did not provide any 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 District was met. We recommended the District research and identify three locations to post the notice of the public hearing in the district to ensure the public has an opportunity to give their input on the availability of sufficient instructional materials for every student.</p>	Implemented	

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2021

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>Management's Explanation If Not Implemented</u>
2020-003 The District was unable to show that the Board approved the comprehensive school safety plan. We recommended the District annually approve by Board action, before March 1st, all future comprehensive school safety plans.	Implemented	



SEQUOIA UNION | ELEMENTARY SCHOOL

8. OTHER ACTION ITEMS 8.4 Approve 2nd Interim Budget Revision

Budget Revision Report

Bdg Revision Final

Control Number: 32445810

Account Classification		Approved / Revised	Change Amount	Proposed Budget
Fund: 0100	General Fund			
Revenues				
LCFF Sources				
	010-00000-0-00000-00000-80960-0	(\$516,536.00)	(\$2,603.00)	(\$519,139.00)
	010-14000-0-00000-00000-80120-0	\$125,198.00	(\$14,227.00)	\$110,971.00
	Total:	(\$391,338.00)	(\$16,830.00)	(\$408,168.00)
Federal Revenues				
	010-30100-0-00000-00000-82900-0	\$8,726.00	\$414.00	\$9,140.00
	010-32120-0-00000-00000-82900-0	\$26,364.00	\$56.00	\$26,420.00
	010-32130-0-00000-00000-82900-0	\$54,828.00	(\$19,901.00)	\$34,927.00
	010-32140-0-00000-00000-82900-0	\$13,707.00	(\$13,707.00)	\$0.00
	010-32160-0-00000-00000-82900-0	\$3,762.00	\$1.00	\$3,763.00
	010-32170-0-00000-00000-82900-0	\$863.00	\$1.00	\$864.00
	010-32180-0-00000-00000-82900-0	\$2,451.00	\$2.00	\$2,453.00
	010-32190-0-00000-00000-82900-0	\$4,225.00	\$3.00	\$4,228.00
	010-40350-0-00000-00000-82900-0	\$2,485.00	\$20.00	\$2,505.00
	Total:	\$117,411.00	(\$33,111.00)	\$84,300.00
Other State Revenues				
	010-00000-0-00000-00000-85500-0	\$1,056.00	\$16.00	\$1,072.00
	010-62660-0-00000-00000-85900-0	\$0.00	\$63,753.00	\$63,753.00
	010-73110-0-00000-00000-85900-0	\$0.00	\$11.00	\$11.00
	010-74220-0-00000-00000-85900-0	\$14,127.00	(\$14,127.00)	\$0.00
	010-74250-0-00000-00000-85900-0	\$178.00	(\$7.00)	\$171.00
	Total:	\$15,361.00	\$49,646.00	\$65,007.00
Other Local Revenues				
	010-00000-0-00000-00000-86600-0	\$20,000.00	(\$3,000.00)	\$17,000.00
	Total:	\$20,000.00	(\$3,000.00)	\$17,000.00
Total Revenues		(\$238,566.00)	(\$3,295.00)	(\$241,861.00)
Expenditures				

Budget Revision Report

Bdg Revision Final

Control Number: 32445810

Account Classification	Approved / Revised	Change Amount	Proposed Budget
Certificated Salaries			
010-00000-0-11100-10000-11002-0	\$3,000.00	\$7,000.00	\$10,000.00
010-00000-0-11100-40000-19000-0	\$152.00	\$8.00	\$160.00
010-32100-0-11100-10000-11000-0	\$0.00	\$427.87	\$427.87
010-32120-0-11100-10000-11000-0	\$0.00	\$5,800.00	\$5,800.00
010-32130-0-11100-10000-11002-0	\$0.00	\$500.00	\$500.00
010-32160-0-11100-10000-11000-0	\$2,653.00	\$1.00	\$2,654.00
010-32170-0-11100-10000-11000-0	\$609.00	\$1.00	\$610.00
010-32180-0-11100-10000-11000-0	\$1,729.00	\$2.00	\$1,731.00
010-32190-0-11100-10000-11000-0	\$2,979.00	\$3.00	\$2,982.00
010-40350-0-11100-10000-11000-0	\$2,000.00	(\$300.00)	\$1,700.00
010-74220-0-11100-10000-11000-0	\$2,000.00	(\$2,000.00)	\$0.00
010-74250-0-11100-10000-11000-0	\$7,750.00	(\$7.00)	\$7,743.00
Total:	\$22,872.00	\$11,435.87	\$34,307.87
Classified Salaries			
010-00000-0-00000-27000-23000-0	\$800.00	(\$415.00)	\$385.00
010-00000-0-11100-40000-22000-0	\$732.00	\$68.00	\$800.00
010-07230-0-00000-36000-22000-0	\$4,500.00	(\$1,000.00)	\$3,500.00
010-30100-0-11100-10000-21000-0	\$8,650.00	(\$1,650.00)	\$7,000.00
010-32100-0-00000-31400-22000-0	\$0.00	\$55.00	\$55.00
010-32100-0-00000-37000-22000-0	\$0.00	\$500.00	\$500.00
010-32100-0-00000-37000-23000-0	\$0.00	\$500.00	\$500.00
010-32100-0-00000-72000-23000-0	\$0.00	\$110.00	\$110.00
010-32100-0-00000-81100-23000-0	\$0.00	\$55.00	\$55.00
010-32100-0-00000-82000-22000-0	\$0.00	\$55.00	\$55.00
010-32100-0-11100-10000-21000-0	\$0.00	\$775.00	\$775.00
010-32100-0-11100-10000-29000-0	\$0.00	\$165.00	\$165.00
010-32100-0-11100-27000-24000-0	\$0.00	\$55.00	\$55.00
010-32120-0-00000-27000-29000-0	\$0.00	\$55.00	\$55.00
010-32120-0-00000-31400-22000-0	\$0.00	\$55.00	\$55.00
010-32120-0-00000-37000-22000-0	\$0.00	\$500.00	\$500.00
010-32120-0-00000-37000-23000-0	\$0.00	\$500.00	\$500.00
010-32120-0-00000-72000-23000-0	\$0.00	\$110.00	\$110.00
010-32120-0-00000-81100-23000-0	\$0.00	\$55.00	\$55.00

Budget Revision Report

Bdg Revision Final

Control Number: 32445810

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-32120-0-00000-82000-22000-0	\$0.00	\$110.00	\$110.00
010-32120-0-11100-10000-21000-0	\$0.00	\$3,045.00	\$3,045.00
010-32120-0-11100-10000-29000-0	\$0.00	\$165.00	\$165.00
010-32120-0-11100-27000-24000-0	\$0.00	\$55.00	\$55.00
010-32130-0-00000-27000-29000-0	\$0.00	\$1,278.00	\$1,278.00
010-32130-0-00000-31400-22000-0	\$0.00	\$125.00	\$125.00
Total:	\$14,682.00	\$5,326.00	\$20,008.00
Employee Benefits			
010-00000-0-00000-27000-31020-0	\$700.00	(\$630.00)	\$70.00
010-00000-0-00000-27000-39010-0	\$0.00	\$183.69	\$183.69
010-00000-0-11100-10000-31010-0	\$16,000.00	\$3,000.00	\$19,000.00
010-00000-0-11100-10000-33012-0	\$0.00	\$70.00	\$70.00
010-00000-0-11100-10000-36010-0	\$1,500.00	\$100.00	\$1,600.00
010-00000-0-11100-40000-33013-0	\$0.00	\$235.00	\$235.00
010-00000-0-11100-40000-33022-0	\$0.00	\$50.00	\$50.00
010-00000-0-11100-40000-33023-0	\$0.00	\$15.00	\$15.00
010-00000-0-11100-40000-35010-0	\$0.00	\$1.00	\$1.00
010-00000-0-11100-40000-35020-0	\$0.00	\$5.00	\$5.00
010-00000-0-11100-40000-36010-0	\$0.00	\$5.00	\$5.00
010-00000-0-11100-40000-36020-0	\$0.00	\$15.00	\$15.00
010-30100-0-11100-10000-32020-0	\$1,990.00	(\$290.00)	\$1,700.00
010-30100-0-11100-10000-33022-0	\$540.00	(\$40.00)	\$500.00
010-30100-0-11100-10000-33023-0	\$130.00	\$1,070.00	\$1,200.00
010-30100-0-11100-10000-35020-0	\$50.00	(\$10.00)	\$40.00
010-30100-0-11100-10000-36020-0	\$145.00	(\$20.00)	\$125.00
010-32100-0-00000-31400-33022-0	\$0.00	\$3.41	\$3.41
010-32100-0-00000-31400-33023-0	\$0.00	\$0.80	\$0.80
010-32100-0-00000-31400-35020-0	\$0.00	\$0.28	\$0.28
010-32100-0-00000-31400-36020-0	\$0.00	\$0.94	\$0.94
010-32100-0-00000-37000-33022-0	\$0.00	\$62.00	\$62.00
010-32100-0-00000-37000-33023-0	\$0.00	\$14.50	\$14.50
010-32100-0-00000-37000-35020-0	\$0.00	\$5.00	\$5.00
010-32100-0-00000-37000-36020-0	\$0.00	\$17.08	\$17.08
010-32100-0-00000-72000-33022-0	\$0.00	\$3.41	\$3.41

Budget Revision Report

Bdg Revision Final

Control Number: 32445810

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-32100-0-00000-72000-33023-0	\$0.00	\$1.60	\$1.60
010-32100-0-00000-72000-35020-0	\$0.00	\$0.56	\$0.56
010-32100-0-00000-72000-36020-0	\$0.00	\$1.88	\$1.88
010-32100-0-00000-81100-33022-0	\$0.00	\$3.41	\$3.41
010-32100-0-00000-81100-33023-0	\$0.00	\$0.80	\$0.80
010-32100-0-00000-81100-35020-0	\$0.00	\$0.28	\$0.28
010-32100-0-00000-81100-36020-0	\$0.00	\$0.94	\$0.94
010-32100-0-00000-82000-33022-0	\$0.00	\$3.41	\$3.41
010-32100-0-00000-82000-33023-0	\$0.00	\$0.80	\$0.80
010-32100-0-00000-82000-35020-0	\$0.00	\$0.28	\$0.28
010-32100-0-00000-82000-36020-0	\$0.00	\$0.94	\$0.94
010-32100-0-11100-10000-33013-0	\$0.00	\$6.21	\$6.21
010-32100-0-11100-10000-33022-0	\$0.00	\$58.27	\$58.27
010-32100-0-11100-10000-33023-0	\$0.00	\$13.65	\$13.65
010-32100-0-11100-10000-35010-0	\$0.00	\$2.10	\$2.10
010-32100-0-11100-10000-35020-0	\$0.00	\$4.74	\$4.74
010-32100-0-11100-10000-36010-0	\$0.00	\$7.35	\$7.35
010-32100-0-11100-10000-36020-0	\$0.00	\$16.06	\$16.06
010-32100-0-11100-27000-33022-0	\$0.00	\$3.41	\$3.41
010-32100-0-11100-27000-33023-0	\$0.00	\$0.80	\$0.80
010-32100-0-11100-27000-35020-0	\$0.00	\$0.28	\$0.28
010-32100-0-11100-27000-36020-0	\$0.00	\$0.94	\$0.94
010-32120-0-00000-27000-33022-0	\$0.00	\$3.00	\$3.00
010-32120-0-00000-27000-33023-0	\$0.00	\$1.00	\$1.00
010-32120-0-00000-27000-35010-0	\$0.00	\$1.00	\$1.00
010-32120-0-00000-27000-36020-0	\$0.00	\$1.00	\$1.00
010-32120-0-00000-31400-33022-0	\$0.00	\$3.00	\$3.00
010-32120-0-00000-31400-33023-0	\$0.00	\$1.00	\$1.00
010-32120-0-00000-31400-35010-0	\$0.00	\$1.00	\$1.00
010-32120-0-00000-31400-36020-0	\$0.00	\$1.00	\$1.00
010-32120-0-00000-37000-33022-0	\$0.00	\$62.00	\$62.00
010-32120-0-00000-37000-33023-0	\$0.00	\$15.00	\$15.00
010-32120-0-00000-37000-35020-0	\$0.00	\$5.00	\$5.00
010-32120-0-00000-37000-36020-0	\$0.00	\$17.00	\$17.00
010-32120-0-00000-72000-33022-0	\$0.00	\$3.00	\$3.00

Budget Revision Report

Bdg Revision Final

Control Number: 32445810

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-32120-0-00000-72000-33023-0	\$0.00	\$2.00	\$2.00
010-32120-0-00000-72000-35020-0	\$0.00	\$1.00	\$1.00
010-32120-0-00000-72000-36020-0	\$0.00	\$1.00	\$1.00
010-32120-0-00000-81100-33022-0	\$0.00	\$3.00	\$3.00
010-32120-0-00000-81100-33023-0	\$0.00	\$1.00	\$1.00
010-32120-0-00000-81100-35020-0	\$0.00	\$1.00	\$1.00
010-32120-0-00000-81100-36020-0	\$0.00	\$2.00	\$2.00
010-32120-0-00000-82000-33022-0	\$0.00	\$7.00	\$7.00
010-32120-0-00000-82000-33023-0	\$0.00	\$2.00	\$2.00
010-32120-0-00000-82000-35020-0	\$0.00	\$1.00	\$1.00
010-32120-0-00000-82000-36020-0	\$0.00	\$2.00	\$2.00
010-32120-0-11100-10000-31010-0	\$0.00	\$1,000.00	\$1,000.00
010-32120-0-11100-10000-32020-0	\$0.00	\$750.00	\$750.00
010-32120-0-11100-10000-33013-0	\$0.00	\$26.00	\$26.00
010-32120-0-11100-10000-33022-0	\$0.00	\$58.00	\$58.00
010-32120-0-11100-10000-33023-0	\$0.00	\$47.00	\$47.00
010-32120-0-11100-10000-34010-0	\$0.00	\$1,600.00	\$1,600.00
010-32120-0-11100-10000-35010-0	\$0.00	\$360.00	\$360.00
010-32120-0-11100-10000-35020-0	\$0.00	\$200.00	\$200.00
010-32120-0-11100-10000-36010-0	\$0.00	\$130.00	\$130.00
010-32120-0-11100-10000-36020-0	\$0.00	\$56.00	\$56.00
010-32120-0-11100-27000-33022-0	\$0.00	\$3.00	\$3.00
010-32120-0-11100-27000-33023-0	\$0.00	\$1.00	\$1.00
010-32120-0-11100-27000-35010-0	\$0.00	\$10.00	\$10.00
010-32120-0-11100-27000-35020-0	\$0.00	\$1.00	\$1.00
010-32120-0-11100-27000-36020-0	\$0.00	\$41.00	\$41.00
010-32130-0-00000-27000-32020-0	\$0.00	\$293.00	\$293.00
010-32130-0-00000-27000-33022-0	\$0.00	\$80.00	\$80.00
010-32130-0-00000-27000-33023-0	\$0.00	\$20.00	\$20.00
010-32130-0-00000-27000-35020-0	\$0.00	\$7.00	\$7.00
010-32130-0-00000-31400-32020-0	\$0.00	\$25.00	\$25.00
010-32130-0-00000-31400-33022-0	\$0.00	\$10.00	\$10.00
010-32130-0-00000-31400-33023-0	\$0.00	\$2.00	\$2.00
010-32130-0-00000-31400-35020-0	\$0.00	\$2.00	\$2.00
010-32130-0-00000-31400-36020-0	\$0.00	\$2.00	\$2.00

