

DISTRICT ADMINISTRATION

Esmeralda Mondragon, Interim
Superintendent
Bruce Abbott, Associate Superintendent:
Business Services
Elizabeth Kauffman, Associate
Superintendent: Educational Services
Andrew Ryan, Director- Human Resources
Toni Vernier, Director –Special Education



BOARD OF TRUSTEES

Melanie Blake
Anne Ching
Cathy Coleman
John Kelly
Troy Knox

SONOMA VALLEY UNIFIED SCHOOL DISTRICT
17850 Railroad Avenue, Sonoma, CA
<http://www.svusdca.org>
Tel. 707/935-6000

CITIZENS' OVERSIGHT COMMITTEE MEETING AGENDA
Wednesday, March 24, 2021

6:00 P.M.

We encourage the public to observe the Citizens' Oversight Committee Meeting and provide public comment and we have established a method that will allow the public to make comments using their own voice and words (rather than having written comments from the public read by District staff).

To watch the Citizens' Oversight Committee Meeting and provide public comment via Zoom, please join from a PC, Mac, iPad, iPhone, or Android device, please click this URL to join: [Zoom.Citizens' Oversight Committee](#)

(the Zoom link is included on the [Citizens' Oversight Committee District Webpage](#))

Please be aware that the public may still send correspondence (such as email, U.S. postal mail, etc.) to Committee Members. However, this correspondence is not considered public comment at a Citizens' Oversight Committee Meeting and will not be treated as such.

The Sonoma Valley Unified School District adheres to the Americans with Disabilities Act. Should you require special accommodations or more information about accessibility please contact 707/935-4249. All efforts will be made for reasonable accommodations.

PLEASE TURN OFF ALL CELL PHONES AND/OR PAGERS as a courtesy to the Committee and the audience.

Estimated Time

6:00 P.M. CALL TO ORDER

1. Welcome New Member/s, and Introduction

- **Daniel Dwyer, Representing: At-Large Member**
-Wants to help the community and schools
- **James P Hagstrom, Representing: Bona Fide Taxpayer Organization**
-Looking for an opportunity to give back to our community
- **Christee Rowlands, Representing: Parent of a SVUSD student**
-Interested in becoming more involved in our community and better understand the hows and whys of financial decisions related to our schools
- **Note:** all members have received Bylaws, and a copy of March 24, 2021 Agenda

- 2. Acknowledgement and Thank You - Jaime Storck - March 2021 unless she elects to stay one more term 2023 March Kevin Berger - April 2021 and President, Chris McNairy - May 2021**
 - Discuss recruiting new members
 - Applications and Open Seats are advertised on SVUSD FaceBook, SVUSD Parent Letters, SVUSD homepage as well as SVUSD Citizens' Oversight Committee site on the SVUSD Website
- 3. Approve Minutes from October 21, 2020 (Action)**
- 4. [2017 Bond Project Schedule](#) (Information)**
- 5. Approve Expenditures: 2010 (H) Bond and 2017 (E) Bond for the Period October 03, 2020 through February 28, 2021 (Action)**
- 6. Approve Measure E Bond Audit Report Fiscal Year Ended June 30, 2020 (Action)**
- 7. Approve Measure H Bond Audit Report Fiscal Year Ended June 30, 2020 (Action)**
- 8. Draft Annual Report (Information)**
 - Approve Annual Report March 31, 2021 6pm (Information)
- 9. Next Meeting Date March 31, 2021 (Information)**
- 10. Public Comment**
- 11. Adjournment**



Sonoma Valley Unified School District
Meeting of the Citizens' Oversight Committee – October 21, 2020

MINUTES

- MEMBERS PRESENT:** Chris McNairy, Havard Staggs and Jamie Storck
- MEMBERS ABSENT:** Kevin Berger
- ADMINISTRATORS PRESENT:** Bruce Abbott, Associate Superintendent: Business Services
- CALL TO ORDER** The Citizens' Oversight Committee met via Zoom and made available for public viewing and public commenting. The meeting was called to order at 6:08 p.m.
- 1. Approval of Minutes** A motion to approve the Minutes of the April 21, 2020 meeting was made by Havard Staggs and seconded by Jaime Stock. 3 Ayes. Motion passed.

 - 2. Approve of Expenditures April 6, 2020 through June 30, 2020** The Committee reviewed expenditures made in both the 2010 measure H Bond Fund and the 2017 measure E Bond fund for the period April 6, 2020 through June 30, 2020. Committee Member Havard Staggs made a motion to approve, seconded by Jaime Storck. 3 Ayes. Motion passed.

 - 3. Approve of Expenditures July 1, 2020 through October 02, 2020** The Committee reviewed expenditures made in both the 2010 measure H Bond Fund and the 2017 measure E Bond fund for the period July 1, 2020 through October 02, 2020. Committee Member Jaime Storck made a motion to approve, seconded by Havard Staggs. 3 Ayes. Motion passed

 - 4. Calendar Next Meeting to Approve Bond Audits Fiscal Year ending June 30, 2020** The Citizens' Oversight Committee will reconvene on March 24, 2021 at 6:00 p.m. after the committee members have had time to review the Fiscal Audits of both measure H Bond and measure E Bond Fiscal Year ending June 30, 2020.

 - 5. Calendar Next Meeting Date to Approve Annual Report** The Committee will reconvene on March 31, 2021 at 6pm. To approve the Annual Report and bring to the April 20, 2021 Board Meeting.

 - 6. Public Comment** None
- Adjourn** The meeting was adjourned at 6:23 p.m.

Additional notes:

Havard Staggs shared concern regarding the number of Committee members.

Citizens Committee should be a total of seven members.

There are applications on the Bond Page, though none have been submitted.

Chris McNairy asked to research Term dates for Committee Members.

Bruce Abbott invited Committee members to tour the Facility sites to view projects. Dates TBD

Sonoma Valley Unified School District - Bond Implementation Plan

SITE	PROJECT	PROJECT BUDGET	2017	2018	2019	2020	2021	2022	2023	2024
			(Sale Year)			(Sale Year)			(Sale Year)	
Adele Harrison Middle School										
	Gym Locker Room and Performing Arts Modernization	\$3,570,943								
Altimira Middle School										
	All weather Track and Field Improvements - COMPLETE	\$5,192,000								
	Locker Room Renovations and Roof Dry Rot Repairs	\$1,762,472								
Dunbar Elementary School										
	Add Sound Mitigation in the Multi Purpose - COMPLETE	\$51,075								
	Toilet Room Modernization - COMPLETE	\$413,583								
	Septic System Replacement - COMPLETE	\$503,100								
	Add Stage and Storage room to Multi Purpose	\$2,055,664								
	Reconfigure Library/Comp lab to 21st Century Learning Center	\$632,450								
El Verano Elementary School										
	New Multi-Use Building & New Drop Off/Parking	\$8,428,115								
Flowery Elementary School										
	Parking Safety, Multi Purpose and Library Modernization - COMPLETE	\$2,574,229								
	Kindergarten Playground Improvements - COMPLETE	\$38,899								
Prestwood Elementary School										
	Add Stage, Kitchen and Storage to Multi Purpose	\$5,415,453								
Sassarini Elementary School										
	Site Lighting Replacement - COMPLETE	\$241,151								
	New Multi-Use Building with Indoor and Outdoor Stage	\$7,407,311								
Sonoma Valley High School										
	Library Renovations - COMPLETE	\$437,466								
	New Drop Off and Parking At Front of Campus - On HOLD	\$197,964								
	Renovate Career Technical Education Culinary Classrooms	\$4,567,536								
	Track and Field Improvements	\$15,219,978								
	Pool and Associated Buildings	\$15,900,000								
	Science Wing Modernization	\$8,684,390								
Sonoma Charter School										
	Classroom Replacement Phase 1 - COMPLETE	\$4,913,740								
Woodland Star Charter School										
	Admin & Classroom Modernization & New MPR	\$8,211,150								
Creekside High School										
	Interior Modernization - COMPLETE	\$537,771								

KEY: Light Green - Pre-construction
 Dark Green - Bidding and Construction

Note: Project budget include construction hard and all other soft cost

Sonoma Valley Unified School District - Bond Implementation Plan

SITE	PROJECT	PROJECT BUDGET	2017				2018				2019				2020				2021				2022				2023				2024							
			(Sale Year)												(Sale Year)												(Sale Year)											
	<i>SVHS Library Renovations - COMPLETE</i>	\$437,466																																				
	<i>Dunbar Add Sound Mitigation in the Multi Purpose - COMPLETE</i>	\$51,075																																				
	<i>Flowery Kindergarten Playground Improvements - COMPLETE</i>	\$38,899																																				
2019																																						
	<i>Altimira All weather Track and Field Improvements - COMPLETE</i>	\$5,192,000																																				
	<i>Altimira Locker Room Renovations & Roof Dry Rot Repairs - COMPLETE</i>	\$1,762,472																																				
	<i>Dunbar Toilet Room Modernization - COMPLETE</i>	\$413,583																																				
	<i>Dunbar Septic System Replacement - COMPLETE</i>	\$503,100																																				
	<i>Flowery Multi Purpose and Library Modernization - COMPLETE</i>	\$2,574,229																																				
	<i>Sassarini Site Lighting Replacement - COMPLETE</i>	\$241,151																																				
	<i>SVHS New Drop Off and Parking At Front of Campus - ON HOLD</i>	\$197,964																																				
2020																																						
	<i>Creekside Interior Modernization - COMPLETE</i>	\$537,771																																				
	<i>Adele Gym Locker Room and Performing Arts Modernization</i>	\$3,570,943																																				
	<i>El Verano New Multi-Use Building & New Drop Off/Parking</i>	\$8,428,115																																				
	<i>Sonoma Charter Classroom Replacement Phase 1 - COMPLETE</i>	\$4,913,740																																				
	<i>SVHS Renovate Career Technical Shops and Culinary Classrooms</i>	\$4,567,536																																				
	<i>SVHS Track and Field Improvements</i>	\$15,219,978																																				
2021																																						
	<i>SVHS Pool and Associated Buildings</i>	\$15,900,000																																				
	<i>Wodland Admin & Classroom Modernization & New MPR</i>	\$8,211,150																																				
2022																																						
	<i>Prestwood Add Stage, Kitchen and Storage to Multi Purpose</i>	\$5,415,453																																				
	<i>Sassarini New Multi-Use Building with Indoor and Outdoor Stage</i>	\$7,407,311																																				
2023																																						
	<i>Dunbar Add Stage and Storage room to Multi Purpose</i>	\$2,055,664																																				
2024																																						
	<i>Dunbar Reconfigure Library/Comp Modernization</i>	\$632,450																																				
	<i>SVHS Science Wing Modernization</i>	\$8,684,390																																				

KEY: Light Green - Pre-construction
 Dark Green - Bidding and Construction

Note: Project budget include construction hard and all other soft cost

Detail for Dates 10/03/2020 through 02/28/2021 **Fiscal Year 2020/21**

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Debit	Credit	Account Balance	
Fund 22 - BldgFd/TaxExmpt										
22-0000-0- -9791- - Beginning Balan,Unrestric										
				Balance Forward	10/03/20		1,510,217.38	1,572,047.66	3,082,265.04	1,510,217.38
Total for Starting Balance Accounts and Object 9791						.00	1,510,217.38	1,572,047.66	3,082,265.04	1,510,217.38

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Revenue	Account Balance
22-0000-0-0000-0000-8660-000-0000 Interest,Unrestricted/no								
		CT21-00645	^^1Q 20-21 Interest p. 16 (Rate 1.	11/06/20			4,190.30	4,190.30-
		CT21-01098	^^2Q 20-21 Interest p. 22 (Rate .7	01/29/21			2,620.46	6,810.76-
				Account Total	02/28/21	<u>.00</u>	<u>.00</u>	<u>6,810.76</u>
Total for Revenue Accounts and Object 8660					.00	.00	6,810.76	6,810.76-

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
22-0000-0-0000-8500-5800-307-9200 Other Svcs & Op,Facilitie									
				Balance Forward	10/03/20		1,351,256.48	148,743.52	1,500,000.00-
		CT21-00561	^^Wire Transfer Sonoma Valley to	10/28/20				829,580.86	2,329,580.86-
P21-00032	FRC., Inc.	EN21-02583	SVHS Athletic Fields project	10/30/20			829,580.86-		1,500,000.00-
		CT21-00741	^^Wire Transfer Sonoma Valley to	11/30/20				521,675.62	2,021,675.62-
P21-00032	FRC., Inc.	EN21-03211	SVHS Athletic Fields project	12/02/20			76,345.17-		1,945,330.45-
P21-00032	FRC., Inc.	EN21-03836	SVHS Athletic Fields project	01/13/21			445,330.45-		1,500,000.00-
				Account Total	02/28/21	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>1,500,000.00</u>

22-0000-0-0000-8500-6220-102-9194 Project Managem,Facilitie									
				Balance Forward	10/03/20		26,392.50		26,392.50-

22-0000-0-0000-8500-6220-105-9194 Project Managem,Facilitie									
				Balance Forward	10/03/20				

22-0000-0-0000-8500-6220-201-9266 Project Managem,Facilitie									
				Balance Forward	10/03/20				

22-0000-0-0000-8500-6220-307-9143 Project Managem,Facilitie									
				Balance Forward	10/03/20				
Total for Object 6220					.00	.00	26,392.50	.00	26,392.50-

22-0000-0-0000-8500-6250-201-9266 Construction,Facilities A									
				Balance Forward	10/03/20				

22-0000-0-0000-8500-6260-201-9266 Testing & Inspe,Facilitie									
				Balance Forward	10/03/20				
Total for Expense Accounts					.00	.00	26,392.50	1,500,000.00	1,526,392.50-

Selection Filtered by User Permissions, (Org = 88, Online/Offline = N, Fiscal Year = 2021, Start Date = 10/3/2020, End Date = 2/28/2021, Unposted JEs? = N, Ref#? = Y, Assets and Liabilities? = N, Restricted? = Y, Fund = 22, Object Digits = 4, Page Break Lvl =)

Detail for Dates 10/03/2020 through 02/28/2021 **Fiscal Year 2020/21**

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
Fund 22 - BldgFd/TaxExmpt (continued)									
22- -- -	-9720-		Reserve For Enc,						
			Balance Forward	10/03/20			670,359.38	2,048,008.36	1,377,648.98
P21-00032	FRC., Inc.	EN21-02583	SVHS Athletic Fields project	10/30/20			829,580.86		548,068.12
P21-00032	FRC., Inc.	EN21-03211	SVHS Athletic Fields project	12/02/20			76,345.17		471,722.95
P21-00032	FRC., Inc.	EN21-03836	SVHS Athletic Fields project	01/13/21			445,330.45		26,392.50
			Account Total	02/28/21	.00	.00	2,021,615.86	2,048,008.36	
22-0000-0- - -9790- - Undesignated/un,Unrestric									
			Balance Forward	10/03/20			1,510,217.38		
			Total for Ending Balance Accounts		.00	1,510,217.38	2,021,615.86	2,048,008.36	26,392.50

Total for Org 088 and Fund BldgFd/TaxExmpt					
	<u>Starting Balance</u>	<u>+ Revenues</u>	<u>- Encumbrances</u>	<u>- Expenditures</u>	<u>= Calculated Ending Balance</u>
Budgeted	1,510,217.38				1,510,217.38
Actuals	1,510,217.38	6,810.76	26,392.50	1,500,000.00	9,364.36-

Detail for Dates 10/03/2020 through 02/28/2021 **Fiscal Year 2020/21**

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
Fund 21 - Building Fund									
21-0000-0- -9791- - Beginning Balan,Unrestric									
			Balance Forward	10/03/20	51,118,312.00	68,255,183.23	298,427.00	68,553,610.23	68,255,183.23
Total for Starting Balance Accounts and Object 9791					51,118,312.00	68,255,183.23	298,427.00	68,553,610.23	68,255,183.23

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Revenue	Account Balance
21-0000-0-0000-0000-8660-000-0000 Interest,Unrestricted/no								
			Balance Forward	10/03/20	700,000.00	700,000.00		700,000.00
	CT21-00645		^^1Q 20-21 Interest p. 16 (Rate 1.	11/06/20			190,798.91	509,201.09
	CT21-01098		^^2Q 20-21 Interest p. 22 (Rate .7	01/29/21			108,393.88	400,807.21
			Account Total	02/28/21	700,000.00	700,000.00	299,192.79	
Total for Revenue Accounts and Object 8660					700,000.00	700,000.00	299,192.79	400,807.21

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
21-0000-0-0000-8500-4390-103-9257 Other Supplies,Facilities									
		BR21-00128	Preschool Desk Chair Replacemer	10/09/20		392.53			392.53
P21-00752	MeTEOR Education LLC	EN21-02072	EI Verano Preschool_Desk Chair	10/09/20			392.53		.00
P21-00752	MeTEOR Education LLC	EN21-04122	EI Verano Preschool_Desk Chair	01/28/21			392.53-		392.53
P21-00752	MeTEOR Education LLC	EX21-04356	EI Verano Preschool_Desk Chair	01/28/21				392.53	.00
			Account Total	02/28/21	.00	392.53	.00	392.53	

21-0000-0-0000-8500-4390-307-9260 Other Supplies,Facilities									
			Balance Forward	10/03/20		5,467.00		5,466.55	.45

21-0000-0-0000-8580-4390-000-9102 Other Supplies,Fa&c - Fur									
			Balance Forward	10/03/20			13,700.00		13,700.00-
P21-00164	ProComputing Corporati	EN21-04156	iPad holder w/USB charging ports	01/28/21			13,700.00-		.00
P21-00164	ProComputing Corporati	EX21-04425	iPad holder w/USB charging ports	01/28/21				13,700.00	13,700.00-
			Account Total	02/28/21	.00	.00	.00	13,700.00	

21-0000-0-0000-8580-4390-102-9105 Other Supplies,Fa&c - Fur									
P21-01111	MeTEOR Education LLC	EN21-03274	21st Century Furnature Project	12/08/20			4,060.35		4,060.35-
P21-01111	MeTEOR Education LLC	EN21-03276	21st Century Furnature Project	12/08/20			4,060.35-		.00
P21-01111	MeTEOR Education LLC	EN21-03277	21st Century Furnature Project	12/08/20			4,092.02		4,092.02-
P21-01111	MeTEOR Education LLC	EN21-04549	21st Century Furnature Project	02/17/21			4,092.02-		.00
			Account Total	02/28/21	.00	.00	.00	.00	

21-0000-0-0000-8580-4390-202-9252 Other Supplies,Fa&c - Fur									
P21-01111	MeTEOR Education LLC	EN21-04549	21st Century Furnature Project	02/17/21			4,092.02		4,092.02-

Detail for Dates 10/03/2020 through 02/28/2021 **Fiscal Year 2020/21**

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 21 - Building Fund (continued)									
21-0000-0-0000-8580-4390-202-9252 Other Supplies,Fa&c - Fur (continued)									
P21-01111	MeTEOR Education LLC	EN21-04663	Adele Gym Furnature Purchase	02/25/21			4,092.02-		.00
P21-01111	MeTEOR Education LLC	EX21-05028	Adele Gym Furnature Purchase	02/25/21				4,092.02	4,092.02-
			Account Total	02/28/21	.00	.00	.00	4,092.02	
21-0000-0-0000-8580-4390-308-9264 Other Supplies,Fa&c - Fur									
			Balance Forward	10/03/20	20,926.00	20,926.00		8,675.23	12,250.77
			Total for Object 4390		20,926.00	26,785.53	.00	32,326.33	5,540.80-
21-0000-0-0000-8500-4400-103-9257 Equipment \$500,Facilities									
			Balance Forward	10/03/20	1,000.00	1,000.00	898.46		101.54
P21-00725	MeTEOR Education LLC	EN21-01917	Desk_Preschool Teacher_Replace	10/07/20			898.46-		1,000.00
P21-00725	MeTEOR Education LLC	EN21-01918	Desk_Preschool Teacher_Replace	10/07/20			898.46		101.54
P21-00725	MeTEOR Education LLC	EN21-01919	Desk_Preschool Teacher_Replace	10/07/20			898.46-		1,000.00
P21-00725	MeTEOR Education LLC	EN21-01920	Desk_Preschool Teacher_Replace	10/07/20			898.46		101.54
P21-00725	MeTEOR Education LLC	BR21-00128	Preschool Desk Chair Replacemer	10/09/20		101.54-			.00
P21-00725	MeTEOR Education LLC	EN21-04121	Desk_Preschool Teacher_Replace	01/28/21			898.46-		898.46
P21-00725	MeTEOR Education LLC	EX21-04355	Desk_Preschool Teacher_Replace	01/28/21				898.46	.00
			Account Total	02/28/21	1,000.00	898.46	.00	898.46	
21-0000-0-0000-8500-4400-307-9260 Equipment \$500,Facilities									
			Balance Forward	10/03/20		5,432.00		5,431.63	.37
21-0000-0-0000-8500-4400-701-9105 Equipment \$500,Facilities									
			Balance Forward	10/03/20				185,751.33	185,751.33-
P20-01661	MeTeor Education LLC	EN21-02159	SCS_Furniture Project 21st centur	10/15/20			1,657.58		187,408.91-
P20-01661	MeTeor Education LLC	EX21-01955	SCS_Furniture Project 21st centur	10/15/20				26,478.02	213,886.93-
			Account Total	02/28/21	.00	.00	1,657.58	212,229.35	
21-0000-0-0000-8580-4400-000-9105 Equipment \$500,Fa&c - Fur									
			Balance Forward	10/03/20	2,000,000.00	2,000,000.00	4,434.06	17,744.40	1,977,821.54
P20-01647	MeTeor Education LLC	EN21-02158	21-Century Furniture Project_Addi	10/15/20			1,659.83-		1,979,481.37
P20-01647	MeTeor Education LLC	EX21-01954	21-Century Furniture Project_Addi	10/15/20				1,659.83	1,977,821.54
P20-01647	MeTeor Education LLC	EN21-02352	21-Century Furniture Project_Addi	10/22/20			2,774.23-		1,980,595.77
P20-01647	MeTeor Education LLC	EX21-02160	21-Century Furniture Project_Addi	10/22/20				2,774.23	1,977,821.54
			Account Total	02/28/21	2,000,000.00	2,000,000.00	.00	22,178.46	
21-0000-0-0000-8580-4400-308-9264 Equipment \$500,Fa&c - Fur									
			Balance Forward	10/03/20				5,512.06	5,512.06-
			Total for Object 4400		2,001,000.00	2,006,330.46	1,657.58	246,249.96	1,758,422.92

Selection Filtered by User Permissions, (Org = 88, Online/Offline = N, Fiscal Year = 2021, Start Date = 10/3/2020, End Date = 2/28/2021, Unposted JEs? = N, Ref#? = Y, Assets and Liabilities? = N, Restricted? = Y, Fund = 21, Object Digits = 4, Page Break Lvl =)

ESCAPE ONLINE
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Detail for Dates 10/03/2020 through 02/28/2021 **Fiscal Year 2020/21**

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 21 - Building Fund (continued)									
21-0000-0-0000-8580-4440-000-9102 Tech, Equip, \$5,Fa&c - Fu									
			Balance Forward	10/03/20	500,000.00	500,000.00	142,589.96	5,059.14	352,350.90
P21-00235	Amazon Capital Service	EN21-01929	IT supplies + CR UPGR accesorie	10/08/20			1,340.60-		353,691.50
P21-00160	APPLE FINANCIAL SEF	EN21-01951	Laptop and iPad upgrade for teach	10/08/20			51,258.72-		404,950.22
P21-00235	Amazon Capital Service	EX21-01658	IT supplies + CR UPGR accesorie	10/08/20				1,415.82	403,534.40
P21-00160	APPLE FINANCIAL SEF	EX21-01686	Laptop and iPad upgrade for teach	10/08/20				329.16	403,205.24
P21-00160	APPLE FINANCIAL SEF	EX21-01687	Laptop and iPad upgrade for teach	10/08/20				13,542.00	389,663.24
P21-00160	APPLE FINANCIAL SEF	EX21-01688	Laptop and iPad upgrade for teach	10/08/20				2,821.50	386,841.74
P21-00160	APPLE FINANCIAL SEF	EX21-01689	Laptop and iPad upgrade for teach	10/08/20				90,031.38	296,810.36
P21-00160	APPLE FINANCIAL SEF	EX21-01690	Laptop and iPad upgrade for teach	10/08/20				5,231.65	291,578.71
P21-00160	APPLE FINANCIAL SEF	EX21-01691	Laptop and iPad upgrade for teach	10/08/20				35,609.75	255,968.96
P21-00160	APPLE FINANCIAL SEF	EX21-01692	Laptop and iPad upgrade for teach	10/08/20				7,604.89	248,364.07
P21-00818	APPLE FINANCIAL SEF	EN21-02292	MBA 2020 - Teacher upgrade + su	10/19/20			69,877.42		178,486.65
P21-00379	U.S. Bank Corp. Paymei	EN21-02436	Explain EDU App for classroom pr	10/27/20			489.65-		178,976.30
P21-00894	U.S. Bank Corp. Paymei	EN21-02437	Explain EDU App for classroom pr	10/27/20			279.80		178,696.50
P21-00966	Amazon Capital Service	EN21-02724	DL Tech + CR Upgrade Tech	11/09/20			1,618.34		177,078.16
P21-00978	CDWG Government Inc.	EN21-02738	TVs & Carts for classroom upg	11/10/20			32,005.13		145,073.03
P21-00894	U.S. Bank Corp. Paymei	EN21-02850	Explain EDU App for classroom pr	11/12/20			279.80-		145,352.83
P21-00894	U.S. Bank Corp. Paymei	EX21-02796	Explain EDU App for classroom pr	11/12/20				279.80	145,073.03
P21-01010	Apple Computer Inc	EN21-02903	Apple TVs for Altimira MS	11/16/20			3,974.00		141,099.03
P21-00818	APPLE FINANCIAL SEF	EN21-03085	MBA 2020 - Teacher upgrade + su	11/24/20			69,877.42-		210,976.45
P21-00818	APPLE INC.	EX21-03073	MBA 2020 - Teacher upgrade + su	11/24/20				39,237.38	171,739.07
P21-00818	APPLE INC.	EX21-03074	MBA 2020 - Teacher upgrade + su	11/24/20				20,926.60	150,812.47
P21-00818	APPLE INC.	EX21-03075	MBA 2020 - Teacher upgrade + su	11/24/20				683.10	150,129.37
P21-00818	APPLE INC.	EX21-03076	MBA 2020 - Teacher upgrade + su	11/24/20				8,418.00	141,711.37
P21-01065	CDWG Government Inc.	EN21-03190	2 LCD TVs for Culinary WIng	11/30/20			1,100.55		140,610.82
P21-01010	Apple Computer Inc	EN21-03304	Apple TVs for Altimira MS	12/10/20			3,974.00-		144,584.82
P21-00649	APPLE FINANCIAL SEF	EN21-03305	IT + Distance Learning tech	12/10/20			7,363.46-		151,948.28
P21-01065	CDWG Government Inc.	EN21-03318	2 LCD TVs for Culinary WIng	12/10/20			1,100.55-		153,048.83
P21-00241	U.S. Bank Corp. Paymei	EN21-03414	Explain EDU App for classroom pr	12/10/20			489.65-		153,538.48
P21-00589	U.S. Bank Corp. Paymei	EN21-03416	Explain EDU licenses fro Teacher	12/10/20			279.80-		153,818.28
P21-01010	Apple Computer	EX21-03303	Apple TVs for Altimira MS	12/10/20				3,893.25	149,925.03
P21-01010	Apple Computer	EX21-03304	Apple TVs for Altimira MS	12/10/20				74.25	149,850.78

