Fiscal Presentation

March 1, 2021

Data as of January 31, 2021

- Audit as of June 30, 2020
- Audit Purpose:
  - *Form an opinion on financial statements*
  - *Performance audit to verify District complied with rules and regulations*
- Financial Statement:
  - *Unmodified opinion = Best opinion given*
  - *No material weaknesses or significant deficiencies identified*
- Performance Audit:
  - *Auditor's tested 31% of total expenditures*
  - *No expenditures that were tested were found not in compliance with the requirements Article XIIIA of the State Constitution or the requirements of the Measure K*
- Fund Balance as of June 30, 2020 was $30,799,317
- Fund Balance is considered restricted
  - *Amount that can be spent only for specific purpose*
- Findings:
  - *None*

PROJECT	EXPENDITURES-TO-DATE	ENCUMBERED	TOTAL
EL CAMINO—CLEAN ENERGY PROJECT	32,352.79	1,148.00	33,500.79
EL CAMINO—MODERNIZATION	517,689.24	-	517,689.24
ELDERBERRY—CLEAN ENERGY PROJECT	235.78	-	235.78
ELDERBERRY—MODERNIZATION	352,759.99	57,000.00	409,759.99
EUCLID—CLEAN ENERGY PROJECT	639,878.68	-	639,878.68
EUCLID—MODERNIZATION	761,900.91	-	761,900.91
EUCLID—SEISMIC RETROFIT	4,372,044.01	-	4,372,044.01
HAWTHORNE—CLEAN ENERGY PROJECT	1,801.29	-	1,801.29
HAWTHORNE—MODERNIZATION	360,172.73		

PROJECT	EXPENDITURES-TO-		

PROJECT	EXPENDITURES-TO-DATE	ENCUMBERED	TOTAL
RAMONA—MODERNIZATION	520,343.15	-	520,343.15
SERRANO—CLEAN ENERGY PROJECT	3,063.65	-	3,063.65
SERRANO—HEALTH AND LEARNING CENTER	945,193.77	6,344,551.87	7,289,745.64
SERRANO—MODERNIZATION	382,442.19	-	382,442.19
SERRANO—SEISMIC RETROFIT	1,949,915.17	-	1,949,915.17
SULTANA—MODERNIZATION	301,664.00	10,453.21	312,117.21
VARIOUS—CLEAN ENERGY PROJECT	23,087.44	-	23,087.44
VARIOUS—			

PROJECT	EXPENDITURES-TO-DATE	ENCUMBERED	TOTAL
VISTA GRANDE—CLEAN ENERGY PROJECT	703.31	-	703.31
VISTA GRANDE—MODERNIZATION	362,332.02	17,479.27	379,811.29
WILTSEY—CLEAN ENERGY PROJECT	2,337.32	-	2,337.32
WILTSEY—HEALTH AND LEARNING CENTER	524,454.74	752,294.76	1,276,749.50
WILTSEY—MODERNIZATION	203,704.51	-	203,704.51
WILTSEY—SEISMIC RETROFIT	1,763,903.51	192,253.10	1,956,156.61
GRAND TOTAL	54,391,161.88	8,349,305.83	62,740,467.71