

**TIPTON ELEMENTARY SCHOOL DISTRICT  
REGULAR BOARD MEETING  
AGENDA**

Tuesday, March 5, 2019  
7:00 p.m. District Conference Room

**1. CALL ALL TO ORDER – FLAG SALUTE**

**In compliance with the Americans with Disabilities Act and the Brown Act, if you need special assistance to participate in the meeting, including the receipt of the agenda and documents in the agenda package in an alternate format, please contact the Tipton Elementary School District office at (559) 752-4213. Notification 48 hours prior to the meeting will enable the district to make reasonable arrangements to ensure accessibility to this meeting (28CFR35.102-35, 104 ADA Title II), and allow for the preparation of documents in appropriate alternate format**

**2. PUBLIC INPUT:**

*In order to ensure that Members of the public are provided a meaningful opportunity to address the board on agenda items that are within the Board's jurisdiction, agenda items may be addressed either at the public input portion of the agenda, or at the time the matter is taken up by the board. Board presentations are limited to 3 minutes per person and 15 minutes per topic.*

**2.1** Community Relations/Citizen Comments

**2.2** Reports by Employee Units CTA/CSEA

**2.3** Student Comments – Character Counts

**3. CONSENT CALENDAR: Action items:**

**3.1** Minutes of the Regular Board Meeting – February 5, 2019

**3.2** Minutes of the Special Board Meeting – February 26, 2019

**3.3** Field Trip, Facility and Conference Attendance Requests

**3.4** Good Governance and Program Advisory Services Agreement Between School Innovations and Achievement and Tipton Elementary School

**3.5** Discarded Library Books

**4. ADMINISTRATIVE: Action items:**

**4.1** 2019 Delegate Assembly Ballot Subregion 12-A (Tulare County)

**4.2** Approve Master Service Agreement with Frontline Education

**4.3** Approve Low Performing Students Block Grant Application

**4.4** Approve Amended School Calendar for 2019-2020

**4.5** Connections Academy Charter; Santa Barbara, is seeking authorization and approval from each LEA within Tulare County SELPA to join the Tulare County SELPA

**4.6** Connections Academy Charter; Orange County, is seeking authorization and approval from each LEA within Tulare County SELPA to join the Tulare County SELPA

**4.7** Approve Principal Job Description

- 4.8 Approve Posting the Position to Hire a Principal for the 2019-2020 School Year
- 4.9 Consolidated Application Winter 2018-2019

5. **FINANCE: Action items:**

- 5.1 Vendor Payments
- 5.2 Budget Revisions
- 5.3 2<sup>nd</sup> Interim Report 2018 - 2019

6. **INFORMATION: (Verbal Reports & presentations)**

- 6.1 MOT--FOOD SERVICE—PROJECTS
- 6.2 Consideration and Public Notice of the District’s Initial Proposal to Associated Teachers of Tipton Regarding Certificated Collective Bargaining Agreement Negotiations, for the 2019- 2020 School Year
- 6.3 Consideration and Public Notices of the Associated Teachers of Tipton’s Initial Proposal to the District Regarding Certificated Collective Bargaining Agreement Negotiations, for the 2019-2020 School Year

7. **ANY OTHER BUSINESS -**

8. **ADJOURN TO CLOSED SESSION: The Board will consider and may act upon any of the following items in closed session. Any action taken will be reported publicly at the end of closed session as required by law.**

- 8.1 Education Code 35146  
Student transfers, inter District etc.
- 8.2 Government Code Section 54957  
Public Employee Discipline/Dismissal/Release/Complaint
- 8.3 Government Code Section 54957  
Public Employee Appointment/Employment  
Title: Instructional Aide (After School Program)
- 8.4 Government Code Section 54957.6  
Conference with labor negotiator  
Name of negotiator: Board President  
Underrepresented employee: Superintendent

9. **RECONVENE TO OPEN SESSION**

10. **REPORT OUT FORM CLOSED SESSION**

11. **ADJOURNMENT**

**The Board upon discussion and a vote of agreement may make any item an action item.**

**Notice: If documents are distributed to Board Members concerning an agenda item within 72 hours of a regular board meeting, at the same time the documents will be made available for public inspection at the District Office located at 370 N. Evans Road, Tipton CA. 93272,**

**telephone 752-4213.**

**Agenda Posted: Friday, March 1, 2018**

**3. CONSENT CALENDAR: Action items:**

**3.1** Minutes of the Regular Board Meeting – February 5,  
2019

# TIPTON ELEMENTARY SCHOOL DISTRICT REGULAR BOARD MEETING MINUTES

Tuesday, February 5, 2019  
7:00 p.m. District Conference Room

## 1. **CALL TO ORDER – FLAG SALUTE**

*Board Clerk, Iva Sousa, called the meeting to order at 7:02 pm and led the flag salute. Board Members present: Shelley Heeger, Iva Sousa and Fernando Cunha. Greg Rice and John Cardoza were absent. Guests: Desiree Heinks, Maryann Henry, Lisbet Torres, Guilfredo Saldana, Heriberto Sosa, Tamara Morton, Sandra Cunha, Rocio Palomera, Valentina Hernandez, Alejandro Gomez, Ivette Gomez, Alex Gomez, Martha Nunez, Claudia Rivas Iglesias, Roberto Arevalos, Monica Diguez and Jacob Munoz.*

## 2. **PUBLIC INPUT:**

- 2.1 Community Relations/Citizen Comments
- 2.2 Reports by Employee Units CTA/CSEA

*Ms. Morton, CTA President, invited the members of the Board to the School Board Appreciation Dinner that will be held on Thursday, February 21, 2019.*

- 2.3 Correspondence  
Review of First Interim Report

*Mrs. Bettencourt updated the Board on the First Interim report from the County Office.*

- 2.4 Ms. Heinks – Recognize Spelling Bee Participants

*Mrs. Heinks introduced all the students who participated in the Spelling Bee. She also shared who would be representing Tipton Elementary at the County Spelling Bee that will take place on Wednesday, February 20, 2019.*

## 3. **CONSENT CALENDAR: Action items:**

- 3.1 Minutes of the Regular Board Meeting - January 8, 2019
- 3.2 Field Trip, Conference, Fundraiser and Facilities Requests
- 3.3 E-RATE Service Agreement – AMS.NET Service Provider

*Motion to approve the consent calendar was made by Fernando Cunha and second by Shelley Heeger.*

*Vote Yea 3/ No 0/ Abstain 0/ Absent 2*

*Yea - Shelley Heeger, Iva Sousa and Fernando Cunha*

*No – 0*

*Abstain – 0*

*Absent – Greg Rice and John Cardoza*

## 4. **ADMINISTRATIVE: Action items:**

- 4.1 Quarterly Board Policy Update December 2018

*Motion to approve Quarterly Board Policy Update December 2018 was made by Shelley*

*Heeger and second by Fernando Cunha.*  
*Vote Yea 3/ No 0/ Abstain 0/ Absent 2*  
*Yea - Shelley Heeger, Iva Sousa and Fernando Cunha*  
*No – 0*  
*Abstain – 0*  
*Absent – Greg Rice and John Cardoza*

#### **4.2** Comprehensive School Safety Plan 2018-2019

*Motion to approve Comprehensive School Safety Plan 2018-2019 was made by Fernando Cunha and second by Shelley Heeger.*  
*Vote Yea 3/ No 0/ Abstain 0/ Absent 2*  
*Yea - Shelley Heeger, Iva Sousa and Fernando Cunha*  
*No – 0*  
*Abstain – 0*  
*Absent – Greg Rice and John Cardoza*

#### **4.3** ELA Adoption: Houghton Mifflin Harcourt, *California Journeys K-5*

*Motion to approve ELA Adoption: Houghton Mifflin Harcourt, California Journeys K-5 was made by Fernando Cunha and second by Shelley Heeger.*  
*Vote Yea 3/ No 0/ Abstain 0/ Absent 2*  
*Yea - Shelley Heeger, Iva Sousa and Fernando Cunha*  
*No – 0*  
*Abstain – 0*  
*Absent – Greg Rice and John Cardoza*

#### **4.4** ELA Adoption: McGraw-Hill School Education, *StudySync 6-8*

*Motion to approve ELA Adoption: McGraw-Hill School Education, StudySync 6-8 was made by Fernando Cunha and second by Shelley Heeger.*  
*Vote Yea 3/ No 0/ Abstain 0/ Absent 2*  
*Yea - Shelley Heeger, Iva Sousa and Fernando Cunha*  
*No – 0*  
*Abstain – 0*  
*Absent – Greg Rice and John Cardoza*

#### **4.5** Agreement with Farmworker Institute of Education and Leadership Development and Tipton Elementary School for English as a Second Language ESL Program

*Motion to approve Agreement with Farmworker Institute of Education and Leadership Development and Tipton Elementary School for English as a Second Language ESL Program was made by Shelley Heeger and second by Fernando Cunha.*  
*Vote Yea 3/ No 0/ Abstain 0/ Absent 2*  
*Yea - Shelley Heeger, Iva Sousa and Fernando Cunha*  
*No – 0*  
*Abstain – 0*  
*Absent – Greg Rice and John Cardoza*

#### **4.6** School Calendar for 2019-2020

*Motion to approve School Calendar for 2019-2020 was made by Fernando Cunha and second by Shelley Heeger.*

*Vote Yea 3/ No 0/ Abstain 0/ Absent 2*

*Yea - Shelley Heeger, Iva Sousa and Fernando Cunha*

*No – 0*

*Abstain – 0*

*Absent – Greg Rice and John Cardoza*

**5. FINANCE: Action items:**

**5.1 Vendor Payments**

*Motion to approve vendor payments was made by Fernando Cunha and second by Shelley Heeger.*

*Vote Yea 3/ No 0/ Abstain 0/ Absent 2*

*Yea - Shelley Heeger, Iva Sousa and Fernando Cunha*

*No – 0*

*Abstain – 0*

*Absent – Greg Rice and John Cardoza*

**5.2 Budget Revisions**

*Motion to approve Budget Revisions was made by Shelley Heeger and second by Fernando Cunha.*

*Vote Yea 3/ No 0/ Abstain 0/ Absent 2*

*Yea - Shelley Heeger, Iva Sousa and Fernando Cunha*

*No – 0*

*Abstain – 0*

*Absent – Greg Rice and John Cardoza*

**6. INFORMATION: (Verbal Reports & Presentations)**

**6.1 MOT--FOOD SERVICE—PROJECTS**

*Mrs. Bettencourt shared with the Board that the landscaping project is set to start in April. She also shared that the Cafeteria staff is working on preparing more home cooked meals.*

**6.2 Frontline Education**

*Mrs. Bettencourt and Ms. Henry shared with the Board information on Frontline Education, a sub finder that the school can use to request substitutes.*

**6.3 Update on School Garden**

*Mrs. Bettencourt read a letter on behalf of Mrs. Nuckols requesting donations for the new school garden. This letter will be sent out to members of the community.*

**7. ANY OTHER BUSINESS -**

**7.1 Building Fund (Measure C) Financial and Performance Audits for the Year Ended June 30, 2018**

**8. ADJOURN TO CLOSED SESSION: 7:45 pm**

**9. RECONVENE TO OPEN SESSION 10:06 pm**

**10. REPORT OUT FROM CLOSED SESSION**

- 8.1** Government Code Section 54957  
Public Employee Appointment/Employment  
Title: Resource Teacher for the 2019-2020 School Year

*Motion to approve Desiree Heinks as Resource Teacher for the 2019 -2020 school year was made by Fernando Cunha and second by Shelley Heeger.*

*Vote Yea 3/ No 0/ Abstain 0/ Absent 2*

*Yea - Shelley Heeger, Iva Sousa and Fernando Cunha*

*No – 0*

*Abstain – 0*

*Absent – Greg Rice and John Cardoza*

- 8.2** Government Code Section 54957  
Public Employee Discipline/Dismissal/Release/Complaint

*Motion to ratify Employee 1980974600 an Instructional Aide in the ASES After School Program's resignation, effective February 5, 2019 and accepted by the Superintendent/Principal on January 25, 2019 was made by Fernando Cunha and second by Shelley Heeger.*

*Vote Yea 3/ No 0/ Abstain 0/ Absent 2*

*Yea - Shelley Heeger, Iva Sousa and Fernando Cunha*

*No – 0*

*Abstain – 0*

*Absent – Greg Rice and John Cardoza*

*Motion to ratify Employee 6383852103 a Yard Duty Aide's resignation effective February 5, 2019 and accepted by the Superintendent/Principal on January 28, 2019 was made by Fernando Cunha and second by Shelley Heeger.*

*Vote Yea 3/ No 0/ Abstain 0/ Absent 2*

*Yea - Shelley Heeger, Iva Sousa and Fernando Cunha*

*No – 0*

*Abstain – 0*

*Absent – Greg Rice and John Cardoza*

*Motion to terminate the employment agreement with the Assistant Superintendent-Projects Director as of June 30, 2019 based on mutual consent. Effective July 1, 2019 the employee will be returned to a vacant classroom position for the 2019-2020 school year made by Shelley Heeger and second by Fernando Cunha.*

*Vote Yea 3/ No 0/ Abstain 0/ Absent 2*

*Yea - Shelley Heeger, Iva Sousa and Fernando Cunha*

*No – 0*

*Abstain – 0*

*Absent – Greg Rice and John Cardoza*

*The Board thanked Mr. Munoz for his service and shared their appreciation for all that he has done to help the district.*



**8.3** Education Code 35146  
Student transfers, inter District etc.

*Motion to approve student transfer for student #18-1947 was made by Fernando Cunha and second by Shelley Heeger.*