Budget Revision Report

Bdg Revision Final

Control Number: 32445810

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-32130-0-11100-10000-33023-0	\$0.00	\$10.00	\$10.00
010-74220-0-11100-10000-33013-0	\$30.00	(\$30.00)	\$0.00
010-74220-0-11100-10000-35010-0	\$10.00	(\$10.00)	\$0.00
010-74220-0-11100-10000-36010-0	\$29.00	(\$29.00)	\$0.00
Total:	\$21,124.00	\$8,797.82	\$29,921.82
Books and Supplies			
010-00000-0-00000-27000-43000-0	\$300.00	\$100.00	\$400.00
010-00000-0-00000-81100-44000-0	\$500.00	\$500.00	\$1,000.00
010-32100-0-11100-10000-43000-0	\$2,945.00	(\$2,934.00)	\$11.00
010-32120-0-11100-10000-43000-0	\$3,000.00	(\$2,556.00)	\$444.00
010-32130-0-00000-31400-43000-0	\$2,000.00	(\$1,000.00)	\$1,000.00
010-32130-0-00000-81100-43000-0	\$0.00	\$33.00	\$33.00
010-32130-0-00000-82000-43000-0	\$0.00	\$500.00	\$500.00
010-32130-0-11100-10000-43000-0	\$5,000.00	(\$500.00)	\$4,500.00
010-32130-0-11100-10000-44000-0	\$400.00	\$1,000.00	\$1,400.00
010-41260-0-00000-72000-44000-0	\$0.00	\$310.00	\$310.00
010-41260-0-11100-10000-43000-0	\$6,600.00	(\$310.00)	\$6,290.00
010-63000-0-11100-10000-41000-0	\$20,000.00	(\$960.00)	\$19,040.00
010-63000-0-11100-10000-43000-0	\$500.00	(\$71.00)	\$429.00
010-74220-0-11100-10000-43000-0	\$12,058.00	(\$12,058.00)	\$0.00
Total:	\$53,303.00	(\$17,946.00)	\$35,357.00
Services, Other Operating Expenses			
010-00000-0-00000-27000-52000-0	\$500.00	(\$400.00)	\$100.00
010-00000-0-00000-71100-58000-0	\$650.00	(\$150.00)	\$500.00
010-00000-0-00000-71500-52000-0	\$1,500.00	(\$500.00)	\$1,000.00
010-00000-0-00000-71500-53000-0	\$800.00	(\$300.00)	\$500.00
010-00000-0-00000-72000-52000-0	\$900.00	(\$400.00)	\$500.00
010-00000-0-00000-72000-58000-0	\$4,700.00	(\$700.00)	\$4,000.00
010-00000-0-00000-81100-55000-0	\$300.00	(\$200.00)	\$100.00
010-00000-0-00000-81100-56000-0	\$300.00	(\$200.00)	\$100.00
010-00000-0-00000-81100-58000-0	\$5,500.00	\$500.00	\$6,000.00
010-00000-0-00000-82000-59000-0	\$5,000.00	\$2,000.00	\$7,000.00
010-00000-0-11100-10000-58000-0	\$4,000.00	(\$500.00)	\$3,500.00

Budget Revision Report

Bdg Revision Final

Control Number: 32445810

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-32120-0-11100-10000-52000-0	\$1,000.00	(\$858.00)	\$142.00
010-32120-0-11100-10000-58000-0	\$22,364.00	(\$11,400.00)	\$10,964.00
010-32130-0-00000-74100-52000-0	\$0.00	\$28.00	\$28.00
010-32130-0-11100-10000-58000-0	\$35,453.00	(\$22,316.00)	\$13,137.00
010-32140-0-11100-10000-58000-0	\$13,707.00	(\$13,707.00)	\$0.00
010-40350-0-00000-71500-52000-0	\$0.00	\$20.00	\$20.00
010-40350-0-00000-71500-53000-0	\$0.00	\$100.00	\$100.00
010-40350-0-11100-10000-52000-0	\$0.00	\$200.00	\$200.00
010-63000-0-11100-10000-58000-0	\$3,000.00	(\$489.00)	\$2,511.00
010-73110-0-00000-74100-52000-0	\$0.00	\$250.00	\$250.00
010-73110-0-11100-10000-52000-0	\$1,500.00	(\$225.00)	\$1,275.00
Total:	\$101,174.00	(\$49,247.00)	\$51,927.00
Total Expenditures	\$213,155.00	(\$41,633.31)	\$171,521.69
Other Financing Sources/Uses			
Contributions			
010-00000-0-00000-00000-89800-0	(\$132,784.00)	\$2,354.00	(\$130,430.00)
010-07230-0-00000-00000-89800-0	\$17,455.00	(\$1,000.00)	\$16,455.00
010-30100-0-00000-00000-89800-0	\$4,660.00	(\$1,354.00)	\$3,306.00
Total:	(\$110,669.00)	\$0.00	(\$110,669.00)
Budgeted Unappropriated Fund Balance before this adjustment:		\$877,702.87	
Total Adjustment to Unappropriated Fund Balance:		\$38,338.31	
Budgeted Unappropriated Fund Balance after this adjustment:		\$916,041.18	

Budget Revision Report

Bdg Revision Final

Control Number: 32445810

Account Classification		Approved / Revised	Change Amount	Proposed Budget
Fund:	0900 Charter Schools Special Revenue Fund			
Revenues				
LCFF Sources				
	090-00000-0-00000-00000-80111-0	\$2,441,881.00	(\$141,788.00)	\$2,300,093.00
	090-00000-0-00000-00000-80960-0	\$516,536.00	\$2,603.00	\$519,139.00
	090-14000-0-00000-00000-80121-0	\$64,400.00	(\$2,860.00)	\$61,540.00
	Total:	\$3,022,817.00	(\$142,045.00)	\$2,880,772.00
Federal Revenues				
	090-30100-0-00000-00000-82900-0	\$70,603.00	\$3,345.00	\$73,948.00
	090-32120-0-00000-00000-82900-0	\$213,313.00	(\$69,394.00)	\$143,919.00
	090-32130-0-00000-00000-82900-0	\$443,608.00	(\$199,201.00)	\$244,407.00
	090-32140-0-00000-00000-82900-0	\$110,902.00	(\$110,902.00)	\$0.00
	090-32150-0-00000-00000-82900-0	\$2,586.00	(\$100.00)	\$2,486.00
	090-32160-0-00000-00000-82900-0	\$28,469.00	\$3.00	\$28,472.00
	090-32170-0-00000-00000-82900-0	\$6,533.00	\$2.00	\$6,535.00
	090-32180-0-00000-00000-82900-0	\$18,545.00	\$16.00	\$18,561.00
	090-32190-0-00000-00000-82900-0	\$31,969.00	\$27.00	\$31,996.00
	090-40350-0-00000-00000-82900-0	\$17,460.00	\$164.00	\$17,624.00
	090-41260-0-00000-00000-82900-0	\$8,900.00	(\$8,900.00)	\$0.00
	090-41270-0-00000-00000-82900-0	\$0.00	\$8,900.00	\$8,900.00
	Total:	\$952,888.00	(\$376,040.00)	\$576,848.00
Other State Revenues				
	090-00000-0-00000-00000-85500-0	\$5,328.00	\$38.00	\$5,366.00
	090-11000-0-00000-00000-85600-0	\$52,486.00	(\$2,331.00)	\$50,155.00
	090-26000-0-00000-00000-85900-0	\$0.00	\$88,053.00	\$88,053.00
	090-62660-0-00000-00000-85900-0	\$0.00	\$56,385.00	\$56,385.00
	090-63000-0-00000-00000-85600-0	\$20,930.00	(\$930.00)	\$20,000.00
	090-74220-0-00000-00000-85900-0	\$106,898.00	(\$106,898.00)	\$0.00
	090-74250-0-00000-00000-85900-0	\$348.00	(\$48.00)	\$300.00
	Total:	\$185,990.00	\$34,269.00	\$220,259.00
Other Local Revenues				
	090-00000-0-00000-00000-86600-0	\$20,000.00	(\$19,900.00)	\$100.00

Budget Revision Report

Bdg Revision Final

Control Number: 32445810

Account Classification	Approved / Revised	Change Amount	Proposed Budget
Total:	\$20,000.00	(\$19,900.00)	\$100.00
Total Revenues	\$4,181,695.00	(\$503,716.00)	\$3,677,979.00
Expenditures			
Certificated Salaries			
090-00000-0-11100-10000-11000-0	\$918,715.00	(\$3,715.00)	\$915,000.00
090-00000-0-11100-10000-11002-0	\$20,000.00	\$10,000.00	\$30,000.00
090-14000-0-11100-10000-11000-0	\$52,286.00	(\$816.00)	\$51,470.00
090-32100-0-11100-10000-11000-0	\$0.00	\$17,280.00	\$17,280.00
090-32160-0-11100-10000-11000-0	\$18,919.00	\$3.00	\$18,922.00
090-32170-0-11100-10000-11000-0	\$4,342.00	\$2.00	\$4,344.00
090-32180-0-11100-10000-11000-0	\$12,324.00	\$16.00	\$12,340.00
090-32190-0-11100-10000-11000-0	\$21,245.00	\$27.00	\$21,272.00
090-40350-0-11100-10000-11000-0	\$7,500.00	(\$1,500.00)	\$6,000.00
090-74220-0-11100-10000-11000-0	\$13,000.00	(\$13,000.00)	\$0.00
090-74250-0-11100-10000-11000-0	\$39,818.00	(\$48.00)	\$39,770.00
Total:	\$1,108,149.00	\$8,249.00	\$1,116,398.00
Classified Salaries			
090-00000-0-00000-27000-23000-0	\$12,460.00	(\$9,345.00)	\$3,115.00
090-00000-0-00000-82000-22000-0	\$61,500.00	\$1,500.00	\$63,000.00
090-00000-0-11100-10000-21000-0	\$70,000.00	(\$3,000.00)	\$67,000.00
090-30100-0-11100-10000-21000-0	\$69,700.00	(\$29,700.00)	\$40,000.00
090-32100-0-00000-27000-29000-0	\$0.00	\$445.00	\$445.00
090-32100-0-00000-31400-22000-0	\$0.00	\$890.00	\$890.00
090-32100-0-00000-72000-23000-0	\$0.00	\$1,780.00	\$1,780.00
090-32100-0-00000-81100-23000-0	\$0.00	\$890.00	\$890.00
090-32100-0-00000-82000-22000-0	\$0.00	\$1,335.00	\$1,335.00
090-32100-0-11100-10000-21000-0	\$0.00	\$6,450.00	\$6,450.00
090-32100-0-11100-10000-29000-0	\$0.00	\$2,670.00	\$2,670.00
090-32100-0-11100-27000-24000-0	\$0.00	\$890.00	\$890.00
090-32120-0-11100-10000-21000-0	\$0.00	\$18,500.00	\$18,500.00
090-32130-0-00000-27000-29000-0	\$0.00	\$10,340.00	\$10,340.00
090-32130-0-00000-31400-22000-0	\$0.00	\$2,000.00	\$2,000.00

Budget Revision Report

Bdg Revision Final

Control Number: 32445810

Account Classification	Approved / Revised	Change Amount	Proposed Budget
090-32130-0-11100-10000-21000-0	\$0.00	\$1,723.16	\$1,723.16
Total:	\$213,660.00	\$7,368.16	\$221,028.16
Employee Benefits			
090-00000-0-00000-27000-39010-0	\$0.00	\$1,486.19	\$1,486.19
090-00000-0-00000-82000-32020-0	\$14,200.00	\$300.00	\$14,500.00
090-00000-0-00000-82000-33022-0	\$3,825.00	\$175.00	\$4,000.00
090-00000-0-00000-82000-33023-0	\$900.00	\$50.00	\$950.00
090-00000-0-00000-82000-36020-0	\$900.00	\$200.00	\$1,100.00
090-00000-0-11100-10000-31010-0	\$149,000.00	\$3,000.00	\$152,000.00
090-00000-0-11100-10000-33012-0	\$700.00	\$300.00	\$1,000.00
090-00000-0-11100-10000-34010-0	\$239,400.00	(\$2,400.00)	\$237,000.00
090-00000-0-11100-10000-36010-0	\$13,500.00	\$2,500.00	\$16,000.00
090-00000-0-11100-10000-36020-0	\$1,800.00	\$400.00	\$2,200.00
090-00000-0-11100-40000-33013-0	\$0.00	\$80.00	\$80.00
090-00000-0-11100-40000-33022-0	\$0.00	\$640.00	\$640.00
090-00000-0-11100-40000-33023-0	\$0.00	\$160.00	\$160.00
090-00000-0-11100-40000-35010-0	\$0.00	\$20.00	\$20.00
090-00000-0-11100-40000-35020-0	\$0.00	\$100.00	\$100.00
090-00000-0-11100-40000-36010-0	\$0.00	\$120.00	\$120.00
090-00000-0-11100-40000-36020-0	\$0.00	\$350.00	\$350.00
090-30100-0-11100-10000-32020-0	\$16,100.00	(\$6,100.00)	\$10,000.00
090-30100-0-11100-10000-33022-0	\$4,400.00	(\$1,400.00)	\$3,000.00
090-30100-0-11100-10000-33023-0	\$1,020.00	(\$320.00)	\$700.00
090-30100-0-11100-10000-35020-0	\$350.00	(\$100.00)	\$250.00
090-30100-0-11100-10000-36020-0	\$865.00	(\$165.00)	\$700.00
090-32100-0-00000-27000-33022-0	\$0.00	\$28.00	\$28.00
090-32100-0-00000-27000-33023-0	\$0.00	\$7.00	\$7.00
090-32100-0-00000-27000-35020-0	\$0.00	\$3.00	\$3.00
090-32100-0-00000-27000-36020-0	\$0.00	\$8.00	\$8.00
090-32100-0-00000-31400-33022-0	\$0.00	\$56.00	\$56.00
090-32100-0-00000-31400-33023-0	\$0.00	\$13.00	\$13.00
090-32100-0-00000-31400-35020-0	\$0.00	\$5.00	\$5.00
090-32100-0-00000-31400-36020-0	\$0.00	\$16.00	\$16.00
090-32100-0-00000-72000-33022-0	\$0.00	\$56.00	\$56.00

Budget Revision Report

Bdg Revision Final

Control Number: 32445810

Account Classification	Approved / Revised	Change Amount	Proposed Budget
090-32100-0-00000-72000-33023-0	\$0.00	\$26.00	\$26.00
090-32100-0-00000-72000-35020-0	\$0.00	\$9.00	\$9.00
090-32100-0-00000-72000-36020-0	\$0.00	\$31.00	\$31.00
090-32100-0-00000-81100-33022-0	\$0.00	\$56.00	\$56.00
090-32100-0-00000-81100-33023-0	\$0.00	\$13.00	\$13.00
090-32100-0-00000-81100-35020-0	\$0.00	\$5.00	\$5.00
090-32100-0-00000-81100-36020-0	\$0.00	\$16.00	\$16.00
090-32100-0-00000-82000-33022-0	\$0.00	\$83.00	\$83.00
090-32100-0-00000-82000-33023-0	\$0.00	\$20.00	\$20.00
090-32100-0-00000-82000-35020-0	\$0.00	\$7.00	\$7.00
090-32100-0-00000-82000-36020-0	\$0.00	\$23.00	\$23.00
090-32100-0-11100-10000-32020-0	\$0.00	\$115.00	\$115.00
090-32100-0-11100-10000-33013-0	\$0.00	\$251.00	\$251.00
090-32100-0-11100-10000-33022-0	\$0.00	\$566.00	\$566.00
090-32100-0-11100-10000-33023-0	\$0.00	\$133.00	\$133.00
090-32100-0-11100-10000-35010-0	\$0.00	\$87.00	\$87.00
090-32100-0-11100-10000-35020-0	\$0.00	\$46.00	\$46.00
090-32100-0-11100-10000-36010-0	\$0.00	\$296.00	\$296.00
090-32100-0-11100-10000-36020-0	\$0.00	\$156.00	\$156.00
090-32100-0-11100-27000-33022-0	\$0.00	\$56.00	\$56.00
090-32100-0-11100-27000-33023-0	\$0.00	\$13.00	\$13.00
090-32100-0-11100-27000-35020-0	\$0.00	\$5.00	\$5.00
090-32100-0-11100-27000-36020-0	\$0.00	\$16.00	\$16.00
090-32120-0-11100-10000-32020-0	\$0.00	\$4,500.00	\$4,500.00
090-32120-0-11100-10000-33022-0	\$0.00	\$1,200.00	\$1,200.00
090-32120-0-11100-10000-33023-0	\$0.00	\$300.00	\$300.00
090-32120-0-11100-10000-35020-0	\$0.00	\$100.00	\$100.00
090-32120-0-11100-10000-36010-0	\$1,050.00	\$150.00	\$1,200.00
090-32120-0-11100-10000-36020-0	\$0.00	\$350.00	\$350.00
090-32130-0-00000-27000-32020-0	\$0.00	\$2,369.00	\$2,369.00
090-32130-0-00000-27000-33022-0	\$0.00	\$650.00	\$650.00
090-32130-0-00000-27000-33023-0	\$0.00	\$150.00	\$150.00
090-32130-0-00000-27000-35020-0	\$0.00	\$53.00	\$53.00
090-32130-0-00000-27000-36020-0	\$0.00	\$180.00	\$180.00
090-32130-0-00000-31400-32020-0	\$0.00	\$250.00	\$250.00