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Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 21 - Building Fund (continued)									
21-0000-0-0000-8580-4440-000-9102 Tech. Equip. \$5,Fa&c - Fu (continued)									
P21-00649	APPLE FINANCIAL SEF	EX21-03305	IT + Distance Learning tech	12/10/20				1,916.91	147,933.87
P21-00649	APPLE FINANCIAL SEF	EX21-03306	IT + Distance Learning tech	12/10/20				5,302.64	142,631.23
P21-01065	CDWG Government Inc.	EX21-03326	2 LCD TVs for Culinary WIng	12/10/20				1,249.66	141,381.57
P21-00241	U.S. Bank Corp. Paymei	EX21-03480	Explain EDU App for classroom pr	12/10/20				489.65	140,891.92
P21-00589	U.S. Bank Corp. Paymei	EX21-03484	Explain EDU licenses fro Teacher	12/10/20				279.80	140,612.12
P21-00966	Amazon Capital Service	EN21-03552	DL Tech + CR Upgrade Tech	12/17/20			1,618.34-		142,230.46
P21-00966	Amazon Capital Service	EX21-03598	DL Tech + CR Upgrade Tech	12/17/20				1,609.12	140,621.34
P21-01213	Amazon Capital Service	EN21-03643	Accesories for Classroom Upgrad	12/21/20			429.83		140,191.51
P21-01222	CDWG Government Inc.	EN21-03751	Classroom TVs for Sonma Charter	12/28/20			14,681.25		125,510.26
P21-01223	CDWG Government Inc.	EN21-03752	Classroom TVs for El Verano	12/28/20			25,564.32		99,945.94
P21-01224	CDWG Government Inc.	EN21-03753	Classroom TVs for Sassarini	12/28/20			24,077.25		75,868.69
P21-01225	CDWG Government Inc.	EN21-03754	Classroom TVs for Flowery	12/28/20			19,173.24		56,695.45
P21-01226	CDWG Government Inc.	EN21-03755	Classroom TVs for Prestwood	12/28/20			25,682.40		31,013.05
P21-01227	CDWG Government Inc.	EN21-03756	HDMI Cords/Power strips for elem	12/28/20			1,539.90		29,473.15
P21-01231	Apple Computer Inc	EN21-03761	Apple TVs for elementary (SS, EV	01/04/21			8,370.49		21,102.66
P21-01245	CDWG Government Inc.	EN21-03806	SVHS CTE Technology Project	01/08/21			2,133.68		18,968.98
P21-01231	Apple Computer Inc	EN21-04077	Apple TVs for elementary (SS, EV	01/28/21			8,370.49-		27,339.47
P21-01231	Apple Computer	EX21-04272	Apple TVs for elementary (SS, EV	01/28/21				8,370.49	18,968.98
P21-00444	CDWG Government Inc.	EN21-04458	TVs & Carts for classroom upg	02/11/21			81,345.00-		100,313.98
P21-00978	CDWG Government Inc.	EN21-04459	TVs & Carts for classroom upg	02/11/21			32,005.13-		132,319.11
P21-01227	CDWG Government Inc.	EN21-04460	HDMI Cords/Power strips for elem	02/11/21			1,539.90-		133,859.01
P21-00444	CDWG Government Inc.	EX21-04781	TVs & Carts for classroom upg	02/11/21				380.63	133,478.38
P21-00444	CDWG Government Inc.	EX21-04782	TVs & Carts for classroom upg	02/11/21				761.25	132,717.13
P21-00444	CDWG Government Inc.	EX21-04783	TVs & Carts for classroom upg	02/11/21				19,116.08	113,601.05
P21-00444	CDWG Government Inc.	EX21-04784	TVs & Carts for classroom upg	02/11/21				2,936.25	110,664.80
P21-00444	CDWG Government Inc.	EX21-04785	TVs & Carts for classroom upg	02/11/21				159.86	110,504.94
P21-00444	CDWG Government Inc.	EX21-04786	TVs & Carts for classroom upg	02/11/21				54,403.13	56,101.81
P21-00978	CDWG Government Inc.	EX21-04787	TVs & Carts for classroom upg	02/11/21				21,661.75	34,440.06
P21-00978	CDWG Government Inc.	EX21-04788	TVs & Carts for classroom upg	02/11/21				9,742.50	24,697.56
P21-00978	CDWG Government Inc.	EX21-04789	TVs & Carts for classroom upg	02/11/21				368.05	24,329.51
P21-00978	CDWG Government Inc.	EX21-04790	TVs & Carts for classroom upg	02/11/21				75.78	24,253.73
P21-01227	CDWG Government Inc.	EX21-04791	HDMI Cords/Power strips for elem	02/11/21				1,539.90	22,713.83

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Fund 21 - Building Fund (continued)									
21-0000-0-0000-8580-4440-000-9102 Tech, Equip, \$5,Fa&c - Fu (continued)									
P21-01213	Amazon Capital Service	EN21-04555	Accesories for Classroom Upgrade	02/18/21			429.83-		23,143.66
P21-01213	Amazon Capital Service	EX21-04860	Accesories for Classroom Upgrade	02/18/21				185.25	22,958.41
P21-01213	Amazon Capital Service	EX21-04861	Accesories for Classroom Upgrade	02/18/21				244.65	22,713.76
			Account Total	02/28/21	500,000.00	500,000.00	111,335.22	365,951.02	
21-0000-0-0000-8500-5800-000-0103 Other Svcs & Op,Facilitie									
			Balance Forward	10/03/20			2,239.50		2,239.50-
P20-00754	Counterpoint Const. Ser	EN21-03254	CUPCCA Misc. projects	12/04/20			240.00-		1,999.50-
P20-01251	Counterpoint Const. Ser	EN21-03255	CUPCCA Project Assistance	12/04/20			1,999.50-		.00
P21-01089	Counterpoint Const. Ser	EN21-03256	CUPCCAA_project assistance for	12/04/20			1,500.00		1,500.00-
P21-01089	Counterpoint Const. Ser	EN21-03588	CUPCCAA_project assistance for	12/17/20			380.00-		1,120.00-
P21-01089	Counterpoint Const. Ser	EX21-03636	CUPCCAA_project assistance for	12/17/20				380.00	1,500.00-
P21-01089	Counterpoint Const. Ser	EN21-03850	CUPCCAA_project assistance for	01/14/21			427.50-		1,072.50-
P21-01089	Counterpoint Const. Ser	EX21-03928	CUPCCAA_project assistance for	01/14/21				427.50	1,500.00-
P21-01089	Counterpoint Const. Ser	EN21-04473	CUPCCAA_project assistance for	02/11/21			190.00-		1,310.00-
P21-01089	Counterpoint Const. Ser	EX21-04804	CUPCCAA_project assistance for	02/11/21				190.00	1,500.00-
			Account Total	02/28/21	.00	.00	502.50	997.50	
21-0000-0-0000-8500-5800-103-9257 Other Svcs & Op,Facilitie									
			Balance Forward	10/03/20	7,722,516.00	7,722,516.00	6,703,614.29	950,310.19	68,591.52
P21-00725	MeTEOR Education LLC	EN21-01917	Desk_Preschool Teacher_Replace	10/07/20			481.71-		69,073.23
P21-00725	MeTEOR Education LLC	EN21-01918	Desk_Preschool Teacher_Replace	10/07/20			481.71		68,591.52
P21-00725	MeTEOR Education LLC	EN21-01919	Desk_Preschool Teacher_Replace	10/07/20			481.71-		69,073.23
P21-00725	MeTEOR Education LLC	EN21-01920	Desk_Preschool Teacher_Replace	10/07/20			481.71		68,591.52
		BR21-00128	Preschool Desk Chair Replacemer	10/09/20					68,300.53
		CT21-00476	^^Wire Transfer Sonoma Valley to	10/09/20		290.99-		719,799.41	651,498.88-
P21-00773	Sonoma Water Dept.	EN21-02092	SVHS_CTE Project_Fire Line_City	10/12/20			579.90		652,078.78-
P20-01592	GCCI, Inc	EN21-02093	Multi-Purpose Room Project at El \	10/12/20			1,715,382.11-		1,063,303.33
P21-00773	Sonoma Water Dept.	EN21-02099	SVHS_CTE Project_Fire Line_City	10/12/20			579.90-		1,063,883.23
P21-00810	Schultz Bros.	EN21-02282	EV MPR Project_Moving service	10/16/20			1,270.00		1,062,613.23
		CT21-00560	^^Wire Transfer Sonoma Valley to	10/28/20				592,122.01	470,491.22
P21-00810	Schultz Bros.	EN21-02522	EV MPR Project_Moving service	10/29/20			1,270.00-		471,761.22
P21-00810	Schultz Bros.	EX21-02326	EV MPR Project_Moving service	10/29/20				1,270.00	470,491.22
P20-01592	GCCI, Inc	EN21-02585	Multi-Purpose Room Project at El \	10/30/20			130,733.51		339,757.71
P20-01592	GCCI, Inc	EN21-02586	Multi-Purpose Room Project at El \	10/30/20			592,122.01-		931,879.72

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Fund 21 - Building Fund (continued)									
21-0000-0-0000-8500-5800-103-9257 Other Svcs & Op,Facilitie (continued)									
		CT21-00740	^^Wire Transfer Sonoma Valley to	11/30/20				641,980.72	289,899.00
P20-01592	GCCI, Inc	EN21-03209	Multi-Purpose Room Project at El	12/02/20			641,980.72-		931,879.72
P21-00810	Schultz Bros.	EN21-03273	EV MPR Project_Moving service	12/08/20			860.00		931,019.72
P21-00810	Schultz Bros.	EN21-03603	EV MPR Project_Moving service	12/17/20			860.00-		931,879.72
P21-00810	Schultz Bros.	EX21-03656	EV MPR Project_Moving service	12/17/20				860.00	931,019.72
		CT21-00955	^^Wire Transfer Sonoma Valley to	01/06/21				441,681.89	489,337.83
P20-01592	GCCI, Inc	EN21-03779	Multi-Purpose Room Project at El	01/06/21			441,681.89-		931,019.72
P21-00725	MeTEOR Education LLC	EN21-04121	Desk_Preschool Teacher_Replace	01/28/21			481.71-		931,501.43
P21-00725	MeTEOR Education LLC	EX21-04355	Desk_Preschool Teacher_Replace	01/28/21				481.71	931,019.72
		CT21-01130	^^Wire Transfer Sonoma Valley to	02/05/21				824,923.60	106,096.12
P20-01592	GCCI, Inc	EN21-04417	Multi-Purpose Room Project at El	02/05/21			824,923.60-		931,019.72
			Account Total	02/28/21	7,722,516.00	7,722,225.01	2,617,775.76	4,173,429.53	

21-0000-0-0000-8500-5800-104-9255 Other Svcs & Op,Facilitie									
			Balance Forward	10/03/20			285.19		285.19-

21-0000-0-0000-8500-5800-201-9251 Other Svcs & Op,Facilitie									
			Balance Forward	10/03/20					

21-0000-0-0000-8500-5800-202-9252 Other Svcs & Op,Facilitie									
			Balance Forward	10/03/20		2,061,017.79	1,823,620.06	1,038,947.92	801,550.19-
P20-01593	FRC., Inc.	EN21-02096	Adele HMS_Gym/Performing Arts	10/12/20			871,685.83-		70,135.64
		CT21-00562	^^WireTransfer Sonoma Valley to	10/28/20				327,618.72	257,483.08-
P20-01593	FRC., Inc.	EN21-02582	Adele HMS_Gym/Performing Arts	10/30/20			257,483.08-		.00
P20-01593	FRC., Inc.	EN21-03015	Adele HMS_Gym/Performing Arts	11/19/20			262,677.02-		262,677.02
P20-01593	FRC., Inc.	EX21-02905	Adele HMS_Gym/Performing Arts	11/19/20				262,677.02	.00
P21-01211	CDWG Government Inc.	EN21-03640	Adele Gym/Performing Arts Projec	12/18/20			1,011.38		1,011.38-
P20-01593	FRC., Inc.	EN21-03789	Adele HMS_Gym/Performing Arts	01/07/21			101,546.82-		100,535.44
P20-01593	FRC., Inc.	EX21-03902	Adele HMS_Gym/Performing Arts	01/07/21				101,546.82	1,011.38-
P20-01593	FRC., Inc.	EN21-04026	Adele HMS_Gym/Performing Arts	01/21/21			78,334.61		79,345.99-
		CT21-01143	^^Wire Transfer Sonoma Valley to	02/10/21				295,915.91	375,261.90-
P20-01593	FRC., Inc.	EN21-04517	Adele HMS_Gym/Performing Arts	02/11/21			295,915.91-		79,345.99-
			Account Total	02/28/21	.00	2,061,017.79	113,657.39	2,026,706.39	

21-0000-0-0000-8500-5800-307-9200 Other Svcs & Op,Facilitie									
			Balance Forward	10/03/20			12,958,320.11	1,361,440.99	14,319,761.10-
		CT21-00741	^^Wire Transfer Sonoma Valley to	11/30/20				1,111,403.20	15,431,164.30-

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Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 21 - Building Fund (continued)									
21-0000-0-0000-8500-5800-307-9200 Other Svcs & Op,Facilitie (continued)									
P21-00032	FRC., Inc.	EN21-03211	SVHS Athletic Fields project	12/02/20			1,556,733.65-		13,874,430.65-
		CT21-00954	^^Wire Transfer Sonoma Valley to	01/06/21				2,261,199.50	16,135,630.15-
P21-00032	FRC., Inc.	EN21-03777	SVHS Athletic Fields project	01/06/21			2,261,199.50-		13,874,430.65-
P21-00032	FRC., Inc.	EN21-03836	SVHS Athletic Fields project	01/13/21			445,330.45		14,319,761.10-
		CT21-01143	^^Wire Transfer Sonoma Valley to	02/10/21				1,679,592.58	15,999,353.68-
P21-00032	FRC., Inc.	EN21-04518	SVHS Athletic Fields project	02/11/21			1,679,592.58-		14,319,761.10-
P21-00032	FRC., Inc.	EN21-04563	SVHS Athletic Fields project	02/18/21			671,362.53-		13,648,398.57-
P21-00032	FRC., Inc.	EX21-04870	SVHS Athletic Fields project	02/18/21				671,362.53	14,319,761.10-
			Account Total	02/28/21	.00	.00	7,234,762.30	7,084,998.80	
21-0000-0-0000-8500-5800-307-9260 Other Svcs & Op,Facilitie									
			Balance Forward	10/03/20	14,272.00	3,516,948.00	3,515,449.62	976,429.87	974,931.49-
		CT21-00477	^^Wire Transfer Sonoma Valley to	10/09/20				829,381.93	1,804,313.42-
P20-01650	GCCI, Inc	EN21-02094	SVHS CTE Modernization	10/12/20			1,962,191.34-		157,877.92
P21-00773	Sonoma Water Dept.	EN21-02100	SVHS_CTE Project_Fire Line_City	10/12/20			579.90		157,298.02
P21-00773	Sonoma Water Dept.	EN21-02183	SVHS_CTE Project_Fire Line_City	10/15/20			579.90-		157,877.92
P21-00773	Sonoma Water Dept.	EX21-01997	SVHS_CTE Project_Fire Line_City	10/15/20				579.90	157,298.02
		CT21-00559	^^Wire Transfer Sonoma Valley to	10/28/20				483,792.49	326,494.47-
P21-00920	Rebecca M Duckles	EN21-02570	SVHS CTE Modernization_Arboris	10/29/20			360.00		326,854.47-
P20-01650	GCCI, Inc	EN21-02584	SVHS CTE Modernization	10/30/20			325,915.03-		939.44-
P21-00920	Rebecca M Duckles	EN21-02633	SVHS CTE Modernization_Arboris	11/05/20			360.00-		579.44-
P21-00920	Rebecca M Duckles	EX21-02422	SVHS CTE Modernization_Arboris	11/05/20				360.00	939.44-
P20-01565	Schultz Bros.	EN21-02795	SVHS Culinary Project_Moving Su	11/12/20			780.00-		159.44-
P20-01565	Schultz Bros.	EX21-02661	SVHS Culinary Project_Moving Su	11/12/20				780.00	939.44-
		CT21-00740	^^Wire Transfer Sonoma Valley to	11/30/20				643,571.23	644,510.67-
P20-01650	GCCI, Inc	EN21-03210	SVHS CTE Modernization	12/02/20			643,571.23-		939.44-
		CT21-00955	^^Wire Transfer Sonoma Valley to	01/06/21				233,204.34	234,143.78-
P20-01650	GCCI, Inc	EN21-03778	SVHS CTE Modernization	01/06/21			223,204.34-		10,939.44-
P20-01650	GCCI, Inc	EN21-04023	SVHS CTE Modernization	01/21/21			125,591.00		136,530.44-
		CT21-01130	^^Wire Transfer Sonoma Valley to	02/05/21				281,152.40	417,682.84-
P20-01650	GCCI, Inc	EN21-04416	SVHS CTE Modernization	02/05/21			281,152.40-		136,530.44-
P20-01650	GCCI, Inc	EN21-04564	SVHS CTE Modernization	02/18/21			2,251.67-		134,278.77-
P20-01650	GCCI, Inc	EX21-04871	SVHS CTE Modernization	02/18/21				14,279.36-	119,999.41-
P20-01650	GCCI, Inc	EX21-04872	SVHS CTE Modernization	02/18/21				16,531.03	136,530.44-

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Detail for Dates 10/03/2020 through 02/28/2021 **Fiscal Year 2020/21**

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 21 - Building Fund (continued)									
Account Total				02/28/21	14,272.00	3,516,948.00	201,974.61	3,451,503.83	
21-0000-0-0000-8500-5800-307-9261 Other Svcs & Op,Facilitie									
Balance Forward				10/03/20	45,000.00	45,000.00	8,750.00		36,250.00
P21-01130	Terracon Consultants, Ir	EN21-03297	SVHS Pools Project_Supplement t	12/09/20			1,500.00		34,750.00
P21-01130	Terracon Consultants, Ir	EN21-03875	SVHS Pools Project_Supplement t	01/14/21			1,500.00-		36,250.00
P21-01130	Terracon Consultants, Ir	EX21-03969	SVHS Pools Project_Supplement t	01/14/21				1,500.00	34,750.00
P21-01130	Terracon Consultants, Ir	EN21-04041	SVHS Pools Project_Supplement t	01/23/21			12,475.00		22,275.00
Account Total				02/28/21	45,000.00	45,000.00	21,225.00	1,500.00	
21-0000-0-0000-8500-5800-308-9264 Other Svcs & Op,Facilitie									
Balance Forward				10/03/20	10,000.00	10,000.00		2,716.37	7,283.63
21-0000-0-0000-8500-5800-701-9105 Other Svcs & Op,Facilitie									
Balance Forward				10/03/20				13,589.68	13,589.68-
P20-01661	MeTeor Education LLC	EN21-02159	SCS_Furniture Project 21st centur	10/15/20			121.27		13,710.95-
P20-01661	MeTeor Education LLC	EX21-01955	SCS_Furniture Project 21st centur	10/15/20				1,937.15	15,648.10-
Account Total				02/28/21	.00	.00	121.27	15,526.83	
21-0000-0-0000-8500-5800-701-9265 Other Svcs & Op,Facilitie									
Balance Forward				10/03/20				4,570.00	4,570.00-
P21-00809	Recology Sonoma Marir	EN21-02281	Sonoma Charter Portable Project	10/16/20			2,073.58		6,643.58-
P21-00809	Recology Sonoma Marir	EN21-02285	Sonoma Charter Portable Project	10/16/20			2,073.58-		4,570.00-
P21-00809	Recology Sonoma Marir	EN21-02286	Sonoma Charter Portable Project	10/16/20			614.45		5,184.45-
P21-00809	Recology Sonoma Marir	EN21-02357	Sonoma Charter Portable Project	10/22/20			614.45-		4,570.00-
P21-00809	Recology Sonoma Marir	EX21-02170	Sonoma Charter Portable Project	10/22/20				614.45	5,184.45-
		IFC21-00006	Invoice attached to wrong PO	11/01/20				1,459.13	6,643.58-
Account Total				02/28/21	.00	.00	.00	6,643.58	
21-0000-0-0000-8580-5800-000-9105 Other Svcs & Op,Fa&c - Fu									
Balance Forward				10/03/20			10,745.20	2,041.76	12,786.96-
P20-01647	MeTeor Education LLC	EN21-02158	21-Century Furniture Project_Addi	10/15/20			190.99-		12,595.97-
P20-01647	MeTeor Education LLC	EX21-01954	21-Century Furniture Project_Addi	10/15/20				190.99	12,786.96-
P20-01647	MeTeor Education LLC	EN21-02352	21-Century Furniture Project_Addi	10/22/20			319.21-		12,467.75-
P20-01647	MeTeor Education LLC	EX21-02160	21-Century Furniture Project_Addi	10/22/20				319.21	12,786.96-
Account Total				02/28/21	.00	.00	10,235.00	2,551.96	
21-0000-0-0000-8580-5800-102-9105 Other Svcs & Op,Fa&c - Fu									
Balance Forward				10/03/20			1,186.25		1,186.25-
Total for Object 5800					7,791,788.00	13,355,190.80	10,201,725.27	16,766,574.79	13,613,109.26-

Selection Filtered by User Permissions, (Org = 88, Online/Offline = N, Fiscal Year = 2021, Start Date = 10/3/2020, End Date = 2/28/2021, Unposted JEs? = N, Ref#? = Y, Assets and Liabilities? = N, Restricted? = Y, Fund = 21, Object Digits = 4, Page Break Lvl =)

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Detail for Dates 10/03/2020 through 02/28/2021 **Fiscal Year 2020/21**

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 21 - Building Fund (continued)									
21-0000-0-0000-8500-5823-000-0103 Legal Costs,Facilities Ac									
			Balance Forward	10/03/20				55.00	55.00-
P21-00387	OrbachHuffSuarez&Hen	EN21-02258	Legal services re: facilites projects	10/15/20			138.25		193.25-
P21-00387	OrbachHuffSuarez&Hen	EN21-02355	Legal services re: facilites projects	10/22/20			138.25-		55.00-
P21-00387	OrbachHuffSuarez&Hen	EX21-02163	Legal services re: facilites projects	10/22/20				138.25	193.25-
P21-00387	OrbachHuffSuarez&Hen	EN21-02945	Legal services re: facilites projects	11/18/20			907.50		1,100.75-
P21-00387	OrbachHuffSuarez&Hen	EN21-03150	Legal services re: facilites projects	11/24/20			907.50-		193.25-
P21-00387	OrbachHuffSuarez&Hen	EX21-03190	Legal services re: facilites projects	11/24/20				907.50	1,100.75-
P21-00387	OrbachHuffSuarez&Hen	EN21-03508	Legal services re: facilites projects	12/15/20			3,685.00		4,785.75-
P21-00387	OrbachHuffSuarez&Hen	EN21-03698	Legal services re: facilites projects	12/22/20			3,685.00-		1,100.75-
P21-00387	OrbachHuffSuarez&Hen	EX21-03768	Legal services re: facilites projects	12/22/20				3,685.00	4,785.75-
P21-00387	OrbachHuffSuarez&Hen	EN21-04022	Legal services re: facilites projects	01/21/21			2,062.50		6,848.25-
P21-00387	OrbachHuffSuarez&Hen	EN21-04153	Legal services re: facilites projects	01/28/21			2,062.50-		4,785.75-
P21-00387	OrbachHuffSuarez&Hen	EX21-04422	Legal services re: facilites projects	01/28/21				2,062.50	6,848.25-
P21-00387	OrbachHuffSuarez&Hen	EN21-04541	Legal services re: facilites projects	02/17/21			1,127.50		7,975.75-
P21-00387	OrbachHuffSuarez&Hen	EN21-04665	Legal services re: facilites projects	02/25/21			1,127.50-		6,848.25-
P21-00387	OrbachHuffSuarez&Hen	EX21-05033	Legal services re: facilites projects	02/25/21				1,127.50	7,975.75-
			Account Total	02/28/21	.00	.00	.00	7,975.75	
21-0000-0-0000-8500-5823-307-9200 Legal Costs,Facilities Ac									
			Balance Forward	10/03/20	844.00	844.00	32,924.55	17,075.45	49,156.00-
P21-00386	Remy Moose Manley, LI	EN21-01996	Professional Services re: SVHS At	10/08/20			15,984.23-		33,171.77-
P21-00386	Remy Moose Manley, LI	EX21-01779	Professional Services re: SVHS At	10/08/20				15,984.23	49,156.00-
P21-00386	Remy Moose Manley, LI	EN21-02519	Professional Services re: SVHS At	10/29/20			9,019.76-		40,136.24-
P21-00386	Remy Moose Manley, LI	EX21-02322	Professional Services re: SVHS At	10/29/20				9,019.76	49,156.00-
P21-00386	Remy Moose Manley, LI	EN21-03164	Professional Services re: SVHS At	11/24/20			1,520.00-		47,636.00-
P21-00386	Remy Moose Manley, LI	EX21-03217	Professional Services re: SVHS At	11/24/20				1,520.00	49,156.00-
P21-00386	Remy Moose Manley, LI	EN21-04158	Professional Services re: SVHS At	01/28/21			5,510.50-		43,645.50-
P21-00386	Remy Moose Manley, LI	EX21-04427	Professional Services re: SVHS At	01/28/21				5,510.50	49,156.00-
P21-00386	Remy Moose Manley, LI	EN21-04540	Professional Services re: SVHS At	02/17/21			37,441.50		86,597.50-
P21-00386	Remy Moose Manley, LI	EN21-04673	Professional Services re: SVHS At	02/25/21			37,441.50-		49,156.00-
P21-00386	Remy Moose Manley, LI	EX21-05041	Professional Services re: SVHS At	02/25/21				37,441.50	86,597.50-
			Account Total	02/28/21	844.00	844.00	890.06	86,551.44	
Total for Object 5823					844.00	844.00	890.06	94,527.19	94,573.25-
21-0000-0-0000-8500-6210-103-9257 Architectural F,Facilitie									