*Vote Yea 3/ No 0/ Abstain 0/ Absent 2*

*Yea - Shelley Heeger, Iva Sousa and Fernando Cunha*

*No – 0*

*Abstain – 0*

*Absent – Greg Rice and John Cardoza*

*Motion to approve student transfer for student #18-1948 was made by Fernando Cunha and second by Shelley Heeger.*

*Vote Yea 3/ No 0/ Abstain 0/ Absent 2*

*Yea - Shelley Heeger, Iva Sousa and Fernando Cunha*

*No – 0*

*Abstain – 0*

*Absent – Greg Rice and John Cardoza*

*Motion to approve student transfer for student #18-1949 was made by Fernando Cunha and second by Shelley Heeger.*

*Vote Yea 3/ No 0/ Abstain 0/ Absent 2*

*Yea - Shelley Heeger, Iva Sousa and Fernando Cunha*

*No – 0*

*Abstain – 0*

*Absent – Greg Rice and John Cardoza*

**8.4** Government Code Section 54957  
Public Employee Performance Evaluation  
Title: Superintendent/Principal

**8.5** Government Code Section 54957  
Public Employee Performance Evaluation  
Title: Assistant Superintendent Projects Director

**8.6** Government Code section 54957  
Public Employee Appointment/Employment  
Title: Superintendent/Principal

*Motion to appoint Stacey Bettencourt as Superintendent, beginning July 1, 2019, subject to final negotiations was made by Shelley Heeger and second by Fernando Cunha.*

*Vote Yea 3/ No 0/ Abstain 0/ Absent 2*

*Yea - Shelley Heeger, Iva Sousa and Fernando Cunha*

*No – 0*

*Abstain – 0*

*Absent – Greg Rice and John Cardoza*

11. **ADJOURNMENT** 10:17 pm

**Minutes approved March 5, 2019**

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Greg Rice, President

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Iva Sousa, Clerk

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Stacey Bettencourt, Secretary

**3. CONSENT CALENDAR: Action items:**

**3.2** Minutes of the Special Board Meeting – February 26,  
2019

**TIPTON ELEMENTARY SCHOOL DISTRICT  
SPECIAL BOARD MEETING  
MINUTES**

Tuesday, February 26, 2019  
6:00 p.m. District Conference Room

**1. CALL ALL TO ORDER – FLAG SALUTE**

*Board President, Greg Rice, called the meeting to order at 6:00 pm and led the flag salute. Board Members present: Shelly Heeger, Iva Sousa, Fernando Cunha and Greg Rice. John Cardoza was absent.*

**2. PUBLIC INPUT:**

**2.1 Community Relations/Citizen Comments**

*No comment*

**3. ADJOURN TO CLOSED SESSION: 6:01 pm**

**4. RECONVENE TO OPEN SESSION 7:07 pm**

**5. REPORT OUT FORM CLOSED SESSION**

**3.1 STUDENT EXPULSION** (Education Code sections 35146, 48900 et seq., 48912(b), and 49060 et seq., and 20 U.S.C. section 1232g)

1. Case #: 1819-01

*Discussion only*

**6. ADMINISTRATIVE: Action items:**

**6.1** Approve the Stipulated Expulsion of student # 24763, effective February 26, 2019, with placement at a school outside of the District. Parents have waived the due process of procedures.

*Motion to approve the Stipulated Expulsion of student # 24763, effective February 26, 2019, with placement at a school outside of the District was made by Shelley Heeger and second by Iva Sousa.*

*Vote Yea 4/ No 0/ Abstain 0/ Absent 1*

*Yea - Shelley Heeger, Iva Sousa, Fernando Cunha and Greg Rice*

*No – 0*

*Abstain – 0*

*Absent – John Cardoza,*

**7. ADJOURNMENT 7:08 pm**

**Minutes approved March 5, 2019**

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Greg Rice, President

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Iva Sousa, Clerk

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Stacey Bettencourt, Secretary

### **3. CONSENT CALENDAR: Action items:**

#### **3.3 Field Trip, Facility and Conference Attendance Requests**

**FIELD TRIP APPROVAL FORM**  
(MUST BE SUBMITTED ONE MONTH PRIOR TO FIELD TRIP)

TEACHER (S) Richmond, Kelly, Heink GRADE 1<sup>st</sup>

CLASSES ATTENDING 1<sup>st</sup> grade

DATE OF TRIP 4-11-19 # OF PUPILS 60 ADULTS 6

TRIP DATE 4-11-19 DESTINATION TCOE Planetarium + Science

BUS TO LEAVE SCHOOL AT 8:40 RETURN AT 2:30 Center

**BUS ROUTING AND STOPS**

① 99 north to Prosperity exit, right to  
Moony Blvd, left to Planetarium.

② To Plaza Park for lunch and egg hunt.

USE THE BACK OF THIS PAPER IF ROUTING NEEDS MORE SPACE.

PRELIMINARY STEPS: \_\_\_\_\_

TRIP RELEVANCY Science and Social  
Studies.

OTHER INFORMATION \_\_\_\_\_

COST \$ 0

CAFETERIA LUNCHES NEEDED YES  NO \_\_\_\_\_ HOW MANY 60

SIGNATURE OF TEACHER IN CHARGE Stacy Robt

TRIP AUTHORIZED BY SCHOOL BOARD YES \_\_\_\_\_ NO \_\_\_\_\_

SIGNATURE OF SUPERINTENDENT Stacy Buller

# Field Trip Approval Form

(MUST BE SUBMITTED ONE MONTH PRIOR TO FIELD TRIP)

TEACHER(S) Mrs. Nickols GRADE 6-8

CLASSES ATTENDING Ag In the Classroom

DATE OF TRIP 3/5/19 NUMBER OF PUPILS 23 ADULTS 1

DESTINATION UC Davis Extension Program (Tulare)

BUS TO LEAVE SCHOOL AT 1:00 RETURN AT 3:00

BUS ROUTING AND STOPS

18830 Rd 112, Tulare

USE THE BACK OF THIS PAPER IF ROUTNING NEEDS MORE SPACE

PRELIMINARY STEPS: \_\_\_\_\_

TRIP RELEVENCY: Learning about Vet Science

OTHER INFORMATION/STAFF CHAPARONE REQUEST: \_\_\_\_\_

COST \$ GAS (CTE Grant)

CAFETERIA LUNCHES NEEDED FOR STUDENTS: YES \_\_\_\_\_ NO  HOW MANY \_\_\_\_\_

CAFETERIA LUNCHES NEEDED FOR ADULTS: YES \_\_\_\_\_ NO  HOW MANY \_\_\_\_\_

SIGNATURE OF TEACHER IN CHARGE Michelle Nickols

TRIP AUTHORIZED BY SCHOOL BOARD YES \_\_\_\_\_ NO \_\_\_\_\_

SIGNATURE OF SUPERINTENDENT [Signature]



**3. CONSENT CALENDAR: Action items:**

**3.4** Good Governance and Program Advisory Services  
Agreement Between School Innovations and  
Achievement and Tipton Elementary School



**GOOD GOVERNANCE AND PROGRAM ADVISORY SERVICES AGREEMENT**

**Between**

**SCHOOL INNOVATIONS & ACHIEVEMENT**

**And**

**TIPTON ELEMENTARY SCHOOL DISTRICT**

THIS AGREEMENT, dated March 5, 2019, (the "Agreement") is made by and between Tipton Elementary School District ("District"), and School Innovations & Achievement, a California corporation ("SI&A"), each being a "Party" and collectively the "Parties."

**RECITALS**

WHEREAS, District is authorized to retain consulting services to assist District in the preparation and filing of reimbursement claims for the costs of the Mandate Reimbursement Process Program, legislatively mandated by the State of California ("State"), as well as an assessment of compliance practices in place as it relates to the Mandated Block Grant Program, and SI&A is qualified to perform such services; and

WHEREAS, it is necessary and desirable that SI&A be retained by District for the purpose of performing consulting services;

**AGREEMENT**

NOW, THEREFORE, the Parties agree as follows:

1. **Agreement Term.** This Agreement begins April 1, 2019 (the "Effective Date"). The first year of the Agreement will be April 1, 2019 through March 31, 2020. Each subsequent year will begin on April 1st and end on March 31st. The initial term of this Agreement (the "Initial Term") shall be three (3) years and shall automatically renew for successive three (3) year terms (each a "Successive Term" and together with the Initial Term, the "Term") unless either Party provides written notice at least 60 days prior to the end of such Initial or Successive Term or this Agreement is terminated sooner pursuant to Exhibit A, Section 3.

Notwithstanding the foregoing, the Term shall be automatically extended for three (3) years from the effective date of any Addendum to this Agreement and all terms and conditions of this Agreement shall remain in effect for the duration thereof.

2. **Base Services.** SI&A agrees to provide District the following consulting services ("Services") during the Agreement Term:

- (a) Prepare and file (based on the District's Participation Status in the Mandate Block Grant Program, with information provided by the District):

- (1) Any applicable prior year reimbursement claims based on program participation;

- (2) Late and amended reimbursement claims, based on program participation; and
  - (3) Newly claimable programs approved by the Commission on State Mandates (“Commission”) if the filing deadline is within the Agreement Term.
- (b) Hold training sessions for District’s staff during the Agreement Term, as necessary or appropriate (as reasonably determined by SI&A);
  - (c) Conduct interviews with District staff and document processes regarding mandate programs;
  - (d) Conduct a review of the District’s Comprehensive School Safety Plan to determine areas of deficiency and training needs;
  - (e) Provide interim and annual reports on:
    - (1) Program performance;
    - (2) Claim performance for all applicable claims; and
    - (3) Analysis comparing Mandated Program options in preparation for the Districts yearly program election decision.
  - (f) Monitor District’s mandated cost tracking systems;
  - (g) Research and assist District with data collection for test claims approved by the Commission during the Agreement Term;
  - (h) Serve as a liaison with the State Controller’s Office and Commission regarding (i) statewide cost estimate request responses, and (ii) general questions from the State Controller’s Office;
  - (i) Provide representation of District with respect to any State audit of mandate reimbursement claims that were prepared and submitted with SI&A’s assistance pursuant to this Agreement, unless prior to claim submission SI&A advised District that SI&A would not provide audit assistance, due to potentially unresolved audit issues (such as documentation or data problems) or claim rejection concerns; and
  - (j) Free access to K-12 Daily. K-12 Daily is an online trusted source for what’s News in Education. Reporting is aimed at an audience of educators, school administrators and policy-makers.

**3. District’s Obligations.**

**3.1 District Responsibilities and Obligations.** District shall be responsible for the following:

- (a) ensuring District has record retention policies sufficient to maintain original documentation used in support of claims (for audit or examination by any State or regulatory agency); and
- (b) maintaining original supporting documents for a period of four (4) years after the State’s first payment of the claim; and (c) District shall provide SI&A all records and information relevant to any claim in a timely manner and contact information for District’s personnel to whom SI&A may direct inquiries. District understands and agrees that the results of SI&A’s inquiries, the

documentation obtained from District and other corroborating information may be used by SI&A for filing and/or supporting the reimbursement claims, or responding to audits or investigations.

3.2 **Claim Approval.** Upon presentation of a claim for District’s approval, District agrees to review the claim and respond to SI&A by either: (a) certifying to SI&A, under penalties of perjury, that the time, costs and other data collected by District and furnished to SI&A in support of the claim are true and correct; or (b) provide SI&A with notice specifying why the foregoing certification may not be true. All notices and certifications must comply with the requirements of Section 4 of the Standard Terms and Conditions.

3.3 **For Districts that Elect the Mandate Block Grant.** The District acknowledges and agrees that the Good Governance and Program Advisory Services, provided by SI&A, in connection with potential audit matters, consists of providing recommendations and support with forms and back-up documentation collected. It is the District’s responsibility to ensure the District’s compliance with all mandate block grant requirements.

4. **California False Claims Act.** District acknowledges that reimbursement claims filed under this Agreement constitute “claims” under the California False Claims Act (California Government Code Section 12650, et seq.) (“False Claims Act”) and consequently, District, its employees, contractors and other persons acting on its behalf, may be subject to the provisions of the False Claims Act. Among other things, the False Claims Act imposes liability for treble damages, penalties and costs of civil recovery actions upon persons who “knowingly” present or cause to be presented false claims, or who “knowingly” make or cause to be made false records or statements in support of a claim. Under the False Claims Act, “knowingly” means that a person, with respect to information, has actual knowledge of the information or acts in deliberate ignorance or reckless disregard of the truth or falsity of the information.

5. **Payment of Fees.**

5.1 **Fees.** For Services provided pursuant to the terms of this Agreement, as outlined in Section 2, above, District agrees to pay SI&A:

- **\$3,000** annually (“Discounted Annual Fee”) if Agreement is received on or before March 31, 2019, or
- **\$3,100** annually (“Standard Annual Fee”) if Agreement is received after March 31, 2019.

5.2 **Payment Plan.** The Fee is payable as follows:

	<b>Agreement Received By Date</b>	<b>Year 1</b> <u>04/01/19 - 03/31/20</u> <b>Due 04/01/19</b>	<b>Years 2 and beyond</b> <u>April 1st to March 31st</u> <u>for fiscal years 20/21 and beyond</u> <b>Due April 1st</b> <b>of years 2020 and beyond</b>
<b>Discounted Annual Fee</b>	<b>On or Before March 31, 2019</b>	<b>\$3,000</b>	<b>\$3,000</b>
<b>Standard Annual Fee</b>	<b>After March 31, 2019</b>	<b>\$3,100</b>	<b>\$3,100</b>

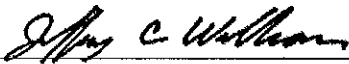
5.3 Travel; Lodging Expenses. If SI&A reasonably determines that travel to District's site is necessary, SI&A and District shall schedule mutually convenient dates and times for such meetings. All travel and lodging expenses incurred by SI&A in connection with the Initial Scope of Services are included in the Fee.