Budget Revision Report

Bdg Revision Final

Control Number: 32445810

Account Classification	Approved / Revised	Change Amount	Proposed Budget
090-32130-0-00000-31400-33022-0	\$0.00	\$200.00	\$200.00
090-32130-0-00000-31400-33023-0	\$0.00	\$50.00	\$50.00
090-32130-0-00000-31400-35020-0	\$0.00	\$20.00	\$20.00
090-32130-0-00000-31400-36020-0	\$0.00	\$50.00	\$50.00
090-32130-0-11100-10000-33012-0	\$0.00	\$50.00	\$50.00
090-32130-0-11100-10000-33023-0	\$150.00	\$14.22	\$164.22
090-74220-0-11100-10000-31010-0	\$2,400.00	(\$2,400.00)	\$0.00
090-74220-0-11100-10000-33013-0	\$189.00	(\$189.00)	\$0.00
090-74220-0-11100-10000-34010-0	\$4,100.00	(\$4,100.00)	\$0.00
090-74220-0-11100-10000-35010-0	\$65.00	(\$65.00)	\$0.00
090-74220-0-11100-10000-36010-0	\$187.00	(\$187.00)	\$0.00
Total:	\$455,101.00	\$5,312.41	\$460,413.41
Books and Supplies			
090-00000-0-00000-21400-43000-0	\$1,000.00	\$1,000.00	\$2,000.00
090-00000-0-00000-27000-44000-0	\$1,500.00	(\$1,500.00)	\$0.00
090-00000-0-00000-31400-43000-0	\$250.00	\$50.00	\$300.00
090-00000-0-00000-72000-43000-0	\$5,000.00	(\$1,500.00)	\$3,500.00
090-00000-0-00000-72000-44000-0	\$2,600.00	(\$2,600.00)	\$0.00
090-00000-0-00000-81100-44000-0	\$5,429.00	(\$5,429.00)	\$0.00
090-00000-0-00000-82000-43000-0	\$6,000.00	(\$3,000.00)	\$3,000.00
090-00000-0-11100-10000-41000-0	\$20,000.00	(\$20,000.00)	\$0.00
090-00000-0-11100-10000-43000-0	\$30,000.00	(\$5,000.00)	\$25,000.00
090-07200-0-11100-10000-43000-0	\$24,000.00	\$18,371.64	\$42,371.64
090-07200-0-11100-10000-44000-0	\$24,920.00	(\$17,452.00)	\$7,468.00
090-11000-0-00000-81100-44000-0	\$0.00	\$10,000.00	\$10,000.00
090-11000-0-11100-10000-41000-0	\$0.00	\$26,000.00	\$26,000.00
090-11000-0-11100-10000-43000-0	\$10,000.00	(\$9,000.00)	\$1,000.00
090-30100-0-11100-10000-43000-0	\$0.00	\$4,079.00	\$4,079.00
090-32100-0-11100-10000-43000-0	\$42,551.00	(\$34,851.00)	\$7,700.00
090-32120-0-11100-10000-43000-0	\$15,000.00	(\$10,355.00)	\$4,645.00
090-32130-0-00000-81100-43000-0	\$0.00	\$263.48	\$263.48
090-32130-0-00000-82000-43000-0	\$0.00	\$3,600.00	\$3,600.00
090-32130-0-11100-10000-43000-0	\$319,351.00	(\$233,320.07)	\$86,030.93
090-32130-0-11100-10000-44000-0	\$3,200.00	\$11,933.21	\$15,133.21

Budget Revision Report

Bdg Revision Final

Control Number: 32445810

Account Classification	Approved / Revised	Change Amount	Proposed Budget
090-32150-0-00000-31400-43000-0	\$2,586.00	(\$100.00)	\$2,486.00
090-41260-0-11100-10000-43000-0	\$1,000.00	(\$1,000.00)	\$0.00
090-41260-0-11100-10000-44000-0	\$7,900.00	(\$7,900.00)	\$0.00
090-41270-0-11100-10000-43000-0	\$0.00	\$8,900.00	\$8,900.00
090-63000-0-11100-10000-41000-0	\$43,140.00	\$4,360.00	\$47,500.00
090-74220-0-11100-10000-43000-0	\$86,957.00	(\$86,957.00)	\$0.00
Total:	\$652,384.00	(\$351,406.74)	\$300,977.26
Services, Other Operating Expenses			
090-00000-0-00000-24200-58000-0	\$6,698.00	(\$6,698.00)	\$0.00
090-00000-0-00000-27000-52000-0	\$8,587.00	(\$1,587.00)	\$7,000.00
090-00000-0-00000-27000-53000-0	\$5,833.00	(\$2,833.00)	\$3,000.00
090-00000-0-00000-27000-58000-0	\$20,000.00	\$8,000.00	\$28,000.00
090-00000-0-00000-31400-58000-0	\$40,927.00	(\$10,927.00)	\$30,000.00
090-00000-0-00000-72000-52000-0	\$3,000.00	\$1,000.00	\$4,000.00
090-00000-0-00000-81100-55000-0	\$3,000.00	(\$2,000.00)	\$1,000.00
090-00000-0-00000-81100-58000-0	\$38,894.00	\$26,106.00	\$65,000.00
090-00000-0-00000-82000-56000-0	\$35,000.00	(\$10,000.00)	\$25,000.00
090-00000-0-00000-82000-59000-0	\$40,000.00	\$10,000.00	\$50,000.00
090-00000-0-11100-10000-58000-0	\$12,106.00	(\$1,106.00)	\$11,000.00
090-07200-0-11100-10000-52000-0	\$1,200.00	\$1,800.00	\$3,000.00
090-07200-0-11100-10000-58000-0	\$17,800.00	(\$1,800.00)	\$16,000.00
090-07230-0-00000-36000-58000-0	\$5,000.00	(\$2,000.00)	\$3,000.00
090-11000-0-00000-72000-58000-0	\$5,486.00	(\$5,486.00)	\$0.00
090-11000-0-11100-31400-58000-0	\$150.00	(\$150.00)	\$0.00
090-32120-0-11100-10000-52000-0	\$3,000.00	(\$1,851.00)	\$1,149.00
090-32120-0-11100-10000-58000-0	\$94,288.00	(\$82,288.00)	\$12,000.00
090-32130-0-00000-74100-52000-0	\$0.00	\$223.00	\$223.00
090-32140-0-11100-10000-58000-0	\$110,902.00	(\$110,902.00)	\$0.00
090-40350-0-00000-21000-58000-0	\$8,508.00	(\$436.00)	\$8,072.00
090-40350-0-00000-27000-53000-0	\$0.00	\$600.00	\$600.00
090-40350-0-11100-10000-52000-0	\$0.00	\$1,500.00	\$1,500.00
Total:	\$460,379.00	(\$190,835.00)	\$269,544.00
Total Expenditures	\$2,889,673.00	(\$521,312.17)	\$2,368,360.83

Budget Revision Report

Bdg Revision Final

Control Number: 32445810

Account Classification	Approved / Revised	Change Amount	Proposed Budget
Other Financing Sources/Uses			
Contributions			
090-00000-0-00000-00000-89800-0	(\$411,594.00)	\$39,051.00	(\$372,543.00)
090-07230-0-00000-00000-89800-0	\$134,105.00	(\$2,000.00)	\$132,105.00
090-30100-0-00000-00000-89800-0	\$37,051.00	(\$37,051.00)	\$0.00
Total:	(\$240,438.00)	\$0.00	(\$240,438.00)
Budgeted Unappropriated Fund Balance before this adjustment:		\$172,335.19	
Total Adjustment to Unappropriated Fund Balance:		\$17,596.17	
Budgeted Unappropriated Fund Balance after this adjustment:		\$189,931.36	

Budget Revision Report

Bdg Revision Final

Control Number: 32445810

Account Classification		Approved / Revised	Change Amount	Proposed Budget
Fund: 1300	Cafeteria Special Revenue Fund			
	Revenues			
	Federal Revenues			
	130-53100-0-00000-00000-82200-0	\$85,000.00	\$25,000.00	\$110,000.00
	Total:	\$85,000.00	\$25,000.00	\$110,000.00
	Other State Revenues			
	130-53100-0-00000-00000-85200-0	\$6,000.00	\$8,000.00	\$14,000.00
	Total:	\$6,000.00	\$8,000.00	\$14,000.00
	Other Local Revenues			
	130-53100-0-00000-00000-86600-0	\$100.00	\$50.00	\$150.00
	Total:	\$100.00	\$50.00	\$150.00
Total	Revenues	\$91,100.00	\$33,050.00	\$124,150.00
	Expenditures			
	Books and Supplies			
	130-53100-0-00000-37000-43000-0	\$5,500.00	(\$2,500.00)	\$3,000.00
	130-53100-0-00000-37000-47000-0	\$35,000.00	\$15,000.00	\$50,000.00
	Total:	\$40,500.00	\$12,500.00	\$53,000.00
Total	Expenditures	\$40,500.00	\$12,500.00	\$53,000.00
	Budgeted Unappropriated Fund Balance before this adjustment:		\$3,361.86	
	Total Adjustment to Unappropriated Fund Balance:		\$20,550.00	
	Budgeted Unappropriated Fund Balance after this adjustment:		\$23,911.86	

Budget Revision Report

Bdg Revision Final

Control Number: 32445810

Account Classification		Approved / Revised	Change Amount	Proposed Budget
Fund: 1700	Special Reserve Fund for Other than Capital Outlay			
Revenues				
Other Local Revenues				
	170-00000-0-00000-00000-86600-0	\$1,500.00	\$4,500.00	\$6,000.00
	Total:	\$1,500.00	\$4,500.00	\$6,000.00
Total	Revenues	\$1,500.00	\$4,500.00	\$6,000.00
Budgeted Unappropriated Fund Balance before this adjustment:			\$1,301,500.00	
Total Adjustment to Unappropriated Fund Balance:			\$4,500.00	
Budgeted Unappropriated Fund Balance after this adjustment:			\$1,306,000.00	

Budget Revision Report

Bdg Revision Final

Control Number: 32445810

Account Classification		Approved / Revised	Change Amount	Proposed Budget
Fund: 2510	Developer Fees Fund			
Revenues				
Other Local Revenues				
251-99620-0-00000-00000-86810-0		\$27,000.00	\$3,000.00	\$30,000.00
Total:		\$27,000.00	\$3,000.00	\$30,000.00
Total	Revenues	\$27,000.00	\$3,000.00	\$30,000.00
Budgeted Unappropriated Fund Balance before this adjustment:			\$207,002.85	
Total Adjustment to Unappropriated Fund Balance:			\$3,000.00	
Budgeted Unappropriated Fund Balance after this adjustment:			\$210,002.85	

Budget Revision Report

Bdg Revision Final

Control Number: 32445810

Account Classification		Approved / Revised	Change Amount	Proposed Budget
Fund: 3510	County School Facilities Fund - Modernization			
Revenues				
Other Local Revenues				
	351-77100-0-00000-00000-86600-0	\$1,200.00	(\$100.00)	\$1,100.00
	Total:	\$1,200.00	(\$100.00)	\$1,100.00
Total	Revenues	\$1,200.00	(\$100.00)	\$1,100.00
Budgeted Unappropriated Fund Balance before this adjustment:			\$44,606.06	
Total Adjustment to Unappropriated Fund Balance:			(\$100.00)	
Budgeted Unappropriated Fund Balance after this adjustment:			\$44,506.06	

Budget Revision Report

BGR030
dianahernandez

3/24/2022
12:43:34PM

Bdg Revision Final

Control Number: 32445810

Account Classification

Approved / Revised

Change Amount

Proposed Budget

At a meeting of the school board on _____, the
board approved the above budget account lines change to those
amounts indicated in the proposed budget column.

Authorized by: _____

(County Office Use Only)

Updated at County Office on ____/____/____ by _____



SEQUOIA UNION | **ELEMENTARY SCHOOL**

8. OTHER ACTION ITEMS 8.5 Approve Budget Hearing Planning Form

Budget Hearing Planning Form

Complete this form
and file with TCOE
Attn: Shelly DiCenzo
no later than
April 15, 2022

Name of District: Sequoia Union Elementary School District

Pursuant to Education Code 42103, each school district governing board shall hold a public hearing on the proposed budget during which any member of the public may appear and be heard regarding the proposed budget. The public hearing shall be held **not less than three working days** following the availability of the proposed budget for public inspection. The County Superintendent of Schools shall publish the date and location at which the proposed budget may be inspected by the public as well as the date, time, and location of the public hearing of the proposed budget.

A. Public Hearing Information

Date of Public

Hearing: June 23, 2022

Time: 6:00

☐ a.m. ☒ p.m.

Address: 23958 Ave 324 Lemon Cove CA 93244

Location and Zoom

Info: Sequoia Union Gymnasium

(specify room #, board room, library etc.) – Provide Zoom Info, if not meeting in person



The date you provide on the line below must be at least 3 **working** days prior to the public hearing date you entered above (**do not** count the date of the public hearing or Saturdays/Sundays when calculating this date.)

Date budget will be
available for inspection: 06/17/2022

Location of Inspection

and Website: Sequoia Union Elementary School District Office

(specify district office, business office or other location, room # etc. and website to access budget online)

The governing board shall prepare and adopt a budget for fiscal year 2022/2023, in accordance with Education Code 42126 and 42127.

B. Budget Adoption Information



The date you provide on the line below must be different than the public hearing date in Section A.

Date budget will be adopted
by the Board: June 23, 2022

The budget must be adopted on a **different date**, at a **separate public meeting**, than the public hearing.

C. Newspaper Selection*

- | | |
|--|---|
| <input type="checkbox"/> Mid-Valley Times (formerly Dinuba Sentinel) | <input type="checkbox"/> Tulare Advance-Register |
| <input type="checkbox"/> Foothills Sun-Gazette | <input checked="" type="checkbox"/> Visalia Times-Delta |
| <input type="checkbox"/> Porterville Recorder | |

*Please note you must select one of the newspapers above because they are the only newspapers of general circulation in the county that meet the requirements of Education Code 42103. We will be happy to publish in other newspapers in addition to one listed above, but there will be additional costs to the district to do so.