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Detail for Dates 10/03/2020 through 02/28/2021 **Fiscal Year 2020/21**

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 21 - Building Fund (continued)									
21-0000-0-0000-8500-6210-103-9257 Architectural F,Facilitie									
			Balance Forward	10/03/20	147,339.00	147,339.00	88,425.04	9,101.47	49,812.49
P18-01128	Strata	EN21-02050	EV MPR and Portable Relocation	10/08/20			8,274.07-		58,086.56
P18-01128	Strata	EX21-01882	EV MPR and Portable Relocation	10/08/20				8,274.07	49,812.49
P18-01128	Strata	EN21-02544	EV MPR and Portable Relocation	10/29/20			7,446.66-		57,259.15
P18-01128	Strata	EX21-02367	EV MPR and Portable Relocation	10/29/20				7,446.66	49,812.49
P18-01128	Strata	EN21-03064	EV MPR and Portable Relocation	11/20/20			119,281.00		69,468.51-
P18-01128	Strata	EN21-03402	EV MPR and Portable Relocation	12/10/20			92,501.59-		23,033.08
P18-01128	Strata	EX21-03468	EV MPR and Portable Relocation	12/10/20				92,501.59	69,468.51-
P18-01128	Strata	EN21-03797	EV MPR and Portable Relocation	01/07/21			24,049.41-		45,419.10-
P18-01128	Strata	EX21-03910	EV MPR and Portable Relocation	01/07/21				24,049.41	69,468.51-
P18-01128	Strata	EN21-04012	EV MPR and Portable Relocation	01/21/21			9,928.89-		59,539.62-
P18-01128	Strata	EX21-04219	EV MPR and Portable Relocation	01/21/21				9,928.89	69,468.51-
P18-01128	Strata	EN21-04685	EV MPR and Portable Relocation	02/25/21			12,411.12-		57,057.39-
P18-01128	Strata	EX21-05058	EV MPR and Portable Relocation	02/25/21				12,411.12	69,468.51-
			Account Total	02/28/21	147,339.00	147,339.00	53,094.30	163,713.21	
21-0000-0-0000-8500-6210-104-9255 Architectural F,Facilitie									
			Balance Forward	10/03/20			3,643.52		3,643.52-
P20-01049	QUATTROCCHI KWOK	EN21-02573	Flowery MPR Site Improvements	10/29/20			7,923.00		11,566.52-
			Account Total	02/28/21	.00	.00	11,566.52	.00	
21-0000-0-0000-8500-6210-105-9269 Architectural F,Facilitie									
			Balance Forward	10/03/20	724,440.00	724,440.00	536,268.00		188,172.00
P20-01223	QUATTROCCHI KWOK	EN21-02171	Architectural Services_Prestwood	10/15/20			14,906.25-		203,078.25
P20-01223	QUATTROCCHI KWOK	EX21-01977	Architectural Services_Prestwood	10/15/20				14,906.25	188,172.00
P20-01223	QUATTROCCHI KWOK	EN21-03159	Architectural Services_Prestwood	11/24/20			20,935.05-		209,107.05
P20-01223	QUATTROCCHI KWOK	EX21-03207	Architectural Services_Prestwood	11/24/20				20,935.05	188,172.00
P20-01223	QUATTROCCHI KWOK	EN21-03599	Architectural Services_Prestwood	12/17/20			10,415.55-		198,587.55
P20-01223	QUATTROCCHI KWOK	EX21-03652	Architectural Services_Prestwood	12/17/20				10,415.55	188,172.00
P20-01223	QUATTROCCHI KWOK	EN21-03991	Architectural Services_Prestwood	01/21/21			5,962.50-		194,134.50
P20-01223	QUATTROCCHI KWOK	EX21-04193	Architectural Services_Prestwood	01/21/21				5,962.50	188,172.00
P20-01223	QUATTROCCHI KWOK	EN21-04569	Architectural Services_Prestwood	02/18/21			6,292.50-		194,464.50
P20-01223	QUATTROCCHI KWOK	EX21-04882	Architectural Services_Prestwood	02/18/21				6,292.50	188,172.00
			Account Total	02/28/21	724,440.00	724,440.00	477,756.15	58,511.85	
21-0000-0-0000-8500-6210-201-9251 Architectural F,Facilitie									

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Detail for Dates 10/03/2020 through 02/28/2021 **Fiscal Year 2020/21**

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 21 - Building Fund (continued)									
21-0000-0-0000-8500-6210-201-9251 Architectural F,Facilitie									
			Balance Forward	10/03/20				9,971.00	9,971.00-
P21-00554	QUATTROCCHI KWOK	EX21-01979	Altimira Track_Final Billing	10/15/20				11,054.51	21,025.51-
			Account Total	02/28/21	.00	.00	.00	21,025.51	
21-0000-0-0000-8500-6210-202-9252 Architectural F,Facilitie									
			Balance Forward	10/03/20	59,358.00	75,257.86	6,180.61	9,849.19	59,228.06
P18-01127	Strata	EN21-02049	AHMS Gym Renovation	10/08/20			5,909.52-		65,137.58
P18-01127	Strata	EX21-01881	AHMS Gym Renovation	10/08/20				5,909.52	59,228.06
P18-01127	Strata	EN21-02543	AHMS Gym Renovation	10/29/20			271.09-		59,499.15
P18-01127	Strata	EX21-02366	AHMS Gym Renovation	10/29/20				5,909.51	53,589.64
P18-01127	Strata	EX21-03467	AHMS Gym Renovation	12/10/20				3,939.67	49,649.97
P18-01127	Strata	EN21-03905	AHMS Gym Renovation	01/20/21			17,071.91		32,578.06
P18-01127	Strata	EN21-04011	AHMS Gym Renovation	01/21/21			7,879.34-		40,457.40
P18-01127	Strata	EX21-04217	AHMS Gym Renovation	01/21/21				3,939.67	36,517.73
P18-01127	Strata	EX21-04218	AHMS Gym Renovation	01/21/21				3,939.67	32,578.06
P18-01127	Strata	EN21-04684	AHMS Gym Renovation	02/25/21			6,566.13-		39,144.19
P18-01127	Strata	EX21-05057	AHMS Gym Renovation	02/25/21				6,566.13	32,578.06
			Account Total	02/28/21	59,358.00	75,257.86	2,626.44	40,053.36	
21-0000-0-0000-8500-6210-307-9200 Architectural F,Facilitie									
			Balance Forward	10/03/20	247,422.00	247,422.00	240,325.63	669,354.85	662,258.48-
P18-00595	QUATTROCCHI KWOK	EN21-03155	SVHS Track and Fields Project #1	11/24/20			21,797.60-		640,460.88-
P18-00595	QUATTROCCHI KWOK	EX21-03203	SVHS Track and Fields Project #1	11/24/20				21,797.60	662,258.48-
P18-00595	QUATTROCCHI KWOK	EN21-03236	SVHS Track and Fields Project #1	12/04/20			3,300.00		665,558.48-
P18-00595	QUATTROCCHI KWOK	EN21-03597	SVHS Track and Fields Project #1	12/17/20			20,890.76-		644,667.72-
P18-00595	QUATTROCCHI KWOK	EX21-03649	SVHS Track and Fields Project #1	12/17/20				20,890.76	665,558.48-
P18-00595	QUATTROCCHI KWOK	EN21-03988	SVHS Track and Fields Project #1	01/21/21			22,142.62-		643,415.86-
P18-00595	QUATTROCCHI KWOK	EX21-04190	SVHS Track and Fields Project #1	01/21/21				22,142.62	665,558.48-
P18-00595	QUATTROCCHI KWOK	EN21-04566	SVHS Track and Fields Project #1	02/18/21			15,467.76-		650,090.72-
P18-00595	QUATTROCCHI KWOK	EX21-04879	SVHS Track and Fields Project #1	02/18/21				15,467.76	665,558.48-
			Account Total	02/28/21	247,422.00	247,422.00	163,326.89	749,653.59	
21-0000-0-0000-8500-6210-307-9259 Architectural F,Facilitie									
			Balance Forward	10/03/20			680.08		680.08-
21-0000-0-0000-8500-6210-307-9260 Architectural F,Facilitie									
			Balance Forward	10/03/20	128,116.00	128,116.00	19,315.45	44,090.73	64,709.82

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Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 21 - Building Fund (continued)									
21-0000-0-0000-8500-6210-307-9260 Architectural F,Facilitie (continued)									
P21-00353	Brunsing Assoc, Inc.	EN21-02013	SVHS CTE project	10/08/20			1,233.00-		65,942.82
P21-00353	Brunsing Assoc, Inc.	EX21-01822	SVHS CTE project	10/08/20				1,233.00	64,709.82
P19-00007	QUATTROCCHI KWOK	EN21-02169	SVHS CTE Modernizations	10/15/20			7,206.36-		71,916.18
P19-00007	QUATTROCCHI KWOK	EX21-01975	SVHS CTE Modernizations	10/15/20				7,206.36	64,709.82
P19-00007	QUATTROCCHI KWOK	EN21-03157	SVHS CTE Modernizations	11/24/20			7,109.09-		71,818.91
P19-00007	QUATTROCCHI KWOK	EX21-03205	SVHS CTE Modernizations	11/24/20				7,206.36	64,612.55
P19-00007	QUATTROCCHI KWOK	EX21-03651	SVHS CTE Modernizations	12/17/20				3,588.00	61,024.55
P21-00353	Brunsing Assoc, Inc.	EN21-03657	SVHS CTE project	12/22/20			859.50-		61,884.05
P21-00353	Brunsing Assoc, Inc.	EX21-03700	SVHS CTE project	12/22/20				859.50	61,024.55
P19-00007	QUATTROCCHI KWOK	EN21-03894	SVHS CTE Modernizations	01/15/21			23,209.73		37,814.82
P19-00007	QUATTROCCHI KWOK	EN21-03990	SVHS CTE Modernizations	01/21/21			4,731.75-		42,546.57
P19-00007	QUATTROCCHI KWOK	EX21-04192	SVHS CTE Modernizations	01/21/21				4,731.75	37,814.82
Account Total				02/28/21	128,116.00	128,116.00	21,385.48	68,915.70	

21-0000-0-0000-8500-6210-307-9261 Architectural F,Facilitie									
			Balance Forward	10/03/20	720,000.00	720,000.00	498,175.61		221,824.39
P18-00620	QUATTROCCHI KWOK	EN21-02168	SVHS Pool	10/15/20			12,774.72-		234,599.11
P18-00620	QUATTROCCHI KWOK	EX21-01974	SVHS Pool	10/15/20				12,774.72	221,824.39
P18-00620	QUATTROCCHI KWOK	EN21-02562	SVHS Pool Project	10/29/20			221,000.00		824.39
P18-00620	QUATTROCCHI KWOK	EN21-02590	SVHS Pool Project	10/30/20			75,790.00		74,965.61-
P18-00620	QUATTROCCHI KWOK	EN21-03156	SVHS Pool Project	11/24/20			73,267.22-		1,698.39-
P18-00620	QUATTROCCHI KWOK	EX21-03204	SVHS Pool Project	11/24/20				73,267.22	74,965.61-
P18-00620	QUATTROCCHI KWOK	EN21-03598	SVHS Pool Project	12/17/20			69,400.00-		5,565.61-
P18-00620	QUATTROCCHI KWOK	EX21-03650	SVHS Pool Project	12/17/20				69,400.00	74,965.61-
P18-00620	QUATTROCCHI KWOK	EN21-03989	SVHS Pool Project	01/21/21			43,523.50-		31,442.11-
P18-00620	QUATTROCCHI KWOK	EX21-04191	SVHS Pool Project	01/21/21				43,523.50	74,965.61-
P21-01368	Department of General S	EN21-04425	SVHS Pool Project_Aquatic Cente	02/08/21			100,750.00		175,715.61-
P21-01401	QUATTROCCHI KWOK	EN21-04544	SVHS New Weight Room Project	02/17/21			87,500.00		263,215.61-
P21-01368	Department of General S	EN21-04561	SVHS Pool Project_Aquatic Cente	02/18/21			100,750.00-		162,465.61-
P18-00620	QUATTROCCHI KWOK	EN21-04567	SVHS Pool Project	02/18/21			175,347.79-		12,882.18
P21-01368	Department of General S	EX21-04867	SVHS Pool Project_Aquatic Cente	02/18/21				100,750.00	87,867.82-
P18-00620	QUATTROCCHI KWOK	EX21-04880	SVHS Pool Project	02/18/21				175,347.79	263,215.61-
Account Total				02/28/21	720,000.00	720,000.00	508,152.38	475,063.23	

21-0000-0-0000-8500-6210-307-9271 Architectural F,Facilitie

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Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 21 - Building Fund (continued)									
21-0000-0-0000-8500-6210-307-9271 Architectural F,Facilitie									
		BR21-00340	Opening Budget for SVHS Science	02/01/21		645,500.00			645,500.00
P21-01400	QUATTROCCHI KWOK	EN21-04543	SVHS Science Bulding Moderniza	02/17/21			645,500.00		.00
			Account Total	02/28/21	.00	645,500.00	645,500.00	.00	
21-0000-0-0000-8500-6210-308-9264 Architectural F,Facilitie									
			Balance Forward	10/03/20	15,211.00	15,211.00	3,018.13	1,942.46	10,250.41
P19-01040	QUATTROCCHI KWOK	EN21-02170	Creekside Modernization	10/15/20			1,250.00-		11,500.41
P19-01040	QUATTROCCHI KWOK	EX21-01976	Creekside Modernization	10/15/20				1,250.00	10,250.41
P19-01040	QUATTROCCHI KWOK	EN21-03158	Creekside Modernization	11/24/20			625.00-		10,875.41
P19-01040	QUATTROCCHI KWOK	EX21-03206	Creekside Modernization	11/24/20				625.00	10,250.41
P19-01040	QUATTROCCHI KWOK	EN21-04568	Creekside Modernization	02/18/21			625.00-		10,875.41
P19-01040	QUATTROCCHI KWOK	EX21-04881	Creekside Modernization	02/18/21				625.00	10,250.41
			Account Total	02/28/21	15,211.00	15,211.00	518.13	4,442.46	
21-0000-0-0000-8500-6210-701-9265 Architectural F,Facilitie									
			Balance Forward	10/03/20	58,365.00	58,365.00		25,532.21	32,832.79
P19-01241	Strata	EX21-01883	Sonoma Charter Portables	10/08/20				3,204.02	29,628.77
P19-01241	Strata	EX21-02368	Sonoma Charter Portables	10/29/20				1,922.41	27,706.36
P19-01241	Strata	EN21-03063	Sonoma Charter Portables	11/19/20			3,500.00		24,206.36
P19-01241	Strata	EN21-03179	Sonoma Charter Portables	11/24/20			3,500.00-		27,706.36
P19-01241	Strata	EX21-03257	Sonoma Charter Portables	11/24/20				3,500.00	24,206.36
P19-01241	Strata	EX21-04483	Sonoma Charter Portables	01/28/21				1,281.61	22,924.75
			Account Total	02/28/21	58,365.00	58,365.00	.00	35,440.25	
21-0000-0-0000-8500-6210-702-9270 Architectural F,Facilitie									
			Balance Forward	10/03/20	724,440.00	724,440.00	652,740.00	26,887.50	44,812.50
P20-01224	QUATTROCCHI KWOK	EN21-02172	Architectural Services_Woodland	10/15/20			8,962.50-		53,775.00
P20-01224	QUATTROCCHI KWOK	EX21-01978	Architectural Services_Woodland	10/15/20				8,962.50	44,812.50
P20-01224	QUATTROCCHI KWOK	EN21-03160	Architectural Services_Woodland	11/24/20			19,393.51-		64,206.01
P20-01224	QUATTROCCHI KWOK	EX21-03208	Architectural Services_Woodland	11/24/20				19,393.51	44,812.50
P20-01224	QUATTROCCHI KWOK	EN21-03600	Architectural Services_Woodland	12/17/20			60,545.75-		105,358.25
P20-01224	QUATTROCCHI KWOK	EX21-03653	Architectural Services_Woodland	12/17/20				60,545.75	44,812.50
P20-01224	QUATTROCCHI KWOK	EN21-03992	Architectural Services_Woodland	01/21/21			60,243.76-		105,056.26
P20-01224	QUATTROCCHI KWOK	EX21-04194	Architectural Services_Woodland	01/21/21				60,243.76	44,812.50
P20-01224	QUATTROCCHI KWOK	EN21-04570	Architectural Services_Woodland	02/18/21			4,425.69-		49,238.19
P20-01224	QUATTROCCHI KWOK	EX21-04883	Architectural Services_Woodland	02/18/21				4,425.69	44,812.50

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Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance	
Fund 21 - Building Fund (continued)										
				Account Total	02/28/21	724,440.00	724,440.00	499,168.79	180,458.71	
Total for Object 6210						2,824,691.00	3,486,090.86	2,383,775.16	1,797,277.87	
21-0000-0-0000-8500-6215-104-9255 Speciality Cons,Facilitie										
				Balance Forward	10/03/20		770.50		770.50-	
21-0000-0-0000-8500-6215-201-9251 Speciality Cons,Facilitie										
				Balance Forward	10/03/20					
21-0000-0-0000-8500-6215-307-9200 Speciality Cons,Facilitie										
				Balance Forward	10/03/20	860,000.00	860,000.00	47,408.08	11,984.75	800,607.17
P18-01179	Brunsing Assoc, Inc.	EN21-02011	SVHS Track and Field Project	10/08/20			12,963.00-		813,570.17	
P18-01179	Brunsing Assoc, Inc.	EX21-01819	SVHS Track and Field Project	10/08/20				12,963.00	800,607.17	
P18-01179	Brunsing Assoc, Inc.	EN21-03783	SVHS Track and Field Project	01/07/21			22,647.51-		823,254.68	
P18-01179	Brunsing Assoc, Inc.	EX21-03894	SVHS Track and Field Project	01/07/21				15,548.76	807,705.92	
P18-01179	Brunsing Assoc, Inc.	EX21-03895	SVHS Track and Field Project	01/07/21				7,098.75	800,607.17	
P18-01179	Brunsing Assoc, Inc.	EN21-04081	SVHS Track and Field Project	01/28/21			5,235.00-		805,842.17	
P18-01179	Brunsing Assoc, Inc.	EX21-04292	SVHS Track and Field Project	01/28/21				5,235.00	800,607.17	
P18-01179	Brunsing Assoc, Inc.	EN21-04641	SVHS Track and Field Project	02/25/21			3,428.25-		804,035.42	
P18-01179	Brunsing Assoc, Inc.	EX21-04953	SVHS Track and Field Project	02/25/21				3,428.25	800,607.17	
				Account Total	02/28/21	860,000.00	860,000.00	3,134.32	56,258.51	
Total for Object 6215						860,000.00	860,000.00	3,904.82	56,258.51	
21-0000-0-0000-8500-6220-000-9102 Project Managem,Facilitie										
				Balance Forward	10/03/20	200,000.00	200,000.00		200,000.00	
21-0000-0-0000-8500-6220-102-9105 Project Managem,Facilitie										
				Balance Forward	10/03/20		1,265.00	2,702.50	3,967.50-	
P18-01362	Counterpoint Const. Ser	EN21-02020	Furniture Project	10/08/20			1,185.00-		2,782.50-	
P18-01362	Counterpoint Const. Ser	EX21-01830	Furniture Project	10/08/20				1,185.00	3,967.50-	
P18-01362	Counterpoint Const. Ser	EN21-04470	Furniture Project	02/11/21			80.00-		3,887.50-	
P18-01362	Counterpoint Const. Ser	EX21-04801	Furniture Project	02/11/21				1,282.50	5,170.00-	
				Account Total	02/28/21	.00	.00	.00	5,170.00	
21-0000-0-0000-8500-6220-102-9254 Project Managem,Facilitie										
				Balance Forward	10/03/20		3,326.19		3,326.19-	
21-0000-0-0000-8500-6220-103-9257 Project Managem,Facilitie										
				Balance Forward	10/03/20	174,992.00	174,992.00	130,510.69	22,176.52	22,304.79
P18-00494	Counterpoint Const. Ser	EN21-02014	EV MPR	10/08/20			11,088.26-		33,393.05	
P18-00494	Counterpoint Const. Ser	EX21-01823	EV MPR	10/08/20				11,088.26	22,304.79	

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Fund 21 - Building Fund (continued)									
21-0000-0-0000-8500-6220-103-9257 Project Managem,Facilitie (continued)									
P18-00494	Counterpoint Const. Ser	EN21-02759	EV MPR	11/12/20			11,088.26-		33,393.05
P18-00494	Counterpoint Const. Ser	EX21-02613	EV MPR	11/12/20				11,088.26	22,304.79
P18-00494	Counterpoint Const. Ser	EN21-03581	EV MPR	12/17/20			11,088.26-		33,393.05
P18-00494	Counterpoint Const. Ser	EX21-03629	EV MPR	12/17/20				11,088.26	22,304.79
P18-00494	Counterpoint Const. Ser	EN21-03843	EV MPR	01/14/21			11,088.26-		33,393.05
P18-00494	Counterpoint Const. Ser	EX21-03921	EV MPR	01/14/21				11,088.26	22,304.79
P18-00494	Counterpoint Const. Ser	EN21-04465	EV MPR	02/11/21			11,088.26-		33,393.05
P18-00494	Counterpoint Const. Ser	EX21-04796	EV MPR	02/11/21				11,088.26	22,304.79
Account Total				02/28/21	174,992.00	174,992.00	75,069.39	77,617.82	
21-0000-0-0000-8500-6220-105-9269 Project Managem,Facilitie									
Balance Forward				10/03/20	341,110.00	341,110.00	271,147.10		69,962.90
P20-01145	Counterpoint Const. Ser	EN21-02022	Project Management_Prestwood_I	10/08/20			677.50-		70,640.40
P20-01145	Counterpoint Const. Ser	EX21-01832	Project Management_Prestwood_I	10/08/20				677.50	69,962.90
P20-01145	Counterpoint Const. Ser	EN21-02766	Project Management_Prestwood_I	11/12/20			1,457.50-		71,420.40
P20-01145	Counterpoint Const. Ser	EX21-02621	Project Management_Prestwood_I	11/12/20				1,457.50	69,962.90
P20-01145	Counterpoint Const. Ser	EN21-03587	Project Management_Prestwood_I	12/17/20			410.00-		70,372.90
P20-01145	Counterpoint Const. Ser	EX21-03635	Project Management_Prestwood_I	12/17/20				410.00	69,962.90
P20-01145	Counterpoint Const. Ser	EN21-03849	Project Management_Prestwood_I	01/14/21			405.00-		70,367.90
P20-01145	Counterpoint Const. Ser	EX21-03927	Project Management_Prestwood_I	01/14/21				405.00	69,962.90
P20-01145	Counterpoint Const. Ser	EN21-04472	Project Management_Prestwood_I	02/11/21			375.00-		70,337.90
P20-01145	Counterpoint Const. Ser	EX21-04803	Project Management_Prestwood_I	02/11/21				375.00	69,962.90
Account Total				02/28/21	341,110.00	341,110.00	267,822.10	3,325.00	
21-0000-0-0000-8500-6220-106-9258 Project Managem,Facilitie									
Balance Forward				10/03/20			9,905.00		9,905.00-
21-0000-0-0000-8500-6220-202-9252 Project Managem,Facilitie									
Balance Forward				10/03/20	117,269.00	212,546.96	82,692.40	17,288.06	112,566.50
P18-00509	Counterpoint Const. Ser	EN21-02015	AHMS gym Renovation	10/08/20			8,644.03-		121,210.53
P18-00509	Counterpoint Const. Ser	EX21-01824	AHMS gym Renovation	10/08/20				8,644.03	112,566.50
P18-00509	Counterpoint Const. Ser	EN21-02760	AHMS gym Renovation	11/12/20			8,644.03-		121,210.53
P18-00509	Counterpoint Const. Ser	EX21-02614	AHMS gym Renovation	11/12/20				8,644.03	112,566.50
P18-00509	Counterpoint Const. Ser	EN21-03582	AHMS gym Renovation	12/17/20			8,644.03-		121,210.53
P18-00509	Counterpoint Const. Ser	EX21-03630	AHMS gym Renovation	12/17/20				8,644.03	112,566.50
P18-00509	Counterpoint Const. Ser	EN21-03844	AHMS gym Renovation	01/14/21			8,644.03-		121,210.53
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Detail for Dates 10/03/2020 through 02/28/2021 **Fiscal Year 2020/21**