- 6. Entire Agreement. This Agreement, including, without limitation, the Standard Terms and Conditions attached hereto as Exhibit A is the final expression of, and contains the entire agreement between the Parties with respect to the subject matter hereof and supersedes all prior understandings with respect thereto.
- 7. Exhibits. All exhibits referred to in this Agreement are attached and incorporated herein by this reference.
- 8. Counterparts. This Agreement may be executed in counterparts, each of which shall be deemed an original, including copies sent to a party by facsimile transmission or in portable document format (pdf), as against the party signing such counterpart, but which together shall constitute one and the same instrument.

IN WITNESS WHEREOF, the District and SI&A have made and executed this Agreement as set forth below.


**SI&A:**

**SCHOOL INNOVATIONS  
& ACHIEVEMENT**

Signature:   
Date Signed: 1/31/2019  
Print Name: Jeffrey C. Williams  
Title: Chief Executive Officer  
Company: School Innovations & Achievement  
Address: 5200 Golden Foothill Parkway  
El Dorado Hills, CA 95762  
Phone: (800) 487-9234  
Fax: (888) 487-6441

**DISTRICT:**

**TIPTON ELEMENTARY SCHOOL  
DISTRICT**

Signature:   
Date Signed: 2/14/19  
Print Name: Stacy Betencourt  
Title: Superintendent / Principal  
Address: 370 N. Evans Rd.  
Tipton CA 93272  
Phone: (559) 752-4213  
Fax: (559) 752-1231  
Email: SBetencourt@Tipton.k12.ca.us

## EXHIBIT A - STANDARD TERMS AND CONDITIONS

1. **Scope of Services; Independent Contractor.** SI&A's services described in the Agreement (the "Services") detail the initial scope of services anticipated by SI&A as of the effective date of the Agreement ("Initial Scope of Services"). District acknowledges that the Fee is based on this Initial Scope of Services. If SI&A determines that the Initial Scope of Services may be or has been increased anytime during the Agreement Term, SI&A reserves the right to increase the Fee to compensate for the unanticipated or additional services as mutually agreed upon in writing by both Parties. This Agreement is not for lobbying services and SI&A is not being retained to provide lobbying services to District. The Parties agree that School Innovations & Achievement is an independent contractor and the Agreement shall not be construed to create a relationship of agent, servant, employee, partnership, joint venture, association or any other relationship.
2. **Termination.** Either Party may terminate the Agreement, with or without cause, by delivering written notice of termination to the other Party not later than sixty (60) days prior to expiration of the current Term (Initial or Successive) within the Agreement Term. The effective date of termination shall be the expiration of such current Term of the Agreement. Upon termination, SI&A will invoice District for any Fees owing and District shall pay the full invoice amount within thirty (30) days after receipt of SI&A's invoice. Except as set forth in this Section 2, neither Party shall have any liability to the other for damages resulting solely from a Party's termination of this Agreement in accordance with this Section 2.
3. **Termination Due to Changes in State Law.** If Legislation is enacted that eliminates or suspends K-12 education mandates, thereby making the filing of mandate reimbursement claims impossible or futile, District may immediately terminate this Agreement. Upon termination, SI&A will invoice District for any Fees owing and District shall pay the full invoice amount within thirty (30) days after receipt of SI&A's invoice. All other terminations shall be subject to the terms and conditions set forth in Section 2, above.
4. **Notice.** All Agreement notices must be in writing, directed to the Party's address set forth below such Party's signature in the Agreement and shall be deemed to be received in accordance with the following: (a) in the case of personal delivery, on the date of such delivery; (b) in the case of facsimile transmission, on the date upon which the sender receives confirmation by facsimile transmission that such notice was received by the addressee, provided that a copy of such transmission is additionally sent by mail as set forth in (d) below; (c) in the case of overnight courier, on the second business day following the day such notice was sent, with receipt confirmed by the courier; and (d) in the case of mailing by first class certified mail, postage prepaid, return receipt requested, on the fifth business day following such mailing. A Party may change the address stated in the Agreement by giving notice to the other Party.
5. **District's General Responsibilities; District Acknowledgment.** During the Agreement Term, in addition to the obligations set forth in the Agreement, District is responsible for the following: (a) ensuring that District, its employees and contractors properly identify and comply with laws and regulations applicable to District's activities; (b) completing any documents required by SI&A for any service obtained by District; (c) importing only data that reflects student performance to the grade level into the school site plan to ensure confidentiality and consistency with FERPA guidelines; and (d) monitoring assignments of login and passwords to assure FERPA compliance. District acknowledges that SI&A's full, accurate and timely performance under this Agreement is materially dependent upon District's reasonable cooperation and assistance. District further acknowledges that SI&A's Initial Scope of Services and Fee presume a reasonable amount of cooperation and assistance from District, such as District's timely provision of certain information, documentation and personnel. SI&A has explained its requirements in this regard to District and District agrees to meet these requirements.
6. **Further Assurances.** Upon request of the other Party, SI&A or District shall execute and deliver additional instruments and take additional actions as may be necessary or appropriate to perform the Agreement.
7. **Assignment Prohibited.** Neither Party may assign any rights or obligations under this Agreement without the prior written consent of the other Party. Any purported assignment in violation of the provisions of this Section 7 shall be null and void.
8. **Family Educational Rights and Privacy Act ("FERPA"); California Education Code.** SI&A may have limited access to student information only for purposes of providing the legally required notification services, if any, specified in this Agreement. SI&A performs the Services as an agent of District and has no right to access or utilize student information for any other purpose. SI&A, its officers and employees, shall comply with the Family Educational Rights and Privacy Act and California Education Code sections 49073 et seq. and/or sections 76240 et seq. at all times.
9. **Confidential and Proprietary Materials of SI&A.** During performance of the Agreement, SI&A may provide materials or disclose information to District that SI&A considers proprietary or confidential including, but not limited to SI&A's training handbooks, policy manuals, instructions, copyrighted checklists and forms ("SI&A's Materials"). District agrees that District acquires no interest of any kind in SI&A's Materials. At all times during and after the Agreement Term, District agrees (a) to keep SI&A's Materials in confidence and trust for SI&A; (b) not to disclose, duplicate or otherwise use SI&A's Materials, except in furtherance of SI&A's performance per the Agreement; (c) to limit access to SI&A's Materials to District's employees and/or contractors who have a "need to know;" and (d) to promptly return all copies of SI&A's Materials to SI&A after a request is made.
10. **Limitation of Liability; Indemnification.** In no event shall SI&A's liability to District, for any reason arising out of this Agreement, exceed the amount of the Fee actually received by SI&A under this Agreement. SI&A shall not be liable for any consequential damages. Each Party agrees to defend, hold harmless, and indemnify the other Party (and its officers, employees, trustees, agents, successors, and assigns) against all claims, suits, expenses (including reasonable attorney's fees), losses, penalties, fines, costs, and liability whether in contract, tort, or strict liability (including but not limited to personal injury, death at any time, and property damage) arising out of or made necessary by the indemnifying Party's breach of the terms of this Agreement. In the event that any action or proceeding is brought against a Party by reason of any claim or demand discussed in this Section 10, upon notice from the Party, the indemnifying Party shall defend the action or proceeding at the indemnifying Party's expense, through counsel reasonably satisfactory to the other Party. The obligations to indemnify set forth in this Section 10 shall include reasonable attorney's fees and investigation costs and all other reasonable costs, expenses, and liabilities from the time of giving the first notice of any claim or demand. The indemnifying Party's obligations under this Section 10 shall apply regardless of whether the other Party (or any of its officers, employees, trustees, or agents) is actively or passively negligent, but shall not apply to any loss, liability, fine, penalty, forfeiture, cost, or damage caused solely by the active negligence or by the willful misconduct of the other Party.
11. **Governing Law; Enforcement Costs.** The Agreement shall be governed by and construed in accordance with the substantive laws of California. If any legal action (including arbitration) is commenced to enforce the Agreement's terms or a Party's rights or obligations under this Agreement, then the prevailing Party shall be entitled to recover all fees and costs incurred by the action, including reasonable attorneys' fees and arbitrators' fees, in addition to any other relief to which the Party may be entitled.
12. **Judicial Reference.** In the event a dispute is not resolved through discussions and negotiations among the Parties, the dispute shall be decided by general reference procedures pursuant to Code of Civil Procedure Section 638 et seq., as modified by the provisions of this Section 12, and any subsequent provisions mutually agreed upon in writing by the Parties. The reference shall be conducted in accordance with California law, including, but not limited to, the Code of Civil Procedure and the Evidence Code. The Parties shall be allowed to conduct discovery in the manner provided by Code of Civil Procedure Section 2017 et seq. **BOTH PARTIES HEREBY WAIVE A JURY TRIAL OR PROCEEDING IN CONNECTION WITH ANY DISPUTE ARISING OUT OF THIS AGREEMENT.** All general reference proceedings hereunder shall, unless all Parties hereto otherwise agree, be conducted in a mutually agreeable location in the County of Sacramento, State of California.
13. **Modification; Interpretation; Severability; Construction.** No modification or supplement to any provision of the Agreement shall be valid, unless executed in writing by both Parties. No provision of the Agreement shall be construed to require the commission of any act contrary to law. If any term, provision, covenant or condition of the Agreement is held to be invalid or otherwise unenforceable, the rest of the Agreement shall remain in full force and effect and shall in no way be affected, impaired or invalidated. The headings preceding each Section and subsection of this Agreement are solely for convenience of reference only, are not part of the Agreement, and shall be disregarded in the interpretation of any portion of the Agreement. Whenever required by the context of the Agreement, the singular shall include the plural and the masculine shall include the feminine and vice versa. The Agreement shall not be construed as if it had been prepared by one of the Parties, but rather as if both Parties had prepared the same. Unless otherwise indicated, all references to paragraphs, Sections, subparagraphs and subsections are to the Agreement.
14. **Waiver.** Either Party's failure at any time to enforce any default or right reserved to it, or to require performance of any of the Agreement's terms, covenants, provisions by the other Party at the time designated, shall not be a waiver of any such default or right to which the Party is entitled, nor shall it in any way affect the right of the Party to enforce such provisions thereafter.
15. **Force Majeure.** A Party shall not be liable under the Agreement as a result of any delay, failure or interruption caused by the other Party or third parties, an act of God, acts or orders of governmental authorities, acts of civil or military authorities, catastrophes or other cause (other than financial) beyond the Party's reasonable control, and such nonperformance will not be a default hereunder or a ground for termination of the Agreement.

**3. CONSENT CALENDAR: Action items:**

**3.5 Discarded Library Books**

# Memo

To: Mrs. Bettencourt ; Mr. Munoz

From: Megan Rice

Date: February 26, 2019

Re: List of Weeded books from the Library November 2018 – February 2019

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Attached is a list of books that have been weeded from the Library Collection due to the fact that these books were torn, missing pages, damaged, irrelevant, out of date, etc.

**Weeding Project:** Several of our library shelves are double stacked with books, which can lead to books being damaged much more quickly and also make locating specific titles much more difficult. There are a number of book titles that are out of date or simply have not been circulated in 8+ years. This weeding project is in effort to make our library of better quality resources. This will also allow us to see which areas we may be lacking relevant sources in and create room for the new titles we add each year.

Books that are severely damaged and worn will be disposed of. Those books that are still in readable condition I would like to give the teachers a chance to take them for their classroom libraries. After they have taken what they wish, I would then like to disperse the remaining books to the students at a future date. All of the books listed have been stamped with “discard”, our barcode and labels have been removed, and removed from our library system.

If you should have any further questions, please let me know.

Thank you,

Megan Rice

February 26, 2019



## **Tipton Elementary School Library**

### **Discarded/Weeded books November 2018 – February 2019**

#### **Title/Author/Number of copies**

101 classis magic tricks / Frederick, Guy

1-2-3 draw cartoon wildlife: a step-by-step guide / Barr, Steve

Acrylic school: a practical guide to painting with acrylic / Harrison, Hazel

All American quilts / Storms, Biz

Amazing buildings / Wilkinson, Philip

Anfernee (Penny) hardaway / Rambeck, Richard

The art of sculpture: stone, wood, plaster, and bronze / Scholastic

Atlanta falcons / Goodman, Michael

Bad kitty school daze / Bruel, Nick

Ballet of the elephants / Schubert, Leda

Baltimore ravens / Stanely, Loren

Barry bonds / Savage, Jeff

Baseball / Kelley, James

Baseball / Kennedy, Mike

Baseball: batting / Lloyd, Bryant

The baseball book: a young player's guide to baseball / Briand, Kevin

Baseball: field & equipment / Lloyd, Bryant

Baseball legends of all time / Weber, Louis / 2

Baseball the positions / Lloyd, Bryant

Baseball: rules of the game / Lloyd, Bryant

Baseball: run, throw & catch / Lloyd, Bryant

Basketball: court & equipment / Llyod, Bryant

Basketball: pass, shoot & dribble / Llyod, Bryant

Basketball: startling stories behind the records / Benagh, Jim

Basketball: the defense / Lloyd, Bryant

Basketball: the fundamentals / Lloyd, Bryant

Basketball: the offense / Lloyd, Bryant

Basketball: rules of the game / Lloyd, Bryant

Batboy: an inside look at spring training / Anderson, Joan

Beginning hockey / Jensen, Julie

Beginning snowboarding / Jensen, Julie

The best in baseball / Shoemaker, Robert H.