☐ Other – Please specify: _____



SEQUOIA UNION | **ELEMENTARY SCHOOL**

8. OTHER ACTION ITEMS 8.6 Approve 2020-2021 SARC Report

Sequoia Elementary Charter School

Charter Grades K-7
Charter CDS Code 54-72116-6054340

Ken Horn, Superintendent/Principal
kenhorn@sequoiaunion.org

23958 Avenue 324
Lemon Cove, CA 93244
(559) 564-2106

www.sequoiaunion.org

Sequoia Elementary School

Elementary Grade 8
Elementary CDS Code 54-72116-0134973



SMALL SCHOOL, BIG HEART



Sequoia Union Elementary School District

23958 Avenue 324 Lemon Cove, CA 93244 ▪ (559) 564-2106 ▪ www.sequoiaunion.org

Principal's Message

As our mission statement says, the Sequoia Union Elementary School District is focusing on developing students with a strong moral integrity, an ongoing pursuit of academic excellence, and a developmental self-worth in a safe and supportive environment. To accomplish our school mission, it will take our entire school community. To this end we ask parents and members of the community to get involved with our Ag Program, volunteering in the classrooms, helping with beautification of the campus, participation in School Site Council, Parent's Guild/Sports Boosters, or in any manner that supports the growth of our students. I invite each and every person to become a part of any of these programs on our campus. With your support and involvement, your child's school experience will be positive and rewarding.

Parental Involvement

Parent participation at Sequoia Union is encouraged and appreciated. Parents can assist by being:

- A volunteer in the classroom
- A chaperone on trips and special activities
- A member of the Parents Guild/Sports Boosters
- A member of School Site Council

Please visit the Sequoia Union Elementary School website at www.sequoiaunion.org for information on these programs and more!

School Safety

Sequoia Union has a safety plan that addresses all the components relevant to the academic and physical well-being of students, teachers and staff. A copy of this plan is available from the school upon request.

The school safety plan is living dynamic protocol that is continuously being updated and improved, as we strive to incorporate newly adopted state requirements that include suicide prevention, Cardiac Emergency Response, as well as improving our Threat Assessment Program. Key elements of the plan include fire, lock-down, staff/parent training in Situational Awareness, earthquake drills and disaster-response procedures. The safety plan also includes emergency phone numbers, a bomb-threat checklist and dealing with pandemics.

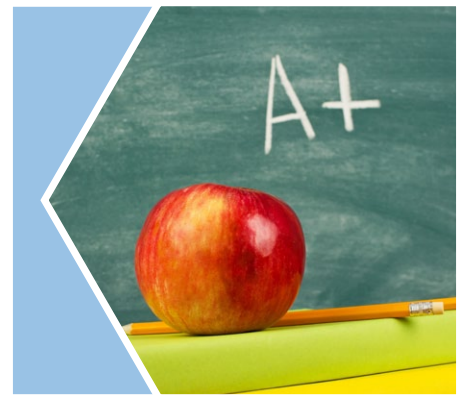
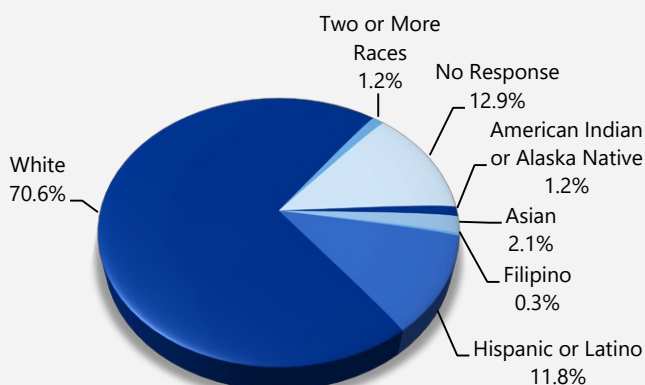
The school safety plan was last reviewed, updated and discussed with the school faculty, Tulare County Fire Department, and Tulare County Sheriff's Department in February 2022.

Enrollment by Student Group

The total enrollment at the school was 340 students for the 2020-21 school year. The pie chart displays the percentage of students enrolled in each group.

Demographics

2020-21 School Year



School Accountability Report Card

In accordance with state and federal requirements, the School Accountability Report Card (SARC) is put forth annually by all public schools as a tool for parents and interested parties to stay informed of the school's progress, test scores and achievements.

Mission Statement

We, the Sequoia Union Elementary School District, are committed to the development of students with high moral integrity, academic excellence, and self-worth in a safe and supportive environment. (Adopted on July 18, 2013.)

Governing Board

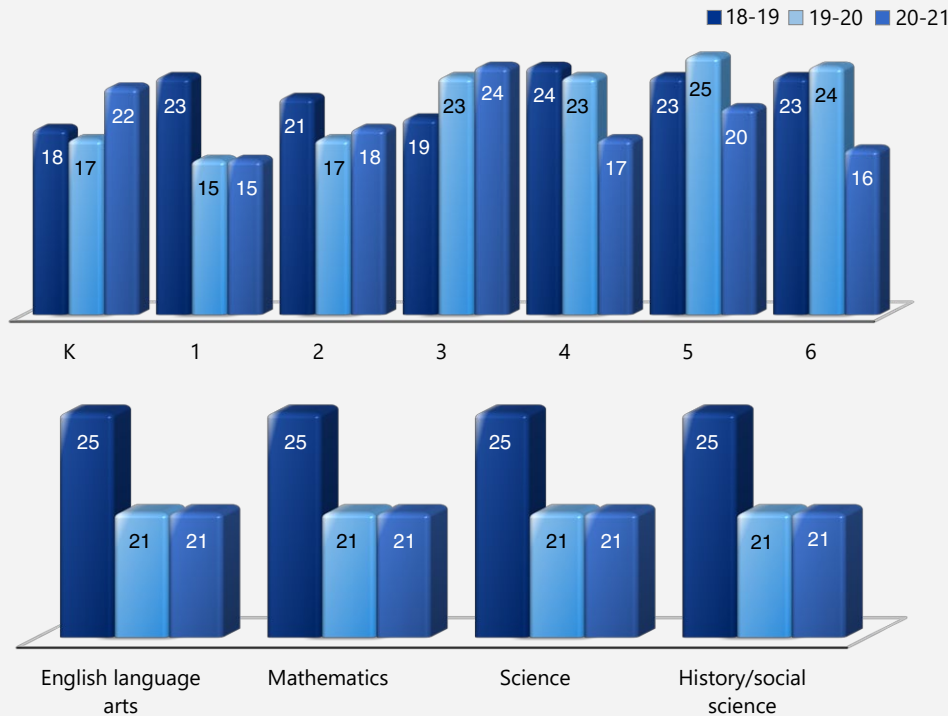
Nicole Ray, President
Lane Anderson, Clerk
Anna Eynaud, Member
James McNulty, Member
Brad Ward, Member

Class Size Distribution

The bar graphs display the three-year data for average class size, and the table displays the three-year data for the number of classrooms by size. The number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Average Class Size

Three-Year Data



Number of Classrooms by Size

Three-Year Data

	2018-19			2019-20			2020-21		
Grade	Number of Students								
	1-20	21-32	33+	1-20	21-32	33+	1-20	21-32	33+
K	2				2			2	
1		2		2			2		
2		2		2			2		
3	2				2			2	
4		2		1	1		2		
5		2		1	1		2		
6		1			2		3		
Subject	Number of Students								
	1-22	23-32	33+	1-22	23-32	33+	1-22	23-32	33+
English language arts	2		1		2		3		
Mathematics	2		1		2		3		
Science	2		1		2		3		
History/social science	2		1		2		3		

Enrollment by Student Group

Demographics

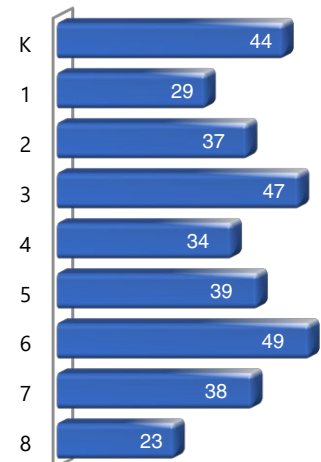
2020-21 School Year

Female	45.60%
Male	54.40%
Non-Binary	0.00%
English learners	8.80%
Foster youth	0.60%
Homeless	0.00%
Migrant	0.90%
Socioeconomically Disadvantaged	41.80%
Students with Disabilities	7.40%

Enrollment by Grade

The bar graph displays the total number of students enrolled in each grade for the 2020-21 school year.

2020-21 Enrollment by Grade



Suspensions and Expulsions

This table shows the school, district, and state suspension and expulsion rates collected between July through June, each full school year respectively.

Suspensions and Expulsions					Two-Year Data	
	Sequoia CS & ES		Sequoia Union ESD		California	
	18-19	20-21	18-19	20-21	18-19	20-21
Suspension rates	2.4%	0.8%	2.4%	0.8%	3.5%	0.2%
Expulsion rates	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%

Note: Data collected during the 2020–21 school year may not be comparable to earlier years of this collection due to differences in learning mode instruction in response to the COVID-19 pandemic.

This table shows the school, district, and state suspension and expulsion rates collected between July through February, partial school year due to the COVID-19 pandemic.

Suspensions and Expulsions				2019-20 School Year	
	Sequoia CS & ES		Sequoia Union ESD		California
	19-20		19-20		19-20
Suspension rates	0.3%		0.3%		2.5%
Expulsion rates	0.0%		0.0%		0.1%

Note: The 2019–20 suspensions and expulsions rate data are not comparable to other year data because the 2019–20 school year is a partial school year due to the COVID-19 crisis. As such, it would be inappropriate to make any comparisons in rates of suspensions and expulsions in the 2019–20 school year compared to other school years.

Suspensions and Expulsions by Student Group

Suspensions and Expulsions by Student Group			2020-21 School Year	
Student Group	Suspensions Rate	Expulsions Rate		
All Students	0.8%	0.0%		
Female	0.7%	0.0%		
Male	1.1%	0.0%		
Non-Binary	0.0%	0.0%		
American Indian or Alaska Native	0.0%	0.0%		
Asian	0.0%	0.0%		
Black or African American	0.0%	0.0%		
Filipino	0.0%	0.0%		
Hispanic or Latino	2.0%	0.0%		
Native Hawaiian or Pacific Islander	0.0%	0.0%		
Two or More Races	0.0%	0.0%		
White	0.4%	0.0%		
English Learners	2.9%	0.0%		
Foster Youth	0.0%	0.0%		
Homeless	0.0%	0.0%		
Socioeconomically Disadvantaged	1.3%	0.0%		
Students Receiving Migrant Education Services	0.0%	0.0%		
Students with Disabilities	3.2%	0.0%		

Professional Development

During the school year, staff members are encouraged to pursue professional-development opportunities. Teachers participate in professional development/ Professional Learning Communities every Wednesday during the year in addition to attending workshops, training and meetings. During these training sessions, we review Common Core State Standards implementation, grade-level articulation and implementation/improvement of "Best Practices." We also focused on student intervention to fill gaps in learning due to the COVID-19 pandemic; social-emotional needs of students due to the COVID-19 pandemic; and student discipline and positive reinforcement strategies.

Professional Development Days

Number of school days dedicated to staff development and continuous improvement	
2019-20	5 full days, plus 37 minimum days
2020-21	5 full days, plus 37 minimum days
2021-22	5 full days, plus 37 minimum days

"As our mission statement says, the Sequoia Union Elementary School District is focusing on developing students with a strong moral integrity, an ongoing pursuit of academic excellence, and a developmental self-worth in a safe and supportive environment."



California Physical Fitness Test

Each spring, all students in grades 5, 7 and 9 are required to participate in the California Physical Fitness Test (PFT). The Fitnessgram is the designated PFT for students in California public schools put forth by the State Board of Education. The PFT measures six key fitness areas:

1. Aerobic Capacity
2. Body Composition
3. Flexibility
4. Abdominal Strength and Endurance
5. Upper Body Strength and Endurance
6. Trunk Extensor Strength and Flexibility

Encouraging and assisting students in establishing lifelong habits of regular physical activity is the primary goal of the Fitnessgram. The table shows the percentage of students meeting the fitness standards of being in the "healthy fitness zone" for the most recent testing period. For more detailed information on the California PFT, please visit www.cde.ca.gov/ta/tg/pf.

California Physical Fitness Test			2020-21 School Year
Percentage of Students Meeting Fitness Standards	Sequoia CS		
	Grade 5	Grade 7	
Four of six standards	◇	◇	
Five of six standards	◇	◇	
Six of six standards	◇	◇	

Chronic Absenteeism by Student Group

Chronic Absenteeism by Student Group					2020-21 School Year
Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate	
All Students	366	353	0	0.00%	
Female	164	156	0	0.00%	
Male	201	196	0	0.00%	
American Indian or Alaska Native	0	0	0	0.00%	
Asian	3	3	0	0.00%	
Black or African American	0	0	0	0.00%	
Filipino	0	0	0	0.00%	
Hispanic or Latino	110	106	0	0.00%	
Native Hawaiian or Pacific Islander	0	0	0	0.00%	
Two or More Races	10	10	0	0.00%	
White	239	230	0	0.00%	
English Learners	36	33	0	0.00%	
Foster Youth	2	2	0	0.00%	
Homeless	1	1	0	0.00%	
Socioeconomically Disadvantaged	161	155	0	0.00%	
Students Receiving Migrant Education Services	3	3	0	0.00%	
Students with Disabilities	34	32	0	0.00%	

◇ The 2020-21 data are not available. Due to the COVID-19 crisis, the Physical Fitness Test was suspended.

Types of Services Funded

The following is a list of federal- and state-funded programs provided to students:

- Title I (Basic Grant)
- Title I (Migrant Education)
- Title II (Teacher and Principal Training and Recruiting)
- Title II (Technology)
- Title V (Innovative Programs)
- Economic Impact Aid-Limited
- New Teacher Induction (NTI) support
- Class Size Reduction (CSR)
- School Improvement Program (SIP)
- School Library Grant
- Title III (Emergency Immigrant)
- Assembly Bill 1113 School Safety and Violence Prevention Act



California School Dashboard

The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

SARC Reporting in the 2020–21 School Year Only

Where the most viable option, LEAs were required to administer the statewide summative assessment in ELA and mathematics. Where a statewide summative assessment was not the most viable option for the LEA (or for one or more grade-level[s] within the LEA) due to the pandemic, LEAs were allowed to report results from a different assessment that met the criteria established by the State Board of Education (SBE) on March 16, 2021. The assessments were required to be:

- Aligned with CA CCSS for ELA and mathematics;
- Available to students in grades 3 through 8, and grade 11; and
- Uniformly administered across a grade, grade span, school, or district to all eligible students.

Options

The CAAs could only be administered in-person following health and safety requirements. If it was not viable for the LEA to administer the CAAs in person with health and safety guidelines in place, the LEA was directed to not administer the tests. There were no other assessment options available for the CAAs. Schools administered the Smarter Balanced Summative Assessments for ELA and mathematics, other assessments that meet the SBE criteria, or a combination of both, and they could only choose one of the following:

- Smarter Balanced ELA and mathematics summative assessments;
- Other assessments meeting the SBE criteria; or
- Combination of Smarter Balanced ELA and mathematics summative assessments and other assessments.

CAASPP Test Results in Science for All Students (grades 5, 8 and high school)

The table below shows the percent of students meeting or exceeding the State standard on the CAASPP – California Science Test (CAST) and the California Alternate Assessment for Science (CAA for Science) for grades 5, 8, and once in high school (i.e., grade 10, 11 or 12).

Percentage of Students Meeting or Exceeding State Standard							Two-Year Data	
	Sequoia CS (grade 5)		Sequoia ES (grade 8)		Sequoia Union ESD		California	
Subject	19-20	20-21	19-20	20-21	19-20	20-21	19-20	20-21
Science	■	**	■	**	■	**	■	28.72%

CAASPP Test Results in ELA and Mathematics for All Students taking and completing a state-administered assessment

The table below shows the percent of students meeting or exceeding the State standards on the California Assessment of Student Performance and Progress (CAASPP) Smarter Balanced Summative Assessments and California Alternate Assessments (CAAs) for English language arts/literacy (ELA) and mathematics for grades 3-8 and 11.