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Fund 21 - Building Fund (continued)									
21-0000-0-0000-8500-6220-202-9252 Project Managem,Facilitie (continued)									
P18-00509	Counterpoint Const. Ser	EX21-03922	AHMS gym Renovation	01/14/21				8,644.03	112,566.50
P18-00509	Counterpoint Const. Ser	EN21-04466	AHMS gym Renovation	02/11/21			8,644.03-		121,210.53
P18-00509	Counterpoint Const. Ser	EX21-04797	AHMS gym Renovation	02/11/21				8,644.03	112,566.50
			Account Total	02/28/21	117,269.00	212,546.96	39,472.25	60,508.21	
21-0000-0-0000-8500-6220-307-9200 Project Managem,Facilitie									
			Balance Forward	10/03/20	410,902.00	410,902.00	301,704.96	65,000.00	44,197.04
P18-01003	Counterpoint Const. Ser	EN21-02019	SVHS Track & Field	10/08/20			32,500.00-		76,697.04
P18-01003	Counterpoint Const. Ser	EX21-01829	SVHS Track & Field	10/08/20				32,500.00	44,197.04
P18-01003	Counterpoint Const. Ser	EN21-02764	SVHS Track & Field	11/12/20			32,500.00-		76,697.04
P18-01003	Counterpoint Const. Ser	EX21-02619	SVHS Track & Field	11/12/20				32,500.00	44,197.04
P18-01003	Counterpoint Const. Ser	EN21-03585	SVHS Track & Field	12/17/20			32,500.00-		76,697.04
P18-01003	Counterpoint Const. Ser	EX21-03633	SVHS Track & Field	12/17/20				32,500.00	44,197.04
P18-01003	Counterpoint Const. Ser	EN21-03847	SVHS Track & Field	01/14/21			32,500.00-		76,697.04
P18-01003	Counterpoint Const. Ser	EX21-03925	SVHS Track & Field	01/14/21				32,500.00	44,197.04
P18-01003	Counterpoint Const. Ser	EN21-04469	SVHS Track & Field	02/11/21			32,500.00-		76,697.04
P18-01003	Counterpoint Const. Ser	EX21-04800	SVHS Track & Field	02/11/21				32,500.00	44,197.04
			Account Total	02/28/21	410,902.00	410,902.00	139,204.96	227,500.00	
21-0000-0-0000-8500-6220-307-9259 Project Managem,Facilitie									
			Balance Forward	10/03/20			37,965.41		37,965.41-
21-0000-0-0000-8500-6220-307-9260 Project Managem,Facilitie									
			Balance Forward	10/03/20	158,702.00	158,702.00	86,755.74	35,973.10	35,973.16
P18-00589	Counterpoint Const. Ser	EN21-02016	SVHS CTE Renovations	10/08/20			17,986.55-		53,959.71
P18-00589	Counterpoint Const. Ser	EX21-01826	SVHS CTE Renovations	10/08/20				17,986.55	35,973.16
P18-00589	Counterpoint Const. Ser	EN21-02761	SVHS CTE Renovations	11/12/20			17,986.55-		53,959.71
P18-00589	Counterpoint Const. Ser	EX21-02616	SVHS CTE Renovations	11/12/20				17,986.55	35,973.16
P18-00589	Counterpoint Const. Ser	EN21-03583	SVHS CTE Renovations	12/17/20			17,986.55-		53,959.71
P18-00589	Counterpoint Const. Ser	EX21-03631	SVHS CTE Renovations	12/17/20				17,986.55	35,973.16
P18-00589	Counterpoint Const. Ser	EN21-03845	SVHS CTE Renovations	01/14/21			17,986.55-		53,959.71
P18-00589	Counterpoint Const. Ser	EX21-03923	SVHS CTE Renovations	01/14/21				17,986.55	35,973.16
P18-00589	Counterpoint Const. Ser	EN21-04467	SVHS CTE Renovations	02/11/21			14,809.54-		50,782.70
P18-00589	Counterpoint Const. Ser	EX21-04798	SVHS CTE Renovations	02/11/21				17,986.55	32,796.15
			Account Total	02/28/21	158,702.00	158,702.00	.00	125,905.85	
21-0000-0-0000-8500-6220-307-9261 Project Managem,Facilitie									

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Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 21 - Building Fund (continued)									
21-0000-0-0000-8500-6220-307-9261 Project Managem,Facilitie									
			Balance Forward	10/03/20	412,000.00	412,000.00	354,230.00	1,960.00	55,810.00
P18-00593	Counterpoint Const. Ser	EN21-02017	SVHS New Pool	10/08/20			980.00-		56,790.00
P18-00593	Counterpoint Const. Ser	EX21-01827	SVHS New Pool	10/08/20				980.00	55,810.00
P18-00593	Counterpoint Const. Ser	EN21-02762	SVHS New Pool	11/12/20			2,750.00-		58,560.00
P18-00593	Counterpoint Const. Ser	EX21-02617	SVHS New Pool	11/12/20				2,750.00	55,810.00
P18-00593	Counterpoint Const. Ser	EN21-03584	SVHS New Pool	12/17/20			1,544.10-		57,354.10
P18-00593	Counterpoint Const. Ser	EX21-03632	SVHS New Pool	12/17/20				1,544.10	55,810.00
P18-00593	Counterpoint Const. Ser	EN21-03846	SVHS New Pool	01/14/21			3,105.00-		58,915.00
P18-00593	Counterpoint Const. Ser	EX21-03924	SVHS New Pool	01/14/21				3,105.00	55,810.00
P18-00593	Counterpoint Const. Ser	EN21-04468	SVHS New Pool	02/11/21			3,220.00-		59,030.00
P18-00593	Counterpoint Const. Ser	EX21-04799	SVHS New Pool	02/11/21				3,220.00	55,810.00
			Account Total	02/28/21	412,000.00	412,000.00	342,630.90	13,559.10	
21-0000-0-0000-8500-6220-308-9264 Project Managem,Facilitie									
			Balance Forward	10/03/20	10,214.00	10,214.00	5,331.50	1,147.50	3,735.00
P18-00594	Counterpoint Const. Ser	EN21-02018	Creeksdie Modernization	10/08/20			620.00-		4,355.00
P18-00594	Counterpoint Const. Ser	EX21-01828	Creeksdie Modernization	10/08/20				620.00	3,735.00
P18-00594	Counterpoint Const. Ser	EN21-02763	Creeksdie Modernization	11/12/20			555.00-		4,290.00
P18-00594	Counterpoint Const. Ser	EX21-02618	Creeksdie Modernization	11/12/20				555.00	3,735.00
			Account Total	02/28/21	10,214.00	10,214.00	4,156.50	2,322.50	
21-0000-0-0000-8500-6220-701-9265 Project Managem,Facilitie									
			Balance Forward	10/03/20	128,265.00	128,265.00		39,591.68	88,673.32
P18-00510	Counterpoint Const. Ser	EX21-01825	SCS Portable, Phase 1	10/08/20				19,795.84	68,877.48
P18-00510	Counterpoint Const. Ser	EX21-02615	SCS Portable, Phase 1	11/12/20				19,936.43	48,941.05
			Account Total	02/28/21	128,265.00	128,265.00	.00	79,323.95	
21-0000-0-0000-8500-6220-702-9270 Project Managem,Facilitie									
			Balance Forward	10/03/20	491,779.00	491,779.00	490,039.00	315.00	1,425.00
P20-01144	Counterpoint Const. Ser	EN21-02021	Woodland Star_Modernization Pro	10/08/20			405.00-		1,830.00
P20-01144	Counterpoint Const. Ser	EX21-01831	Woodland Star_Modernization Pro	10/08/20				405.00	1,425.00
P20-01144	Counterpoint Const. Ser	EN21-02765	Woodland Star_Modernization Pro	11/12/20			1,290.00-		2,715.00
P20-01144	Counterpoint Const. Ser	EX21-02620	Woodland Star_Modernization Pro	11/12/20				1,290.00	1,425.00
P20-01144	Counterpoint Const. Ser	EN21-03586	Woodland Star_Modernization Pro	12/17/20			2,840.00-		4,265.00
P20-01144	Counterpoint Const. Ser	EX21-03634	Woodland Star_Modernization Pro	12/17/20				2,840.00	1,425.00
P20-01144	Counterpoint Const. Ser	EN21-03848	Woodland Star_Modernization Pro	01/14/21			3,020.00-		4,445.00

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Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 21 - Building Fund (continued)									
21-0000-0-0000-8500-6220-702-9270 Project Managem,Facilitie (continued)									
P20-01144	Counterpoint Const. Ser	EX21-03926	Woodland Star_Modernization Pro	01/14/21				3,020.00	1,425.00
P20-01144	Counterpoint Const. Ser	EN21-04471	Woodland Star_Modernization Pro	02/11/21			1,232.50-		2,657.50
P20-01144	Counterpoint Const. Ser	EX21-04802	Woodland Star_Modernization Pro	02/11/21				1,232.50	1,425.00
			Account Total	02/28/21	491,779.00	491,779.00	481,251.50	9,102.50	
			Total for Object 6220		2,445,233.00	2,540,510.96	1,400,804.20	604,334.93	535,371.83
21-0000-0-0000-8500-6250-102-9254 Construction,Facilities A									
			Balance Forward	10/03/20			11,400.00		11,400.00-
P19-01978	Carr's Construction Serv	EN21-02613	Dunbar Toilet Room Modernizatio	11/03/20			11,400.00-		.00
			Account Total	02/28/21	.00	.00	.00	.00	
21-0000-0-0000-8500-6250-105-9269 Construction,Facilities A									
P21-00815	ACC Environmental Cor	EN21-02288	Hazmat survey interiors of the MPI	10/16/20			5,089.70		5,089.70-
P21-00815	ACC Environmental Cor	EN21-03079	Hazmat survey interiors of the MPI	11/24/20			1,874.90-		3,214.80-
P21-00815	ACC Environmental Cor	EX21-03054	Hazmat survey interiors of the MPI	11/24/20				1,874.90	5,089.70-
			Account Total	02/28/21	.00	.00	3,214.80	1,874.90	
21-0000-0-0000-8500-6250-201-9251 Construction,Facilities A									
			Balance Forward	10/03/20					
21-0000-0-0000-8500-6250-307-9260 Construction,Facilities A									
			Balance Forward	10/03/20	3,967,446.00	453,871.00			453,871.00
21-0000-0-0000-8500-6250-307-9271 Construction,Facilities A									
		BR21-00340	Opening Budget for SVHS Science	02/01/21		6,200,000.00			6,200,000.00
			Total for Object 6250		3,967,446.00	6,653,871.00	3,214.80	1,874.90	6,648,781.30
21-0000-0-0000-8500-6260-102-9254 Testing & Inspe,Facilitie									
			Balance Forward	10/03/20			8,695.00		8,695.00-
P19-00856	John P Stocksdale	EN21-04701	Dunbar Restroom Modernization	02/25/21			8,050.00-		645.00-
			Account Total	02/28/21	.00	.00	645.00	.00	
21-0000-0-0000-8500-6260-103-9257 Testing & Inspe,Facilitie									
			Balance Forward	10/03/20	217,409.00	217,409.00	162,025.27	39,005.37	16,378.36
P18-00749	Brunsing Assoc, Inc.	EN21-02010	EV MPR Project	10/08/20			2,032.50-		18,410.86
P18-00749	Brunsing Assoc, Inc.	EX21-01818	EV MPR Project	10/08/20				2,032.50	16,378.36
P20-01285	LACO Associates	EN21-02350	Special Inspection Services_EV M	10/22/20			8,190.72-		24,569.08
P20-01285	LACO Associates	EX21-02158	Special Inspection Services_EV M	10/22/20				8,190.72	16,378.36
P20-01285	LACO Associates	EN21-02659	Special Inspection Services_EV M	11/05/20			6,474.90-		22,853.26
P20-01591	Bruce Mansell	EN21-02663	Inspection and Consulting Service:	11/05/20			5,600.00-		28,453.26

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Detail for Dates 10/03/2020 through 02/28/2021 **Fiscal Year 2020/21**

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 21 - Building Fund (continued)									
21-0000-0-0000-8500-6260-103-9257 Testing & Inspe,Facilitie (continued)									
P20-01285	LACO Associates	EX21-02463	Special Inspection Services_EV M	11/05/20				6,474.90	21,978.36
P20-01591	Bruce Mansell	EX21-02467	Inspection and Consulting Service:	11/05/20				5,600.00	16,378.36
P20-01591	Bruce Mansell	EN21-03020	Inspection and Consulting Service:	11/19/20			4,600.00-		20,978.36
P20-01591	Bruce Mansell	EX21-02911	Inspection and Consulting Service:	11/19/20				4,600.00	16,378.36
P20-01591	Bruce Mansell	EN21-03687	Inspection and Consulting Service:	12/22/20			4,400.00-		20,778.36
P20-01591	Bruce Mansell	EX21-03754	Inspection and Consulting Service:	12/22/20				4,400.00	16,378.36
P18-00749	Brunsing Assoc, Inc.	EN21-03782	EV MPR Project	01/07/21			1,892.50-		18,270.86
P20-01285	LACO Associates	EN21-03791	Special Inspection Services_EV M	01/07/21			7,309.96-		25,580.82
P18-00749	Brunsing Assoc, Inc.	EX21-03892	EV MPR Project	01/07/21				805.00	24,775.82
P18-00749	Brunsing Assoc, Inc.	EX21-03893	EV MPR Project	01/07/21				1,087.50	23,688.32
P20-01285	LACO Associates	EX21-03904	Special Inspection Services_EV M	01/07/21				7,309.96	16,378.36
P20-01285	LACO Associates	EN21-04111	Special Inspection Services_EV M	01/28/21			962.68-		17,341.04
P20-01285	LACO Associates	EX21-04341	Special Inspection Services_EV M	01/28/21				962.68	16,378.36
P20-01591	Bruce Mansell	EN21-04455	Inspection and Consulting Service:	02/11/21			4,800.00-		21,178.36
P20-01591	Bruce C. Mansell	EX21-04776	Inspection and Consulting Service:	02/11/21				4,800.00	16,378.36
Account Total				02/28/21	217,409.00	217,409.00	115,762.01	85,268.63	

21-0000-0-0000-8500-6260-104-9255 Testing & Inspe,Facilitie									
Balance Forward				10/03/20			7,807.41		7,807.41-

21-0000-0-0000-8500-6260-105-9269 Testing & Inspe,Facilitie									
Balance Forward				10/03/20	150,000.00	150,000.00	3,070.00		146,930.00
P21-00785	Brunsing Assoc, Inc.	EN21-02109	Engineering Geological and Materi	10/13/20			15,300.00		131,630.00
P21-00648	Subtronic Corporation	EN21-02305	Underground Utility Survey Prestw	10/20/20			1,760.00		129,870.00
P21-00648	Subtronic Corporation	EN21-02698	Underground Utility Survey Prestw	11/05/20			4,830.00-		134,700.00
P21-00648	Subtronic Corporation	EX21-02533	Underground Utility Survey Prestw	11/05/20				4,830.00	129,870.00
P21-00785	Brunsing Assoc, Inc.	EN21-03784	Prestwood Engineering Geo & Mai	01/07/21			2,638.50-		132,508.50
P21-00785	Brunsing Assoc, Inc.	EX21-03896	Prestwood Engineering Geo & Mai	01/07/21				2,638.50	129,870.00
P21-00785	Brunsing Assoc, Inc.	EN21-04082	Prestwood Engineering Geo & Mai	01/28/21			1,102.05-		130,972.05
P21-00785	Brunsing Assoc, Inc.	EX21-04293	Prestwood Engineering Geo & Mai	01/28/21				1,102.05	129,870.00
P21-00785	Brunsing Assoc, Inc.	EN21-04643	Prestwood Engineering Geo & Mai	02/25/21			2,610.00-		132,480.00
P21-00785	Brunsing Assoc, Inc.	EX21-04955	Prestwood Engineering Geo & Mai	02/25/21				2,610.00	129,870.00
Account Total				02/28/21	150,000.00	150,000.00	8,949.45	11,180.55	

21-0000-0-0000-8500-6260-201-9251 Testing & Inspe,Facilitie									
Balance Forward				10/03/20					

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Detail for Dates 10/03/2020 through 02/28/2021 **Fiscal Year 2020/21**

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 21 - Building Fund (continued)									
21-0000-0-0000-8500-6260-202-9252 Testing & Inspe,Facilitie									
			Balance Forward	10/03/20	58,000.00	100,019.54	33,629.04	20,087.50	46,303.00
P20-01690	Brunsing Assoc, Inc.	EN21-02012	AHMS MPR	10/08/20			247.25-		46,550.25
P20-01690	Brunsing Assoc, Inc.	EX21-01821	AHMS MPR	10/08/20				247.25	46,303.00
P20-00871	John P Stocksdale	EN21-02188	Adele Harrison_Project Inspection	10/15/20			4,410.00-		50,713.00
P20-00871	John P Stocksdale	EX21-02002	Adele Harrison_Project Inspection	10/15/20				4,410.00	46,303.00
P20-00871	John P Stocksdale	EN21-02803	Adele Harrison_Project Inspection	11/12/20			3,360.00-		49,663.00
P20-00871	John P Stocksdale	EX21-02672	Adele Harrison_Project Inspection	11/12/20				3,360.00	46,303.00
P20-01282	LACO Associates	EN21-03361	Special Inspection Services_Adel	12/10/20			250.00-		46,553.00
P20-01282	LACO Associates	EX21-03410	Special Inspection Services_Adel	12/10/20				250.00	46,303.00
P20-00871	John P Stocksdale	EN21-03728	Adele Harrison_Project Inspection	12/22/20			3,360.00-		49,663.00
P20-00871	John P Stocksdale	EX21-03809	Adele Harrison_Project Inspection	12/22/20				3,360.00	46,303.00
P20-00871	John P Stocksdale	EN21-03873	Adele Harrison_Project Inspection	01/14/21			1,155.00-		47,458.00
P20-00871	John P Stocksdale	EX21-03967	Adele Harrison_Project Inspection	01/14/21				1,155.00	46,303.00
P20-00871	John P Stocksdale	EN21-04507	Adele Harrison_Project Inspection	02/11/21			420.00-		46,723.00
P20-00871	John P Stocksdale	EX21-04849	Adele Harrison_Project Inspection	02/11/21				420.00	46,303.00
			Account Total	02/28/21	58,000.00	100,019.54	20,426.79	33,289.75	

21-0000-0-0000-8500-6260-307-9200 Testing & Inspe,Facilitie									
			Balance Forward	10/03/20	152,000.00	152,000.00	116,182.00	6,090.00	29,728.00
P21-00280	John R. Byerly, Inc.	EN21-02149	Testing and Inspection Light Poles	10/15/20			8,600.00-		38,328.00
P20-01286	LACO Associates	EN21-02154	Special Inspection Services_SVH	10/15/20			1,110.00-		39,438.00
P20-00869	John P Stocksdale	EN21-02186	SVHS Athletic Field_Inspection S	10/15/20			6,510.00-		45,948.00
P21-00280	John R. Byerly, Inc.	EX21-01941	Testing and Inspection Light Poles	10/15/20				8,600.00	37,348.00
P20-01286	LACO Associates	EX21-01949	Special Inspection Services_SVH	10/15/20				1,110.00	36,238.00
P20-00869	John P Stocksdale	EX21-02000	SVHS Athletic Field_Inspection S	10/15/20				6,510.00	29,728.00
P20-01286	LACO Associates	EN21-02660	Special Inspection Services_SVH	11/05/20			15,149.11-		44,877.11
P20-01286	LACO Associates	EX21-02464	Special Inspection Services_SVH	11/05/20				15,149.11	29,728.00
P20-00869	John P Stocksdale	EN21-02801	SVHS Athletic Field_Inspection S	11/12/20			9,555.00-		39,283.00
P20-00869	John P Stocksdale	EX21-02670	SVHS Athletic Field_Inspection S	11/12/20				9,555.00	29,728.00
P20-01286	LACO Associates	EN21-03362	Special Inspection Services_SVH	12/10/20			22,548.75-		52,276.75
P20-01286	LACO Associates	EX21-03411	Special Inspection Services_SVH	12/10/20				22,548.75	29,728.00
P20-00869	John P Stocksdale	EN21-03726	SVHS Athletic Field_Inspection S	12/22/20			7,245.00-		36,973.00
P20-00869	John P Stocksdale	EX21-03807	SVHS Athletic Field_Inspection S	12/22/20				7,245.00	29,728.00
P20-01286	LACO Associates	EN21-03774	Special Inspection Services_SVH	01/06/21			7,500.00		22,228.00

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Detail for Dates 10/03/2020 through 02/28/2021 **Fiscal Year 2020/21**

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 21 - Building Fund (continued)									
21-0000-0-0000-8500-6260-307-9200 Testing & Inspe,Facilitie (continued)									
P20-01286	LACO Associates	EN21-03792	Special Inspection Services_SVH	01/07/21			6,401.50-		28,629.50
P20-01286	LACO Associates	EX21-03905	Special Inspection Services_SVH	01/07/21				6,401.50	22,228.00
P20-00869	John P Stocksdale	EN21-03871	SVHS Athletic Field_Inspection S	01/14/21			6,930.00-		29,158.00
P20-00869	John P Stocksdale	EX21-03965	SVHS Athletic Field_Inspection S	01/14/21				6,930.00	22,228.00
P20-01286	LACO Associates	EN21-04112	Special Inspection Services_SVH	01/28/21			11,149.07-		33,377.07
P20-01286	LACO Associates	EX21-04342	Special Inspection Services_SVH	01/28/21				11,149.07	22,228.00
P20-00869	John P Stocksdale	EN21-04505	SVHS Athletic Field_Inspection S	02/11/21			6,615.00-		28,843.00
P20-00869	John P Stocksdale	EX21-04847	SVHS Athletic Field_Inspection S	02/11/21				6,615.00	22,228.00
Account Total				02/28/21	152,000.00	152,000.00	21,868.57	107,903.43	
21-0000-0-0000-8500-6260-307-9260 Testing & Inspe,Facilitie									
Balance Forward				10/03/20	94,125.00	94,125.00	47,200.65	27,341.85	19,582.50
P20-00870	John P Stocksdale	EN21-02187	SVHS_CTE_Project Inspection Se	10/15/20			2,520.00-		22,102.50
P20-00870	John P Stocksdale	EX21-02001	SVHS_CTE_Project Inspection Se	10/15/20				2,520.00	19,582.50
P20-01281	LACO Associates	EN21-02349	Special Testing & Inspections_SVI	10/22/20			2,918.30-		22,500.80
P20-01281	LACO Associates	EX21-02157	Special Testing & Inspections_SVI	10/22/20				2,918.30	19,582.50
P20-01281	LACO Associates	EN21-02776	Special Testing & Inspections_SVI	11/12/20			537.50-		20,120.00
P20-00870	John P Stocksdale	EN21-02802	SVHS_CTE_Project Inspection Se	11/12/20			4,200.00-		24,320.00
P20-01281	LACO Associates	EX21-02632	Special Testing & Inspections_SVI	11/12/20				537.50	23,782.50
P20-00870	John P Stocksdale	EX21-02671	SVHS_CTE_Project Inspection Se	11/12/20				4,200.00	19,582.50
P21-01215	Department of General S	EN21-03648	Creekside_DSA certification and p	12/21/20			11,486.50		8,096.00
P20-00870	John P Stocksdale	EN21-03727	SVHS_CTE_Project Inspection Se	12/22/20			1,260.00-		9,356.00
P20-00870	John P Stocksdale	EX21-03808	SVHS_CTE_Project Inspection Se	12/22/20				1,260.00	8,096.00
P21-01215	Department of General S	EN21-03787	Creekside_DSA certification and p	01/07/21			11,486.50-		19,582.50
P20-01281	LACO Associates	EN21-03790	Special Testing & Inspections_SVI	01/07/21			260.00-		19,842.50
P21-01215	Department of General S	EX21-03900	Creekside_DSA certification and p	01/07/21				11,486.50	8,356.00
P20-01281	LACO Associates	EX21-03903	Special Testing & Inspections_SVI	01/07/21				260.00	8,096.00
P20-00870	John P Stocksdale	EN21-03872	SVHS_CTE_Project Inspection Se	01/14/21			1,470.00-		9,566.00
P20-00870	John P Stocksdale	EX21-03966	SVHS_CTE_Project Inspection Se	01/14/21				1,470.00	8,096.00
P20-00870	John P Stocksdale	EN21-04506	SVHS_CTE_Project Inspection Se	02/11/21			525.00-		8,621.00
P20-00870	John P Stocksdale	EX21-04848	SVHS_CTE_Project Inspection Se	02/11/21				525.00	8,096.00
Account Total				02/28/21	94,125.00	94,125.00	33,509.85	52,519.15	

21-0000-0-0000-8500-6260-307-9261 Testing & Inspe,Facilitie									
Balance Forward				10/03/20	98,000.00	98,000.00			98,000.00

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Detail for Dates 10/03/2020 through 02/28/2021 **Fiscal Year 2020/21**