Biking: an outdoor adventure / McManners, Hugh

Blue willow / Gates, Doris

Book of world records, 2018 / O'Brien, Cynthia

The boy who loved music / Lasker, David

Breadcrumbs / Ursu, Anne

Buffalo bills / Stanley, Loren

By my brother's side / Barber, Tiki

Camionetas gigantes / Nelson, Kristin L.

A career in professional sports / Savage, Jeff

Carolina panthers / Goodman, Michael

Cathedral: the story of its construction / Macaulay, David

C D B / Steig, William

Changes / Allen, Marjorie N.

Chicago bears / Goodman, Michael

Chiura obata's topaz moon: art of the internet / Hill, Kimi Kodani

Christopher hart's animation studio / Mazur, Julie

Cincinnati bengals / Stanley, Loren

City: a story of roman planning and construction / Macaulay, David

Claude monet / Harrison, Peter

Clothes and crafts in ancient Egypt / Balkwill, Richard

College basketball, hoop nation / Fraiman, Richard

Comebacks / Jennings, Jay

Crafty ideas for presents / Daitz, Myrna

Create your own candles: 30 easy-to-make designs / Check, Laura

Crocheting / Kinsler, Gwen Blakley

Curious George plays baseball / Rey, Margret

Curious George rides a bike / Rey, H.A.

Cycling in action / Crossingham, John

Dale jarrett / Moriarty, Frank

Dancing is / Ancona, George

Dangles and bangles: 25 funky accessories to make and wear / Haab, Sherri

Daring drivers / Kelley, K.C.

David beckham: born to play / Roth, B.A.

The definitive word on Michael Jordan / Barkley, Charles

Demolition derby cars / Savage, Jeff / 2

Detroit lions / Lovitt, Chip

Diary of a wimpy kid: the long haul / Kinney, Jeff

The diary of a young girl / Frank, Anne / 7

A dictionary of dance / Murphy, Liz

Did I ever tell you how high you can count? / Hayward, Linda

Dizzy / Winter, Jonah

The dollhouse murders / Wright, Betty Ren

Doug flutie: international football star / Kirkpatrick, Rob

Drawing history: ancient rome / Raphael, Elaine

Dreamsleeves / Paratore, Coleen Murtagh

Early artisans / Kalman, Bobbie

Ed emberley's big green drawing book / Emberly, Edward R. / 2

El chino / Say, Allen

Elliott's talking dog and other quicksolve mini-mysteries / Sukach, Jim

The everything kids' soccer book: rules, techniques, and more about your favorite sport / Crisfield, Deborah

Extreme action stars / Brenner, Richard J. / 2

Eye of the storm: chasing storms with warren faidley / Kramer, Stephen

The fantastic book of mountain biking / Richards, Brant

The fantastic book of snow-boarding / McKenna, Lesley

The fantastic book of car racing / Kirkwood, Jon

Fantasy cartooning / Caldwell, Ben

The fantastic book of gymnastics / Readhead, Lloyd

Field events in action / Kalman, Bobbie

Fiestas / Orozco, Jose-Luis /2

Figure sketching school / Wiffen, Valerie

First in the field: baseball hero Jackie robinson / Dingle, Derek T.

Flap your wings and try / Pomerantz, Charlotte

Follow the trail: a young person's guide to the great outdoors / Loy, Jessica

Football: the defense / Lloyd, Bryant

Football: equipment / Lloyd, Bryant

Football: pass, punt, and kick / Lloyd. Bryant

Football: rules of the game / Lloyd, Bryant

Football techniques in pictures / Brown, Michael

Football: the fundamentals / Lloyd, Bryant

Football: the offense / Lloyd, Bryant

For your own protection / Cobb, Vicki

Free spirits in the sky / Fine, John Christopher / 2

From wax to crayon / Nelson, Robin

Fundamental mountain biking / King, Andy

A gallery of games / Marchon-Arnaud, Catherine

The game of hockey / Etter, Les

Game of my life : San Francisco 49ers / Georgatos, Dennis

Garden style / Hallam, Linda

Get ready to play tee ball / Cheripko, Jan

The girls' world book of jewelry: 50 cool designs to make / Newcomb, Rain

Gloria Estefan / Steffoff, Rebecca

Glovesmen: twenty-seven of baseball's greatest / Sullivan, George / 2

Go for the goal: techniques and strategies for the complete soccer player / Murray, Stuart

Go-karts / Savage, Jeff

Grand canyon: exploring a natural wonder / Minor, Wendell

Grandfather's shape story / Sargent, Brian

Grant hill: basketball all-star / Kirkpatrick, Rob

The great art adventure / Knox, Bob

Great auto racing champions / Olney, Ross

The great gracie chase: stop that dog / Rylant, Cynthia

Great parties: how to plan them / Wallach, Susan

Green bay packers / Goodman, Michael

Greg maddux / Rambeck, Richard

Hail / Burby, Liza N.

Haunt your house for Halloween: decorating tricks & party treats / Fuller, Cindy

Heroes of baseball: the men who made it america's favorite game / Lipsyte, Robert

The history of baseball / Helmer, Diana Star

The history of basketball / Helmer, Star Helmer

The history of figure skating / Helmer, Diana Star

The history of hockey / Helmer, Diana Star

The history of soccer / Helmer, Diana Star

The history and techniques of the great masters Toulouse Lautrec / Ackroyd, Christopher

A history of western art / Mason, Antony

Hockey superstars 2007-2008 / Romanuk, Paul / 2

Home crafts / Kalman, Bobbie

Hook, line, & seeker: a beginner's guide to fishing, boating, and watching water wildlife / Arnosky, Jim

Hopscotch around the world / Lankford, Mary D.

Horse & pony jumping / Budd, Jackie

Houston oilers / Goodman, Michael

How hockey works / Thomas, Keltie

How to make super pop-ups / Irvine, Joan

The huger games, catching fire: the official illustrated movie companion / Egan, Kate

Ice hockey / Kennedy, Mike

Ichiro Suzuki / Savage, Jeff

Indianapolis colts / Stanley, Loren

Indy 500: the inside track / Pimm, Nancy Roe

In-line skating: a complete guide for beginners / Sullivan, George

I see the rhythm / Igus, Toyomi

It's a special day / Meredith Corporation

Jackie Joyner-Kersey / Rambeck, Richard

Jackie robinson / Walker, Sally M.

Jackie robinson breaks the color line / Santella, Andrew

Jacksonville jaguars / Goodman, Michael

Jazz on a Saturday night / Dillon, Leo

Jeff Gordon / Moriarty, Frank

Jeff Gordon / Savage, Jeff

Jeff Gordon: racing superstar / Savage, Jeff / 3

Jesse owens: Olympic hero / Sabin, Francene

Jim abbott: star pitcher / Gutman, Bill

J is for jump shot: a basketball alphabet / Ulmer, Mike

John elway: the drive of a champion / Silver, Michael

Ju jitsu / Randall, Pamela

The jumbo book of art / Luxbacher, Irene

Julie Foudy: soccer superstar / Savage, Jeff / 3

Julie krone ; unstoppable jockey / Savage, Jeff

The jumbo book of drama / Dunleavy, Deborah

Junie b., first grader: boss of lunch / Park, Barbara

Junk drawer jewelry / Salle, Rachel Di

Kansas city chiefs / Stanely, Loren

Kickboxing basics / Fox, Joe

Kids can draw African animals / Legendre, Philippe / 2

Kids can draw dinosaurs / Legendre, Philippe

Kids can draw forest animals / Legendre, Philippe

The kids guide to digital photography: how to shoot, save, play with & print your digital photos / Bidner, Jenni

Kirigami / Badalucco, Laura

Knotting / Sadler, Judy Ann

Kobe Bryant: basketball big shot / Savage, Jeff

Kobe Bryant: “slam dunk” champion / Kirkpatrick, Rob

Kung Fu / Randall, Pamela

Kurt Thomas on Gymnastics / Thomas, Kurt/ 2

Las navidades / Delcare, Lulu

Lateral thinking puzzles / Sloane, Paul

Latino baseball’s finest fielders / Stewart, Mark

Latino baseball’s hottest hitters / Stewart, Mark

Laura loves horses / Hewett, Joan

Lebron james / Hoffman, Mary Ann

Lebron james / Hoffman, Mary Ann / Spanish

Let’s rock: rock painting for kids / Kranz, Linda

Leo the late bloomer / Kraus, Robert

Lily’s crossing / Giff, Patricia Reilly

Little hands create: art & activities for kids ages 3 to 6 / Call, Mary Doerfler

Little white duck / Whippo, Walt

London bridge is falling down / Spier, Peter

Look-alikes around the world / Steiner, Joan

Looking at faces in art / Richardson, Joy

Look what you can make with plastic-foam trays / Halls, Kelly Milner

The lost boy / Ruth, Greg

Make a wish, molly / Cohen, Barbara

Making books that fly, fold, wrap, hide, pop up, twist, and turn / Diehn, Gwen

Making magic windows / Garza, Carmen Lomas

Making noah’s ark toys in wood / Bridgewater, Alan



Martial arts book / Scandiffio, Laura  
Math for fun projects / King, Andrew  
Miami dolphins / Lovitt, Chip  
Michael Jordan / Rambeck, Richard  
Michelangelo buonarroti / Raboff, Ernest  
Michelle kwan: heart of a champion / Kwan, Michelle  
Minnesota Vikings / Goodman, Michael  
Monet / Mason, Antony  
Monster trucks / Nelson, Kristin L.  
Monster truck wars / Savage, Jeff  
Mosque / Macaulay, David  
Motocross cycles / Savage, Jeff / 2  
Mountain bikes / Savage, Jeff  
Mountain biking / Osborne, Ian  
Mud racing / Savage, Jeff  
National football league fantasy football / Preller, James  
Nature's art box / Martin, Laura C.  
NBA game day / Layden, Joe  
NFL's greatest upsets / Buckley Jr., James  
New action sports / Savage, Jeff / 2  
New England patriots / Potts, Steve  
New Orleans saints / Goodman, Michael E.  
No dogs allowed / Wallace, Bill  
No limits: the will to succeed / Phelps, Michael  
Off base: confessions of a thief / Henderson, Rickey  
Olympic games / Oxlade, Chris /2

Oops / Katz, Alan

The outsiders / Hinton, S.E.

Pablo Picasso / Meadows, Matthew

Paper cup mania / Irvin, Christine M.

Passover fun book: puzzles, riddles, magic, and more / Adler, David A.

Paula deen's cookbook for the lunch-box set / Deen, Paula

Recipes for art and craft materials / Sattler, Helen Roney

Peyton Manning / Hoffman, Mary Ann

Peyton manning: precision passer / Savage, Jeff

Photomosaics / Silvers, Robert

A pianist's debut: preparing for the concert stage / Beirne, Barbara

Pierra auguste Renoir / Parsons, Tom

The piñata maker / Ancona, George

Play-by-play field events / Nitz, Kristin Wolden

Play-by-play figure skating / Freese, Joan

Play-by-play football / Savage, Jeff

Pogs: the milkcap guide / Lewis, Tommi

A queen's diary / Beecroft, Simon

Quilting / Storms, Biz

R2-D2 and friends / Beecroft, Simon

Raceways: having fun with balls and tracks / Zubrowski, Bernie

Racing cars / Savage, Jeff

Rally cars / Savage, Jeff

The reader's digest illustrated book of dogs / Sylvester, Patricia

Ricky martin: la vida loca / Duncan, Patricia J.

Rip-roaring races and rallies / Baumann, Elwood

Ruined / Morris, Paula

Sammy sosa: heroe de los jonrones / Savage, Jeff / 2

Sammy sosa: home run hitter / Kirkpatrick, Rob

San diego chargers / Stanley, Loren

The science of music / Berger, Melvin

Seattle seahawks / Goodman, Michael

A secret garden / Duncan, David Douglass

A short walk around the pyramids & through the world of art / Isaacson, Philip M.

Showing distance in art / Richardson, Joy

Showing motion in art / Richardson, Joy

Simple puppets with everyday materials / Buetter, Barbara MacDonald

Skateboarding / Hills, Gavin

Skateboarding in action / Crossingham, John

Skateboard mania / Radlaurs, Dan

Skate: your guide to inline, aggressive, vert, street, roller hockey, speed skating, dance, fitness training, and more / Shafran, Michael

Skydiving / Schindler, John E.

Skyscrapers / Simon, Seymour

Skyscrapers: super structure to design and build / Johmann, Carol A.

Snowboarding in action / Crossingham, John

Snow dogs: racers of the north / Whitelaw, Ian

Soccer / Hornby, Hugh / 2

Soccer around the world / Howard, Dale E.

Soccer: attacking / Bonney, Barbara

Soccer: defending / Bonney, Barbara

Soccer: equipment / Bonney, Barbara

Soccer: the fundamentals / Bonney, Barbara

Soccer: rules of the game / Bonney, Barbara

Soccer: skills / Bonney, Barbara

Sports cards / Young, Robert

Sports cars / Sessler, Peter

Sports immortals: stories of inspiration and achievement / Platt, Jim

Start karate / Queen, J. Allen

Star wars, the clone wars: watch out for jabba the hutt / Beecroft, Simon / 2

Star wars, Luke Skywalker's amazing story / Beecroft, Simon

State songs / Travis, George

Stellaluna / Cannon, Janell

St. louis rams / Lovitt, Chip

Stock trucks / Sessler, Peter

The storm in the barn / Phelan, Matt

The story of baseball / Ritter, Lawrence S.