Percentage of Students Meeting or Exceeding State Standard					Two-Year Data	
	Sequoia CS & ES		Sequoia Union ESD		California	
Subject	19-20	20-21	19-20	20-21	19-20	20-21
English language arts/literacy	■	*	■	*	■	*
Mathematics	■	*	■	*	■	*

■ Data for 2019–20 are not available due to the COVID-19 pandemic and resulting summative test suspension. The Executive Order N-30-20 was issued which waived the assessment, accountability, and reporting requirements for the 2019–20 school year.

** This school did not test students using the CAASPP for Science.

* Data for 2020–21 are not comparable to other year data due to the COVID-19 pandemic during the 2020–21 school year. Where the CAASPP assessments in ELA and/or mathematics is not the most viable option, the LEAs were allowed to administer local assessments. Therefore, the 2020–21 data between school years for the school, district, state are not an accurate comparison. As such, it is inappropriate to compare results of the 2020–21 school year to other school years.

Statewide Assessments

Statewide assessments (i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).



Note

Due to the COVID-19 pandemic, California Governor Gavin Newsom issued Executive Order N-30-20 which waived the requirement for statewide testing for the 2019–20 school year. Also due to the COVID-19 pandemic, the U.S. Department of Education approved a waiver of the requirement for statewide testing for the 2019–20 school year, as specified on the CDE Every Student Succeeds Act web page at <https://www.cde.ca.gov/re/es/>.





CAASPP Test Results by Student Group: Science (grades 5 and 8)

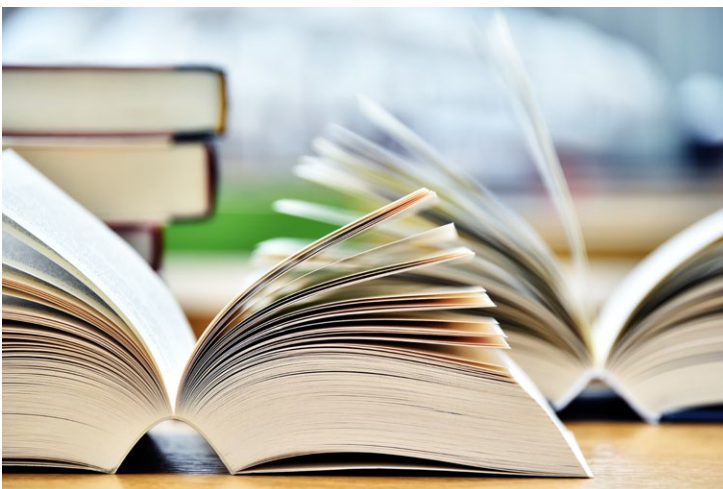
Percentage of Students Meeting or Exceeding State Standards

2020-21 School Year

Science

Group	Total Enrollment	Number Tested	Percentage Tested	Percentage Not Tested	Percentage Met or Exceeded
All students	**	**	**	**	**
Female	**	**	**	**	**
Male	**	**	**	**	**
American Indian or Alaska Native	**	**	**	**	**
Asian	**	**	**	**	**
Black or African American	**	**	**	**	**
Filipino	**	**	**	**	**
Hispanic or Latino	**	**	**	**	**
Native Hawaiian or Pacific Islander	**	**	**	**	**
Two or more races	**	**	**	**	**
White	**	**	**	**	**
English Learners	**	**	**	**	**
Foster Youth	**	**	**	**	**
Homeless	**	**	**	**	**
Military	**	**	**	**	**
Socioeconomically disadvantaged	**	**	**	**	**
Students receiving Migrant Education services	**	**	**	**	**
Students with Disabilities	**	**	**	**	**

** This school did not test students using the CAASPP for Science.



CAASPP Test Results by Student Group: English Language Arts (Sequoia Charter grades 3-7)
For students taking and completing a state-administered assessment.

Percentage of Students Meeting or Exceeding State Standards

2020-21 School Year

English Language Arts

Group	Total Enrollment	Number Tested	Percentage Tested	Percentage Not Tested	Percentage Met or Exceeded
All students	213	195	91.55%	8.45%	38.97%
Female	93	88	94.62%	5.38%	51.14%
Male	120	107	89.17%	10.83%	28.97%
American Indian or Alaska Native	❖	❖	❖	❖	❖
Asian	❖	❖	❖	❖	❖
Black or African American	❖	❖	❖	❖	❖
Filipino	❖	❖	❖	❖	❖
Hispanic or Latino	60	57	95.00%	5.00%	15.79%
Native Hawaiian or Pacific Islander	❖	❖	❖	❖	❖
Two or more races	❖	❖	❖	❖	❖
White	141	126	89.36%	10.64%	47.62%
English Learners	21	21	100.00%	0.00%	9.52%
Foster Youth	❖	❖	❖	❖	❖
Homeless	❖	❖	❖	❖	❖
Military	❖	❖	❖	❖	❖
Socioeconomically disadvantaged	67	60	89.55%	10.45%	21.67%
Students receiving Migrant Education services	❖	❖	❖	❖	❖
Students with Disabilities	20	17	85.00%	15.00%	11.76%

❖ Inclusion and exclusion rules are different for the SARC than for other public assessment reports. Scores are not shown when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.





CAASPP Test Results by Student Group: Mathematics (Sequoia Charter grades 3-7)
For students taking and completing a state-administered assessment.

Percentage of Students Meeting or Exceeding State Standards					2020-21 School Year
Mathematics					
Group	Total Enrollment	Number Tested	Percentage Tested	Percentage Not Tested	Percentage Met or Exceeded
All students	213	194	91.08%	8.92%	30.93%
Female	93	88	94.62%	5.38%	32.95%
Male	120	106	88.33%	11.67%	29.25%
American Indian or Alaska Native	❖	❖	❖	❖	❖
Asian	❖	❖	❖	❖	❖
Black or African American	❖	❖	❖	❖	❖
Filipino	❖	❖	❖	❖	❖
Hispanic or Latino	60	58	96.67%	3.33%	6.90%
Native Hawaiian or Pacific Islander	❖	❖	❖	❖	❖
Two or more races	❖	❖	❖	❖	❖
White	141	124	87.94%	12.06%	41.13%
English Learners	21	21	100.00%	0.00%	0.00%
Foster Youth	❖	❖	❖	❖	❖
Homeless	❖	❖	❖	❖	❖
Military	❖	❖	❖	❖	❖
Socioeconomically disadvantaged	67	60	89.55%	10.45%	10.00%
Students receiving Migrant Education services	❖	❖	❖	❖	❖
Students with Disabilities	20	17	85.00%	15.00%	5.88%

❖ Inclusion and exclusion rules are different for the SARC than for other public assessment reports. Scores are not shown when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.





CAASPP Test Results by Student Group: English Language Arts (Sequoia Elementary grade 8) For students taking and completing a state-administered assessment.

Percentage of Students Meeting or Exceeding State Standards

2020-21 School Year

English Language Arts

Group	Total Enrollment	Number Tested	Percentage Tested	Percentage Not Tested	Percentage Met or Exceeded
All students	22	20	90.91%	9.09%	40.00%
Female	❖	❖	❖	❖	❖
Male	12	11	91.67%	8.33%	27.27%
American Indian or Alaska Native	❖	❖	❖	❖	❖
Asian	❖	❖	❖	❖	❖
Black or African American	❖	❖	❖	❖	❖
Filipino	❖	❖	❖	❖	❖
Hispanic or Latino	❖	❖	❖	❖	❖
Native Hawaiian or Pacific Islander	❖	❖	❖	❖	❖
Two or more races	❖	❖	❖	❖	❖
White	13	12	92.31%	7.69%	50.00%
English Learners	❖	❖	❖	❖	❖
Foster Youth	❖	❖	❖	❖	❖
Homeless	❖	❖	❖	❖	❖
Military	❖	❖	❖	❖	❖
Socioeconomically disadvantaged	❖	❖	❖	❖	❖
Students receiving Migrant Education services	❖	❖	❖	❖	❖
Students with Disabilities	❖	❖	❖	❖	❖

❖ Inclusion and exclusion rules are different for the SARC than for other public assessment reports. Scores are not shown when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.



CAASPP Test Results by Student Group: Mathematics (Sequoia Elementary grade 8)
For students taking and completing a state-administered assessment.

Percentage of Students Meeting or Exceeding State Standards

2020-21 School Year

Mathematics

Group	Total Enrollment	Number Tested	Percentage Tested	Percentage Not Tested	Percentage Met or Exceeded
All students	22	20	90.91%	9.09%	25.00%
Female	❖	❖	❖	❖	❖
Male	12	11	91.67%	8.33%	9.09%
American Indian or Alaska Native	❖	❖	❖	❖	❖
Asian	❖	❖	❖	❖	❖
Black or African American	❖	❖	❖	❖	❖
Filipino	❖	❖	❖	❖	❖
Hispanic or Latino	❖	❖	❖	❖	❖
Native Hawaiian or Pacific Islander	❖	❖	❖	❖	❖
Two or more races	❖	❖	❖	❖	❖
White	13	12	92.31%	7.69%	33.33%
English Learners	❖	❖	❖	❖	❖
Foster Youth	❖	❖	❖	❖	❖
Homeless	❖	❖	❖	❖	❖
Military	❖	❖	❖	❖	❖
Socioeconomically disadvantaged	❖	❖	❖	❖	❖
Students receiving Migrant Education services	❖	❖	❖	❖	❖
Students with Disabilities	❖	❖	❖	❖	❖

❖ Inclusion and exclusion rules are different for the SARC than for other public assessment reports. Scores are not shown when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.





Textbooks and Instructional Materials

All school textbooks are in compliance and are on the state-approved list. We have enough textbooks for each student to have their own copy. All students have access to their own copy of standards-aligned textbooks. The textbook-selection committee is made up of teacher leaders, the curriculum director and the administration. Parent input is solicited during the instructional materials selection process. The most recently adopted textbooks were chosen using the state-approved list. The textbooks adopted fit within the curriculum framework adopted by the State Board of Education.

Textbooks and Instructional Materials List		2021-22 School Year
Subject	Textbook	Adopted
English language arts	Wonders	2017
Mathematics	Math & My Math, McGraw-Hill	2018
Science	Science Weekly (K-2)	2018
Science	TWIG Science (K-4)	2021
Science	Discovery Science Techbook (5-8)	2021
History/social science	Studies Weekly (K-2)	2018
History/social science	Inspire Social Science (3-5)	2021
History/social science	TCI (6-8)	2016

Quality of Textbooks

The following table outlines the criteria required for choosing textbooks and instructional materials.

Quality of Textbooks		2021-22 School Year
Criteria	Yes/No	
Are the textbooks adopted from the most recent state-approved or local governing-board-approved list?	Yes	

Public Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the internet at libraries and public locations is generally provided on first-come, first-served basis. Other use restrictions include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available at a workstation, and the ability to print documents.

✧ Not applicable.

Availability of Textbooks and Instructional Materials

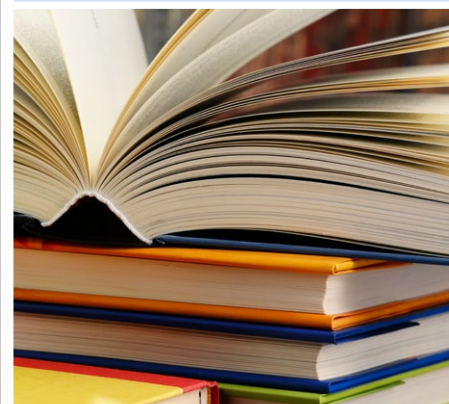
The following lists the percentage of pupils who lack their own assigned textbooks and instructional materials.

Percentage of Students Lacking Materials by Subject	
2021-22 School Year	
Reading/language arts	0%
Mathematics	0%
Science	0%
History/social science	0%
Visual and performing arts	✧
Foreign language	✧
Health	0%

Currency of Textbooks

This table displays the date when the most recent hearing was held to adopt a resolution on the sufficiency of instructional materials.

Currency of Textbooks	
2021-22 School Year	
Data collection date	9/9/2021



School Facility Good Repair Status

The table shows the results of the school's most recent inspection using the Facility Inspection Tool (FIT) or equivalent school form. This inspection determines the school facility's good repair status using ratings of good condition, fair condition or poor condition. The overall summary of facility conditions uses ratings of exemplary, good, fair or poor.

School Facility Good Repair Status		2021-22 School Year
Items Inspected	Repair Status	
Systems: Gas leaks, sewer, mechanical systems (heating, ventilation and HVAC)	Good	
Interior: Interior surfaces (floors, ceilings, walls and window casings)	Good	
Cleanliness: Pest/vermin control, overall cleanliness	Good	
Electrical: Electrical systems	Good	
Restrooms/fountains: Restrooms, sinks and drinking fountains	Good	
Safety: Fire safety, emergency systems, hazardous materials	Good	
Structural: Structural condition, roofs	Good	
External: Windows/doors/gates/fences, playgrounds/school grounds	Good	
Overall summary of facility conditions	Good	
Date of the most recent school site inspection	8/13/2021	

School Facilities

All classrooms at Sequoia Union are safe, clean and well maintained. All buildings meet state standards, and all areas of the facility are in good repair, including all bathrooms and toilets. We have beautiful grounds that include baseball diamonds, soccer and football fields, and a running track. We have a modern gym where we play volleyball and basketball. We also have many outdoor basketball courts. We have a professional computer lab and library, and all of the classrooms have computer accessibility. Each classroom enjoys a 1:1 ratio of devices to students.

The current Sequoia Elementary School was built in 1954. The school has 16 grade level classrooms, a library, a multipurpose room and two Learning Lab rooms.

We take the following safety measures to ensure our students and staff members have a safe and healthy environment: We use security cameras, our school is fully gated, we have staff watching our students before and after school, and visitors must sign in at the school office (utilizing the Raptor Identification System) and may receive a visitor's pass to enter the campus upon clearance. Once the school day has started, all visitors must process through the office in order to enter the school grounds.

The custodial staff includes two custodians working six hours per day, and one custodian working 4 hours a day. Maintenance staff accomplishes repairs and fixes problems as needed. We evaluate the facilities routinely with a monthly facility "Walk-Through." The staff works diligently to clean the bathroom, classrooms, and the cafeteria daily.

In the last several years, a new library was built, the cafeteria and gym were expanded, as well as a building of four classrooms to house our junior high program. A new playground was installed by the Parent's Guild. The structure meets Department of General Services (DGS) standards. We are scheduled to complete our well project during the 2020-21 school year. The well project is funded by rural water and water bond dollars.

Sequoia Union Elementary School continues to build its agricultural program. Eagle Scouts have built new raised garden beds, and an Indigenous Plant Garden has been put in as a Girl Scout project. The school is planning to build a greenhouse behind the junior high school. The local educational agency (LEA) continues to enjoy its relationship with U.C. Davis and the California Irrigation Management Information System (CIMIS) as a result of becoming the first elementary school in California to support the satellite array for CIMIS.

Deficiencies and Repairs

The table lists the repairs required for all deficiencies found during the site inspection. Regardless of each item's repair status, all deficiencies are listed.

Deficiencies and Repairs		2021-22 School Year
Items Inspected	Deficiencies and Action Taken or Planned	Date of Action
Interior	Counter tops needed to be replaced in certain areas. Interior painting had to be completed in certain areas. Counter tops have been replaced. The interior painting has been completed.	June 2021
External	Sidewalks needed to be repaired due to the construction of a new water well. Sidewalks have been repaired and new sections installed.	June 2021

"With your support and involvement, your child's school experience will be positive and rewarding."

Teacher Preparation and Placement

The teacher data displayed in this SARC is from the 2020-21 school year. This table displays the number and percent of teacher authorization/assignment as well as the total number and percent of teaching positions at the school, district, and state levels. For questions concerning the assignment of teachers outside their subject area of competence or the credential status of teachers, visit the California Commission on Teacher Credentialing website at <https://www.ctc.ca.gov/>.