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 21 - Building Fund (continued)									
21-0000-0-0000-8500-6260-307-9261 Testing & Inspe,Facilitie (continued)									
P21-00923	California Geological Su	EN21-02575	SVHS Pool Project	10/29/20			3,600.00		94,400.00
P21-00923	California Geological Su	EN21-02636	SVHS Pool Project	11/05/20			3,600.00-		98,000.00
P21-00923	California Geological Su	EX21-02426	SVHS Pool Project	11/05/20				3,600.00	94,400.00
P21-00985	ACC Environmental Cor	EN21-02870	SVHS Hazmat Surveys Two Buildi	11/12/20			4,380.00		90,020.00
P21-00985	ACC Environmental Cor	EN21-04071	SVHS Hazmat Surveys Two Buildi	01/28/21			1,527.75-		91,547.75
P21-00985	ACC Environmental Cor	EX21-04252	SVHS Hazmat Surveys Two Buildi	01/28/21				1,527.75	90,020.00
			Account Total	02/28/21	98,000.00	98,000.00	2,852.25	5,127.75	
21-0000-0-0000-8500-6260-308-9264 Testing & Inspe,Facilitie									
			Balance Forward	10/03/20	16,684.00	16,684.00	7,893.50	2,648.00	6,142.50
P20-00769	John P Stocksdale	EN21-02800	CHS_Building R Modernization	11/12/20			367.50-		6,510.00
P20-00769	John P Stocksdale	EX21-02669	CHS_Building R Modernization	11/12/20				315.00	6,195.00
			Account Total	02/28/21	16,684.00	16,684.00	7,526.00	2,963.00	
21-0000-0-0000-8500-6260-701-9265 Testing & Inspe,Facilitie									
			Balance Forward	10/03/20	67,559.00	67,559.00	32,856.80	10,805.00	23,897.20
P19-00889	Brunsing Assoc, Inc.	EX21-01820	Sonoma Charter Portables	10/08/20				422.75	23,474.45
P20-00770	John P Stocksdale	EN21-02243	SCS_Proposal for Inspection_Port	10/15/20			800.00-		24,274.45
P20-00770	John P Stocksdale	EX21-02076	SCS_Proposal for Inspection_Port	10/15/20				315.00	23,959.45
P21-01234	John P Stocksdale	EN21-03765	Sonoma Charter Portable_Inspecti	01/04/21			735.00		23,224.45
P21-01255	Department of General S	EN21-03817	Sonoma Charter School_DGS Fee	01/12/21			8,820.64		14,403.81
P21-01234	John P Stocksdale	EN21-03874	Sonoma Charter Portable_Inspecti	01/14/21			735.00-		15,138.81
P21-01234	John P Stocksdale	EX21-03968	Sonoma Charter Portable_Inspecti	01/14/21				735.00	14,403.81
P21-01255	Department of General S	EN21-03937	Sonoma Charter School_DGS Fee	01/21/21			8,820.64-		23,224.45
P21-01255	Department of General S	EX21-04059	Sonoma Charter School_DGS Fee	01/21/21				8,820.94	14,403.51
P20-01284	LACO Associates	EN21-04110	Special Inspection Services_SCS ;	01/28/21			542.50-		14,946.01
P20-01284	LACO Associates	EX21-04340	Special Inspection Services_SCS ;	01/28/21				542.50	14,403.51
P19-00889	Brunsing Assoc, Inc.	EN21-04604	Sonoma Charter Portables	02/22/21			762.00		13,641.51
P19-00889	Brunsing Assoc, Inc.	EN21-04642	Sonoma Charter Portables	02/25/21			762.00-		14,403.51
P19-00889	Brunsing Assoc, Inc.	EX21-04954	Sonoma Charter Portables	02/25/21				762.00	13,641.51
			Account Total	02/28/21	67,559.00	67,559.00	31,514.30	22,403.19	
21-0000-0-0000-8500-6260-702-9270 Testing & Inspe,Facilitie									
			Balance Forward	10/03/20	365,000.00	365,000.00		3,392.00	361,608.00
P21-00786	Brunsing Assoc, Inc.	EN21-02110	Woodland Star MPR_Geological T	10/13/20			17,900.00		343,708.00
P21-00796	Subtronic Corporation	EN21-02128	WSC_Geotec. Survey re:Portable	10/14/20			3,382.30		340,325.70

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Detail for Dates 10/03/2020 through 02/28/2021 **Fiscal Year 2020/21**

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 21 - Building Fund (continued)									
21-0000-0-0000-8500-6260-702-9270 Testing & Inspe,Facilitie (continued)									
P21-00924	California Geological Su	EN21-02576	Woodland Star Modernization Proj	10/29/20			3,600.00		336,725.70
P21-00924	California Geological Su	EN21-02637	Woodland Star Modernization Proj	11/05/20			3,600.00-		340,325.70
P21-00924	California Geological Su	EX21-02427	Woodland Star Modernization Proj	11/05/20				3,600.00	336,725.70
P21-00796	Subtronic Corporation	EN21-02804	WSC_Geotec. Survey re:Portable	11/12/20			2,170.00-		338,895.70
P21-00796	Subtronic Corporation	EX21-02673	WSC_Geotec. Survey re:Portable	11/12/20				2,170.00	336,725.70
P21-00786	Brunsing Assoc, Inc.	EN21-03658	Woodland Star MPR_Geological T	12/22/20			2,606.88-		339,332.58
P21-00786	Brunsing Assoc, Inc.	EX21-03701	Woodland Star MPR_Geological T	12/22/20				2,606.88	336,725.70
P21-00786	Brunsing Assoc, Inc.	EN21-04644	Woodland Star MPR_Geological T	02/25/21			4,207.50-		340,933.20
P21-00786	Brunsing Assoc, Inc.	EX21-04956	Woodland Star MPR_Geological T	02/25/21				4,207.50	336,725.70
			Account Total	02/28/21	365,000.00	365,000.00	12,297.92	15,976.38	
			Total for Object 6260		1,218,777.00	1,260,796.54	263,159.55	336,631.83	661,005.16
21-0000-0-0000-8500-6280-307-9200 Bldgs & Improve,Facilitie									
			Balance Forward	10/03/20	14,000,000.00	14,000,000.00			14,000,000.00
		BT21-00051	Containers for Project	11/09/20		34,650.00-			13,965,350.00
P21-00975	Mid State Container Salk	EN21-02733	6_20' containers for SVHS Athletic	11/09/20			37,681.88		13,927,668.12
P21-00975	Mid State Container Salk	EN21-02734	6_20' containers for SVHS Athletic	11/09/20			37,681.88-		13,965,350.00
			Account Total	02/28/21	14,000,000.00	13,965,350.00	.00	.00	
21-0000-0-0000-8500-6280-307-9261 Bldgs & Improve,Facilitie									
			Balance Forward	10/03/20	10,000,000.00	10,000,000.00			10,000,000.00
21-0000-0-0000-8500-6280-308-9264 Bldgs & Improve,Facilitie									
			Balance Forward	10/03/20	730,000.00	730,000.00	69,750.07	174,558.40	485,691.53
		AR21-00688	REFUND P20-01451	10/29/20				55,457.59-	541,149.12
			Account Total	02/28/21	730,000.00	730,000.00	69,750.07	119,100.81	
21-0000-0-0000-8500-6280-701-9265 Bldgs & Improve,Facilitie									
			Balance Forward	10/03/20	3,741,482.00	3,741,482.00	1,287,709.88	1,214,186.91	1,239,585.21
P20-01391	GCCI, Inc	EN21-01962	Sonoma Charter_Classroom proje	10/08/20			127,612.92-		1,367,198.13
P20-01391	GCCI, Inc	EX21-01706	Sonoma Charter_Classroom proje	10/08/20				127,612.92	1,239,585.21
P19-01229	American Modular Syste	EN21-02577	Sonoma Charter School Portables	10/29/20			114,476.00		1,125,109.21
P20-01391	GCCI, Inc	EN21-02578	Sonoma Charter_Classroom proje	10/29/20			192,773.00		932,336.21
		IFC21-00004	Move expense to proper account	11/01/20				745.12	931,591.09
P20-01391	GCCI, Inc	EN21-03852	Sonoma Charter_Classroom proje	01/14/21			824,793.07-		1,756,384.16
P20-01391	GCCI, Inc	EX21-03932	Sonoma Charter_Classroom proje	01/14/21				119,838.64	1,636,545.52
P20-01391	GCCI, Inc	EX21-03933	Sonoma Charter_Classroom proje	01/14/21				9,167.50	1,627,378.02

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Detail for Dates 10/03/2020 through 02/28/2021 **Fiscal Year 2020/21**

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 21 - Building Fund (continued)									
21-0000-0-0000-8500-6280-701-9265 Bldgs & Improve,Facilitie (continued)									
P19-01229	American Modular Syste	EN21-03913	Sonoma Charter School Portables	01/21/21			642,552.89-		2,269,930.91
P19-01229	American Modular Syste	EX21-04010	Sonoma Charter School Portables	01/21/21				642,552.89	1,627,378.02
			Account Total	02/28/21	3,741,482.00	3,741,482.00	.00	2,114,103.98	
21-0000-0-0000-8500-6280-702-9270 Bldgs & Improve,Facilitie									
			Balance Forward	10/03/20	6,400,000.00	6,400,000.00			6,400,000.00
			Total for Object 6280		34,871,482.00	34,836,832.00	69,750.07	2,233,204.79	32,533,877.14
21-0000-0-0000-8500-6400-307-9200 Equipment,Facilities Acqu									
		BT21-00051	Containers for Project	11/09/20		34,650.00			34,650.00
P21-00975	Mid State Container Salk	EN21-02735	6_20' containers for SVHS Athletic	11/09/20			37,681.88		3,031.88-
			Account Total	02/28/21	.00	34,650.00	37,681.88	.00	
			Total for Expense Accounts		56,502,187.00	65,561,902.15	14,477,898.61	22,535,212.12	28,548,791.42

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
21- -- - -9720- - Reserve For Enc,									
			Balance Forward	10/03/20			6,746,631.15	37,625,431.66	30,878,800.51
P21-00725	MeTEOR Education LLC	EN21-01917	Desk_Preschool Teacher_Replac	10/07/20			1,380.17		30,877,420.34
P21-00725	MeTEOR Education LLC	EN21-01918	Desk_Preschool Teacher_Replac	10/07/20				1,380.17	30,878,800.51
P21-00725	MeTEOR Education LLC	EN21-01919	Desk_Preschool Teacher_Replac	10/07/20			1,380.17		30,877,420.34
P21-00725	MeTEOR Education LLC	EN21-01920	Desk_Preschool Teacher_Replac	10/07/20				1,380.17	30,878,800.51
P21-00235	Amazon Capital Service	EN21-01929	IT supplies + CR UPGR accesorie	10/08/20			1,340.60		30,877,459.91
P21-00160	APPLE FINANCIAL SEF	EN21-01951	Laptop and iPad upgrade for teach	10/08/20			51,258.72		30,826,201.19
P20-01391	GCCI, Inc	EN21-01962	Sonoma Charter_Classroom proje	10/08/20			127,612.92		30,698,588.27
P21-00386	Remy Moose Manley, LI	EN21-01996	Professional Services re: SVHS Ai	10/08/20			15,984.23		30,682,604.04
P18-00749	Brunsing Assoc, Inc.	EN21-02010	EV MPR Project	10/08/20			2,032.50		30,680,571.54
P18-01179	Brunsing Assoc, Inc.	EN21-02011	SVHS Track and Field Project	10/08/20			12,963.00		30,667,608.54
P20-01690	Brunsing Assoc, Inc.	EN21-02012	AHMS MPR	10/08/20			247.25		30,667,361.29
P21-00353	Brunsing Assoc, Inc.	EN21-02013	SVHS CTE project	10/08/20			1,233.00		30,666,128.29
P18-00494	Counterpoint Const. Ser	EN21-02014	EV MPR	10/08/20			11,088.26		30,655,040.03
P18-00509	Counterpoint Const. Ser	EN21-02015	AHMS gym Renovation	10/08/20			8,644.03		30,646,396.00
P18-00589	Counterpoint Const. Ser	EN21-02016	SVHS CTE Renovations	10/08/20			17,986.55		30,628,409.45
P18-00593	Counterpoint Const. Ser	EN21-02017	SVHS New Pool	10/08/20			980.00		30,627,429.45
P18-00594	Counterpoint Const. Ser	EN21-02018	Creeksdie Modernization	10/08/20			620.00		30,626,809.45
P18-01003	Counterpoint Const. Ser	EN21-02019	SVHS Track & Field	10/08/20			32,500.00		30,594,309.45

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Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
Fund 21 - Building Fund (continued)									
21- -- -9720-	Reserve For Enc, (continued)								
P18-01362	Counterpoint Const. Ser	EN21-02020	Furniture Project	10/08/20			1,185.00		30,593,124.45
P20-01144	Counterpoint Const. Ser	EN21-02021	Woodland Star_Modernization Prc	10/08/20			405.00		30,592,719.45
P20-01145	Counterpoint Const. Ser	EN21-02022	Project Management_Prestwood_	10/08/20			677.50		30,592,041.95
P18-01127	Strata	EN21-02049	AHMS Gym Renovation	10/08/20			5,909.52		30,586,132.43
P18-01128	Strata	EN21-02050	EV MPR and Portable Relocation	10/08/20			8,274.07		30,577,858.36
P21-00752	MeTEOR Education LLC	EN21-02072	El Verano Preschool_Desk Chair	10/09/20				392.53	30,578,250.89
P21-00773	Sonoma Water Dept.	EN21-02092	SVHS_CTE Project_Fire Line_City	10/12/20				579.90	30,578,830.79
P20-01592	GCCI, Inc	EN21-02093	Multi-Purpose Room Project at El	10/12/20			1,715,382.11		28,863,448.68
P20-01650	GCCI, Inc	EN21-02094	SVHS CTE Modernization	10/12/20			1,962,191.34		26,901,257.34
P20-01593	FRC., Inc.	EN21-02096	Adele HMS_Gym/Performing Arts	10/12/20			871,685.83		26,029,571.51
P21-00773	Sonoma Water Dept.	EN21-02099	SVHS_CTE Project_Fire Line_City	10/12/20			579.90		26,028,991.61
P21-00773	Sonoma Water Dept.	EN21-02100	SVHS_CTE Project_Fire Line_City	10/12/20				579.90	26,029,571.51
P21-00785	Brunsing Assoc, Inc.	EN21-02109	Engineering Geological and Mater	10/13/20				15,300.00	26,044,871.51
P21-00786	Brunsing Assoc, Inc.	EN21-02110	Woodland Star MPR_Geological T	10/13/20				17,900.00	26,062,771.51
P21-00796	Subtronic Corporation	EN21-02128	WSC_Geotec. Survey re:Portable	10/14/20				3,382.30	26,066,153.81
P21-00280	John R. Byerly, Inc.	EN21-02149	Testing and Inspection Light Poles	10/15/20			8,600.00		26,057,553.81
P20-01286	LACO Associates	EN21-02154	Special Inspection Services_SVHS	10/15/20			1,110.00		26,056,443.81
P20-01647	MeTeor Education LLC	EN21-02158	21-Century Furniture Project_Addi	10/15/20			1,850.82		26,054,592.99
P20-01661	MeTeor Education LLC	EN21-02159	SCS_Furniture Project 21st centur	10/15/20				1,778.85	26,056,371.84
P18-00620	QUATTROCCHI KWOK	EN21-02168	SVHS Pool	10/15/20			12,774.72		26,043,597.12
P19-00007	QUATTROCCHI KWOK	EN21-02169	SVHS CTE Modernizations	10/15/20			7,206.36		26,036,390.76
P19-01040	QUATTROCCHI KWOK	EN21-02170	Creekside Modernization	10/15/20			1,250.00		26,035,140.76
P20-01223	QUATTROCCHI KWOK	EN21-02171	Architectural Services_Prestwood	10/15/20			14,906.25		26,020,234.51
P20-01224	QUATTROCCHI KWOK	EN21-02172	Architectural Services_Woodland :	10/15/20			8,962.50		26,011,272.01
P21-00773	Sonoma Water Dept.	EN21-02183	SVHS_CTE Project_Fire Line_City	10/15/20			579.90		26,010,692.11
P20-00869	John P Stocksdale	EN21-02186	SVHS Athletic Field_Inspection Si	10/15/20			6,510.00		26,004,182.11
P20-00870	John P Stocksdale	EN21-02187	SVHS_CTE_Project Inspection Se	10/15/20			2,520.00		26,001,662.11
P20-00871	John P Stocksdale	EN21-02188	Adele Harrison_Project Inspection	10/15/20			4,410.00		25,997,252.11
P20-00770	John P Stocksdale	EN21-02243	SCS_Proposal for Inspection_Port	10/15/20			800.00		25,996,452.11
P21-00387	OrbachHuffSuarez&Hen	EN21-02258	Legal services re: facilites projects	10/15/20				138.25	25,996,590.36
P21-00809	Recology Sonoma Marir	EN21-02281	Sonoma Charter Portable Project	10/16/20				2,073.58	25,998,663.94
P21-00810	Schultz Bros.	EN21-02282	EV MPR Project_Moving service	10/16/20				1,270.00	25,999,933.94

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Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
Fund 21 - Building Fund (continued)									
21- -- - -9720-	Reserve For Enc, (continued)								
P21-00809	Recology Sonoma Marir	EN21-02285	Sonoma Charter Portable Project	10/16/20			2,073.58		25,997,860.36
P21-00809	Recology Sonoma Marir	EN21-02286	Sonoma Charter Portable Project	10/16/20				614.45	25,998,474.81
P21-00815	ACC Environmental Cor	EN21-02288	Hazmat survey interiors of the MP	10/16/20				5,089.70	26,003,564.51
P21-00818	APPLE FINANCIAL SEF	EN21-02292	MBA 2020 - Teacher upgrade + su	10/19/20				69,877.42	26,073,441.93
P21-00648	Subtronic Corporation	EN21-02305	Underground Utility Survey Prestw	10/20/20				1,760.00	26,075,201.93
P20-01281	LACO Associates	EN21-02349	Special Testing & Inspections_SVI	10/22/20			2,918.30		26,072,283.63
P20-01285	LACO Associates	EN21-02350	Special Inspection Services_EV M	10/22/20			8,190.72		26,064,092.91
P20-01647	MeTeor Education LLC	EN21-02352	21-Century Furniture Project_Addi	10/22/20			3,093.44		26,060,999.47
P21-00387	OrbachHuffSuarez&Hen	EN21-02355	Legal services re: facilites projects	10/22/20			138.25		26,060,861.22
P21-00809	Recology Sonoma Marir	EN21-02357	Sonoma Charter Portable Project	10/22/20			614.45		26,060,246.77
P21-00379	U.S. Bank Corp. Paymei	EN21-02436	Explain EDU App for classroom pr	10/27/20			489.65		26,059,757.12
P21-00894	U.S. Bank Corp. Paymei	EN21-02437	Explain EDU App for classroom pr	10/27/20				279.80	26,060,036.92
P21-00386	Remy Moose Manley, LI	EN21-02519	Professional Services re: SVHS Ai	10/29/20			9,019.76		26,051,017.16
P21-00810	Schultz Bros.	EN21-02522	EV MPR Project_Moving service	10/29/20			1,270.00		26,049,747.16
P18-01127	Strata	EN21-02543	AHMS Gym Renovation	10/29/20			271.09		26,049,476.07
P18-01128	Strata	EN21-02544	EV MPR and Portable Relocation	10/29/20			7,446.66		26,042,029.41
P18-00620	QUATTROCCHI KWOK	EN21-02562	SVHS Pool Project	10/29/20				221,000.00	26,263,029.41
P21-00920	Rebecca M Duckles	EN21-02570	SVHS CTE Modernization_Arboris	10/29/20				360.00	26,263,389.41
P20-01049	QUATTROCCHI KWOK	EN21-02573	Flowery MPR Site Improvements	10/29/20				7,923.00	26,271,312.41
P21-00923	California Geological Su	EN21-02575	SVHS Pool Project	10/29/20				3,600.00	26,274,912.41
P21-00924	California Geological Su	EN21-02576	Woodland Star Modernization Proj	10/29/20				3,600.00	26,278,512.41
P19-01229	American Modular Syste	EN21-02577	Sonoma Charter School Portables	10/29/20				114,476.00	26,392,988.41
P20-01391	GCCI, Inc	EN21-02578	Sonoma Charter_Classroom proje	10/29/20				192,773.00	26,585,761.41
P20-01593	FRC., Inc.	EN21-02582	Adele HMS_Gym/Performing Arts	10/30/20			257,483.08		26,328,278.33
P20-01650	GCCI, Inc	EN21-02584	SVHS CTE Modernization	10/30/20			325,915.03		26,002,363.30
P20-01592	GCCI, Inc	EN21-02585	Multi-Purpose Room Project at El '	10/30/20				130,733.51	26,133,096.81
P20-01592	GCCI, Inc	EN21-02586	Multi-Purpose Room Project at El '	10/30/20			592,122.01		25,540,974.80
P18-00620	QUATTROCCHI KWOK	EN21-02590	SVHS Pool Project	10/30/20				75,790.00	25,616,764.80
P19-01978	Carr's Construction Serv	EN21-02613	Dunbar Toilet Room Modernizatio	11/03/20			11,400.00		25,605,364.80
P21-00920	Rebecca M Duckles	EN21-02633	SVHS CTE Modernization_Arboris	11/05/20			360.00		25,605,004.80
P21-00923	California Geological Su	EN21-02636	SVHS Pool Project	11/05/20			3,600.00		25,601,404.80
P21-00924	California Geological Su	EN21-02637	Woodland Star Modernization Proj	11/05/20			3,600.00		25,597,804.80

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Fund 21 - Building Fund (continued)									
21- -- - -9720- - Reserve For Enc, (continued)									
P20-01285	LACO Associates	EN21-02659	Special Inspection Services_EV M	11/05/20			6,474.90		25,591,329.90
P20-01286	LACO Associates	EN21-02660	Special Inspection Services_SVHS	11/05/20			15,149.11		25,576,180.79
P20-01591	Bruce Mansell	EN21-02663	Inspection and Consulting Service	11/05/20			5,600.00		25,570,580.79
P21-00648	Subtronic Corporation	EN21-02698	Underground Utility Survey Prestw	11/05/20			4,830.00		25,565,750.79
P21-00966	Amazon Capital Service	EN21-02724	DL Tech + CR Upgrade Tech	11/09/20				1,618.34	25,567,369.13
P21-00975	Mid State Container Salk	EN21-02733	6_20' containers for SVHS Athletic	11/09/20				37,681.88	25,605,051.01
P21-00975	Mid State Container Salk	EN21-02734	6_20' containers for SVHS Athletic	11/09/20			37,681.88		25,567,369.13
P21-00975	Mid State Container Salk	EN21-02735	6_20' containers for SVHS Athletic	11/09/20				37,681.88	25,605,051.01
P21-00978	CDWG Government Inc.	EN21-02738	TVs & Carts for classroom upg	11/10/20				32,005.13	25,637,056.14
P18-00494	Counterpoint Const. Ser	EN21-02759	EV MPR	11/12/20			11,088.26		25,625,967.88
P18-00509	Counterpoint Const. Ser	EN21-02760	AHMS gym Renovation	11/12/20			8,644.03		25,617,323.85
P18-00589	Counterpoint Const. Ser	EN21-02761	SVHS CTE Renovations	11/12/20			17,986.55		25,599,337.30
P18-00593	Counterpoint Const. Ser	EN21-02762	SVHS New Pool	11/12/20			2,750.00		25,596,587.30
P18-00594	Counterpoint Const. Ser	EN21-02763	Creeksdie Modernization	11/12/20			555.00		25,596,032.30
P18-01003	Counterpoint Const. Ser	EN21-02764	SVHS Track & Field	11/12/20			32,500.00		25,563,532.30
P20-01144	Counterpoint Const. Ser	EN21-02765	Woodland Star_Modernization Prc	11/12/20			1,290.00		25,562,242.30
P20-01145	Counterpoint Const. Ser	EN21-02766	Project Management_Prestwood_	11/12/20			1,457.50		25,560,784.80
P20-01281	LACO Associates	EN21-02776	Special Testing & Inspections_SVI	11/12/20			537.50		25,560,247.30
P20-01565	Schultz Bros.	EN21-02795	SVHS Culinary Project_Moving St	11/12/20			780.00		25,559,467.30
P20-00769	John P Stocksdale	EN21-02800	CHS_Building R Modernization	11/12/20			367.50		25,559,099.80
P20-00869	John P Stocksdale	EN21-02801	SVHS Athletic Field_Inspection Si	11/12/20			9,555.00		25,549,544.80
P20-00870	John P Stocksdale	EN21-02802	SVHS_CTE_Project Inspection Se	11/12/20			4,200.00		25,545,344.80
P20-00871	John P Stocksdale	EN21-02803	Adele Harrison_Project Inspection	11/12/20			3,360.00		25,541,984.80
P21-00796	Subtronic Corporation	EN21-02804	WSC_Geotec. Survey re:Portable	11/12/20			2,170.00		25,539,814.80
P21-00894	U.S. Bank Corp. Paymei	EN21-02850	Explain EDU App for classroom pr	11/12/20			279.80		25,539,535.00
P21-00985	ACC Environmental Cor	EN21-02870	SVHS Hazmat Surveys Two Buildi	11/12/20				4,380.00	25,543,915.00
P21-01010	Apple Computer Inc	EN21-02903	Apple TVs for Altimira MS	11/16/20				3,974.00	25,547,889.00
P21-00387	OrbachHuffSuarez&Hen	EN21-02945	Legal services re: facilites projects	11/18/20				907.50	25,548,796.50
P20-01593	FRC., Inc.	EN21-03015	Adele HMS_Gym/Performing Arts	11/19/20			262,677.02		25,286,119.48
P20-01591	Bruce Mansell	EN21-03020	Inspection and Consulting Service	11/19/20			4,600.00		25,281,519.48
P19-01241	Strata	EN21-03063	Sonoma Charter Portables	11/19/20				3,500.00	25,285,019.48
P18-01128	Strata	EN21-03064	EV MPR and Portable Relocation	11/20/20				119,281.00	25,404,300.48