The story of Muhammad Ali / Garrett, Leslie

Street skating: grinds and grabs / Savage, Jeff

Stunt planes / Savage, Jeff

Super Bowl Heroes / Buckley Jr. , James

Superstars of USA women's gymnastics / Layden, Joe

Superstars of USA women's soccer / Layden, Joe

Superstars of women's tennis / Miles, Ellen

Tae kwon do / Randall, Pamela

Take me out of the bathtub and other silly dilly songs / Katz, Alan

Tales from a not-so-graceful ice princess / Russell, Rachel Renne

Tales from the Oakland raiders / Flores, Tom / 2

Talking with artists / Cummings, Pat  
Tara Lipinski: triumph on ice / Lipinski, Tara  
Teammates / Golenbock, Peter  
Teamwork: the Los angeles sparks in action/ Owens, Thomas S.  
Teamwork: the sacramento monarchs in action / Owens, Thomas S.  
Television and movies / Abraham, Philip  
Ten in the bed / Cabrera, Jane  
Terrell davis / Savage, Jeff  
Terrell davis: super bowl running back / Kirkpatrick, Rob  
Terrell davis: superstar running back / Peterson, Brain C.  
Thimbletack's mission / Frazer, Rebecca  
Tiger woods / Savage, Jeff  
Tiger woods: an American master / Edwards, Nicholas  
Tiger woods: the making of a world-class champion / Perry, Carrol  
Tony hawk: skateboarding legend / Savage, Jeff / 2  
Traditional crafts from mexico and central America / Temko, Florence  
Triathlons / Schindler, John E.  
Troy aikman / Buckley Jr., James  
Truck and tractor pulling / Savage, Jeff  
True champions: great athletes and their off-the-field heroics / Aaseng, Nathan  
The twelve days of Christmas / Swan, Susan  
Twins on toes: a ballet debut / Anderson, Joan  
Unlikely pairs: fun with famous works of art / Raczka, Bob  
The Usborne book of pop-ups / Dungworth, Richard  
The Usborne book of puppets / Haines, Ken  
The Usborne introduction to modern art / Dickins, Rosie

Using color in art / Richardson, Joy  
Using shadows in art / Richardson, Joy  
Volar yo quiero / Barron, Judy  
Vroom: motoring into the wild world of racing / Miller, Tim  
Washington redskins/ Potts, Steve  
Watercolor color / Smith, Ray  
We are the ship: the story of negro league baseball / Nelson, Kadir  
Wee sing for Halloween / Beall, Pamela Conn  
The westing game/ Raskin, Ellen  
Wham! It's a poetry jam: discovering performance poetry / Holbrook, Sara  
What do illustrators do / Christelow, Eileen  
Winning lacrosse for girls / Swissler, Becky  
Wonder play / Reitzes, Fretta / 2  
Wonders of the world / Caselli, Giovanni  
A world of dolls that you can make / Schrunberger, Lynn Edelman  
The world of theater / Scholastic  
The world's fastest pro stock trucks / Savage, Jeff  
The world's fastest stock cars / Savage, Jeff  
X games: skateboarding's greatest event / Savage, Jeff / 2  
Yao ming / Savage, Jeff  
The young baseball player / Smyth, Ian  
The young basketball player / Mullin, Chris  
The young dancer / Bussell, Darcey  
The young fishing enthusiast / Bailey, John  
The young inline skater / Edwards, Chris  
The young soccer player / Lineker, Gary / 2

The young snowboarder / Iguchi, Bryan

The young swimmer / Rouse, Jeff

The young tennis player / Vicario, Arantxa Sanchez

The young track and field athlete / Jackson, Colin

You're a grand old flag / Cohan, George M.

**4. ADMINISTRATIVE: Action items:**

**4.1 2019 Delegate Assembly Ballot Subregion 12-A  
(Tulare County)**



**REQUIRES BOARD ACTION**

This complete, **ORIGINAL** Ballot must be **SIGNED** by the Superintendent or Board Clerk and returned in the enclosed envelope postmarked by the post office No later than **FRIDAY, MARCH 15, 2019**. Only ONE Ballot per Board. Be sure to mark your vote "X" in the box.  
*A PARTIAL, UNSIGNED, PHOTOCOPIED, OR LATE BALLOT WILL NOT BE VALID.*

OFFICIAL 2019 DELEGATE ASSEMBLY BALLOT  
SUBREGION 12-A  
(Tulare County)

Number of vacancies: 2 (Vote for no more than 2 candidates)

---

*Delegates will serve two-year terms beginning April 1, 2019 - March 31, 2021*

*\*denotes incumbent*

Cathy Mederos (Tulare Jt. Un. HSD)\*

Dean Sutton (Exeter USD)\*

COPY

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<i>Provision for Write-in Candidate Name</i>	<i>School District</i>
<hr/>	<hr/>
<i>Signature of Superintendent or Board Clerk</i>	<i>Title</i>
<hr/>	<hr/>
<i>School District Name</i>	<i>Date of Board Action</i>
<hr/>	<hr/>

*See reverse side for list of all current Delegates in your Region.*

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**REGION 12 – 13 Delegates (11 elected/3 appointed ♦)**

**Director: Bill Farris (Sierra Sands USD)**

**Below is a list of all the current Delegates with expired terms from this Region.**

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**Subregion 12-A (Tulare)**

Peter Lara, Jr. (Porterville USD), term expires 2020  
Cathy Mederos (Tulare Joint Union HSD), term expires 2019  
Dean Sutton (Exeter USD), term expires 2019  
Lucia Vazquez (Visalia USD), term expires 2020

**Subregion 12-B (Kern)**

Pamela (Pam) Baugher (Bakersfield City SD), term expires 2019  
Cynthia Brakeman (Kern HSD) ♦, appointed term expires 2020  
Jeff Flores (Kern HSD) ♦, appointed term expires 2021  
Pamela Jacobsen (Standard ESD), term expires 2020  
Tim Johnson (Sierra Sands USD), term expires 2019  
Geri Rivera (Arvin Union SD), term expires 2019  
Lillian Tafoya (Bakersfield City SD) ♦, appointed term expires 2020  
Keith Wolaridge (Panama-Buena Vista Union SD), term expires 2019

**County Delegate:**

Donald (Don) Cowan (Kern COE), term expires 2020

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**Counties**

Tulare (Subregion A)  
Kern (Subregion B)



## 2019 Delegate Assembly Candidate Biographical Sketch Form

**DUE: Monday, January 7, 2019 – no late submissions accepted**

Please complete, sign, and date this required ONE-page candidate biographical sketch form. An optional, ONE-page, single-sided, résumé may also be submitted; both will be copied exactly as received. Please do not state "see résumé" and do not re-type this form. It is the candidate's responsibility to confirm that all nomination materials have been received by the CSBA Executive Office.

**Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.**

Signature: Cathy Mederos Date: 1-4-19

Name: Cathy Mederos CSBA Region & subregion #: 12A  
District or COE: Tulare Joint Union High School Years on board: 10  
Profession: Payroll Clerk/Homemaker Contact Number (please v  Cell  Home  Bus.): (559) 901-0192  
\*Primary E-mail: Cathy@mederos.org  
(\*Communications from CSBA will be sent to primary email)  
Are you an incumbent Delegate?  Yes  No | If yes, year you became Delegate: 2013

**Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly. (Character count limit: 700)**

I have experienced the importance of CSBA through the Delegate Assembly and see first hand how vital their advocacy is for public school education. I have lived in the Central Valley of California all my life, and having served 10 years on my local school board gives me the experience to continue providing a voice on issues from our diverse community and the students we serve.

**Please describe your activities and involvement on your local board, community, and/or CSBA. (Character count limit: 700)**

I have served on the LCAP committee, budget committee, facility committee, and currently am the designated member for our Farm and Dairy Enterprise Advisory Boards. I am a graduate of CSBA Masters in Governance program and a past Golden Bell review member. Currently I am president of the Tulare County School Boards Association. I serve on the Board of Directors for the Tulare Youth Services Bureau, providing mental health services for students and their families in Tulare County. Also, I serve on the Tulare City Historical Museum Society Board of Directors, am a member of the Tulare Chamber of Commerce, Tulare County Cabrillo Club, Sons of Italy Roma Lodge, and Tulare Rotary Club.

**What do you see as the biggest challenge facing governing boards and how can CSBA help address it? (Character count limit: 700)**

Making sure all students are career and/or college ready when they graduate. Narrowing the achievement gap is a challenge that has continued even with Common Core and the Local Control Funding Formula in place. We need to address the whole child and provide the support staff and alternative programs for our diverse student population. CSBA must continue to advocate for full and fair funding so all students can be successful. Funding for school facilities for all districts should also be a priority.

E-mail: [nominations@csba.org](mailto:nominations@csba.org), or fax to (916) 371-3407, or US Mail to: CSBA | Attn: Executive Office | 3251 Beacon Blvd., West Sacramento, CA 95691. Please only submit biosketch form via one of these modes only; do not send multiple times. If you have any questions, please contact the Executive Office at (800) 266-3382.

**Cathy Mederos  
Board Member  
Tulare Joint Union High School District**

**Education:** Reedley College Graduate  
Attended Fresno State

**Board Education:** CSBA Masters in Governance Graduate  
CSBA Annual Conference (10 years)  
Tulare County School Boards Association Fall Institute Sessions

**Board Service:  
Experience** TJUHSD Board of Trustees -- 2008- present  
Board President -- 2011 and 2015  
Budget Advisory Committee  
LCAP Committee  
Facility Committee  
Ag Task Force Committee  
Farm and Dairy Advisory Committee  
Tulare County School Boards Association President (2012 to present)  
CSBA Delegate Assembly  
Golden Bell Review

**Community Service:** Board member - Tulare Youth Service Bureau, (serving mental health needs)  
Tulare City Historical Society Board member  
Member of Sons of Italy Roma Lodge, (fraternal organization)  
Member of Tulare County Cabrillo Civic Club #12 (fraternal organization)  
Member/Annual Blood Drive Chair/Program Chair -- Rotary Club of Tulare  
Member -- Tulare Chamber of Commerce (Team Captain for membership drive)  
St. Aloysius Catholic Church parishioner/ Co-chair of annual Parish Dinner

**Personal:** Married 39 years, 3 adult children, 1 grandchild



## 2019 Delegate Assembly Candidate Biographical Sketch Form

**DUE: Monday, January 7, 2019 – no late submissions accepted**

Please complete, sign, and date this required ONE-page candidate biographical sketch form. An optional, ONE-page, single-sided, résumé may also be submitted; both will be copied exactly as received. Please do not state "see résumé" and do not re-type this form. It is the candidate's responsibility to confirm that all nomination materials have been received by the CSBA Executive Office.

**Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.**

Signature: \_\_\_\_\_

Date: 12/01/2018

Name: <u>Dean Sutton</u>	CSBA Region & subregion #: <u>12A</u>
District or COE: <u>Exeter Unified School District</u>	Years on board: <u>18</u>
Profession: <u>Marketing Executive</u>	Contact Number (please v <input checked="" type="checkbox"/> Cell <input type="checkbox"/> Home <input type="checkbox"/> Bus.): <u>559-333-7816</u>
*Primary E-mail: <u>sutto96@aol.com</u>	
(*Communications from CSBA will be sent to primary email)	
Are you an Incumbent Delegate? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No   If yes, year you became Delegate: <u>2004</u>	

**Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly. (Character count limit: 700)**

I have completed the CSBA Masters in Governance program. As a regular attendee of the annual CSBA conferences, I continue to utilize the education gained from these conferences to make our schools the best they can be. I wish to serve my fellow board members and the school districts of Region 12A by working diligently as their advocate in developing CSBA policies and by helping to refine California's curriculum and educational policies. I have served my local district for 18 years and have been elected for four more years. My 14 years as a delegate representing region 12 have been active been active with committee assignments and regular attendance at delegate assembly meetings.h

**Please describe your activities and involvement on your local board, community, and/or CSBA. (Character count limit: 700)**

I have been elected as Board President and have been Board President for 12 years and am starting my 19<sup>th</sup> year as a board member. I was awarded the Golden Apple by the Association of California School Administrators, Region IX, for outstanding service to the schools and the community of Exeter. I have served as a representative to the Tulare County School Board for 17 years and on the negotiation, technology, and curriculum/policy committees of our local district. I am a strong advocate for improved academic performance for all students. I have completed the CSBA Masters in Governance program, I have served on the CSBA Small Schools Advisory Council and Golden Bell Review Committee.

**What do you see as the biggest challenge facing governing boards and how can CSBA help address it? (Character count limit: 700)**

I believe the biggest challenge for California school districts is achieving fair and adequate funding for all of our students. We consistently rank in the bottom 20% nationally in per pupil funding and that rank goes even lower when cost of living is considered. Our students deserve better and we have enough voices within the CSBA organization and member school boards to affect real and long lasting changes. I believe that CSBA can help us use our voices in a widespread, grassroots movement to inundate our lawmakers with the sobering facts of our school funding crisis. With nearly 1,000 school districts in our state, we have a tremendous number of advocates to help illicit change.

E-mail: [nominations@csba.org](mailto:nominations@csba.org), or fax to (916) 371-3407, or US Mail to: CSBA | Attn: Executive Office | 3251 Beacon Blvd., West Sacramento, CA 95691. Please only submit biosketch form via one of these modes only; do not send multiple times. If you have any questions, please contact the Executive Office at (800) 266-3382.