Teacher Preparation and Placement				2020-21 School Year		
Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)						
Intern Credential Holders Properly Assigned						
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)						
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)						
Unknown						
Total Teaching Positions						

Teachers Without Credentials and Misassignments (considered "ineffective" under ESSA)

This table displays the percent of authorization/assignment of teachers as well as the total number of teachers without credentials and misassignments at the school level. For questions concerning the permits, waivers, and misassignment of teachers, visit the California Commission on Teacher Credentialing website at <https://www.ctc.ca.gov/>.

Permits/waivers: Teachers that are issued limited emergency permits by the California Commission on Teacher Credentialing that authorize them to temporarily teach courses and student groups they are assigned to without possessing the appropriate credential.

Teacher Misassignments: The assignment of employees to teaching or pupil services positions for which the employee does not hold the required certificate, credential, or other statutory authorization.

Vacant Teacher Positions: The total number of the school's vacant teacher positions.

Teachers Without Credentials and Misassignments		2020-21 School Year
Authorization/Assignment	Sequoia CS & ES	
Permits and Waivers		
Misassignments		
Vacant Positions		
Total Teachers Without Credentials and Misassignments		

Note: The data in these tables is based on Full Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned to based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

The data source is the California State Assignment Accountability System (CalSAAS) provided by the Commission on Teacher Credentialing. For information on the CalSAAS, visit the CALPADS web page at <https://www.cde.ca.gov/ds/sp/cl/calpadsupdfdash201.asp>.

For more information on the definitions listed above, refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

Teacher Preparation and Placement

Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned): The teacher possesses a California preliminary or clear credential issued by the California Commission on Teacher Credentialing which permits them to teach the subject and grade levels that they are assigned.

Intern Credential Holders Properly Assigned: The teacher possess a California intern credential issued by the California Commission on Teacher Credentialing which permits them to teach the subject and grade levels that they are assigned.

Teachers Without Credentials and Misassignments ("ineffective" under Every Student Succeeds Act [ESSA]): An ineffective teacher is any of the following:

- An individual whose assignment is legally authorized by an emergency permit that does not require possession of a full teaching license; or
- A teacher who holds a teaching credential but does not possess a permit or authorization that temporarily allows them to teach outside of their credentialed area (misassigned); or
- An individual who holds no credential, permit, or authorization to teach in California.
- "Ineffective" includes the following limited term emergency permits:
 - Provisional Internship Permits;
 - Short-Term Staff Permits;
 - Variable Term Waivers; and
 - Substitute permits or Teaching Permits for Statutory Leave (TSPL) holders serving as the teacher of record.

Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA): A credentialed teacher who has not yet demonstrated subject matter competence in the subject area(s) or for the student population to which he or she is assigned. Under this definition, the following limited permits will be considered out of field:

- General Education Limited Assignment Permit (GELAP)
- Special Education Limited Assignment Permit (SELAP)
- Short-Term Waivers
- Emergency English Learner or Bilingual Authorization Permits
- Local Assignment Options

Unknown: These are instances where either information about the course assignment or the teacher is either missing or has been identified as incorrect. Therefore, an accurate assignment status cannot be currently made.

Credentialed Teachers Assigned Out-of-Field (considered "out-of-field" under ESSA)

This table displays the number of teachers and the total out-of-field teachers at the school level.

Credentialed Teachers Authorized on a Permit or Waiver: Teachers that are issued limited emergency permits by the California Commission on Teacher Credentialing that authorize them to temporarily teach courses and student groups they are assigned to without possessing the appropriate credential.

Local Assignment Options: Means if an employing agency is unable to assign a teacher or other certificated employee with an appropriate credential, it can assign any fully-credentialed teacher outside of their area of credential authorization if the local educational agency abides by requirements in California Education Code and those required by the California Commission on Teacher Credentialing.

For more information on the definitions listed above, refer to the California Commission on Teacher Credentialing's Administrator's Assignment Manual at <https://www.ctc.ca.gov/credentials/manuals>.

Credentialed Teachers Assigned Out-of-Field

2020-21 School Year

Indicator	Sequoia CS & ES
Credentialed Teachers Authorized on a Permit or Waiver	
Local Assignment Options	
Total Out-of-Field Teachers	

Class Assignments

This table displays the number of teachers and the total out-of-field teachers at the school level.

Misassignments for English Learners: The assignment of employees to teaching or pupil services positions with English Learners for which the employee does not hold the required certificate, credential, or other statutory authorization.

No credential, permit or authorization to teach: The teacher does not possess any type of authorization, permit, waiver, or certificate issued by the California Commission on Teacher Credentialing to teach in California schools.

Misassignment and vacant teacher position data should be available in the district's personnel office.

Class Assignments

2020-21 School Year

Indicator	Sequoia CS & ES
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)	
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)	

The data source is the California State Assignment Accountability System (CalSAAS) provided by the Commission on Teacher Credentialing. For information on the CalSAAS, visit the CALPADS web page at <https://www.cde.ca.gov/ds/sp/cl/calpadsup-dflash201.asp>.

For more information on the definitions listed above, refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.



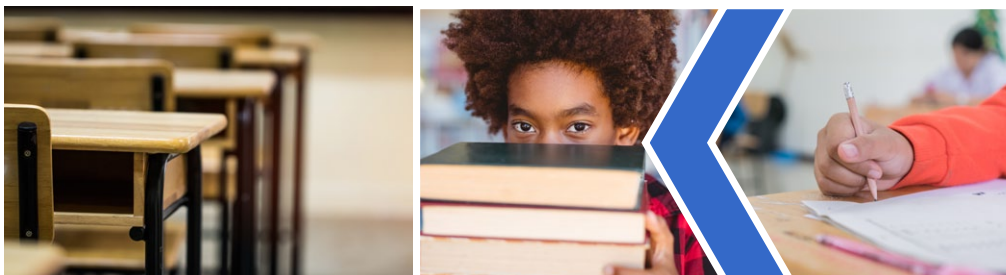
Academic Counselors and School Support Staff

This table displays information about academic counselors and support staff at the school and their full-time equivalent (FTE).

Ratio of Pupils to Academic Counselors and School Support Staff Data

2020-21 School Year

	Ratio
Pupils to Academic counselors	✧
Support Staff	FTE
Counselor (academic, social/behavioral or career development)	0.00
Library media teacher (librarian)	1.00
Library media services staff (paraprofessional)	0.25
Psychologist	0.35
Social worker	0.35
Nurse	1.00
Speech/language/hearing specialist	0.35
Resource specialist (nonteaching)	1.00
✧ Not applicable.	



Financial Data

The financial data displayed in this SARC is from the 2019-20 fiscal year. The most current fiscal information available provided by the state is always two years behind the current school year and one year behind most other data included in this report. For detailed information on school expenditures for all districts in California, see the California Department of Education (CDE) Current Expense of Education & Per-pupil Spending web page at www.cde.ca.gov/ds/fd/ec. For information on teacher salaries for all districts in California, see the CDE Certificated Salaries & Benefits web page at www.cde.ca.gov/ds/fd/cs. To look up expenditures and salaries for a specific school district, see the Ed-Data website at www.ed-data.org.

District Financial Data

This table displays district teacher and administrative salary information and compares the figures to the state averages for districts of the same type and size based on the salary schedule. Note: The district salary data does not include benefits.

Salary Data			2019-20 Fiscal Year
	Sequoia Union ESD	Similar Sized District	
Beginning teacher salary	\$47,030	\$47,265	
Midrange teacher salary	\$62,674	\$69,813	
Highest teacher salary	\$84,974	\$91,237	
Average elementary school principal salary	⊕	\$113,466	
Superintendent salary	\$147,252	\$131,359	
Teacher salaries: percentage of budget	31%	30%	
Administrative salaries: percentage of budget	7%	7%	

Financial Data Comparison

This table displays the school's per-pupil expenditures from unrestricted sources and the school's average teacher salary and compares it to the district and state data.

Financial Data Comparison			2019-20 Fiscal Year
	Expenditures Per Pupil From Unrestricted Sources	Annual Average Teacher Salary	
Sequoia CS & ES	\$9,957	\$83,881	
Sequoia Union ESD	\$9,957	\$83,881	
California	\$8,444	\$72,352	
School and district: percentage difference	+0.0%	+0.0%	
School and California: percentage difference	+17.9%	+15.9%	

⊕ The principal and superintendent are combined as one position.

School Financial Data

The following table displays the school's average teacher salary and a breakdown of the school's expenditures per pupil from unrestricted and restricted sources.

School Financial Data	
2019-20 Fiscal Year	
Total expenditures per pupil	\$11,264
Expenditures per pupil from restricted sources	\$1,307
Expenditures per pupil from unrestricted sources	\$9,957
Annual average teacher salary	\$83,881



Expenditures Per Pupil

Supplemental/restricted expenditures come from money whose use is controlled by law or by a donor. Money that is designated for specific purposes by the district or governing board is not considered restricted. Basic/unrestricted expenditures are from money whose use, except for general guidelines, is not controlled by law or by a donor.

Data for this year's SARC was provided by the California Department of Education and school and district offices. For additional information on California schools and districts and comparisons of the school to the district, the county and the state, please visit DataQuest at <http://dq.cde.ca.gov/dataquest>. DataQuest is an online resource that provides reports for accountability, test data, enrollment, graduates, dropouts, course enrollments, staffing and data regarding English learners. Per Education Code Section 35256, each school district shall make hard copies of its annually updated report card available, upon request, on or before February 1.

All data accurate as of January 2022.

School Accountability Report Card

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ADDENDUM

LEA-Level CAASPP Test Results by Student Group: English Language Arts (grades 3-8)
For students taking and completing a state-administered assessment.

Percentage of Students At or Above Grade Level					2020-21 School Year
English Language Arts					
Group	Total Enrollment	Number Tested	Percentage Tested	Percentage Not Tested	Percentage At or Above Grade Level
LEAwide	234	214	91.00%	9.00%	39.25%
Female	102	96	94.00%	6.00%	52.08%
Male	132	118	89.00%	11.00%	28.82%
American Indian or Alaska Native	0	0	0.00%	0.00%	0.00%
Asian	0	0	0.00%	0.00%	0.00%
Black or African American	0	0	0.00%	0.00%	0.00%
Filipino	0	0	0.00%	0.00%	0.00%
Hispanic or Latino	68	64	94.00%	6.00%	17.19%
Native Hawaiian or Pacific Islander	0	0	0.00%	0.00%	0.00%
Two or more races	11	11	100.00%	0.00%	45.45%
White	153	137	90.00%	10.00%	48.18%
English Learners	22	22	100.00%	0.00%	9.09%
Foster Youth	0	0	0.00%	0.00%	0.00%
Homeless	0	0	0.00%	0.00%	0.00%
Military	0	0	0.00%	0.00%	0.00%
Socioeconomically disadvantaged	97	90	93.00%	7.00%	27.77%
Students receiving Migrant Education services	0	0	0.00%	0.00%	0.00%
Students with Disabilities	0	0	0.00%	0.00%	0.00%

Note: N/T values indicate that the schools in this LEA did not test students using the CAASPP for ELA.

Note: Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.



SMALL SCHOOL, BIG HEART



ADDENDUM

LEA-Level CAASPP Test Results by Student Group: Mathematics (grades 3-8)
For students taking and completing a state-administered assessment.

Percentage of Students At or Above Grade Level					2020-21 School Year
Mathematics					
Group	Total Enrollment	Number Tested	Percentage Tested	Percentage Not Tested	Percentage At or Above Grade Level
LEAwide	234	213	91.00%	9.00%	30.05%
Female	102	96	94.00%	6.00%	33.34%
Male	132	117	89.00%	11.00%	27.35%
American Indian or Alaska Native	0	0	0.00%	0.00%	0.00%
Asian	0	0	0.00%	0.00%	0.00%
Black or African American	0	0	0.00%	0.00%	0.00%
Filipino	0	0	0.00%	0.00%	0.00%
Hispanic or Latino	68	65	96.00%	4.00%	7.69%
Native Hawaiian or Pacific Islander	0	0	0.00%	0.00%	0.00%
Two or more races	11	11	100.00%	0.00%	45.45%
White	153	135	88.00%	11.00%	40.00%
English Learners	22	22	100.00%	0.00%	0.00%
Foster Youth	0	0	0.00%	0.00%	0.00%
Homeless	0	0	0.00%	0.00%	0.00%
Military	0	0	0.00%	0.00%	0.00%
Socioeconomically disadvantaged	97	90	93.00%	7.00%	12.22%
Students receiving Migrant Education services	0	0	0.00%	0.00%	0.00%
Students with Disabilities	0	0	0.00%	0.00%	0.00%

Note: N/T values indicate that the schools in this LEA did not test students using the CAASPP for Mathematics.

Note: Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.





SEQUOIA UNION | **ELEMENTARY SCHOOL**

8. OTHER ACTION ITEMS 8.7 Approve Independent Study Board Policy 6158.1 and Administrative Regulation 6158.1

Board Policy

Sequoia Union Elementary School District

Lemon Cove, California

Instruction

BP 6158.1

Independent Study to Implement Assembly Bill 130 and Assembly Bill 167 (2021)

The Board of Sequoia Union Elementary School District has previously authorized independent study as an optional alternative instructional strategy for eligible students whose needs may be best met through study outside of the regular classroom setting. (cf. 6158 – Independent Study.) With the enactment of Assembly Bill No. 130 (Ch. 44, Stats. 2021, hereafter “AB 130”), school districts and county offices of education are required to offer independent study for the 2021-2022 school year, with limited exceptions. The subsequent enactment of Assembly Bill 167 (Ch. 252, Stats. 2021, hereafter “AB 167”), added and modified the provisions of independent study for school districts and county offices of education.

Education Code section 51747, as it read prior to July 8, 2021, provided that a local educational agency shall not be eligible to receive apportionments for independent study unless it has adopted and implemented written policies as specified in that statute. AB 130 and AB 167 continue the requirement for local educational agencies to adopt and implement written policies, and add additional content required to be included in such policies. This policy and related administrative regulation are intended to supplement Board Policy (BP) and Administrative Regulation (AR) No. 6158 to include the additional requirements of AB 130 and AB 167. To the extent that there is any conflict between this policy and BP and AR No. 6158, the provisions of this policy and administrative regulation shall govern.

The District shall comply with the requirements of AB 130 and AB 167 by either providing an independent study option to all students or contracting with the County Office of Education or through an interdistrict transfer agreement with another school district to provide independent study to students. Alternatively, the District may seek a waiver of the requirement to provide an independent study option.

The minimum period for independent study participation shall be three (3) consecutive school days. This Board Policy supersedes any prior policy setting the minimum period at five (5) consecutive schooldays. For the 2021-2022 school year only, there is no minimum time period for participation in independent study.

The Administration shall adopt Regulations implementing this policy in compliance with AB 130, AB 167 and related provisions.

Adopted: April 7, 2022

Legal Reference:

EDUCATION CODE

51745-51749.6

(Assembly Bill 130 (Stats. 2021, Ch. 44) – July 9, 2021)

(Assembly Bill 167 (Stats. 2021, Ch. 252 – September 23, 2021))

DRAFT

Administrative Regulation

Sequoia Union Elementary School District

Adopted: April 7, 2022

Lemon Cove, California

Instruction

AR 6158.1

Independent Study for 2021-2022 and Subsequent School Years

The Board of Trustees of Sequoia Union Elementary School District has adopted a policy to implement the requirements of AB 130 and AB 167. With the enactment of Assembly Bill No. 130 (Ch. 44, Stats. 2021, hereafter “AB 130”), school districts and county offices of education are required to offer independent study for the 2021-2022 school year, with limited exceptions. The subsequent enactment of Assembly Bill 167 (Ch. 252, Stats. 2021, hereafter “AB 167”), added and modified the provisions of independent study for school districts and county offices of education.

This Regulation is intended to implement the additional requirements of AB 130 and AB 167. To the extent that there is any conflict between this Regulation and AR No. 6158, the provisions of this Regulation shall govern.