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Fund 21 - Building Fund (continued)									
21- -- - -9720- - Reserve For Enc, (continued)									
P21-00815	ACC Environmental Cor	EN21-03079	Hazmat survey interiors of the MP	11/24/20			1,874.90		25,402,425.58
P21-00818	APPLE FINANCIAL SEF	EN21-03085	MBA 2020 - Teacher upgrade + st	11/24/20			69,877.42		25,332,548.16
P21-00387	OrbachHuffSuarez&Hen	EN21-03150	Legal services re: facilites projects	11/24/20			907.50		25,331,640.66
P18-00595	QUATTROCCHI KWOK	EN21-03155	SVHS Track and Fields Project #1	11/24/20			21,797.60		25,309,843.06
P18-00620	QUATTROCCHI KWOK	EN21-03156	SVHS Pool Project	11/24/20			73,267.22		25,236,575.84
P19-00007	QUATTROCCHI KWOK	EN21-03157	SVHS CTE Modernizations	11/24/20			7,109.09		25,229,466.75
P19-01040	QUATTROCCHI KWOK	EN21-03158	Creekside Modernization	11/24/20			625.00		25,228,841.75
P20-01223	QUATTROCCHI KWOK	EN21-03159	Architectural Services_Prestwood	11/24/20			20,935.05		25,207,906.70
P20-01224	QUATTROCCHI KWOK	EN21-03160	Architectural Services_Woodland :	11/24/20			19,393.51		25,188,513.19
P21-00386	Remy Moose Manley, LI	EN21-03164	Professional Services re: SVHS Ai	11/24/20			1,520.00		25,186,993.19
P19-01241	Strata	EN21-03179	Sonoma Charter Portables	11/24/20			3,500.00		25,183,493.19
P21-01065	CDWG Government Inc.	EN21-03190	2 LCD TVs for Culinary WIng	11/30/20				1,100.55	25,184,593.74
P20-01592	GCCI, Inc	EN21-03209	Multi-Purpose Room Project at El	12/02/20			641,980.72		24,542,613.02
P20-01650	GCCI, Inc	EN21-03210	SVHS CTE Modernization	12/02/20			643,571.23		23,899,041.79
P21-00032	FRC., Inc.	EN21-03211	SVHS Athletic Fields project	12/02/20			1,556,733.65		22,342,308.14
P18-00595	QUATTROCCHI KWOK	EN21-03236	SVHS Track and Fields Project #1	12/04/20				3,300.00	22,345,608.14
P20-00754	Counterpoint Const. Ser	EN21-03254	CUPCCA Misc. projects	12/04/20			240.00		22,345,368.14
P20-01251	Counterpoint Const. Ser	EN21-03255	CUPCCA Project Assistance	12/04/20			1,999.50		22,343,368.64
P21-01089	Counterpoint Const. Ser	EN21-03256	CUPCCAA_project assistance for	12/04/20				1,500.00	22,344,868.64
P21-00810	Schultz Bros.	EN21-03273	EV MPR Project_Moving service	12/08/20				860.00	22,345,728.64
P21-01111	MeTEOR Education LLC	EN21-03274	21st Century Furnature Project	12/08/20				4,060.35	22,349,788.99
P21-01111	MeTEOR Education LLC	EN21-03276	21st Century Furnature Project	12/08/20			4,060.35		22,345,728.64
P21-01111	MeTEOR Education LLC	EN21-03277	21st Century Furnature Project	12/08/20				4,092.02	22,349,820.66
P21-01130	Terracon Consultants, Ir	EN21-03297	SVHS Pools Project_Supplement	12/09/20				1,500.00	22,351,320.66
P21-01010	Apple Computer Inc	EN21-03304	Apple TVs for Altimira MS	12/10/20			3,974.00		22,347,346.66
P21-00649	APPLE FINANCIAL SEF	EN21-03305	IT + Distance Learning tech	12/10/20			7,363.46		22,339,983.20
P21-01065	CDWG Government Inc.	EN21-03318	2 LCD TVs for Culinary WIng	12/10/20			1,100.55		22,338,882.65
P20-01282	LACO Associates	EN21-03361	Special Inspection Services_Adel :	12/10/20			250.00		22,338,632.65
P20-01286	LACO Associates	EN21-03362	Special Inspection Services_SVH\$	12/10/20			22,548.75		22,316,083.90
P18-01128	Strata	EN21-03402	EV MPR and Portable Relocation	12/10/20			92,501.59		22,223,582.31
P21-00241	U.S. Bank Corp. Paymei	EN21-03414	Explain EDU App for classroom pr	12/10/20			489.65		22,223,092.66
P21-00589	U.S. Bank Corp. Paymei	EN21-03416	Explain EDU licenses fro Teacher	12/10/20			279.80		22,222,812.86

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Fund 21 - Building Fund (continued)									
21- -- - -9720-	Reserve For Enc, (continued)								
P21-00387	OrbachHuffSuarez&Hen	EN21-03508	Legal services re: facilites projects	12/15/20				3,685.00	22,226,497.86
P21-00966	Amazon Capital Service	EN21-03552	DL Tech + CR Upgrade Tech	12/17/20			1,618.34		22,224,879.52
P18-00494	Counterpoint Const. Ser	EN21-03581	EV MPR	12/17/20			11,088.26		22,213,791.26
P18-00509	Counterpoint Const. Ser	EN21-03582	AHMS gym Renovation	12/17/20			8,644.03		22,205,147.23
P18-00589	Counterpoint Const. Ser	EN21-03583	SVHS CTE Renovations	12/17/20			17,986.55		22,187,160.68
P18-00593	Counterpoint Const. Ser	EN21-03584	SVHS New Pool	12/17/20			1,544.10		22,185,616.58
P18-01003	Counterpoint Const. Ser	EN21-03585	SVHS Track & Field	12/17/20			32,500.00		22,153,116.58
P20-01144	Counterpoint Const. Ser	EN21-03586	Woodland Star_Modernization Prc	12/17/20			2,840.00		22,150,276.58
P20-01145	Counterpoint Const. Ser	EN21-03587	Project Management_Prestwood_	12/17/20			410.00		22,149,866.58
P21-01089	Counterpoint Const. Ser	EN21-03588	CUPCCAA_project assistance for	12/17/20			380.00		22,149,486.58
P18-00595	QUATTROCCHI KWOK	EN21-03597	SVHS Track and Fields Project #1	12/17/20			20,890.76		22,128,595.82
P18-00620	QUATTROCCHI KWOK	EN21-03598	SVHS Pool Project	12/17/20			69,400.00		22,059,195.82
P20-01223	QUATTROCCHI KWOK	EN21-03599	Architectural Services_Prestwood	12/17/20			10,415.55		22,048,780.27
P20-01224	QUATTROCCHI KWOK	EN21-03600	Architectural Services_Woodland :	12/17/20			60,545.75		21,988,234.52
P21-00810	Schultz Bros.	EN21-03603	EV MPR Project_Moving service	12/17/20			860.00		21,987,374.52
P21-01211	CDWG Government Inc.	EN21-03640	Adele Gym/Performing Arts Projec	12/18/20				1,011.38	21,988,385.90
P21-01213	Amazon Capital Service	EN21-03643	Accesories for Classroom Upgrad	12/21/20				429.83	21,988,815.73
P21-01215	Department of General S	EN21-03648	Creekside_DSA certification and p	12/21/20				11,486.50	22,000,302.23
P21-00353	Brunsing Assoc, Inc.	EN21-03657	SVHS CTE project	12/22/20			859.50		21,999,442.73
P21-00786	Brunsing Assoc, Inc.	EN21-03658	Woodland Star MPR_Geological T	12/22/20			2,606.88		21,996,835.85
P20-01591	Bruce Mansell	EN21-03687	Inspection and Consulting Service	12/22/20			4,400.00		21,992,435.85
P21-00387	OrbachHuffSuarez&Hen	EN21-03698	Legal services re: facilites projects	12/22/20			3,685.00		21,988,750.85
P20-00869	John P Stocksdales	EN21-03726	SVHS Athletic Field_Inspection S	12/22/20			7,245.00		21,981,505.85
P20-00870	John P Stocksdales	EN21-03727	SVHS_CTE_Project Inspection Se	12/22/20			1,260.00		21,980,245.85
P20-00871	John P Stocksdales	EN21-03728	Adele Harrison_Project Inspection	12/22/20			3,360.00		21,976,885.85
P21-01222	CDWG Government Inc.	EN21-03751	Classroom TVs for Sonoma Charter	12/28/20				14,681.25	21,991,567.10
P21-01223	CDWG Government Inc.	EN21-03752	Classroom TVs for El Verano	12/28/20				25,564.32	22,017,131.42
P21-01224	CDWG Government Inc.	EN21-03753	Classroom TVs for Sassarini	12/28/20				24,077.25	22,041,208.67
P21-01225	CDWG Government Inc.	EN21-03754	Classroom TVs for Flowery	12/28/20				19,173.24	22,060,381.91
P21-01226	CDWG Government Inc.	EN21-03755	Classroom TVs for Prestwood	12/28/20				25,682.40	22,086,064.31
P21-01227	CDWG Government Inc.	EN21-03756	HDMI Cords/Power strips for elem	12/28/20				1,539.90	22,087,604.21
P21-01231	Apple Computer Inc	EN21-03761	Apple TVs for elementary (SS, EV	01/04/21				8,370.49	22,095,974.70

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Fund 21 - Building Fund (continued)									
21- -- - -9720-	Reserve For Enc, (continued)								
P21-01234	John P Stocksdale	EN21-03765	Sonoma Charter Portable_Inspect	01/04/21				735.00	22,096,709.70
P20-01286	LACO Associates	EN21-03774	Special Inspection Services_SVH	01/06/21				7,500.00	22,104,209.70
P21-00032	FRC., Inc.	EN21-03777	SVHS Athletic Fields project	01/06/21			2,261,199.50		19,843,010.20
P20-01650	GCCI, Inc	EN21-03778	SVHS CTE Modernization	01/06/21			223,204.34		19,619,805.86
P20-01592	GCCI, Inc	EN21-03779	Multi-Purpose Room Project at El	01/06/21			441,681.89		19,178,123.97
P18-00749	Brunsing Assoc, Inc.	EN21-03782	EV MPR Project	01/07/21			1,892.50		19,176,231.47
P18-01179	Brunsing Assoc, Inc.	EN21-03783	SVHS Track and Field Project	01/07/21			22,647.51		19,153,583.96
P21-00785	Brunsing Assoc, Inc.	EN21-03784	Prestwood Engineering Geo & Ma	01/07/21			2,638.50		19,150,945.46
P21-01215	Department of General S	EN21-03787	Creekside_DSA certification and p	01/07/21			11,486.50		19,139,458.96
P20-01593	FRC., Inc.	EN21-03789	Adele HMS_Gym/Performing Arts	01/07/21			101,546.82		19,037,912.14
P20-01281	LACO Associates	EN21-03790	Special Testing & Inspections_SV	01/07/21			260.00		19,037,652.14
P20-01285	LACO Associates	EN21-03791	Special Inspection Services_EV M	01/07/21			7,309.96		19,030,342.18
P20-01286	LACO Associates	EN21-03792	Special Inspection Services_SVH	01/07/21			6,401.50		19,023,940.68
P18-01128	Strata	EN21-03797	EV MPR and Portable Relocation	01/07/21			24,049.41		18,999,891.27
P21-01245	CDWG Government Inc.	EN21-03806	SVHS CTE Technology Project	01/08/21				2,133.68	19,002,024.95
P21-01255	Department of General S	EN21-03817	Sonoma Charter School_DGS Fee	01/12/21				8,820.64	19,010,845.59
P21-00032	FRC., Inc.	EN21-03836	SVHS Athletic Fields project	01/13/21				445,330.45	19,456,176.04
P18-00494	Counterpoint Const. Ser	EN21-03843	EV MPR	01/14/21			11,088.26		19,445,087.78
P18-00509	Counterpoint Const. Ser	EN21-03844	AHMS gym Renovation	01/14/21			8,644.03		19,436,443.75
P18-00589	Counterpoint Const. Ser	EN21-03845	SVHS CTE Renovations	01/14/21			17,986.55		19,418,457.20
P18-00593	Counterpoint Const. Ser	EN21-03846	SVHS New Pool	01/14/21			3,105.00		19,415,352.20
P18-01003	Counterpoint Const. Ser	EN21-03847	SVHS Track & Field	01/14/21			32,500.00		19,382,852.20
P20-01144	Counterpoint Const. Ser	EN21-03848	Woodland Star_Modernization Prc	01/14/21			3,020.00		19,379,832.20
P20-01145	Counterpoint Const. Ser	EN21-03849	Project Management_Prestwood_	01/14/21			405.00		19,379,427.20
P21-01089	Counterpoint Const. Ser	EN21-03850	CUPCCAA_project assistance for	01/14/21			427.50		19,378,999.70
P20-01391	GCCI, Inc	EN21-03852	Sonoma Charter_Classroom proje	01/14/21			824,793.07		18,554,206.63
P20-00869	John P Stocksdale	EN21-03871	SVHS Althletic Field_Inspection S	01/14/21			6,930.00		18,547,276.63
P20-00870	John P Stocksdale	EN21-03872	SVHS_CTE_Project Inspection Se	01/14/21			1,470.00		18,545,806.63
P20-00871	John P Stocksdale	EN21-03873	Adele Harrison_Project Inspection	01/14/21			1,155.00		18,544,651.63
P21-01234	John P Stocksdale	EN21-03874	Sonoma Charter Portable_Inspect	01/14/21			735.00		18,543,916.63
P21-01130	Terracon Consultants, Ir	EN21-03875	SVHS Pools Project_Supplement	01/14/21			1,500.00		18,542,416.63
P19-00007	QUATTROCCHI KWOK	EN21-03894	SVHS CTE Modernizations	01/15/21				23,209.73	18,565,626.36

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Fund 21 - Building Fund (continued)									
21- -- - -9720- - Reserve For Enc, (continued)									
P18-01127	Strata	EN21-03905	AHMS Gym Renovation	01/20/21				17,071.91	18,582,698.27
P19-01229	American Modular Syste	EN21-03913	Sonoma Charter School Portables	01/21/21			642,552.89		17,940,145.38
P21-01255	Department of General S	EN21-03937	Sonoma Charter School_DGS Fee	01/21/21			8,820.64		17,931,324.74
P18-00595	QUATTROCCHI KWOK	EN21-03988	SVHS Track and Fields Project #1	01/21/21			22,142.62		17,909,182.12
P18-00620	QUATTROCCHI KWOK	EN21-03989	SVHS Pool Project	01/21/21			43,523.50		17,865,658.62
P19-00007	QUATTROCCHI KWOK	EN21-03990	SVHS CTE Modernizations	01/21/21			4,731.75		17,860,926.87
P20-01223	QUATTROCCHI KWOK	EN21-03991	Architectural Services_Prestwood	01/21/21			5,962.50		17,854,964.37
P20-01224	QUATTROCCHI KWOK	EN21-03992	Architectural Services_Woodland	01/21/21			60,243.76		17,794,720.61
P18-01127	Strata	EN21-04011	AHMS Gym Renovation	01/21/21			7,879.34		17,786,841.27
P18-01128	Strata	EN21-04012	EV MPR and Portable Relocation	01/21/21			9,928.89		17,776,912.38
P21-00387	OrbachHuffSuarez&Hen	EN21-04022	Legal services re: facilites projects	01/21/21				2,062.50	17,778,974.88
P20-01650	GCCI, Inc	EN21-04023	SVHS CTE Modernization	01/21/21				125,591.00	17,904,565.88
P20-01593	FRC., Inc.	EN21-04026	Adele HMS_Gym/Performing Arts	01/21/21				78,334.61	17,982,900.49
P21-01130	Terracon Consultants, Ir	EN21-04041	SVHS Pools Project_Supplement	01/23/21				12,475.00	17,995,375.49
P21-00985	ACC Environmental Con	EN21-04071	SVHS Hazmat Surveys Two Buildi	01/28/21			1,527.75		17,993,847.74
P21-01231	Apple Computer Inc	EN21-04077	Apple TVs for elementary (SS, EV	01/28/21			8,370.49		17,985,477.25
P18-01179	Brunsing Assoc, Inc.	EN21-04081	SVHS Track and Field Project	01/28/21			5,235.00		17,980,242.25
P21-00785	Brunsing Assoc, Inc.	EN21-04082	Prestwood Engineering Geo & Ma	01/28/21			1,102.05		17,979,140.20
P20-01284	LACO Associates	EN21-04110	Special Inspection Services_SCS	01/28/21			542.50		17,978,597.70
P20-01285	LACO Associates	EN21-04111	Special Inspection Services_EV M	01/28/21			962.68		17,977,635.02
P20-01286	LACO Associates	EN21-04112	Special Inspection Services_SVH	01/28/21			11,149.07		17,966,485.95
P21-00725	MeTEOR Education LLC	EN21-04121	Desk_Preschool Teacher_Replace	01/28/21			1,380.17		17,965,105.78
P21-00752	MeTEOR Education LLC	EN21-04122	EI Verano Preschool_Desk Chair	01/28/21			392.53		17,964,713.25
P21-00387	OrbachHuffSuarez&Hen	EN21-04153	Legal services re: facilites projects	01/28/21			2,062.50		17,962,650.75
P21-00164	ProComputing Corporati	EN21-04156	iPad holder w/USB charging ports	01/28/21			13,700.00		17,948,950.75
P21-00386	Remy Moose Manley, LI	EN21-04158	Professional Services re: SVHS Ai	01/28/21			5,510.50		17,943,440.25
P20-01650	GCCI, Inc	EN21-04416	SVHS CTE Modernization	02/05/21			281,152.40		17,662,287.85
P20-01592	GCCI, Inc	EN21-04417	Multi-Purpose Room Project at EI	02/05/21			824,923.60		16,837,364.25
P21-01368	Department of General S	EN21-04425	SVHS Pool Project_Aquatic Cente	02/08/21				100,750.00	16,938,114.25
P20-01591	Bruce Mansell	EN21-04455	Inspection and Consulting Service	02/11/21			4,800.00		16,933,314.25
P21-00444	CDWG Government Inc.	EN21-04458	TVs & Carts for classroom upg	02/11/21			81,345.00		16,851,969.25
P21-00978	CDWG Government Inc.	EN21-04459	TVs & Carts for classroom upg	02/11/21			32,005.13		16,819,964.12

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Fund 21 - Building Fund (continued)									
21- -- - -9720- - Reserve For Enc, (continued)									
P21-01227	CDWG Government Inc.	EN21-04460	HDMI Cords/Power strips for elem	02/11/21			1,539.90		16,818,424.22
P18-00494	Counterpoint Const. Ser	EN21-04465	EV MPR	02/11/21			11,088.26		16,807,335.96
P18-00509	Counterpoint Const. Ser	EN21-04466	AHMS gym Renovation	02/11/21			8,644.03		16,798,691.93
P18-00589	Counterpoint Const. Ser	EN21-04467	SVHS CTE Renovations	02/11/21			14,809.54		16,783,882.39
P18-00593	Counterpoint Const. Ser	EN21-04468	SVHS New Pool	02/11/21			3,220.00		16,780,662.39
P18-01003	Counterpoint Const. Ser	EN21-04469	SVHS Track & Field	02/11/21			32,500.00		16,748,162.39
P18-01362	Counterpoint Const. Ser	EN21-04470	Furniture Project	02/11/21			80.00		16,748,082.39
P20-01144	Counterpoint Const. Ser	EN21-04471	Woodland Star_Modernization Prc	02/11/21			1,232.50		16,746,849.89
P20-01145	Counterpoint Const. Ser	EN21-04472	Project Management_Prestwood_	02/11/21			375.00		16,746,474.89
P21-01089	Counterpoint Const. Ser	EN21-04473	CUPCCAA_project assistance fror	02/11/21			190.00		16,746,284.89
P20-00869	John P Stocksdale	EN21-04505	SVHS Athletic Field_Inspection Si	02/11/21			6,615.00		16,739,669.89
P20-00870	John P Stocksdale	EN21-04506	SVHS_CTE_Project Inspection Se	02/11/21			525.00		16,739,144.89
P20-00871	John P Stocksdale	EN21-04507	Adele Harrison_Project Inspection	02/11/21			420.00		16,738,724.89
P20-01593	FRC., Inc.	EN21-04517	Adele HMS_Gym/Performing Arts	02/11/21			295,915.91		16,442,808.98
P21-00032	FRC., Inc.	EN21-04518	SVHS Athletic Fields project	02/11/21			1,679,592.58		14,763,216.40
P21-00386	Remy Moose Manley, LI	EN21-04540	Professional Services re: SVHS Ai	02/17/21				37,441.50	14,800,657.90
P21-00387	OrbachHuffSuarez&Hen	EN21-04541	Legal services re: facilites projects	02/17/21				1,127.50	14,801,785.40
P21-01400	QUATTROCCHI KWOK	EN21-04543	SVHS Science Buliding Modernize	02/17/21				645,500.00	15,447,285.40
P21-01401	QUATTROCCHI KWOK	EN21-04544	SVHS New Weight Room Project	02/17/21				87,500.00	15,534,785.40
P21-01213	Amazon Capital Service	EN21-04555	Accesories for Classroom Upgrad	02/18/21			429.83		15,534,355.57
P21-01368	Department of General S	EN21-04561	SVHS Pool Project_Aquatic Cente	02/18/21			100,750.00		15,433,605.57
P21-00032	FRC., Inc.	EN21-04563	SVHS Athletic Fields project	02/18/21			671,362.53		14,762,243.04
P20-01650	GCCI, Inc	EN21-04564	SVHS CTE Modernization	02/18/21			2,251.67		14,759,991.37
P18-00595	QUATTROCCHI KWOK	EN21-04566	SVHS Track and Fields Project #1	02/18/21			15,467.76		14,744,523.61
P18-00620	QUATTROCCHI KWOK	EN21-04567	SVHS Pool Project	02/18/21			175,347.79		14,569,175.82
P19-01040	QUATTROCCHI KWOK	EN21-04568	Creekside Modernization	02/18/21			625.00		14,568,550.82
P20-01223	QUATTROCCHI KWOK	EN21-04569	Architectural Services_Prestwood	02/18/21			6,292.50		14,562,258.32
P20-01224	QUATTROCCHI KWOK	EN21-04570	Architectural Services_Woodland :	02/18/21			4,425.69		14,557,832.63
P19-00889	Brunsing Assoc, Inc.	EN21-04604	Sonoma Charter Portables	02/22/21				762.00	14,558,594.63
P18-01179	Brunsing Assoc, Inc.	EN21-04641	SVHS Track and Field Project	02/25/21			3,428.25		14,555,166.38
P19-00889	Brunsing Assoc, Inc.	EN21-04642	Sonoma Charter Portables	02/25/21			762.00		14,554,404.38
P21-00785	Brunsing Assoc, Inc.	EN21-04643	Prestwood Engineering Geo & Ma	02/25/21			2,610.00		14,551,794.38

Selection Filtered by User Permissions, (Org = 88, Online/Offline = N, Fiscal Year = 2021, Start Date = 10/3/2020, End Date = 2/28/2021, Unposted JEs? = N, Ref#? = Y, Assets and Liabilities? = N, Restricted? = Y, Fund = 21, Object Digits = 4, Page Break Lvl =)

ESCAPE **ONLINE**
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Detail for Dates 10/03/2020 through 02/28/2021 **Fiscal Year 2020/21**

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Debit	Credit	Account Balance		
Fund 21 - Building Fund (continued)											
21- -- - -9720-	Reserve For Enc, (continued)										
P21-00786	Brusing Assoc, Inc.	EN21-04644	Woodland Star MPR_Geological T	02/25/21			4,207.50		14,547,586.88		
P21-01111	MeTEOR Education LLC	EN21-04663	Adele Gym Furnature Purchase	02/25/21			4,092.02		14,543,494.86		
P21-00387	OrbachHuffSuarez&Hen	EN21-04665	Legal services re: facilites projects	02/25/21			1,127.50		14,542,367.36		
P21-00386	Remy Moose Manley, LI	EN21-04673	Professional Services re: SVHS Ai	02/25/21			37,441.50		14,504,925.86		
P18-01127	Strata	EN21-04684	AHMS Gym Renovation	02/25/21			6,566.13		14,498,359.73		
P18-01128	Strata	EN21-04685	EV MPR and Portable Relocation	02/25/21			12,411.12		14,485,948.61		
P19-00856	John P Stocksdale	EN21-04701	Dunbar Restroom Modernization	02/25/21			8,050.00		14,477,898.61		
Account Total				02/28/21			.00	.00	26,011,055.31	40,488,953.92	
21-0000-0- - -9790- - Undesignated/un,Unrestric											
				Balance Forward	10/03/20	4,683,875.00-	10,238,781.08				
		BR21-00340	Opening Budget for SVHS Scienc	02/01/21			6,845,500.00-		.00		
Account Total				02/28/21			4,683,875.00-	3,393,281.08	.00	.00	
Total for Ending Balance Accounts							4,683,875.00-	3,393,281.08	26,011,055.31	40,488,953.92	14,477,898.61
Total for Org 088 and Fund Building Fund											
		<u>Starting Balance</u>	<u>+ Revenues</u>	<u>- Encumbrances</u>		<u>- Expenditures</u>		<u>= Calculated Ending Balance</u>			
Budgeted		68,255,183.23	700,000.00			65,561,902.15		3,393,281.08			
Actuals		68,255,183.23	299,192.79			14,477,898.61		22,535,212.12	31,541,265.29		

SONOMA VALLEY UNIFIED SCHOOL DISTRICT

MEASURE E BOND FUND

AUDIT REPORT

For the Fiscal Year Ended June 30, 2020

* * *



Chavan & Associates, LLP

Certified Public Accountants

1475 Saratoga Ave, Suite 180

San Jose, CA 95129

SONOMA VALLEY UNIFIED SCHOOL DISTRICT
Measure E Bond Fund
For the Fiscal Year Ended June 30, 2020

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FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

Measure E Citizens' Oversight Committee and
Governing Board Members
Sonoma Valley Unified School District

Report on the Financial Statements

We have audited the accompanying financial statements of the Measure E Bond Fund of the Sonoma Valley Unified School District, as of and for the year ended June 30, 2020, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

The Sonoma Valley Unified School District's 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.

Auditor's Responsibility

Our responsibility is to express an opinion 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 auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District'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 District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Measure E Bond Fund of the Sonoma Valley Unified School District, as of June 30, 2020, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.