**DEAN SUTTON**  
**EUSD Board President**

355 Old Line Road  
Exeter, California 93221  
(559) 333-7816

**Educational Background:**

College of the Sequoias  
A.A. Degree in Mathematics

Fresno State  
B.A. Degree in Mathematics

**Board Education:**

Completed CSBA Masters in Governance Program  
Regular attendee of CSBA Annual Conference and  
Local Tulare County School Boards Association  
Conferences

**Professional Experience:**

Account Executive in the Transportation Industry

**Board Service:**

EUSD Board of Trustees 2000-2018  
Board President 2003, 2004, 2007-2014, 2017-2019  
Board Clerk 2015  
Financial Resources Committee  
Policy/Curriculum Committee  
County Representative 2001-2018  
California School Boards Association Delegate to the  
Assembly  
Small Schools Advisory Council  
Golden Bell Review Committee

**Community Service:**

Youth Outreach Ministry at Grace Community Church  
Foreign Missions Team Member  
Athletic Coach (soccer, basketball, volleyball, swimming stroke and  
turn judge)  
School Site Council  
SJTI Advisory board

**Personal:**

Married 34 years, 2 children

**4. ADMINISTRATIVE: Action items:**

**4.2** Approve Master Service Agreement with Frontline Education



Exhibit A-1

Frontline Customer Order Form

Quote#: 02260452

MSA#: MSA-001f400000S9FMT

02/12/2019

F: 888-492-0337

1400 Atwater Drive Malvern, PA 19355

Customer:

Tipton Elementary School District
PO BOX 787
TIPTON, CA 93272-0787

End User: Tipton Elementary School District
Contact: Jacob Munoz
Title: Jacob Munoz
Phone: (559) 752-4213
Email: jmunoz@tipton.k12.ca.us

Order Form Details:

Pricing Expiration: 03/07/19
Account Manager: April Pollock

Startup Cost Billing Terms: One-Time, Invoiced after signing
Subscription Billing Terms: Annually

Pricing Overview:

Table with 2 columns: Description, Amount. Startup Cost: One-Time cost invoiced upon signing \$3,400.00. Annual Subscription: Recurring Cost \$3,400.00. (plus applicable sales tax)

Table with 4 columns: Itemized Description, Unit Price, Qty, Total. Rows include Absence & Substitute Management, unlimited usage for internal employees and Frontline Implementation.

Amount Invoiced Upon Signing (Startup Cost): \$3,400.00 (plus applicable sales tax)

This Order Form and any software, downloads, upgrades, documentation, service packages, material, information, or services set forth herein are governed by the terms of the Master Services Agreement, software license or other agreement with Frontline (the "Agreement"). BY SIGNING BELOW OR OTHERWISE ACCESSING, VIEWING, OR USING ANY SOFTWARE, DOWNLOADS, UPGRADES, DOCUMENTATION, SERVICE PACKAGES, MATERIAL, INFORMATION, OR SERVICES SET FORTH HEREIN, CUSTOMER CERTIFIES THAT IT HAS READ AND AGREES TO THE ORDER FORM TERMS (the "Order Form Terms") ATTACHED HERETO AND THE AGREEMENT INCORPORATED HEREIN AND SHALL BE BOUND BY THE SAME.

Tax Exempt? If yes, please provide your exemption number and include a copy of your exemption certificate.

Tax Exempt Number:

Special Instructions and Additional Terms: Pricing reflects annualized rates. Initial invoice will be prorated from Subscription Start Date to 6/30. Customer shall then receive an annual subscription invoice for the rest of the Order Form Initial Term - 7/1-6/30.

PO Status: Purchase order to follow
PO #:





Exhibit A-1

Frontline Customer Order Form

Quote#: 02260452

MSA#: MSA-001f400000S9FMT

02/12/2019

F: 888-492-0337

1400 Atwater Drive Malvern, PA 19355

If a Purchase Order is required, Customer shall submit the PO to Frontline within ten (10) business days of signing this Order Form by emailing it to [billing@frontlineed.com](mailto:billing@frontlineed.com), otherwise a PO shall not be required for payment



Exhibit A-1

Frontline Customer Order Form

Quote#: 02260452

MSA#: MSA-001f400000S9FMT

02/12/2019

F: 888-492-0337

1400 Atwater Drive Malvern, PA 19355

**MASTER SERVICES AGREEMENT**

This Master Services Agreement is made effective as of the date of the signature below (the "Effective Date") by and between Frontline Technologies Group LLC dba Frontline Education, with an address at 1400 Atwater Drive, Malvern, PA 19355 ("Frontline"), and the customer identified below ("Customer"). Frontline and Customer are sometimes referred to herein, individually, as a "Party" and, collectively, the "Parties."

By signing below, the Parties agree to be legally bound by the Terms and Conditions contained herein (the "Terms and Conditions"), including any exhibits, Order Form(s), Order Form Terms and Statements of Work (collectively, the "Agreement"). To place orders subject to this Agreement, at least one Order Form (as defined below) must be incorporated into this Agreement. This Agreement constitutes the complete and exclusive statement of the agreement between the Parties with respect to the Software and the Services set forth herein and any other software, products or other services provided by Frontline or any of its affiliates or predecessors prior to the Effective Date. For the avoidance of doubt, this Agreement supersedes any and all prior oral or written communications, proposals, RFPs, contracts, and agreements (including all prior license and similar agreements) and the Parties hereby terminate any such agreements. In the event of a conflict between the provisions of the Terms and Conditions and the provisions of any Statement of Work or any Order Form or any Order Form Terms and Conditions, the provisions of the Statement of Work or Order Form or Order Form Terms and Conditions, as applicable, shall govern, but only with respect to the services forth in the Statement of Work or that particular Order Form.

<b>Frontline Technologies Group LLC dba Frontline Education</b>	<b>Tipton Elementary School District</b>
Signature: _____	Signature: <u>Stacey Bettencourt</u>
Name: _____	Name: <u>Stacey Bettencourt</u>
Title: _____	Title: <u>Superintendent/Principal</u>
Address: _____ _____	Address: <u>370 N. Evans Rd</u> <u>Tipton, CA 93272</u>
Email: _____	Email: <u>sbettencourt@tipton.k12.ca.us</u>
Date: _____	Date: <u>2/14/19</u>

**Attached:**      *Terms and Conditions*  
                      *Exhibit A: Executed Order Forms*

MASTER SERVICES AGREEMENT

TERMS AND CONDITIONS

1. **Software and Services**

- 1.1. **Software.** Subject to the terms and conditions set forth in this Agreement (including any Order Forms, Order Form Terms and Conditions and/or Statement of Work, Frontline hereby grants Customer a non-exclusive, non-transferable license to use the software identified on any Order Form ("**Software**") and the technical manuals, instructions, user information, training materials, and other documentation that accompany the Software and contain its technical specifications, as may be amended from time to time ("**Documentation**") solely for internal use by its then-current employees, contractors, agents, representatives and other end users authorized to use the Software on Customer's behalf (collectively, "**Authorized Users**" or "**End Users**") in the ordinary course of Customer's business. Frontline shall provide any professional or other services set forth in an Order Form ("**Services**"). All rights, title and interest to the Software and any work product, deliverables or other materials provided by Frontline ("**Work Product**") are expressly reserved and retained by Frontline or its licensors, including any program or other application that is designed to integrate and be used with the Software, whether or not developed independently by Frontline, and all improvements, modifications and intellectual property rights therein. Customer shall not, and Customer shall require any Authorized Users to not (a) transfer, assign, export, or sublicense the Software or Work Product except as specifically set forth herein, or its license rights thereto, to any other person, organization or entity, including through rental, timesharing, service bureau, subscription, hosting, or outsourcing the Software (whether or not such sublicense, hosting or outsourcing is by Customer or for Customer); (b) attempt to create any derivative version thereof; (c) remove or modify any marking or notice on or displayed through the Software, Work Product or Documentation, including those related to Frontline's or its licensors' proprietary rights in and to the Software, Work Product or Documentation, as applicable; or (d) de-compile, decrypt, reverse engineer, disassemble, or otherwise reduce same to human-readable form. Without limiting the foregoing, Customer may not sublicense, outsource or otherwise grant access to the Software to any third party vendor without Frontline's prior written consent, including any third party host of the Software for Customer. Frontline shall have the right (but not the obligation) to monitor Customer's and its Authorized Users' use of the Software to confirm Customer's and its Authorized Users' compliance with the terms of this Agreement.
- 1.2. **Authorized Users.** The total number of Authorized Users will be limited to the numerical or category limitations set forth in an Order Form, if any. Customer acknowledges and agrees that, depending on the specific Software provided by Frontline to Customer and/or the category of Authorized User, Authorized Users may have different access and usage rights to the Software. Customer shall ensure that Authorized Users comply with the terms and conditions of this Agreement with respect to access and use of the Software and any acts or omissions of such Authorized Users with respect to the same will be deemed acts or omissions of Customer for which Customer will be responsible on a joint and several basis. Customer is solely responsible for approving and provisioning any and all usernames and passwords assigned to or adopted by Customer's Authorized Users in connection with use of the Software. Customer is responsible for all activities that occur as a result of the use of such usernames and passwords. Customer will notify Frontline promptly of any unauthorized use of such usernames and passwords or any other breach of security known to Customer.
- 1.3. **Order Forms.** Customer may place orders for the Software and Services by entering into a mutually agreed Order Form, which shall become a part of this Agreement and be attached hereto as Exhibit A. No other document shall be required to effect a legally binding purchase under this Agreement. Any preprinted or other terms contained on Customer's purchase order or otherwise shall be inapplicable to this Agreement. Unless an Order Form states otherwise, each Order Form is independent of each other Order Form (but each Order Form is a part of and integral to this Agreement).
- 1.4. **Software Administrator; Maintenance Windows.** At all times, Customer must have an employee who has obtained the Software administrator certification training from Frontline and who is certified by Frontline as a Software administrator ("**Software Administrator**"). If the Software Administrator ceases to serve as such, Customer shall promptly provide written notice to Frontline and have another employee obtain Frontline Software administrator certification and be designated as a Software Administrator, at Customer's expense. Frontline shall provide Customer with assistance regarding the use of the Software during Frontline's normal business hours (EST), Monday through Friday. Such assistance shall be provided only to Customer's Software Administrator. Frontline may perform system maintenance and/or software updates periodically upon advanced notice to Customer. However, due to extenuating circumstances, Frontline may, at times, need to perform maintenance without the ability to provide advance notice.
- 1.5. **Customer Content.** The Software and Services may enable Customer and its Authorized Users to provide, upload, link to, transmit, display, store, process and otherwise use text, files, images, graphics, illustrations, information, data (including Personal Data as that term is defined in applicable laws), audio, video, photographs and other content and material in any format (collectively, "**Customer Content**") in connection with the Software and Services. Customer hereby grants to Frontline a non-exclusive, royalty-free license to reproduce, display, distribute, modify, prepare derivative works of and otherwise use the Customer Content for the purpose of providing the Software and otherwise performing its obligations and exercising its rights under this Agreement. Customer shall have the sole responsibility for the accuracy, quality, integrity, legality, reliability, appropriateness and ownership of all of the Customer Content. Frontline will act as a data processor, and will act on Customer's instruction concerning the treatment of Personal Data provided in connection with the Software and Services, as specified in the Order Form. Customer shall provide any notices and obtain any consents (including consent of any parent or guardian for any minor) related to Customer's use of the Software and receipt of the Services and Frontline's provision of the Software and Services, including those related to the collection, use, processing, transfer and disclosure of Personal Data. Customer acknowledges and agrees that it must properly enter data, information and other Customer Content and configure settings within the Software in order for the Software to operate properly. Customer shall verify the accuracy of any of the Customer Content, forms, workflow and configuration settings entered on the Software. Frontline shall not have any liability arising from the inaccuracy of scoring, completeness, use of or reliance on the information contained in the extract of data from any Software or Services under this Agreement. Customer assumes the sole responsibility for the selection of the Software and Services to achieve Customer's intended results, the use of the Software and Services, and the results attained from such selection and use. Customer represents and warrants that it is the owner of the Customer Content, or has obtained permission for such use from the owner of the Customer Content, including evaluation frameworks and/or rubrics uploaded into the Software. As to any content or data made available to Frontline, Customer represents that it has notified and obtained

# Frontline Technologies Group LLC dba Frontline Education

MSAMSA-001f400000S9FMT

consent from all necessary persons (including parents, students, teachers, interns, aides, principals, other administrative personnel, and classroom visitors), and has taken all other actions that may be necessary to ensure that use of the products, services, or related materials provided or produced hereunder complies with all applicable laws and regulations as well as school or district policies.