Sequoia Union Charter School, a Dependent Charter:

The Sequoia Union Elementary School District BP/AR 6158 and BP/AR 6158.1 shall apply to charter schools operated by the Sequoia Union Elementary School District

In addition to the educational opportunities offered through independent study provided for in BP/AR 6158, educational opportunities offered through independent study may include, but are not limited to, individualized study for a pupil whose health would be put at risk by in-person instruction, as determined by the parent or guardian of the pupil, or a pupil who is unable to attend in-person instruction due to a quarantine due to exposure to, or infection with, COVID-19, pursuant to local or state public health guidance.

1. Content Standards

The provision of content aligned to grade level standards that is provided to pupils in the independent study program shall be at a level of quality and intellectual challenge substantially equivalent to in-person instruction. For high schools, this shall include access to all courses offered by the local educational agency for graduation and approved by the University of California or the California State University as creditable under the A–G admissions criteria.

2. Student Educational Progress

The Superintendent or designee shall conduct an evaluation to determine whether it is in the pupil’s best interest to remain in independent study or be returned to in-person instruction if the pupil is not making satisfactory educational progress, or if the pupil has missed more than the

number of missed assignments permitted by BP/AR 6158. Satisfactory educational progress shall be determined based on all of the following indicators:

- (A) The pupil's achievement and engagement in the independent study program, as indicated by the pupil's performance on applicable pupil-level measures of pupil achievement and pupil engagement, including but not limited to the student's attendance and absenteeism.
- (B) The completion of assignments, assessments, or other indicators that evidence that the pupil is working on assignments.
- (C) Learning required concepts, as determined by the supervising teacher.
- (D) Progressing toward successful completion of the course of study or individual course, as determined by the supervising teacher.

Notification of the pupil's educational progress will be reported and communicated to the pupil, or the pupil's parent, guardian, or caregiver if the pupil is less than 18 years of age.

3. Reengagement Strategies

The Sequoia Union Elementary School District will take measures to re-engage pupils who are not generating attendance for more than three schooldays or 60 percent of the instructional days in a school week, or 10 percent of required minimum instructional time over four continuous weeks of a local educational agency's approved instructional calendar, pupils found not participatory pursuant to Education Code Section 51747.5 for more than the greater of three schooldays or 60 percent of the scheduled days of synchronous instruction in a school month as applicable by grade level, or pupils who are in violation of their written agreement pursuant to Education Code section 51747(g), BP/AR 6158 and this policy.

Tiered reengagement strategies shall include all of the following:

- (A) Verification of the pupil's current contact information.
- (B) Notification to parents or guardians of lack of participation within one school day of the recording of a non-attendance day or lack of participation. Notification will be by written, telephonic, or other forms of direct communication.
- (C) Outreach to determine pupil needs, including connection with health and social services as necessary. As determined appropriate by the Independent Study administrator, the Sequoia Union Elementary School District may pursue the following activities to determine and support pupil needs:

Sequoia Union Independent Study Outreach Plan:

- a. Communication between the family and school staff to determine the best way to re-engage the pupil in the Independent Study program;
- b. SST meetings to examine pupil achievement data as well as evaluation of the pupil's strengths and areas of growth;
- c. Based on SST, referral to MTSS systems of support for targeted intervention in the identified area of need;
- d. Referral to school-based mental health services;
- e. Additional training for Independent Study teachers;
- f. Home visits, using Child Welfare and Attendance support;
- g. Technology check to ensure digital access is supported by all means possible;
- h. Connecting the family to Community Liaison support personnel.]

(D) Contact the pupil, or, if the pupil is under 18 years of age, the parent/guardian/caregiver, to schedule a pupil-parent-educator conference to review the pupil's written agreement and reconsider the independent study program's impact on the pupil's achievement and well-being, consistent with the provisions of BP/AR 6158 and this policy regarding missed assignments and satisfactory educational progress. "Pupil-parent-educator conference" means a meeting involving, at a minimum, all parties who signed the pupil's written independent study agreement.

This section shall not apply to pupils that participate in an independent study program for fewer than 15 cumulative schooldays in a school year.

4. Synchronous Instruction and Live Interaction

Instruction shall be provided to all pupils in the independent study program in accordance with the pupil's written agreement, and shall include the following:

(A) For pupils in transitional kindergarten, kindergarten, and grades 1 to 3, inclusive, daily synchronous instruction shall be provided for all pupils throughout the school year.

(B) Pupils in grades 4 to 8, inclusive, will be provided opportunities for both daily live interaction and at least weekly synchronous instruction for all pupils throughout the school year.

(C) Pupils in grades 9 to 12, inclusive, will be provided opportunities for at least weekly synchronous instruction for all pupils throughout the school year.

"Live interaction" means interaction between the pupil and District classified or certificated staff, and may include peers, provided for the purpose of maintaining school connectedness, including, but not limited to, wellness checks, progress monitoring, provision of services, and

instruction. This interaction may take place in person, or in the form of internet or telephonic communication.

“Synchronous instruction” means classroom-style instruction or designated small group or one-on-one instruction delivered in person, or in the form of internet or telephonic communications, and involving live two-way communication between the teacher and pupil. Synchronous instruction for traditional independent study shall be provided by the teacher of record for that pupil pursuant to Education Code Section 51747.5.

This section shall not apply to pupils that participate in an independent study program for fewer than 15 cumulative schooldays in a school year.

5. Returning to In-Person Instruction

Pupils whose families wish to return to in-person instruction from independent study may notify a designated contact person set forth in the pupil’s written agreement, or the supervising teacher or Independent Study Administrator who signed the written agreement. Upon notice from the pupil’s family that a return to in-person instruction is desired, the Independent Study Administrator shall provide for the pupil’s return to the school of the pupil’s previous in-person attendance, or such other school as is appropriate for the pupil’s grade level and place of residence, no later than five instructional days after the request is received.

This section shall not apply to pupils that participate in an independent study program for fewer than 15 cumulative schooldays in a school year.

6. Master Agreement

A current written agreement for each independent study pupil shall be maintained on file. Each pupil’s written agreement for independent study shall include, but not be limited to, all of the following:

(A) The manner, time, frequency, and place for reporting the pupil’s academic progress, and for communicating with a pupil’s parent or guardian regarding the pupil’s academic progress.

(B) The objectives and methods of study for the pupil’s work, and the methods used to evaluate that work.

(C) The specific resources, including materials and personnel, that will be made available to the pupil. These resources shall include confirming or providing access to all pupils to the connectivity and devices adequate to participate in the educational program and complete assigned work.

(D) A statement of the adopted policies regarding the maximum length of time allowed between the assignment and the completion of a pupil’s assigned work, the level of satisfactory

educational progress, and the number of missed assignments allowed before an evaluation of whether or not the pupil should be allowed to continue in independent study.

(E) The duration of the independent study agreement, including the beginning and ending dates for the pupil's participation in independent study under the agreement. No independent study agreement shall be valid for any period longer than one school year.

(F) A statement of the number of course credits or, for the elementary grades, other measures of academic accomplishment appropriate to the agreement, to be earned by the pupil upon completion.

(G) The inclusion of a statement in each independent study agreement that independent study is an optional educational alternative in which no pupil may be required to participate. In the case of a pupil who is referred or assigned to any school, class, or program pursuant to Education Code Section 48915 or 48917, the agreement also shall include the statement that instruction may be provided to the pupil through independent study only if the pupil is offered the alternative of classroom instruction.

(H) A statement detailing the academic and other supports that will be provided to address the needs of pupils who are not performing at grade level, or need support in other areas, such as English learners, individuals with exceptional needs in order to be consistent with the pupil's individualized education program or plan pursuant to Section 504 of the federal Rehabilitation Act of 1973 (29 U.S.C. Sec. 794), pupils in foster care or experiencing homelessness, and pupils requiring mental health supports.

Each written agreement shall be signed, before the commencement of independent study, by the pupil, the pupil's parent, legal guardian, or caregiver, if the pupil is less than 18 years of age, the certificated employee who has been designated as having responsibility for the general supervision of independent study, and all persons who have direct responsibility for providing assistance to the pupil. For purposes of this paragraph "caregiver" means a person who has met the requirements of Part 1.5 (commencing with Section 6550) of Division 11 of the Family Code.

Signed written agreements, supplemental agreements, assignment records, work samples, and attendance records assessing time value of work or evidence that an instructional activity occurred may be maintained as an electronic file. An electronic file includes a computer or electronic stored image of an original document, including, but not limited to, portable document format, JPEG, or other digital image file type, that may be sent via fax machine, email, or other electronic means. Either an original document or an electronic file of the original document is allowable for auditing purposes.

Written agreements may be signed using an electronic signature that complies with state and federal standards that may be a marking that is either computer generated or produced by electronic means and is intended by the signatory to have the same effect as a handwritten

signature. The use of an electronic signature shall have the same force and effect as the use of a manual signature if the requirements for digital signatures and their acceptable technology, as provided in Section 16.5 of the Government Code and in Chapter 10 (commencing with Section 22000) of Division 7 of Title 2 of the California Code of Regulations, are satisfied.

For the 2021–22 school year only, the Sequoia Union Elementary School District shall obtain a signed written agreement for an independent study program of any length of time from the pupil, or the pupil’s parent or legal guardian if the pupil is less than 18 years of age, the certificated employee who has been designated as having responsibility for the general supervision of independent study, and all persons who have direct responsibility for providing assistance to the pupil no later than 30 days after the first day of instruction in an independent study program or October 15, whichever date comes later.

7. Independent Study Enrollment and Notice

For the 2021–22 school year only, the Sequoia Union Elementary School District shall notify the parents and guardians of all enrolled pupils of their options to enroll their child in in-person instruction or independent study during the 2021–22 school year. This notice shall include written information on the Sequoia Union Elementary School District’s internet website, including, but not limited to, the right to request a pupil-parent-educator conference meeting before enrollment pursuant to this section, pupil rights regarding procedures for enrolling, disenrolling, and reenrolling in independent study, and the synchronous and asynchronous instructional time that a pupil will have access to as part of independent study.

If 15 percent or more of the pupils enrolled in the Sequoia Union Elementary School District speak a single primary language other than English, as determined from the census data submitted to the California Department of Education (CDE) in the preceding year, the written information shall, in addition to being written in English, be written in the primary language.

Upon the request of the parent or guardian of a pupil, and before signing a written agreement with the pupil’s parent or guardian, the Sequoia Union Elementary School District shall conduct a telephone, videoconference, or in-person pupil-parent-educator conference or other school meeting during which the pupil, parent or guardian, and, if requested by the pupil or parent, an education advocate, may ask questions about the educational options, including which curriculum offerings and nonacademic supports will be available to the pupil in independent study, before making the decision about enrollment or disenrollment in the various options for learning.

8. Quarantines

For the 2021-22 school year only, the Sequoia Union Elementary School District is eligible to receive apportionments for independent study for pupils that are subject to quarantine for exposure to, or infection with, COVID-19 pursuant to local or state health guidance, and the

pupil cannot participate in classroom-based instruction due to the quarantine, and for the school closures due to COVID-19 pursuant to subdivision (c) of Section 41422. LEAs shall receive apportionment for these pupils for all schooldays that they participate in and meet all other apportionment requirements of independent study while in quarantine or during a school closure.

Sequoia Union Elementary School District's dependent Charter, the Sequoia Union Charter School: For the 2021-22 school year only, a classroom-based charter school that provides an independent study program pursuant to this article for pupils that are subject to quarantine for exposure to, or infection with, COVID-19 pursuant to local or state health guidance, and the pupil cannot participate in classroom-based instruction due to the quarantine, shall not attribute quarantine-based independent study average daily attendance required pursuant to law for a nonclassroom-based charter school, and shall not be required to submit a request for funding determination as a result of providing independent study to quarantined pupils.

These provisions regarding quarantines shall apply only to pupils participating in independent study due to quarantine who do not have the option of in-person instruction, and only for the period of quarantine mandated pursuant to state or local health guidance or order. This subdivision shall not apply to classroom-based charter schools offering independent study to pupils who parents or guardians have requested independent study pursuant to Education Code Section 51745(a).

9. Assessment and Documentation of Work Product and Participation

The independent study by each pupil shall be coordinated, evaluated, and, shall be under the general supervision of an employee of the Sequoia Union Elementary School District who possesses a valid certification document pursuant to Education Code Section 44865 or an emergency credential pursuant to Education Code Section 44300, registered as required by law.

Apportionment credit for independent study may be claimed only to the extent of the time value of pupil work products, as personally judged in each instance by a certificated teacher employed by the local educational agency. It is the intent of the Legislature that teachers be given access to digital assignment tracking systems to reduce workload associated with evaluating and accounting for pupil work.

The Sequoia Union Elementary School District shall document each pupil's participation in live interaction and synchronous instruction pursuant to Education Code Section 51747 on each schoolday, as applicable, in whole or in part, for which live interaction or synchronous instruction is provided as part of the independent study program. A pupil who does not participate in scheduled live interaction or synchronous instruction shall be documented as nonparticipatory for that schoolday for purposes of pupil participation reporting and tiered reengagement pursuant to Education Code Section 51747.

A local educational agency shall maintain written or computer-based evidence of pupil engagement that includes, but is not limited to, a grade book or summary document that, for each class, lists all assignments, assessments, and associated grades.

For purposes of these documentation requirements, a local educational agency shall not be required to sign and date pupil work products when assessing the time value of pupil work products for apportionment purposes.

COURSE-BASED INDEPENDENT STUDY

1. Certification

Courses shall be annually certified by Board resolution to be of the same rigor, educational quality, and intellectual challenge substantially equivalent to in-person instruction and equivalent classroom-based courses and shall be aligned to all relevant local and state content standards. For high schools, this shall include access to all courses offered by the district for graduation and approved by the University of California of the California State University as creditable under A-G admissions criteria.

This certification shall, at a minimum, include the duration, number of equivalent daily instructional minutes for each school day that student is enrolled, number of equivalent total instructional minutes, the number of course credits for each course, and a plan for synchronous instruction and live interaction. This information shall be consistent with that of equivalent classroom-based courses.

2. Synchronous Instruction and Live Interaction

The plan regarding live interaction and synchronous instruction shall include the following:

(A) For pupils in transitional kindergarten, kindergarten, and grades 1 to 3, inclusive, opportunities for daily synchronous instruction shall be provided for all pupils throughout the school year.

(B) Pupils in grades 4 to 8, inclusive, will be provided opportunities for both daily live interaction and at least weekly synchronous instruction for all pupils throughout the school year.

(C) Pupils in grades 9 to 12, inclusive, will be provided opportunities for at least weekly synchronous instruction for all pupils throughout the school year.

These opportunities for synchronous instruction and live interaction replace the previous requirement of communication with each pupil at least twice per calendar month.

“Live interaction” means interaction between the pupil and District classified or certificated staff, and may include peers, provided for the purpose of maintaining school connectedness, including, but not limited to, wellness checks, progress monitoring, provision of services, and instruction. This interaction may take place in person, or in the form of internet or telephonic communication.

“Synchronous instruction” means classroom-style instruction or designated small group or one-on-one instruction delivered in person, or in the form of internet or telephonic communications, and involving live two-way communication between the teacher and pupil. Synchronous instruction for course-based independent study shall be provided by the certificated employee of the local educational agency providing instruction for course-based independent study.

3. Student Participation

An individual with exceptional needs, as defined by Education Code section 56026, shall not participate in course-based independent study, unless the pupil’s individualized education program pursuant to Article 3 (commencing with Section 56340) of Chapter 4 of Part 30 specifically provides for that participation.

A temporarily disabled pupil shall not receive individual instruction pursuant to Education Code Section 48206.3 through course-based independent study.

4. Satisfactory Educational Progress

Satisfactory educational progress shall be determined based on all of the following indicators:

(A) The pupil’s achievement and engagement in the independent study program, as indicated by the pupil’s performance on applicable pupil-level measures of pupil achievement and pupil engagement, set forth in paragraphs (4) and (5) of subdivision (d) of Section 52060.

(B) The completion of assignments, assessments, or other indicators that evidence that the pupil is working on assignments.

(C) Learning required concepts, as determined by the supervising teacher.