Other Matters

As discussed in Note 1, the financial statements present only the Measure E Bond Fund and do not purport to, and do not, present fairly the financial position of the Sonoma Valley Unified School District, as of June 30, 2020, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sonoma Valley Unified School District's Measure E Bond Fund financial statements. The program statements as identified in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. These statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the bond fund 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, these statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have issued our report dated February 24, 2021 on our consideration of the Sonoma Valley Unified School District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sonoma Valley Unified School District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of Proposition 39, as incorporated in California Constitution Article 13A, we have also issued our performance audit report dated February 24, 2021 on our consideration of the Measure E Bond Fund compliance with the requirements of Proposition 39. That report is an integral part of our audit of the Measure E Bond Fund for the fiscal year ended June 30, 2020 and should be considered in assessing the results of our financial audit.

C & A LLP

February 24, 2021
San Jose, California

SONOMA VALLEY UNIFIED SCHOOL DISTRICT
Measure E Bond Fund
Balance Sheet
June 30, 2020

Assets

Cash and investments \$ 71,111,267

Total Assets \$ 71,111,267

Liabilities and Fund Balance

Liabilities:

 Accounts payable \$ 2,856,084

Total Liabilities 2,856,084

Fund balance:

 Restricted for capital projects 68,255,183

Total Fund Balance 68,255,183

Total Liabilities and Fund Balance \$ 71,111,267

The notes to the financial statements are an integral part of this statement.

SONOMA VALLEY UNIFIED SCHOOL DISTRICT
Measure E Bond Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2020

Revenues:	
Interest earnings	\$ 1,007,988
	<u>1,007,988</u>
Total revenues	<u>1,007,988</u>
Expenditures:	
Supplies and materials	1,425,900
Contract services	3,400,248
Capital outlay	10,782,986
Bond issuance cost	180,000
	<u>15,789,134</u>
Total expenditures	<u>15,789,134</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(14,781,146)</u>
Other financing sources (uses):	
Proceeds from sale of bonds	<u>40,000,000</u>
Net change in fund balance	<u>25,218,854</u>
Fund balance beginning	<u>43,036,329</u>
Fund balance ending	<u><u>\$ 68,255,183</u></u>

The notes to the financial statements are an integral part of this statement.

SONOMA VALLEY UNIFIED SCHOOL DISTRICT
Measure E Bond Fund
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2020

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

A. Accounting Principles

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

B. Reporting Entity

The District is the level of government primarily accountable for activities related to public education. The governing authority consists of five elected officials who, together, constitute the Board of Trustees.

In 2016-17, an advisory committee to the District's Governing Board and Superintendent, called the Measure E Citizens' Oversight Committee was established. The purpose of the committee is to inform the public concerning the expenditure and uses of the District's bond measure revenues. The Committee's legal charge is to actively review and report on the expenditure of taxpayer money for school construction in accordance with voter approved projects.

The financial statements presented are for the Measure E Bond Fund and are not intended to be a complete presentation of the District's financial position on operations.

C. Basis of Presentation

Fund Financial Statements:

Fund financial statements report detailed information about the District. The Building Fund is a governmental fund and is presented as a major fund in the District's combined financial statements. The Building Fund is used to account for proceeds from the sale of real property and account for the acquisition of major governmental capital facilities and buildings from the sale of bond proceeds such as Measure E general obligation bonds.

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

SONOMA VALLEY UNIFIED SCHOOL DISTRICT
Measure E Bond Fund
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2020

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Governmental funds use the modified accrual basis of accounting.

Revenues - Exchange and Non-exchange Transactions:

On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. To achieve comparability of reporting among California districts, and so as not to distort normal revenue patterns with specific respect to reimbursement grants and correction to state-aid apportionments, the California Department of Education has defined available for district as collectible within one year.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned Revenue:

Unearned revenue arises when assets are received before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements are met are recorded as deferred inflows of resources from unearned revenue. On governmental fund financial statements, receivables associated with non-exchange transactions that will not be collected within the availability period have also been recorded as deferred inflows of resources.

Expenditures:

On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

E. 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.

SONOMA VALLEY UNIFIED SCHOOL DISTRICT
Measure E Bond Fund
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2020

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

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

F. 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 on June 30.

G. Assets, Liabilities, and Equity

1. Cash and Investments

Cash balances held in banks and in revolving funds are insured to \$250,000 by the Federal Deposit Insurance.

In accordance with *Education Code* Section 41001, the District maintains substantially all of its cash in the County Treasury. The county pools these funds with those of other Districts in the county and invests the cash. These pooled funds are carried at cost, which approximates market value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

All District-directed investments are governed by Government Code Section 53601 and Treasury investment guidelines. The guidelines limit specific investments to government securities, domestic chartered financial securities, domestic corporate issues, and California municipal securities. The District's securities portfolio is held by the County Treasurer. Interest earned on investments is recorded as revenue of the fund from which the investment was made.

2. Cash and Cash Equivalents

The District's cash deposits are considered to be cash on hand and cash in banks. Cash and Cash Equivalents are generally considered short-term, highly liquid investments with a maturity of three months or less from the purchase date.

3. Investments

Investments are recorded at fair value in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. Accordingly, the change in fair value of investments is recognized as an increase or decrease to investment assets and investment income.

SONOMA VALLEY UNIFIED SCHOOL DISTRICT
Measure E Bond Fund
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2020

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction. In determining this amount, three valuation techniques are available:

- Market approach - This approach uses prices generated for identical or similar assets or liabilities. The most common example is an investment in a public security traded in an active exchange such as the NYSE.
- Cost approach - This technique determines the amount required to replace the current asset. This approach may be ideal for valuing donations of capital assets or historical treasures.
- Income approach - This approach converts future amounts (such as cash flows) into a current discounted amount.

Each of these valuation techniques requires inputs to calculate a fair value. Observable inputs have been maximized in fair value measures, and unobservable inputs have been minimized.

4. Long-Term Obligations

In the Measure E Bond Fund financial statements, bond premiums, discounts and bond issuance costs are recognized during the current period. The face amount of the debt issued, premiums, or discounts are reported as other financing sources/uses.

5. Fund Balance Classifications

In accordance with Government Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, the District classifies governmental fund balances as follows:

- *Nonspendable* includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.
- *Restricted* includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.
- *Committed* includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority and does not lapse at year-end. Committed fund balances are imposed by the District's board of education.
- *Assigned* includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund balance may be assigned by the Superintendent and the Assistant Superintendent of Business Services.

SONOMA VALLEY UNIFIED SCHOOL DISTRICT
Measure E Bond Fund
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2020

- *Unassigned* includes positive fund balance that has not been classified within the above mentioned categories and negative fund balances in other governmental funds.

The District uses restricted/committed amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as a grant agreement requiring dollar for dollar spending. Additionally, the District would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

6. Accounting Estimates

The presentation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

NOTE 2 - CASH AND INVESTMENTS

Summary of Deposits

A summary of deposits as of June 30, 2020, is as follows:

<u>Description</u>	<u>Carrying Amount</u>	<u>Fair Value</u>
Cash in county treasury investment pool	\$71,111,267	\$ 71,530,823

Fair Value Measurements

GASB 72 established a hierarchy of inputs to the valuation techniques above. This hierarchy has three levels:

- Level 1 inputs are quoted prices in active markets for identical assets or liabilities.
- Level 2 inputs are quoted market prices for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active, or other than quoted prices that are not observable.
- Level 3 inputs are unobservable inputs, such as a property valuation or an appraisal.

The District has the following recurring fair value measurements as of June 30, 2020:

- Investments in the Sonoma County Treasury Investment Pool are not measured using the input levels above because the District’s transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

SONOMA VALLEY UNIFIED SCHOOL DISTRICT
Measure E Bond Fund
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2020

Cash in County Treasury

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 fair value of the District's investment in the pool is reported in the accounting 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). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Policies and Practices

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; and collateralized mortgage obligations.

Risk Disclosures

Limitations as they relate to interest rate risk, credit risk, custodial credit risk - deposits and concentration of credit risk are described below:

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 the changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Treasury. The District maintains cash with the Sonoma County Investment Pool. The pool has a fair value of approximately \$2.836 billion and an amortized book value of \$2.819 billion. The average weighted maturity for this pool is 787 days.

Credit Risk

Credit risk is the risk of loss due to the failure of the security issuer. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The investment with the Sonoma County Investment Pool is governed by the County's general investment policy. The investment with the Sonoma County Investment Pool is rated at least A by Moody's Investor Service.

SONOMA VALLEY UNIFIED SCHOOL DISTRICT
Measure E Bond Fund
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2020

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District’s deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, 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 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits.

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 the amount stipulated by the California Government code. District investments that are greater than 5 percent of total investments are in either an external investment pool or mutual funds and are therefore exempt.

NOTE 3 - MEASURE E GENERAL OBLIGATION BOND

Through elections, the District received authorization to issue general obligation bonds (GOB) that requires the county to levy annual ad valorem taxes for the payment of interest and principal on the bonds. Bond proceeds are used to help prevent budget cuts, improve student achievement and college/job preparation by making neighborhood schools energy efficient through the installation of solar panels, energy efficient windows, and by implementing water conservation improvements. This will create savings that will be used to improve classrooms, upgrade technology, modernize and equip classrooms, libraries, computer and science labs, as well as support career/technical education.

In 2018, the District issued \$50,000,000 in 2016 General Obligation Bonds, Series 2017, with an interest rate of 2-4% to finance specific constructions, repairs and improvement projects. The County Treasurer levies annual ad valorem taxes for required debt service payments.

In 2020, the District issued \$40,000,000 in 2016 General Obligation Bonds, Series 2020, with an interest rate of 1.6-4% to finance specific constructions, repairs and improvement projects. The County Treasurer levies annual ad valorem taxes for required debt service payments.

SONOMA VALLEY UNIFIED SCHOOL DISTRICT
Measure E Bond Fund
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2020

The following schedule summarizes the District's Measure E Bond Fund general obligation bonds as of June 30, 2020:

Bond	Issue Date	Maturity Date	Interest Rate	Original Issue	Bonds			Bonds
					Outstanding July 01, 2019	Issued	Redeemed	Outstanding June 30, 2020
2016 GOB, Series 2017	2018	2047	2-4%	\$ 50,000,000	\$ 46,000,000	\$ -	\$ 2,650,000	\$ 43,350,000
2016 GOB, Series 2020	2020	2047	1.6-4%	\$ 40,000,000	-	40,000,000	-	40,000,000
Total General Obligation Bonds					\$ 46,000,000	\$ 40,000,000	\$ 2,650,000	\$ 83,350,000

The following is a summary of the annual debt service requirements as of June 30, 2020:

Year Ending June 30	Principal	Interest	Total
2021	\$ 7,725,000	\$ 2,893,176	\$ 10,618,176
2022	1,925,000	2,826,925	4,751,925
2023	2,250,000	2,743,425	4,993,425
2024	645,000	2,685,525	3,330,525
2025	770,000	2,657,225	3,427,225
2026-2030	5,470,000	12,681,125	18,151,125
2031-2035	8,650,000	11,469,725	20,119,725
2036-2040	15,125,000	9,466,925	24,591,925
2041-2045	22,865,000	5,952,938	28,817,938
2046-2050	17,925,000	1,098,700	19,023,700
Total Debt Service	\$ 83,350,000	\$ 54,475,689	\$ 137,825,689

NOTE 4 - COMMITMENTS

Through February 24, 2021, the date on which the financial statements were available to be issued, the District had encumbered \$13,842,018 of the Measure E Bond proceeds to be spent on capital projects in the fiscal year ended June 30, 2021.

SUPPLEMENTARY INFORMATION

SONOMA VALLEY UNIFIED SCHOOL DISTRICT
Measure E Bond Fund
Statement of Actual Expenditures
From Inception Through the Fiscal Year Ended June 30, 2020

Project Description	From Inception Through June 30, 2019	Fiscal Year Ended June 30, 2020	Total Expenditures
Adele Gym Renovation	\$ 109,029	\$ 1,162,214	\$ 1,271,243
Altimira Track and Field	446,420	4,389,189	4,835,609
Building Improvements	420	-	420
Program Administration	50,102	6,011	56,113
Classroom Furniture - Districtwide	288,050	720,431	1,008,481
Classroom Furniture - Dunbar	78,881	-	78,881
Creekside High Modernization	47,677	544,778	592,455
Districtwide Technology	880,607	780,313	1,660,920
Dunbar Bathroom Improvements	190,138	223,282	413,420
Dunbar MPR	48,130	-	48,130
Dunbar Septic System Replacement and Site Lighting	200,701	343,093	543,794
El Verano MPR and Portable Relocation	263,461	1,511,780	1,775,241
Flowery K Garden Turf	38,899	-	38,899
Flowery MPR Modernization	117,730	101,981	219,711
Flowery Staff Parking	728,194	1,590,799	2,318,993
Sassarini Field Improvements	95	-	95
Sassarini Site Lighting and Security	37,062	201,044	238,106
Sonoma Charter Portable Replacement Phase 1	88,614	1,976,485	2,065,099
Sonoma Valley High School Ag Farm Phase 2	8,832	-	8,832
Sonoma Valley High School CTE Renovations	52,014	1,025,717	1,077,731
Sonoma Valley High School Library Renovations	443,782	-	443,782
Sonoma Valley High School New Pool	59,103	94,451	153,554
Sonoma Valley High School Roofing and HVAC Replacement Phase 1	3,779,694	-	3,779,694
Sonoma Valley High School Track and Field Renovations	256,880	871,646	1,128,526
Bond Issuance Cost	235,452	180,000	415,452
Prestwood MPR Modernization	-	5,485	5,485
Woodland Star MPR Modernization	-	60,435	60,435
Grand Total	\$ 8,449,967	\$ 15,789,134	\$ 24,239,101

The notes to the supplementary information are an integral part of this statement.

SONOMA VALLEY UNIFIED SCHOOL DISTRICT
Measure E Bond Fund
Notes to Program Statements
For the Fiscal Year Ended June 30, 2020

NOTE 1 - THE PROGRAM

In November 2000, California voters passed Proposition 39, which allows school districts to issue general obligation bonds with 55% voter approval (instead of two-thirds of the votes), if the intent and purpose of the bonds is to reduce class sizes and to modernize/replace school facilities. Along with the passage of Proposition 39, additional requirements are also added to ensure accountability over the usage of the bond proceeds, which includes conducting annual financial and performance audits.

The Sonoma Valley Unified School District passed Measure E on November 2016, with 55% of District voters approving the measure. The governing board then appointed a Citizens' Oversight Committee to ensure accountability over the issuance and expenditures of bond proceeds. The bond oversight committee holds quarterly meetings to ensure that bond proceeds are expended in accordance with the bond project list and to obtain updates from the bond manager in regard to the progress of projects funded with bond proceeds.

The Sonoma Valley Unified School District successfully sold all of the bonds authorized by the capital program under Measure "E", which authorized \$120 million in bonds to be sold over time.

All projects funded by the issuance of Measure E general obligation bonds are subject to review by the District's Board of Trustees and by an independent Citizens' Oversight Committee. The District will also provide many public forums to present progress and seek input from community members, parents, and staff.

NOTE 2 - ORGANIZATION

Sonoma Valley Unified School District was established in 1901 and encompasses an area of approximately 900 square miles. There were no changes in the boundaries of the District during the current year. The District currently operates five elementary schools, two middle schools, one high school, and a continuation high school.

The board of Education for the fiscal year ended June 30, 2020, was comprised of the following members:

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
John Kelly	President	December 2025
Melanie Blake	Vice President	December 2023
Cathy Coleman	Member	December 2023
Britta Johnson	Member	December 2020
Catalina Wetzel	Member	December 2020

SONOMA VALLEY UNIFIED SCHOOL DISTRICT
Measure E Bond Fund
Notes to Program Statements
For the Fiscal Year Ended June 30, 2020

NOTE 3 - CITIZENS' OVERSIGHT COMMITTEE

Duties of the committee include ensuring that bond revenues are expended only for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities. The committee must also ensure that no funds are used for any teacher or administrative salaries or other school operation expenses.

Furthermore, the committee is authorized to receive and review copies of the annual independent performance audit and the annual independent financial audit required by Article XIII A, Section 1(b)(3)(C) and Article XIII A, Section 1(b)(3)(D), respectively, of the California Constitution.

The Committee was formed by the Board trustees, which met two times in the last fiscal year. The Citizens' Oversight Committee was comprised of the following members as of June 30, 2020:

<u>Name</u>	<u>Title</u>
Berger, Kevin	At-large Community Member
Staggs, Havard	Senior Citizens Organization
McNairy, Chris	Parent and Active in a School Organization
Storck, Jamie	Business Organization
- VACANT -	Parent and At-large member
- VACANT -	Bonafide Taxpayer Organization/ Local Business

During the fiscal year ended June 30, 2020, the District was unable to fill all the committee positions, however, as required by Article XIII A, the District was actively seeking to fill these roles and publicly posted the vacancies.

**SCHEDULE OF FINDINGS
AND
RECOMMENDATIONS**

SONOMA VALLEY UNIFIED SCHOOL DISTRICT
Measure E Bond Fund
Schedule of Findings and Recommendations
For the Fiscal Year Ended June 30, 2020

This section identifies the deficiencies, significant deficiencies, material weaknesses, and instances of noncompliance related to the financial statements that are required to be reported in accordance with Government Auditing Standards.

Our tests resulted in no findings and recommendations.

SONOMA VALLEY UNIFIED SCHOOL DISTRICT
Measure E Bond Fund
Schedule of Prior Year Findings and Recommendations
For the Fiscal Year Ended June 30, 2020

Finding 2019-001; 30000 – Accounts Payable Accrual (Repeat of finding 2018-001)

Criteria: According to Generally Accepted Accounting Principles (GAAP) all expenses should be recognized when incurred.

Condition: During our testwork over the District's accounts payable, we noted that the District incorrectly excluded \$248,427.

Effect: The District's accounts payable and expenses were understated by \$248,427.

Cause: During year end process, the District incorrectly performing system processes and failed to review the final accrual balances to ensure proper classification of expense cutoff for accounts payable.

Recommendation: We recommend the District review the system process for recording expenses as accounts payable and ensure ending accounts payable balances are correct.

Corrective Action Plan: The District will review invoices received subsequent to year end and apply them to the correct fiscal year. The district will also review all closing entries with our County Office of Education to ensure that proper system processes have been performed correctly to produce the appropriate entries.

Status: Implemented.

**OTHER INDEPENDENT
AUDITOR'S REPORTS**



INDEPENDENT AUDITOR'S 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

Measure E Citizens' Oversight Committee and
Governing Board Members
Sonoma Valley Unified School District

We have audited, 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, the financial statements of the Measure E Bond Fund of the Sonoma Valley Unified School District as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Sonoma Valley Unified School District's Measure E Bond Fund financial statements, and have issued our report thereon dated February 24, 2021.

Internal Control over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District'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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Sonoma Valley Unified School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However,



providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

C & A LLP

February 24, 2021
San Jose, California



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT
ON THE MEASURE E BOND PROGRAM**

Measure E Citizens' Oversight Committee and
Governing Board Members
Sonoma Valley Unified School District

Compliance

We have audited the Sonoma Valley Unified School District's (the District) compliance with Measure E of the November 2016 election, as approved under Proposition 39, and with the performance requirements referred to in Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution.

Management's Responsibility

Compliance with the requirements referred to above is the responsibility of the District's management.

Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance with the laws and regulations identified above based on our audit. We conducted our audit of compliance 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 noncompliance with the compliance requirements referred to above that could have a material effect on compliance with the laws and regulations have occurred. An audit includes examining, on a test basis, evidence supporting the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide legal determination of the District's compliance with those requirements.

Audit Objectives

Our audit includes the following objectives:

1. To obtain reasonable assurance that the proceeds of the sale of the Measure E Bond Fund were only used for the purposes set forth in the ballot measure and not for any other purpose, such as teacher and administrative salaries.
2. To obtain reasonable assurance that the Governing Board of the District, in establishing the approved projects set forth in the ballot measure, evaluated the remodeling, new construction and renovations of items which will relieve overcrowding, repair local schools and improve student safety conditions of the District.



3. To obtain reasonable assurance that the District complied with the performance requirements as referred to in Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution, the enactment of AB 1908 (Chapter 44, Statutes of 2000) and the bond measure. Management is responsible for the District's compliance with these requirements.

Scope and Methodology

To meet the objectives of our performance audit, procedures we performed included, but were not limited to, the following scope and methodology:

1. We documented and tested controls over financial reporting and compliance specific to the Measure E Bond Fund which included inquires about separation of duties, account coding, timekeeping, pay rates and procurement.
2. We verified that bond proceeds were deposited in the District's name and invested in accordance with applicable legal requirements.
3. We selected 2 out of 6 contracts and verified its compliance with bid requirements, and that invoices were paid within the contract terms and with board approval.
4. We tested payments made to the architectural service companies and reviewed the terms of contracts.
5. We tested approximately 74% of the 2019-20 expenditures to ensure they were valid, allowable and accurate.
6. We verified that the District was in compliance with Assembly Bill 1908 and Ed Code Section 15278, where the District is required to establish a bond oversight committee for Proposition 39 bonds that includes one active member from each of the following sectors: a business organization, senior citizens' organization, bona fide taxpayer's association, and one parent/guardian of a child enrolled in the District and one parent/guardian of a child enrolled in the District who is also a member of a parent teacher association.
7. We verified the Citizens' Oversight Committee met pursuant to Education Code Section 15280.

Results of Procedures Performed

We did not identify any exceptions to the procedures performed above, nor any exceptions to other tests that we conducted related to the Measure E Bond Fund. Our audit of compliance was made for the purposes set forth in the Objectives section of this report and would not necessarily disclose all instances of noncompliance.

Opinion

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Measure E Bond program for the fiscal year ended June 30, 2020.



Purpose of This Report

The purpose of this report is solely to describe the scope of our testing over compliance and the results of that testing based on the standards referred to above. Accordingly, this report is not suitable for any other purpose.

C & A LLP

February 24, 2021
San Jose, California

SONOMA VALLEY UNIFIED SCHOOL DISTRICT

MEASURE H BOND FUND

AUDIT REPORT

For the Fiscal Year Ended June 30, 2020

* * *



Chavan & Associates, LLP

Certified Public Accountants
1475 Saratoga Ave, Suite 180
San Jose, CA 95129

SONOMA VALLEY UNIFIED SCHOOL DISTRICT
Measure H Bond Fund
For the Fiscal Year Ended June 30, 2020

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FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

Measure H Citizens' Oversight Committee and
Governing Board Members
Sonoma Valley Unified School District

Report on the Financial Statements

We have audited the accompanying financial statements of the Measure H Bond Fund of the Sonoma Valley Unified School District, as of and for the year ended June 30, 2020, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

The Sonoma Valley Unified School District's 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.

Auditor's Responsibility

Our responsibility is to express an opinion 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 auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District'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 District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Measure H Bond Fund of the Sonoma Valley Unified School District, as of June 30, 2020, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.



Other Matters

As discussed in Note 1, the financial statements present only the Measure H Bond Fund and do not purport to, and do not, present fairly the financial position of the Sonoma Valley Unified School District, as of June 30, 2020, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sonoma Valley Unified School District's Measure H Bond Fund financial statements. The program statements as identified in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. These statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the bond fund 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, these statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have issued our report dated February 24, 2021 on our consideration of the Sonoma Valley Unified School District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sonoma Valley Unified School District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of Proposition 39, as incorporated in California Constitution Article 13A, we have also issued our performance audit report dated February 24, 2021 on our consideration of the Measure H Bond Fund compliance with the requirements of Proposition 39. That report is an integral part of our audit of the Measure H Bond Fund for the fiscal year ended June 30, 2020 and should be considered in assessing the results of our financial audit.

C & A LLP

February 24, 2021
San Jose, California

SONOMA VALLEY UNIFIED SCHOOL DISTRICT
Measure H Bond Fund
Balance Sheet
June 30, 2020

Assets

Cash and investments \$ 1,510,217

Total Assets \$ 1,510,217

Fund Balance

Restricted for capital projects \$ 1,510,217

Total Fund Balance \$ 1,510,217

The notes to the financial statements are an integral part of this statement.

SONOMA VALLEY UNIFIED SCHOOL DISTRICT
Measure H Bond Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2020

Revenues:	
Interest earnings	\$ 29,565
	<u> </u>
Total revenues	<u> </u> 29,565
Expenditures:	
Capital outlay	<u> </u> 962,042
	<u> </u>
Total expenditures	<u> </u> 962,042
Net change in fund balance	(932,477)
Fund balance beginning	<u> </u> 2,442,694
Fund balance ending	<u><u> </u></u> \$ 1,510,217

The notes to the financial statements are an integral part of this statement.

SONOMA VALLEY UNIFIED SCHOOL DISTRICT
Measure H Bond Fund
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2020

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

A. Accounting Principles

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

B. Reporting Entity

The District is the level of government primarily accountable for activities related to public education. The governing authority consists of five elected officials who, together, constitute the Board of Trustees.

In 2010-11, an advisory committee to the District's Governing Board and Superintendent, called the Measure H Citizens' Oversight Committee was established. The purpose of the committee is to inform the public concerning the expenditure and uses of the District's bond measure revenues. The Committee's legal charge is to actively review and report on the expenditure of taxpayer money for school construction in accordance with voter approved projects.

The financial statements presented are for the Measure H Bond Fund and are not intended to be a complete presentation of the District's financial position on operations.

C. Basis of Presentation

Fund Financial Statements:

Fund financial statements report detailed information about the District. The Building Fund is a governmental fund and is presented as a major fund in the District's combined financial statements. The Building Fund is used to account for proceeds from the sale of real property and account for the acquisition of major governmental capital facilities and buildings from the sale of bond proceeds such as Measure H general obligation bonds.

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

SONOMA VALLEY UNIFIED SCHOOL DISTRICT
Measure H Bond Fund
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2020

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Governmental funds use the modified accrual basis of accounting.

Revenues - Exchange and Non-exchange Transactions:

On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. To achieve comparability of reporting among California districts, and so as not to distort normal revenue patterns with specific respect to reimbursement grants and correction to state-aid apportionments, the California Department of Education has defined available for district as collectible within one year.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned Revenue:

Unearned revenue arises when assets are received before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements are met are recorded as deferred inflows of resources from unearned revenue. On governmental fund financial statements, receivables associated with non-exchange transactions that will not be collected within the availability period have also been recorded as deferred inflows of resources.