- 1.6. **Integration.** Customer may, at Customer's discretion and with or without Frontline's assistance, integrate or otherwise use the Software in connection with third party courseware, training, and other information and materials of third parties ("**Third Party Materials**") and Frontline may make certain Third Party Materials available in connection with the Software and Services. Customer acknowledges and agrees that (a) Frontline is authorized to provide the Customer Content to a specified third party or permit such third party to have access to the Customer Content in connection with Third Party Materials; and (b) Frontline does not control and is not responsible for, does not warrant, support, or make any representations regarding (i) Third Party Materials (ii) the Customer Content provided in connection with such Third Party Materials, including a third party's storage, use or misuse of the Customer Content; or (iii) Customer's uninterrupted access to Third Party Materials. Customer understands that the use of the Software may involve the transmission of the Customer Content over the Internet and over various networks, only part of which may be owned or operated by Frontline, and that Frontline takes no responsibility for data that is lost, altered, intercepted, or stored without Customer's authorization during the transmission of any data whatsoever across networks whether or not owned or operated by Frontline. If Customer engages Frontline to assist in Customer's integration or use of the Software with Third Party Materials, you authorize Frontline to access and use such Third Party Materials in connection with such assistance and you represent and warrant that you have the rights necessary to grant such authorization. Customer agrees to be bound by the terms, conditions and restrictions of the applicable third party license agreement with respect to such Third Party Materials.
- 1.7. **Hosting.** The Software will be hosted by an authorized subcontractor (the "**Hosting Service Provider**") that has been engaged by Frontline and shall only be accessed by Customer on websites, using Customer's computers. As part of the Services, the Hosting Service Provider shall be responsible for maintaining a backup of the Customer Content. The Hosting Service Provider is an independent third party not controlled by the Frontline. Accordingly, IN NO EVENT WILL FRONTLINE BE LIABLE FOR ANY DIRECT, GENERAL, SPECIAL, INCIDENTAL, INDIRECT OR CONSEQUENTIAL DAMAGES WHATSOEVER (INCLUDING BUT NOT LIMITED TO LOSS OR DAMAGE TO DATA, DAMAGES FOR LOSS OF BUSINESS PROFITS, BUSINESS INTERRUPTION, LOSS OF INFORMATION OR ANY OTHER PECUNIARY LOSS) ARISING OUT OF THE USE OF OR INABILITY TO USE THE SOFTWARE, DUE TO PROBLEMS (INCLUDING BUT NOT LIMITED TO ERRORS, MALFUNCTIONS) ASSOCIATED WITH THE FUNCTIONS OF SERVERS MAINTAINED BY THE HOSTING SERVICE PROVIDER, EVEN IF FRONTLINE HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.
- 1.8. **Customer Responsibilities.** Customer understands and agrees that (a) Customer shall have sole responsibility for administering access security (e.g. the granting of rights to Customer's users); (b) Customer shall review any calculations made by using the Services and satisfy Customer that those calculations are correct; and (c) if Customer uses the Services for reimbursement or payment from Medicaid and other government agencies, Frontline shall have no responsibility, and Customer shall have sole responsibility, to submit information and claims for such reimbursement or payment. Frontline does not warrant that the Services, or the results derived there from, will meet Customer's requirements, or that the operation of the Services will be uninterrupted or error-free. Customer is solely responsible for obtaining and maintaining, at its own expense, all hardware, software and services needed to use the Software, including any and all servers, computers, and Internet access services. In connection with the performance of the Services, Customer shall provide Frontline's personnel with all such cooperation and assistance as they may reasonably request, or otherwise may reasonably be required, to enable Frontline to perform its obligations (including the provision of the Services), and exercise its rights, under and in accordance with the terms and conditions of this Agreement.
2. **Invoicing and Payment.** All fees and charges will be set forth in the applicable Order Form(s). The Startup Cost set forth on the first page of an Order Form will be invoiced to Customer by Frontline upon execution of the applicable Order Form. Startup Costs are priced with the assumption that implementation will be completed within 120 days after signing. Frontline reserves the right to charge Customers additional service fees for added project costs due to Customer-caused delays occurring after the 120 day implementation period. The Annual Subscription will be invoiced to Customer by Frontline based on the Subscription Start Date (as set forth in the Order Form) unless otherwise stated on the front of an Order Form. The Subscription Start Date shall be defined as thirty (30) days after Customer's signature of an applicable Order Form. Except as otherwise provided, Frontline shall invoice Customer in US Dollars and Customer shall pay all fees, charges, and expenses within thirty days of the date of an invoice via check or ACH. Without prejudice to its other rights and remedies, if Frontline does not receive any payment by its due date, Frontline may assess a late payment charge on the unpaid amount at the rate of 1.5% per month or, if less, the highest rate allowed under applicable law. Frontline reserves the right to increase any of the fees once annually during any Renewal Term by providing at least thirty (30) days advance notice to Customer. All charges under this Agreement are exclusive of, and Customer is solely responsible for, any applicable taxes, duties, fees, and other assessments of whatever nature imposed by governmental authorities. Without limiting the foregoing, Customer shall promptly pay to Frontline any amounts actually paid or required to be collected or paid by Frontline pursuant to any statute, ordinance, rule or regulation of any legally constituted taxing authority. If the Customer claims tax exempt status or the right to remit taxes directly, the tax exempt number must be entered on the first page of any applicable Order Form and the Customer shall indemnify and hold Frontline harmless for any loss occasioned by its failure to pay any tax when due. If for any reason Frontline's personnel travel to Customer's facility or otherwise in connection with the Software or Services under this Agreement, Customer shall be responsible for the reasonable costs of transportation, lodging, meals and the like for Frontline's personnel.
3. **Warranties and Disclaimers.**
  - 3.1. **Mutual.** Each Party represents and warrants that the Party's execution, delivery, and performance of this Agreement (a) have been authorized by all necessary action of the governing body of the Party; (b) do not violate the terms of any law, regulation, or court order to which such Party is subject or the terms of any agreement to which the Party or any of its assets may be subject; and (c) are not subject to the consent or approval of any third party. Customer represents and warrants on behalf of itself and any of its Authorized Users that it has the full legal right to provide the Customer Content and that the Customer Content will not (a) infringe any intellectual property rights of any person or entity or any rights of publicity, personality, or privacy of any person or entity, including as a result of failure to obtain consent to provide Personal Data or otherwise private information about a person; (b) violate any law, statute, ordinance, regulation, or agreement, including school or district policies; or (c) constitute disclosure of any confidential information owned by any third party.

## Frontline Technologies Group LLC dba Frontline Education

MSAMSA-001f40000S9FMT

3.2. **Software Warranties.** Frontline represents and warrants that (a) the Software will perform substantially in accordance with the specifications set forth in the then-current Documentation and (b) the Services will be performed in a professional and workmanlike manner. The foregoing warranty will not apply (i) if Customer is in default or breach of any of its obligations under this Agreement, or (ii) to any non-conformance of the Software, Work Product or Services due to (A) Customer's failure to permit the installation/implementation of any update, upgrade or release provided by Frontline, (B) Customer's negligence, abuse, misapplication or misuse of the Software (including Customer's failure to operate the Software in accordance with Documentation), or (C) Customer's use or operation of the Software in or with any technology (including any software, hardware, firmware, system or network) not approved in writing by Frontline. In the event of a non-conformance of the Software, Work Product or Services, reported to and verified by Frontline, Frontline will make commercially reasonable efforts to correct such non-conformance. Customer's sole remedy is limited to the replacement, repair, or refund, at Frontline's option, of defective Software or Work Product or re-performance of the Services. Notwithstanding the foregoing, any Third Party Materials shall be subject only to such third party terms and any warranties therein.

3.3. **Disclaimers.** EXCEPT AS EXPRESSLY PROVIDED HEREIN, FRONTLINE AND ITS LICENSORS EXPRESSLY DISCLAIM ALL WARRANTIES, WHETHER EXPRESS, IMPLIED, OR STATUTORY, AS TO ANY ASPECT OF THE SOFTWARE, WORK PRODUCT, SERVICES, OR OTHER PRODUCTS INCLUDING WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE. FRONTLINE AND ITS LICENSORS DO NOT WARRANT THAT THE SOFTWARE, WORK PRODUCT, SERVICES, OR OTHER PRODUCTS WILL BE UNINTERRUPTED, OR ERROR-FREE; NOR DO THEY MAKE ANY WARRANTY AS TO THE RESULTS THAT MAY BE OBTAINED FROM USE OF THE SOFTWARE, WORK PRODUCT, SERVICES, OR OTHER PRODUCTS.

#### 4. Confidential Information; Privacy.

4.1. **Confidential Information.** During the term of this Agreement and for two (2) years thereafter, each Party will use the same degree of care to protect the other Party's Confidential Information as it uses to protect its own confidential information of like nature, but in no circumstances less than reasonable care. "**Confidential Information**" means any information that is marked or otherwise indicated as confidential or proprietary, in the case of written materials, or, in the case of information that is disclosed orally or written materials that are not marked, by notifying the other Party of the proprietary and confidential nature of the information, such notification to be done orally, by email or written correspondence, or via other means of communication as might be appropriate. Notwithstanding the foregoing, (a) Confidential Information of Frontline shall include the Software and the terms of this Agreement and (b) Confidential Information of Customer shall include Personal Data regarding Customer's users provided in connection with the Software and Services. Confidential Information does not include information which (a) was known to the receiving Party or in the public domain before disclosure; (b) becomes part of the public domain after disclosure by a publication or other means except by a breach of this Agreement by the receiving Party; (c) was received from a third party under no duty or obligation of confidentiality to the disclosing Party; or (d) was independently developed by the receiving Party without reference to Confidential Information. Aggregated data that does not contain personally identifiable information regarding Customer's users provided in connection with the Software and Services will be Confidential Information and property of Frontline. The receiving Party will not be liable for disclosures of Confidential Information that are required to be disclosed by law or legal process, so long as the recipient notifies the disclosing Party, provides it with an opportunity to object and uses reasonable efforts (at the expense of the disclosing Party) to cooperate with the disclosing Party in limiting disclosure.

4.2. **Privacy.** Frontline understands that its performance of the Services may involve the disclosure of student personally identifiable information ("**Student PII**") (as defined in the Family Education Rights and Privacy Act, 20 U.S.C. § 1232g; 34 C.F.R. Part 99 ("**FERPA**") by the Customer to Frontline. Frontline agrees that it will not use or re-disclose Student PII except in compliance with and all applicable state and federal laws, including FERPA. Customer acknowledges that Frontline is a "school official" with a legitimate educational interest in receiving Student PII under FERPA and Frontline agrees that it will comply with the requirements of 34 C.F.R. § 99.33 regarding its use and re-disclosure of Student PII.

4.3. **Data Security.** Frontline will utilize commercially reasonable administrative, technical, and physical measures designed to maintain the confidentiality and security of Confidential Information and Student PII submitted by Customer. Customer understands and agrees that no security measures can be 100% effective or error-free and understands that Frontline expressly disclaims (a) any warranty that these security measures will be 100% effective or error-free or (b) any liability related to the confidentiality and security measures utilized by third parties.

5. **Indemnification.** Customer shall indemnify Frontline and its officers, directors, employees, and agents and hold them harmless from all third party claims, liabilities, expenses, and losses (including attorneys' fees and expenses) arising from or related to any breach by Customer of this Agreement, including failure to obtain consent to provide Personal Data or otherwise private information about a person.

6. **Limitations of Liability.** OTHER THAN THE FEES, CHARGES AND EXPENSES PAYABLE PURSUANT HERETO, IN NO EVENT SHALL EITHER PARTY (OR IN THE CASE OF FRONTLINE, ITS LICENSORS) BE LIABLE TO THE OTHER PARTY OR ANY THIRD PARTY FOR INDIRECT, INCIDENTAL, SPECIAL, CONSEQUENTIAL, OR PUNITIVE DAMAGES, WHETHER FORESEEABLE OR UNFORESEEABLE, OF ANY KIND WHATSOEVER (INCLUDING LOST PROFITS) ARISING FROM OR RELATING TO THIS AGREEMENT OR THE USE OR NON-USE OF THE SOFTWARE, WORK PRODUCT OR SERVICES. NOTWITHSTANDING ANYTHING CONTAINED IN THIS AGREEMENT TO THE CONTRARY, IN NO EVENT SHALL FRONTLINE'S (OR ITS LICENSORS') TOTAL LIABILITY ARISING FROM OR RELATING TO THIS AGREEMENT, WHETHER BASED ON WARRANTY, CONTRACT, TORT (INCLUDING NEGLIGENCE), PRODUCT LIABILITY OR OTHERWISE, EXCEED THE TOTAL AMOUNTS PAID TO FRONTLINE HEREUNDER DURING THE TWELVE MONTHS IMMEDIATELY PRECEDING THE EVENTS GIVING RISE TO SUCH CLAIMS. Each Party acknowledges and agrees that the warranty disclaimers and liability and remedy limitations in this Agreement are material, bargained for provisions of this Agreement and that fees and consideration payable hereunder reflects these disclaimers and limitations.

7. **Term and Termination.** The term of this Agreement will commence on the Effective Date and continue until such time that there are no valid Order Forms. The initial term of each Order Form under this Agreement shall (a) begin on the Subscription Start Date (as defined in Section 2 above) and (b) continue for one year or such longer period as provided in an Order Form (the "**Order Form Initial Term**") and will automatically renew for successive one-year terms thereafter, unless one Party notifies the other Party of non-renewal in writing at least sixty (60) days prior to the end of the current term of such Order Form. Customer may terminate any Order Form at any time after the Order Form Initial Term, in whole or in part, for any reason or no reason, on sixty (60) days prior written notice. Upon notice of such termination, a pro-rata portion

## Frontline Technologies Group LLC dba Frontline Education

MSAMSA-001f400000S9FMT

of all outstanding invoices shall become immediately due and payable. If such invoice has been paid by the Customer, Customer shall be entitled to a pro-rata credit to be applied to future Frontline services. Either Party may terminate this Agreement in the event that the other Party materially breaches this Agreement the other Party does not cure such breach within thirty (30) days after written notice of such breach. Expiration or termination of any Order Form or Statement of Work shall constitute the expiration or the termination of such Order Form or Statement of Work only and shall not affect this Agreement or any other Order Form or Statements of Work outstanding under this Agreement. Notwithstanding the foregoing, unless otherwise mutually agreed by the parties in writing, any Order Form or Statement of Work outstanding as of the date of termination or expiration of this Agreement shall remain in effect and continue to be governed by the terms of this Agreement and its own terms until such time as such Order Form or Statement of Work is completed, expires or is otherwise terminated. Upon the termination or expiration of this Agreement, the licenses granted to Customer under Section 1.1 will terminate automatically and Customer (i) shall immediately cease using the Software and Documentation and (ii) for a period of thirty (30) days, may request a copy of the Customer Content that is in Frontline's possession in the format retained by Frontline. The following provisions of this Agreement will survive expiration or termination of this Agreement Sections 3.3, 4, 5, 6, 7 and 9. Frontline may (without limitation of any other rights or remedies) suspend use of the Software in the event that (A) Customer is delinquent in payment of any amount due to Frontline under this Agreement (and has not cured such delinquency within five (5) days following written notice thereof to Customer), (B) Customer has breached any of the provisions of Section 1 of this Agreement, or (C) in Frontline's reasonable good faith determination, suspension of use of the Software is necessary to avoid or mitigate harm to the security of Frontline's or its customers' systems or data. Any such suspension will not constitute a termination of this Agreement.