(D) Progressing toward successful completion of the course of study or individual course, as determined by the supervising teacher.

If satisfactory educational progress is not being made in one or more courses, the teacher shall notify the pupil and, if the pupil is under age 18 years, his/her parent/guardian. The teacher shall conduct an evaluation to determine whether it is in the pupil’s best interest to remain in the course or whether he/she should be referred to an alternative program, which may include, but is not limited to, a regular school program. A written record of the evaluation findings shall be a mandatory interim student record maintained for three years from the date of the evaluation. If

the pupil transfers to another California public school, the record shall be forwarded to that school.

Written or computer-based evidence of satisfactory educational progress shall be retained for each course and pupil, including, at a minimum, a grade book or summary document that lists all assignments, examinations, and associated grades for each course.

5. Reengagement Strategies

The Sequoia Union Elementary School District will take measures to re-engage pupils who are not making satisfactory educational progress in one or more courses, or who are in violation of the written learning agreement.

Procedures for tiered reengagement strategies shall include all of the following:

(A) Verification of the pupil's current contact information.

(B) A plan for outreach to determine pupil needs, including connection with health and social services as necessary. As determined appropriate by the Independent Study administrator, the Sequoia Union Elementary School District may pursue the following activities to determine and support pupil needs: Independent Study Outreach Plan:

- a. Meetings between the family and school staff to determine the best way to re-engage the pupil in the Independent Study program;
- b. SST meetings to examine pupil achievement data as well as evaluation of the pupil's strengths and areas of growth;
- c. Based on SST, referral to MTSS systems of support for targeted intervention in the identified area of need;
- d. Referral to school-based mental health services;
- e. Additional training for Independent Study teachers;
- f. Home visits, using Child Welfare and Attendance support;
- g. Technology check to ensure digital access is supported by all means possible; and
- h. Connecting the family to Community Liaison support personnel.

(C) Attempt to schedule a pupil-parent-educator conference to review the pupil's written agreement and reconsider the independent study program's impact on the pupil's achievement and well-being.

"Pupil-parent-educator conference" means a meeting involving, at a minimum, all parties who signed the pupil's written independent study agreement pursuant to subdivision (b) of Section 51749.6.

6. Returning to In-Person Instruction

Pupils whose families wish to return to in-person instruction from independent study may notify a designated contact person set forth in the pupil's written agreement, or the supervising teacher or Independent Study Administrator who signed the written agreement. Upon notice from the pupil's family that a return to in-person instruction is desired, the Independent Study Administrator shall provide for the pupil's return to the school of the pupil's previous in-person attendance, or such other school as is appropriate for the pupil's grade level and place of residence, no later than five instructional days after the request is received.

This section shall not apply to pupils that participate in an independent study program for fewer than 15 cumulative schooldays in a school year.

7. Master Agreement

Before enrolling a pupil in a course within this program, the Superintendent or designee shall provide the pupil and, if the pupil is under age 18 years, his/her parent/guardian with a written learning agreement that includes all of the following:

- (A) A summary of the district's policies and procedures related to this program
- (B) The duration of the enrolled course(s), the duration of the learning agreement, and the number of course credits for each enrolled course, consistent with the Board certification of each course. The duration of the learning agreement shall not exceed a school year or span multiple school years.
- (C) The learning objectives and expectations for each course, including, but not limited to, a description of how satisfactory educational progress is measured and when a pupil evaluation is required to determine whether the pupil should remain in the course or be referred to an alternative program, which may include, but is not limited to, a regular school program
- (D) The specific resources, including materials and personnel, that will be made available to the pupil, including confirming or providing address to all pupils to the connectivity and devices adequate to participate in the educational program and complete assigned work
- (E) A statement detailing the academic and other supports that will be provided to address the needs of pupils who are not performing at grade level, or need support in other areas, such as English learners, individuals with exceptional needs in order to be consistent with the pupil's individualized education program or plan pursuant to Section 504 of the federal Rehabilitation Act of 1973, pupils in foster care or experiencing homelessness, and pupils required mental health supports
- (F) A statement that enrollment in a course is an optional educational alternative in which no pupil may be required to participate. For pupils referred or assigned to any school, class, or

program pursuant to California Education Code Sections 48915 (expulsion) and 48917 (suspended expulsion), instruction may be provided to the pupil through course-based independent study only if the pupil is offered the alternative of classroom instruction

(G) The manner, time, frequency, and place for submitting a pupil's assignments, for reporting the pupil's academic progress, and for communicating with a pupil's parent or guardian regarding a pupil's academic progress

(H) The objectives and methods of study for the pupil's work, and the methods used to evaluate that work

(I) A statement of the adopted policies regarding the maximum length of time allowed between the assignment and the completion of the pupil's assigned work, the level of satisfactory educational progress, and the number of missed assignments allowed before an evaluation of whether or not the pupil should be allowed to continue in course-based independent study

(J) A statement of the number of course credits or, for the elementary grades, other measures of academic accomplishment appropriate to the learning agreement, to be earned by the pupil upon completion

The learning agreement shall be signed, before the commencement of an independent study course, by the pupil, the pupil's parent/guardian/caregiver if the pupil is under age 18 years, the certificated employee providing general supervision, and all persons who have responsibility for providing assistance to the pupil. For purposes of this paragraph, "caregiver" means a person who has met the requirements of Part 1.5 (commencing with Section 6550) of Division 11 of the Family Code.

The signed learning agreement constitutes permission for the pupil to receive instruction through course-based independent study.

Either an original document or an electronic file of the original document is allowable documentation for auditing purposes. Signed written agreements, supplemental agreements, assignment records, work samples, and attendance records assessing time value or work or evidence that an instructional activity occurred may be maintained as an electronic file. Written agreements may be signed using an electronic signature that complies with state and federal standards, as determined by CDE, that may be a marking that is either computer generated or produced by electronic means and is intended by the signatory to have the same effect as a handwritten signature. The use of an electronic signature shall have the same force and effect as the use of a manual signature if the requirements for digital signatures and their acceptable technology, as provided in Section 16.5 of the Government Code and in Chapter 10 (commencing with Section 22000) of Division 7 of Title 2 of the California Code of Regulations, are satisfied.

For the 2021–22 school year only, the Sequoia Union Elementary School District shall obtain a signed written agreement for an independent study program of any length of time from the pupil, or the pupil’s parent or legal guardian if the pupil is less than 18 years of age, the certificated employee who has been designated as having responsibility for the general supervision of independent study, and all persons who have direct responsibility for providing assistance to the pupil no later than 30 days after the first day of instruction.

8. Independent Study Enrollment and Notice

For the 2021–22 school year only, school districts and county offices of education shall notify the parents and guardians of all enrolled pupils of their options to enroll their child in in-person instruction or independent study during the 2021–22 school year. This notice shall include written information on the local educational agency’s internet website, including, but not limited to, the right to request a pupil-parent-educator conference meeting before enrollment pursuant to this section, pupil rights regarding procedures for enrolling, dis-enrolling, and reenrolling in independent study, and the synchronous and asynchronous instructional time that a pupil will have access to as part of independent study.

If 15 percent or more of the pupils enrolled in a local educational agency that provides instruction in transitional kindergarten, kindergarten, or any of grades 1 to 12, inclusive, speak a single primary language other than English, as determined from the census data submitted to the department pursuant to Section 52164 in the preceding year, the written information shall, in addition to being written in English, be written in the primary language.

Upon the request of the parent or guardian of a pupil, and before signing a written agreement pursuant to this section, the local educational agency shall conduct a telephone, videoconference, or in-person pupil-parent-educator conference or other school meeting during which the pupil, parent or guardian, and, if requested by the pupil or parent, an education advocate, may ask questions about the educational options, including which curriculum offerings and nonacademic supports will be available to the pupil in independent study, before making the decision about enrollment or disenrollment in the various options for learning.

9. Quarantines

For the 2021–22 school year only, a local educational agency shall be eligible to receive apportionments for independent study for pupils that are subject to quarantine for exposure to, or infection with, COVID-19 pursuant to local or state health guidance, and the pupil cannot participate in classroom-based instruction due to the quarantine, and for school closures due to COVID-19 pursuant to subdivision (c) of Section 41422. Local educational agencies shall receive apportionment for these pupils for all schooldays that they participate in and meet all other apportionment requirements of independent study while in quarantine or during a school closure.

Legal Reference:

EDUCATION CODE 51745 – 51749.6 Independent Study Programs

Assembly Bill No. 130 (Ch. 44, Stats. 2021)

Assembly Bill No. 167 (Stats. 2021, Ch. 252)

DRAFT



SEQUOIA UNION | ELEMENTARY SCHOOL

8. OTHER ACTION ITEMS 8.8 Approve the A.B. 361 “State of Emergency” Teleconferencing Provisions for the Brown Act

AB 361 Creates Exemptions to Brown Act Virtual Meeting Requirements During a State of Emergency

September 22, 2021
Number 26

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On September 15, 2021, the Governor signed Assembly Bill (AB) 361, amending the Ralph M. Brown Act to allow local agencies to continue conducting public meetings remotely during a state of emergency, so long as certain requirements are met. As explained in more detail below, public agencies who wish to conduct meetings remotely on or after October 1, 2021, must make specific findings, every thirty days, and ensure conditions related to public participation are satisfied.

Background

Generally, if a local agency elects to use teleconferencing for a public meeting, the Brown Act requires: (1) a quorum of the legislative body to participate from within the boundaries of the agency's jurisdiction, (2) the public agency to post notice of each teleconference location, and (3) the public be allowed to address the legislative body from each teleconference location.

Beginning in March 2020, Governor Newsom issued Executive Orders (Prior Orders) relaxing these Brown Act provisions, allowing public agencies greater flexibility in holding remote meetings during the COVID-19 pandemic. The Prior Orders, suspending the Brown Act teleconferencing requirements and confirming the use of internet-based service options for holding public meetings, were set to expire on September 30, 2021. In light of this looming deadline, AB 361 was passed and amends the Brown Act to allow public agencies to continue conducting remote meetings during a state of emergency without the need to comply with all of the teleconferencing requirements. While AB 361 was an urgency measure, effective upon the Governor's signature, the Governor also signed a new Executive Order, clarifying that most of the requirements of AB 361 become effective October 1, 2021.

Although the Governor waived the applicability of AB 361 until October 1, 2021, local agencies retain the option of meeting before October 1 to make the required findings under AB 361 in order to hold future meetings remotely. If a local agency does not do so, it will have to have a separate meeting in October to make the necessary findings before any regular or special meetings otherwise scheduled for October can be held remotely.

Applicability of AB 361

Under the urgency legislation, a local agency may utilize the more “relaxed” Brown Act teleconferencing requirements in any of the following circumstances:

1. There is a proclaimed state of emergency, and state or local officials have imposed or recommended measures to promote social distancing; or
2. There is a proclaimed state of emergency, and the local agency’s meeting is for the purpose of determining, by majority vote, whether as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees; or
3. There is a proclaimed state of emergency, and the local agency has determined, by majority vote, that as a result of the emergency meeting in person would present an imminent risk to the health or safety of attendees.

AB 361 defines a “state of emergency” as a state of emergency proclaimed pursuant to Section 8625 of the California Emergency Services Act. Importantly, this includes the current state of emergency proclaimed by the Governor due to the COVID-19 Pandemic.

To continue to rely on the relaxed teleconferencing provisions, the local agency must reconsider the circumstances of the state of emergency and make the following findings by majority vote, **every 30 days**:

- The state of emergency continues to directly impact the ability of the members to meet safely in person; or
- State or local officials continue to impose or recommend measures to promote social distancing.

Virtual Meeting Requirements Under AB 361

For all remote meetings held under AB 361, local agencies are required to meet the following public participation and notice requirements (note that some of these requirements differ from what had been in place under the Prior Orders):

- Meeting agendas and notices must describe how members of the public may access the meeting and offer public comment, and identify and include an opportunity for all persons to attend via a call-in option or an internet-based service option;
- The public must have the opportunity to address the legislative body and comment in real time. The local agencies may still allow for the public to submit comments in advance of the meeting, but the local agency must also provide an option for the public to comment in real time;
- If a timed public comment period is provided on an agenda, whether on a specific agenda item or in general, registration and the public comment period cannot close until the time has elapsed. If public comment is taken separately on each agenda item, the legislative body must allow a reasonable amount of time per item to allow members of the public the opportunity to provide public comment, register, or otherwise be recognized for the purpose of providing public comment;

- Local agencies are permitted to use platforms which, incidental to their use and deployment, may require users to register for an account with that platform so long as the platform is not under the control of the local agency;
- If there is a disruption in the broadcast of a public meeting using the call-in option or the internet-based option, or there is a disruption within the agency's control which prevents members of the public from offering comments, the agency must not take any action on items appearing on the agenda until full access is restored.

Meeting agendas are not required to be posted at all teleconference locations, and local agencies are not required to make each teleconference location accessible to the public, provided that members of the public are afforded the opportunity to provide public comment remotely.

Takeaways

AB 361 creates statutory exemptions to the Brown Act that extend flexibility for remote public meetings during proclaimed emergencies, through January 1, 2024. For state and local agencies that are subject to the Bagley-Keene Open Meeting Act and the Gloria Romero Open Meetings Act, AB 361 establishes similarly relaxed guidance for virtual public meetings, until January 31, 2022. State and local agencies must give the public notice and an opportunity to comment and participate at meetings in real time, even using remote means, and they must comply with certain prerequisites in order to rely on the remote meeting provisions, including reconsideration of the circumstances and need for remote meetings every 30 days. While this new law relaxes certain remote meeting requirements relating to member participation, agendas, and public accessibility at remote locations, the underlying aim of the Brown Act—to ensure meetings of local agencies be open and public—remains.

If you have any questions about AB 361 or about Brown Act or board governance issues in general, please contact the author of this Client News Brief or an attorney at one of our [eight offices](#) located statewide. You can also subscribe to our [podcasts](#), follow us on [Facebook](#), [Twitter](#) and [LinkedIn](#) or download our [mobile app](#).

As the information contained herein is necessarily general, its application to a particular set of facts and circumstances may vary. For this reason, this News Brief does not constitute legal advice. We recommend that you consult with your counsel prior to acting on the information contained herein.



SEQUOIA UNION | ELEMENTARY SCHOOL

8. OTHER ACTION ITEMS 8.9 Approve the Student Attendance Waiver for Field Trips and Graduation



8. OTHER ACTION ITEMS 8.9 Approve the Student Attendance Waiver for Field Trips and Graduation

The current Sequoia Union Requirements to receive a diploma and participate in graduation exercises or attend the Year End Field Trip (and the History Day State Finals Field Trip), state that a student has to have a 94% school attendance rate from the date of enrollment. Due to numerous times that the 8th grade students were placed into quarantine, and due to the fact that many of them contracted illnesses (may not have been COVID tested) and were unable to attend the Zoom meetings, the students' attendance rate dropped below the 94% requirement. The students meet all other requirements. No other requirements are being asked to be waived by the Board.



SEQUOIA UNION | **ELEMENTARY SCHOOL**

8. OTHER ACTION ITEMS 8.10 Approve the Interdistrict Transfers Out

Interdistrict **OUT**

For Board Approval

2022-2023 School Year

Month: April

Home District Sequoia Union

Student Name	Grade	District of Choice	Continuing/New
Maximus Romero	2 nd	Exeter Unified	Continuing
Camila Romero	K	Exeter Unified	New: Sibling currently attending Exeter
Justin Miller	K	Exeter Unified	New: Sibling currently attending Exeter
Samuel Aguilar	5 th	Exeter Unified	Continuing
Heidi Aguilar	6 th	Exeter Unified	Continuing
Cynthia Valencia	K	Exeter Unified	Continuing
Dominic Nicolas	2 nd	Exeter Unified	Continuing
Emerson De La Cruz	1 st	Exeter Unified	Continuing
Leighton De La Cruz	TK	Exeter Unified	Continuing