Expenditures:

On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

E. 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.

SONOMA VALLEY UNIFIED SCHOOL DISTRICT
Measure H Bond Fund
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2020

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

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

F. 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 on June 30.

G. Assets, Liabilities, and Equity

1. Cash and Investments

Cash balances held in banks and in revolving funds are insured to \$250,000 by the Federal Deposit Insurance.

In accordance with *Education Code* Section 41001, the District maintains substantially all of its cash in the County Treasury. The county pools these funds with those of other Districts in the county and invests the cash. These pooled funds are carried at cost, which approximates market value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

All District-directed investments are governed by Government Code Section 53601 and Treasury investment guidelines. The guidelines limit specific investments to government securities, domestic chartered financial securities, domestic corporate issues, and California municipal securities. The District's securities portfolio is held by the County Treasurer. Interest earned on investments is recorded as revenue of the fund from which the investment was made.

2. Cash and Cash Equivalents

The District's cash deposits are considered to be cash on hand and cash in banks. Cash and Cash Equivalents are generally considered short-term, highly liquid investments with a maturity of three months or less from the purchase date.

3. Investments

Investments are recorded at fair value in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. Accordingly, the change in fair value of investments is recognized as an increase or decrease to investment assets and investment income.

SONOMA VALLEY UNIFIED SCHOOL DISTRICT
Measure H Bond Fund
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2020

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction. In determining this amount, three valuation techniques are available:

- Market approach - This approach uses prices generated for identical or similar assets or liabilities. The most common example is an investment in a public security traded in an active exchange such as the NYSE.
- Cost approach - This technique determines the amount required to replace the current asset. This approach may be ideal for valuing donations of capital assets or historical treasures.
- Income approach - This approach converts future amounts (such as cash flows) into a current discounted amount.

Each of these valuation techniques requires inputs to calculate a fair value. Observable inputs have been maximized in fair value measures, and unobservable inputs have been minimized.

4. Long-Term Obligations

In the Measure H Bond Fund financial statements, bond premiums, discounts and bond issuance costs are recognized during the current period. The face amount of the debt issued, premiums, or discounts are reported as other financing sources/uses.

5. Fund Balance Classifications

In accordance with Government Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, the District classifies governmental fund balances as follows:

- *Nonspendable* includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.
- *Restricted* includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts constrained due to constitutional provisions or enabling legislation.
- *Committed* includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority and does not lapse at year-end. Committed fund balances are imposed by the District's board of education.
- *Assigned* includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. Fund balance may be assigned by the Superintendent and the Assistant Superintendent of Business Services.

SONOMA VALLEY UNIFIED SCHOOL DISTRICT
Measure H Bond Fund
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2020

- *Unassigned* includes positive fund balance that has not been classified within the above mentioned categories and negative fund balances in other governmental funds.

The District uses restricted/committed amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as a grant agreement requiring dollar for dollar spending. Additionally, the District would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

6. Accounting Estimates

The presentation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

NOTE 2 - CASH AND INVESTMENTS

Summary of Deposits

A summary of deposits as of June 30, 2020, is as follows:

<u>Description</u>	<u>Carrying Amount</u>	<u>Fair Value</u>
Cash in county treasury investment pool	\$ 1,510,217	\$ 1,519,127

Fair Value Measurements

GASB 72 established a hierarchy of inputs to the valuation techniques above. This hierarchy has three levels:

- Level 1 inputs are quoted prices in active markets for identical assets or liabilities.
- Level 2 inputs are quoted market prices for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active, or other than quoted prices that are not observable.
- Level 3 inputs are unobservable inputs, such as a property valuation or an appraisal.

The District has the following recurring fair value measurements as of June 30, 2020:

- Investments in the Sonoma County Treasury Investment Pool are not measured using the input levels above because the District’s transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

SONOMA VALLEY UNIFIED SCHOOL DISTRICT
Measure H Bond Fund
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2020

Cash in County Treasury

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 fair value of the District's investment in the pool is reported in the accounting 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). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Policies and Practices

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; and collateralized mortgage obligations.

Risk Disclosures

Limitations as they relate to interest rate risk, credit risk, custodial credit risk - deposits and concentration of credit risk are described below:

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 the changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Treasury. The District maintains cash with the Sonoma County Investment Pool. The pool has a fair value of approximately \$2.836 billion and an amortized book value of \$2.819 billion. The average weighted maturity for this pool is 787 days.

Credit Risk

Credit risk is the risk of loss due to the failure of the security issuer. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The investment with the Sonoma County Investment Pool is governed by the County's general investment policy. The investment with the Sonoma County Investment Pool is rated at least AA by Moody's Investor Service.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the

SONOMA VALLEY UNIFIED SCHOOL DISTRICT
Measure H Bond Fund
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2020

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 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits.

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 the amount stipulated by the California Government code. District investments that are greater than 5 percent of total investments are in either an external investment pool or mutual funds and are therefore exempt.

NOTE 3 - MEASURE H GENERAL OBLIGATION BOND

Through elections, the District received authorization to issue general obligation bonds (GOB) that requires the county to levy annual ad valorem taxes for the payment of interest and principal on the bonds. Bond proceeds are used to help prevent budget cuts, improve student achievement and college/job preparation by making neighborhood schools energy efficient through the installation of solar panels, energy efficient windows, and by implementing water conservation improvements. This will create savings that will be used to improve classrooms, upgrade technology, modernize and equip classrooms, libraries, computer and science labs, as well as support career/technical education.

On December 22, 2010, the District issued \$14,648,881 in General Obligation Bonds, Series A, B-1, and B-2 to finance the installation of multiple solar panel arrays in the district. From the gross proceeds of \$14,953,792 which included a premium of \$304,911 net of an underwriting discount of \$109,867, net proceeds of \$14,539,866 (after payment of \$304,059 in issuance costs) were deposited with the County in the District's name. The bond bears interest at 3.8% to 12% and matures on June 30, 2031. The interest rates are fixed per maturity date for both serial and term bonds, resulting in a range of interest rates based on the maturity schedule.

On February 10, 2015 the District issued \$25,350,000 in General Obligation Bonds, Election of 2010, Series 2015, to finance specific construction, repair and improvement projects approved by the voters of the District. From the gross proceeds of \$28,654,350 which included a premium of \$3,304,350 net of an underwriting discount of \$100,133, net proceeds of \$28,384,217 (after payment of \$170,000 in issuance costs) were deposited with the County in the District's name. The bond bears interest at 3% to 5% and matures on August 1, 2033. The interest rates are fixed per maturity.

SONOMA VALLEY UNIFIED SCHOOL DISTRICT
Measure H Bond Fund
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2020

The following schedule summarizes the District's Measure H Bond Fund general obligation bonds as of June 30, 2020:

Bond	Issue Date	Maturity Date	Interest Rate	Original Issue	Bonds			Bonds
					Outstanding July 01, 2019	Issued	Redeemed	Outstanding June 30, 2020
2010 GOB, Ser. 2010A	2010	2031	6.5-12%	\$ 4,003,881	\$ 4,003,881	\$ -	\$ -	\$ 4,003,881
2010 GOB, Ser. 2010B-2	2010	2029	7.12%	10,000,000	10,000,000	-	-	10,000,000
2010 GOB, Ser. 2015	2015	2033	3-5%	25,350,000	24,920,000	-	-	24,920,000
Subtotal General Obligation Bonds				39,353,881	38,923,881	-	-	38,923,881
Accreted Interest					4,949,477	549,942	-	5,499,419
Total General Obligation Bonds					<u>\$ 43,873,358</u>	<u>\$ 549,942</u>	<u>\$ -</u>	<u>\$ 44,423,300</u>

The following is a summary of the annual debt service requirements as of June 30, 2020:

Year Ending June 30	Principal	Interest	Total
2021	\$ -	\$ 1,775,100	\$ 1,775,100
2022	410,000	1,775,100	2,185,100
2023	715,000	1,762,800	2,477,800
2024	895,000	1,741,350	2,636,350
2025	1,578,260	1,690,994	3,269,254
2026-2030	16,348,007	6,136,206	22,484,213
2031-2035	18,977,614	2,147,500	21,125,114
Total Debt Service	<u>\$ 38,923,881</u>	<u>\$ 17,029,050</u>	<u>\$ 55,952,931</u>

NOTE 4 - COMMITMENTS

Through February 24, 2021, the date on which the financial statements were available to be issued, the District had encumbered \$1,500,000 of the Measure H Bond proceeds to be spent on capital projects in the fiscal year ended June 30, 2021.

SUPPLEMENTARY INFORMATION

SONOMA VALLEY UNIFIED SCHOOL DISTRICT
Measure H Bond Fund
Statement of Actual Expenditures
From Inception Through the Fiscal Year Ended June 30, 2020

Project Description	From Inception Through June 30, 2019	Fiscal Year Ended June 30, 2020	Total Expenditures
Adele Harrison Field	\$ 207,942	\$ -	\$ 207,942
Adele Harrison Middle School Field	2,523,509	-	2,523,509
Altimira Bathroom	113,496	-	113,496
Altimira Courtyard	21,879	-	21,879
Altimira Locker Room Modernization	167,845	956,676	1,124,521
Altimira Parking	274,673	-	274,673
Building Improvements	182,575	-	182,575
CBO - Audit Fees	12,000	-	12,000
CBO - Legal Fees	2,499	-	2,499
Charter Roofing	727,850	-	727,850
Classroom Furniture	491,299	-	491,299
College/Career- Sonoma Valley High School	2,028	-	2,028
Construction Management - Counterpoint	80,838	-	80,838
Districtwide Technology	1,447,321	-	1,447,321
Dunbar Playground	44,350	-	44,350
Flowery Driveway	1,732,608	-	1,732,608
Master Planning	373,487	-	373,487
Mechanical System Replacement - Altimira	676,424	-	676,424
Mechanical System Replacement - Dunbar	4,768,854	-	4,768,854
Mechanical System Replacement - El Verano	1,766,396	-	1,766,396
Mechanical System Replacement - Flowery	1,037,799	-	1,037,799
Mechanical System Replacement - Prestwood	912,926	-	912,926
Mechanical System Replacement - Sassarini	1,031,440	-	1,031,440
Network Infrastructure	2,734,575	-	2,734,575
Prestwood HVAS Replacement	864,541	-	864,541
Prestwood Restrooms	3,966	-	3,966
Prestwood Stripe and Seal Asphalt	7,595	-	7,595
QKA - Green Facilities Assessment	50,967	-	50,967
Sassarini Exterior Lighting	31,770	-	31,770
Shade Structure - Sonoma Valley High School	96,743	-	96,743
Signs & Traffic	26,823	-	26,823
Signs & Traffic - Altimira	565,393	-	565,393
Signs & Traffic - Sonoma Valley High School	193,772	-	193,772
Solar Energy & Technology Project	12,371,118	-	12,371,118
Sonoma Valley High School AG	140	-	140
Sonoma Valley High School Agriculture Pathway	1,337,439	-	1,337,439
Sonoma Valley High School Engineering Pathway	300,691	-	300,691
Sonoma Valley High School Projects	568,607	5,366	573,973
Window Blind Replacement	51,090	-	51,090
WSTR Admin/Perf Arts Building	10,650	-	10,650
Grand Total	\$ 37,815,918	\$ 962,042	\$ 38,777,960

The notes to the supplementary information are an integral part of this statement.

SONOMA VALLEY UNIFIED SCHOOL DISTRICT
Measure H Bond Fund
Notes to Program Statements
For the Fiscal Year Ended June 30, 2020

NOTE 1 - THE PROGRAM

In November 2000, California voters passed Proposition 39, which allows school districts to issue general obligation bonds with 55% voter approval (instead of two-thirds of the votes), if the intent and purpose of the bonds is to reduce class sizes and to modernize/replace school facilities. Along with the passage of Proposition 39, additional requirements are also added to ensure accountability over the usage of the bond proceeds, which includes conducting annual financial and performance audits.

The Sonoma Valley Unified School District passed Measure H on November 2010, with 67% of District voters approving the measure. The governing board then appointed a Citizens' Oversight Committee to ensure accountability over the issuance and expenditures of bond proceeds. The bond oversight committee holds quarterly meetings to ensure that bond proceeds are expended in accordance with the bond project list and to obtain updates from the bond manager in regard to the progress of projects funded with bond proceeds.

The Sonoma Valley Unified School District successfully sold all of the bonds authorized by the capital program under Measure "H", which authorized \$40 million in bonds to be sold over time.

All projects funded by the issuance of Measure H general obligation bonds are subject to review by the District's Board of Trustees and by an independent Citizens' Oversight Committee. The District will also provide many public forums to present progress and seek input from community members, parents, and staff.

The District issued \$14.65 million in Bond proceeds for the District's solar program. The solar program is estimated to reduce utility costs and provide an additional source of funds to the District in the form of rebates from the California Solar Initiative. The goal is to generate savings that will benefit students in the form of additional resources for the classroom instead of utility bills.

The bond financing was facilitated in part via the District's receipt of a Clean and Renewable Energy Bond (CREB) Program award, which the District staff applied for and successfully garnered in November 2009. The CREB award allowed the District to sell approximately \$10 million of the total bonds with a Federal government subsidy, whereby the interest cost is substantially reduced. This means that the District was able to secure a large portion of the financing at an interest rate of approximately 3.14%, as compared to a non-subsidized rate of approximately 5.00%. Additional information about bond issuances can be found in Note 3.

NOTE 2 - ORGANIZATION

Sonoma Valley Unified School District was established in 1901 and encompasses an area of approximately 900 square miles. There were no changes in the boundaries of the District during the current year. The District currently operates five elementary schools, two middle schools, one high school, and a continuation high school.

SONOMA VALLEY UNIFIED SCHOOL DISTRICT
Measure H Bond Fund
Notes to Program Statements
For the Fiscal Year Ended June 30, 2020

The board of Education for the fiscal year ended June 30, 2020, was comprised of the following members:

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
John Kelly	President	December 2025
Melanie Blake	Vice President	December 2023
Cathy Coleman	Member	December 2023
Britta Johnson	Member	December 2020
Catalina Wetzel	Member	December 2020

NOTE 3 - CITIZENS' OVERSIGHT COMMITTEE

Duties of the committee include ensuring that bond revenues are expended only for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities. The committee must also ensure that no funds are used for any teacher or administrative salaries or other school operation expenses.

Furthermore, the committee is authorized to receive and review copies of the annual independent performance audit and the annual independent financial audit required by Article XIII A, Section 1(b)(3)(C) and Article XIII A, Section 1(b)(3)(D), respectively, of the California Constitution.

The Committee was formed by the Board trustees, which met two times in the last fiscal year. The Citizens' Oversight Committee was comprised of the following members as of June 30, 2020:

<u>Name</u>	<u>Title</u>
Berger, Kevin	At-large Community Member
Staggs, Havard	Senior Citizens Organization
McNairy, Chris	Parent and Active in a School Organization
Storck, Jamie	Business Organization
- VACANT -	Parent and At-large member
- VACANT -	Bonafide Taxpayer Organization/ Local Business

During the fiscal year ended June 30, 2020, the District was unable to fill all the committee positions, however, as required by Article XIII A, the District was actively seeking to fill these roles and publicly posted the vacancies.

**SCHEDULE OF FINDINGS
AND
RECOMMENDATIONS**

SONOMA VALLEY UNIFIED SCHOOL DISTRICT
Measure H Bond Fund
Schedule of Findings and Recommendations
For the Fiscal Year Ended June 30, 2020

This section identifies the deficiencies, significant deficiencies, material weaknesses, and instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*.

Our tests resulted in no findings and recommendations.

SONOMA VALLEY UNIFIED SCHOOL DISTRICT
Measure H Bond Fund
Schedule of Prior Year Findings and Recommendations
For the Fiscal Year Ended June 30, 2020

Finding 2019-001; 30000 – Accounts Payable Accrual (Repeat of finding 2018-001)

Criteria: According to Generally Accepted Accounting Principles (GAAP) all expenses should be recognized when incurred.

Condition: During our testwork over the District's accounts payable, we noted that the District incorrectly excluded \$589,571.

Effect: The District's accounts payable was understated by \$589,571.

Cause: During year end process, the District incorrectly performing system processes and failed to review the final accrual balances to ensure proper classification of expense cutoff for accounts payable.

Recommendation: We recommend the District review the system process for recording expenses as accounts payable and ensure ending accounts payable balances are correct.

Corrective Action Plan: The District will review invoices received subsequent to year end and apply them to the correct fiscal year. The district will also review all closing entries with our County Office of Education to ensure that proper system processes have been performed correctly to produce the appropriate entries.

Status: Implemented.

**OTHER INDEPENDENT
AUDITOR'S REPORTS**



INDEPENDENT AUDITOR'S 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

Measure H Citizens' Oversight Committee and
Governing Board Members
Sonoma Valley Unified School District

We have audited, 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, the financial statements of the Measure H Bond Fund of the Sonoma Valley Unified School District as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Sonoma Valley Unified School District's Measure H Bond Fund financial statements, and have issued our report thereon dated February 24, 2021.

Internal Control over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District'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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Sonoma Valley Unified School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However,



providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

C & A LLP

February 24, 2021
San Jose, California



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT
ON THE MEASURE H BOND PROGRAM**

Measure H Citizens' Oversight Committee and
Governing Board Members
Sonoma Valley Unified School District

Compliance

We have audited the Sonoma Valley Unified School District's (the District) compliance with Measure H of the November 2010 election, as approved under Proposition 39, and with the performance requirements referred to in Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution.

Management's Responsibility

Compliance with the requirements referred to above is the responsibility of the District's management.

Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance with the laws and regulations identified above based on our audit. We conducted our audit of compliance 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 noncompliance with the compliance requirements referred to above that could have a material effect on compliance with the laws and regulations have occurred. An audit includes examining, on a test basis, evidence supporting the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide legal determination of the District's compliance with those requirements.

Audit Objectives

Our audit includes the following objectives:

1. To obtain reasonable assurance that the proceeds of the sale of the Measure H Bond Fund were only used for the purposes set forth in the ballot measure and not for any other purpose, such as teacher and administrative salaries.
2. To obtain reasonable assurance that the Governing Board of the District, in establishing the approved projects set forth in the ballot measure, evaluated the remodeling, new construction and renovations of items which will relieve overcrowding, repair local schools and improve student safety conditions of the District.



3. To obtain reasonable assurance that the District complied with the performance requirements as referred to in Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution, the enactment of AB 1908 (Chapter 44, Statutes of 2000) and the bond measure. Management is responsible for the District's compliance with these requirements.

Scope and Methodology

To meet the objectives of our performance audit, procedures we performed included, but were not limited to, the following scope and methodology:

1. We documented and tested controls over financial reporting and compliance specific to the Measure H Bond Fund which included inquires about separation of duties, account coding, timekeeping, pay rates and procurement.
2. We verified that bond proceeds were deposited in the District's name and invested in accordance with applicable legal requirements.
3. We tested payments made to the construction service companies and reviewed the terms of contracts.
4. We tested approximately 97% of the 2019-20 expenditures to ensure they were valid, allowable and accurate.
5. We verified that the District was in compliance with Assembly Bill 1908 and Ed Code Section 15278, where the District is required to establish a bond oversight committee for Proposition 39 bonds that includes one active member from each of the following sectors: a business organization, senior citizens' organization, bona fide taxpayer's association, and one parent/guardian of a child enrolled in the District and one parent/guardian of a child enrolled in the District who is also a member of a parent teacher association.
6. We verified the Citizens' Oversight Committee met pursuant to Education Code Section 15280.

Results of Procedures Performed

We did not identify any exceptions to the procedures performed above, nor any exceptions to other tests that we conducted related to the Measure H Bond Fund. Our audit of compliance was made for the purposes set forth in the Objectives section of this report and would not necessarily disclose all instances of noncompliance.

Opinion

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Measure H Bond program for the fiscal year ended June 30, 2020.



Purpose of This Report

The purpose of this report is solely to describe the scope of our testing over compliance and the results of that testing based on the standards referred to above. Accordingly, this report is not suitable for any other purpose.

C & A LLP

February 24, 2021
San Jose, California



**CITIZENS' BOND OVERSIGHT
COMMITTEE**

ANNUAL REPORT

March 31, 2021



CITIZENS' BOND OVERSIGHT COMMITTEE ANNUAL REPORT

2020-2021

The Citizens Oversight Committee

Measure H, authorizing the issuance of \$40 million of general obligation bonds, was approved by the voters within the Sonoma Unified School District in November, 2010. In November 2016, voters passed Measure E authorizing the issuance of \$120 million of general obligation bonds. Pursuant to the provisions of the Strict Accountability in Local School Construction Bonds Act of 2000 the Board of Trustees was required to appoint a Citizens' Oversight Committee after the successful bond election.

At their regular meeting on November 15, 2016, the District's Board of Trustees designated our current committee as the Citizens' Oversight Committee for both Measure H and Measure E.

The primary charge of the Oversight Committee is to inform the public about the expenditure of bond revenues and to ensure these revenues are spent for the purposes described in Measure H. Activities and duties of the Committee are found in Sections 15278 et. seq. of the Education Code.

The Citizens' Oversight Committee is required to have representatives from the following:

1. One member active in a business organization representing the business community located within the District.
2. One member active in a senior citizens' organization.
3. One member active in a bona fide taxpayers' organization.
4. One member who is the parent or guardian of a child enrolled in the District.
5. One member who is the parent or guardian of a child enrolled in the District and who is active in a parent-teacher organization, such as the PTA or school site council.
6. Two other members, selected from the public at large.

MEMBERS OF THE COMMITTEE

Chris McNairy, Chairman, is a Sales Manager for Hunter Industries. Chris' children attend or have attended Sonoma Valley Unified School District Schools and he has served on the Sonoma Charter School Governing Board, Sonoma Charter School PTO and the Sonoma Valley High School Master Planning Committee. Currently Chris serves as the President of the SVHS Boosters Board. Additionally, Chris is active or has been active in the Boy Scouts, Little League, Babe Ruth and St. Andrew Presbyterian Church.

Kevin Berger was appointed to the Oversight Committee in April 2015. Kevin is a Civil Engineer for the Sonoma County Permit and Resource Management Department and is representing the community as an at-large member of this committee.

Havard Staggs was appointed to the Oversight Committee by the Board on December 13, 2016. Havard serves as the Treasurer of the California Foundation on Aging and served on the 2002 Amador County Unified School District Bond Oversight Committee.

Jamie Storck was appointed to the Bond Oversight Committee by the Board on March 14, 2017. Jamie is a parent of an SVUSD student and is active in a local business organization.

ACTTIVITIES OF THE COMMITTEE:

Agenda and Action taken at the October 21, 2021 Meeting include the following:

- Approval of the Minutes from the Committee's April 21, 2020 meeting
- Approve expenditures from 2010 (H) Bond and 2017 (E) Bond for the period April 6, 2020 through June 30, 2020
- Approve expenditures from 2010 (H) Bond and 2017 (E) Bond for the period July 1, 2020 through October 02, 2020
- Calendar Next Meeting Date to Approve Audit of Measure (H) Bond and (E) Bond for the Fiscal Year Ending June 30, 2020 (March 24, 2021)
- Calendar Next Meeting Date to Approve Annual Report to be presented at a future Board Meeting (March 31, 2021)

Facilities Tour March 5, 2021:

- Sonoma Charter School, Portable Replacement Project
- Altimira Middle School, Track Project and Locker Room Project
- El Verano Elementary School, Multi-Purpose Room Project
- Adele Harrison Middle School, Gym and Performing Arts and 21st Century Furniture Projects
- Sonoma Valley High School, CTE Culinary, Athletic Fields Projects

Agenda and Action taken at the March 24, 2021 Meeting include the following:

- Welcome New Members
- Acknowledgement and Thank You – Jaime Storck - March 2021 unless she elects to stay one more term. Kevin Berger – April 2021 and President, Chris McNairy – May 2021
- Discuss recruiting new members

- Approval of the Minutes from the Committee's October 21, 2020 meeting
- Approve the Measure H (2010) and Measure E (2017) Bond Fund Audit for the Fiscal Year Ended June 30, 2020
- Review both Measure H (2010) and Measure E (2017) expenditures for the period October 03, 2020 through February 28, 2021.
- Review the *DRAFT* Annual Report to the Board of Trustees
- Select the Board Meeting Date to present the Oversight Committee's Annual Report to Trustees. (April 20, 2021)

Agenda and Action taken at the March 31, 2021 Meeting include the following:

- Approval of the Minutes from the Committee's March 24, 2021 meeting
- Approve the Citizens' Oversight Committee Annual Report 2020-2021 (presented April 20, 2021 Board meeting)
- Calendar Next Meeting

Conclusion

The Committee's activities and actions have been in accordance with the Procedures, Policies and Guidelines adopted by the Board of Trustees as well as the duties outlined in Sections 15278 et. seq. of the Education Code. Financial reviews have taken place at each of the Committee's meetings listed.

Total expenditures approved from Fund 22 (2010 Bond/Measure H)

- April 06, 2020 to June 30, 2020 were \$962,041.74
- July 1, 2020 through October 02, 2020 were \$148,743.52
- October 03, 2020 through February 28, 2021 were \$860,429.

Total expenditures approved from Fund 21 (2017 Bond / Measure E)

- April 06, 2020 to June 30, 2020 were \$15,609,132.94
- July 1, 2020 through October 02, 2020 were \$7,093,801.12
- October 03, 2020 through February 28, 2021 were \$22,535,212.12

Since inception, total expenditures approved by the Committee have been:

Fund 21 (CREBS) (Clean and Renewable Energy Bonds) Funds fully expended in 2015	\$9,866,112.41
Fund 22 (2010 Bond / Measure H)	\$29,784,544.83
Fund 21 (2017 Bond / Measure E)	\$ 63,844,263.21

Citizens' Oversight Committee DRAFT