**8. District Ordering.** Any other school district in the same state as Customer ("School District") may also purchase from Frontline a license to the Software and provision of the Services for the School District's own account on the same terms and conditions as are applicable to Customer under these Terms and Conditions (excluding any pricing terms and conditions). Each School District will be separately liable for payment for such Software and Services and its compliance with these Terms and Conditions, and neither Customer nor any School District will be liable for the acts, omissions or obligations of any other School District under these Terms and Conditions. Frontline will have no obligations to provide any Software or Services to a School District until such time as Frontline and such School District enter into an Order Form which references and is subject to these Terms and Conditions. By so doing, the School District agrees to be bound by these Terms and Conditions and for purposes of its order is considered "Customer" as that term is used in these Terms and Conditions. In the event that Customer and Frontline amend these Terms and Conditions (each an "Amendment"), any and all such Amendments will be enforceable against each School District that has executed an Order Form which references and is subject to these Terms and Conditions upon notice of such Amendment from Frontline unless Frontline has agreed in writing with School District that the Amendment, or specific provisions within the Amendment, do not apply to such School District.

**9. General.** Frontline and Customer are each independent contractors and neither Party shall be, nor represent itself to be, the franchiser, partner, broker, employee, servant, agent, or legal representative of the other Party for any purpose whatsoever. Customer may not sublicense, assign, or transfer this Agreement, or any rights and obligations under this Agreement, in whole or in part, without Frontline's prior written consent. Any attempted assignment in violation of this Section shall be void. This Agreement shall be binding upon, and inure to the benefit of, the permitted successors and assigns of each Party. This Agreement shall be governed in accordance with the laws of California without regard to conflict of law provisions. Notwithstanding anything to the contrary in this Agreement, except for Customer's obligations to pay amounts due under this Agreement, neither Party will be deemed to be in default of any provision of this Agreement for any delay, error, failure, or interruption of performance due to any act of God, terrorism, war, strike, or other labor or civil disturbance, interruption of power service, interruption of communications services, problems with the Internet, act of any other person not under the control of such Party, or other similar cause. If the Customer requests to be added as an additional insured on any Frontline insurance policy, the limits of such policies shall be subject to the Limitations of Liability stated in Section 6 herein. This Agreement may be amended only by written agreement of the Parties, and any attempted amendment, including any handwritten changes on this Agreement in violation of this Section shall be void. The waiver or failure of either Party to exercise in any respect any right provided under this Agreement shall not be deemed a waiver of such right in the future or a waiver of any other rights established under this Agreement. This Agreement does not confer any rights or remedies upon any person other than the Parties, except Frontline's licensors. When used herein, the words "includes" and "including" and their syntactical variations shall be deemed followed by the words "without limitation." This Agreement may be executed in counterparts, each of which shall be deemed an original, but all of which together shall be deemed to be the same agreement.



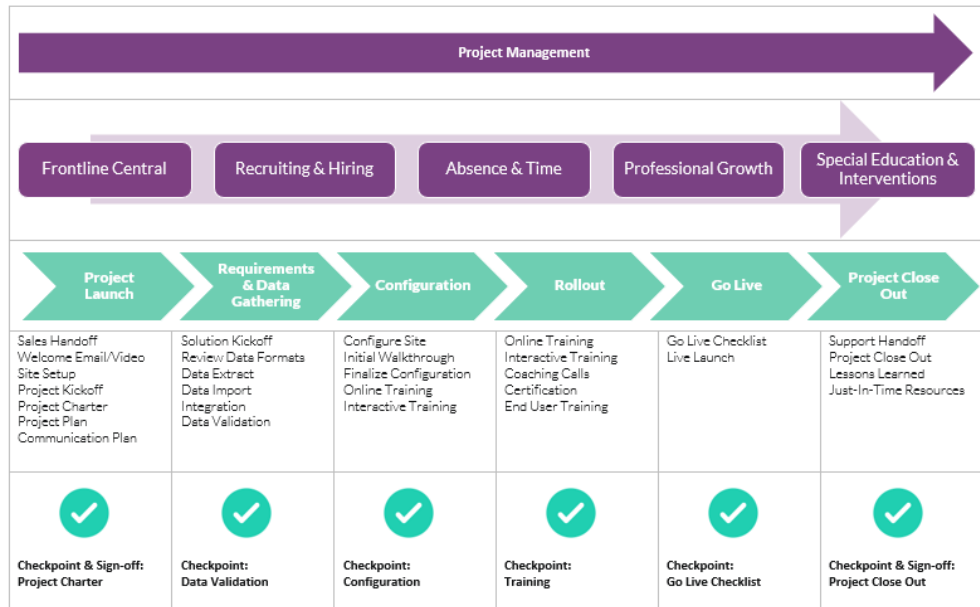
# Absence & Substitute Management

Standard Implementation Services



## Introduction

Frontline Education provides a comprehensive implementation methodology and expert resources to partner with your project team throughout the implementation.



## Scope/Deliverables

### Project Management, Training & Consulting

- Project Kickoff Call
- Business Process Review: review of internal process for a Client's absence management and substitute placement process.
- Train-the-Trainer Model: blended learning consisting of online, self-paced courses and instructor-led remote training for the Client project team to gain familiarity with our solutions for implementation, administration and to train end users
- Role-based Learning Center: ongoing, anytime access to knowledge base articles available to all district staff
- Project Status Monitoring: periodic review of project progress to planned project milestones throughout implementation
- Project Close Out Call

### Configuration

System configuration is accomplished through a blended approach of pre-configuration, Frontline Education configuration services, and Client configuration activities. Frontline Education will provide configuration services to tailor default setups to your specific needs and provide your project team a head start to configuring the system. Online Training courses and consultation are provided so that your staff can continue configuration for initial setup and to meet your ongoing needs.



Specific examples of configuration services during implementation include –

Setups	Pre-configured with Absence and Substitute Management	Frontline Education Configuration Services
Skills	4	Based on organization and state requirements
Employee Types	6	Based on organization requirements
Schools (Generic)	5	Based on organization requirements
Absence Reasons	6	Based on organization requirements
Permission Profiles	2	Consultation on additional permission profiles based on organization requirements

### Data Imports

During implementation, we will assist with the import of the following data formatted in our standard templates, where applicable. Online Training courses and consultation will be provided to show you how to maintain this data on an ongoing basis after the initial import.

- School Locations and Settings
- Employee Types
- Absence Reasons
- Employee Data
- Substitute Data
- Organization/Campus User Data

### Systems Integration

Integrations exist within Frontline Education solutions and/or with our Featured Partners that are configured and setup as either a flat file transfer or an export/import into an applicable vendor system. Specific examples of configurable integration types include --

- Standard web services integration with Frontline Education Solutions' Recruiting and Hiring and Professional Growth.
- sFTP integration to Professional Growth
- One established interface with a Substitute Pay & Employee Leave external integration
  - An established interface is defined as an integration that is currently established with a vendor and/or requires no development resources.
  - [https://www.frontlineeducation.com/Partners/Find\\_a\\_Partner](https://www.frontlineeducation.com/Partners/Find_a_Partner)

### Reporting

- 25+ standard reports
- Client may create additional ad-hoc reports with “Report Writer” utility once trained

### Additional Optional Services

The following items are outside the standard scope of services and can be accommodated through a change request and additional services and fees.

- Onsite training
- End User training
- Configuration, Custom Reporting, or Integration services beyond those identified above
- Services beyond the implementation timeframe and project close out



## Schedule

On average, a typical Absence and Substitute Management implementation project runs 6-8 weeks. Below is an example of a project schedule for implementation for the Absence & Time bundle. (This is not the actual schedule pertaining to this statement of work.)

Task	Start	End	Dur	2018					
				Jan	Feb	Mar	Apr	May	Jun
Sample Solution Rollout	1/2/18	6/6/18	112	[Gantt bar spanning Jan to Jun]					
Project Kickoff	1/2/18	1/8/18	5	[Gantt bar in Jan]					
Insights Platform Migration (clients with existing Frontline solutions)	3/1/18	3/14/18	10			[Gantt bar in Mar]			
Absence & Time: Absence Management	1/9/18	3/16/18	49	[Gantt bar spanning Jan to Mar]					
Absence & Time: Time & Attendance	3/19/18	6/6/18	58			[Gantt bar spanning Mar to Jun]			

Every client is unique and timelines can vary depending on client size, resource availability, and complexity of project. Your Frontline Education Project Manager will work with your team to plan an implementation based on your specifics.

## Client Project Team: Roles & Responsibilities

### Executive Sponsor

- Executive Sponsor: e.g. Superintendent, Assistant Superintendent of HR, HR Director, etc.
- The “lead” contact: responsible for all major project decisions. Initially, involvement level is medium-to-high until all district players and responsibilities established. Executive Sponsor involvement decreases once responsibilities have been delegated.

### System Administrators

- System Administrator: e.g. HR Director, Substitute Coordinator, Payroll Clerk, etc.
- When implementing our absence management tool, we encourage districts to have at least two absence management system administrators.
- The “main” contact(s): responsible for day-to-day operations, upkeep of system, and user management. This includes (but is not limited to):
  - Create/edit/delete: Employee Types, Schools, Absence Reasons, user accounts and permissions, approval workflows, etc.
  - Configure system preferences
  - Provide system support to end users

### IT Department

- Will work with Frontline Education Support teams to:
  - Ensure Frontline Education domains/IP addresses have been incorporated into any district firewalls and/or spam filters This person is responsible for updating white-list from Frontline
  - Provide technical support in instances where local network/technology configurations impact usage of our solutions
  - Potentially support in-solution integrations
  - Assist by making sure all necessary equipment is available for System Administrators to successfully utilize Frontline’s web-based tools



## Assumptions

- Frontline Education and Client will provide consistent, named resources to fill project roles throughout project timeline.
- Frontline Education and Client will use a collaborative approach to ensure implementation success.
- Client will provide subject matter experts familiar with organizational policies and procedures throughout the project.
- Frontline Education assumes that all data to be imported will be validated as necessary by Client prior to import.
- Client project team will complete online courses, attend instructor-led training, participate in project status calls, and complete project tasks as planned.

## Implementation Policies

- Change Management Process: Should the Client identify additional services as part of this project, Frontline Education will issue a change order identifying impact to project scope, cost, and timeline for Client review and approval.
- A request to delay the Planned Go Live 30 days or more from the original date can result in rework and require additional charges and a change order.
- Services requested after the Project Close Out will require additional charges and a new services proposal.
- Startup Costs are priced with the assumption that implementation will be completed within 120 days after signing. Frontline reserves the right to charge Customers additional service fees for added project costs due to Customer-caused delays occurring after the 120-day implementation period.



**4. ADMINISTRATIVE: Action items:**

**4.3** Approve Low Performing Students Block Grant Application

[Accessible Version](#)



**Report**

# Required Report Number One for the Low-Performing Students Block Grant

## Improvement and Accountability Division

The Low-Performing Students Block Grant (LPSBG), established in California Education Code (EC), Title 2, Division 3, Part 24, Chapter 3.2, Section 41570, requires eligible local educational agencies (LEAs) receiving LPSBG funds to report to the State Superintendent of Public Instruction on the adopted plan to use the grant funds to increase the academic performance of the identified pupils. EC Section 41570 also requires the California Department of Education (CDE) to compile and report this information to the appropriate policy and fiscal committees of the Legislature.

LEAs must report the required information using this web-based reporting tool on or before **March 1, 2019**. In order to submit this report, all questions must be answered.

The CDE will compile and submit the information received through this web-based reporting tool to the State Superintendent of Public Instruction and the appropriate policy and fiscal committees of the Legislature on behalf of all LPSBG-eligible LEAs.

The final apportionment of LPSBG funds to the LEA is contingent upon completing and submitting this report. **LEAs that do not submit this report will be required to return to the CDE all LPSBG funds that it may have received.**

For more information, please visit the [LPSBG web page](#).

This report includes two features: **Save Responses** and **Print Responses**.

**Save Responses:** This button, located on the bottom of each screen, allows you to save your place in the report and return to it later if you are unable to complete it in one session. When you select **Save Responses**, a new screen will appear and the system will provide two options to save and return to the saved application. Of the options, choosing to bookmark or favorite the resulting screen is the recommended method.

**Print Responses:** This button, located on the bottom of the last screen, allows you to print a copy of your responses for your records before you submit the report. **Once you print your responses, you must return to the original tab in your web browser to submit your report before you close your browser, or your responses may be lost. You will not be able to print a copy of the report after it has been submitted.**

For questions about the required LEA report or to report a technical problem with this web-based

reporting tool, contact the School Improvement and Support Office by phone at 916-319-0833 or by email at [LPSBG@cde.ca.gov](mailto:LPSBG@cde.ca.gov).

## Local Educational Agency (LEA) Name

Note: If you are responding on behalf of more than one LEA, you must submit a separate report for each LEA. Additionally, there is only one submission allowed per LEA. If an LEA submits this report multiple times, only the most recent submission will be used. Ensure only authorized personnel complete the report.

**What is the official LEA name? (Do not use abbreviations or acronyms.)**

Tipton Elementary School District

## County-District-School (CDS) Code

**Accurate CDS codes are required to ensure timely payments and reporting.** Verify the local educational agency (LEA) CDS code using the [California School Directory](#) prior to completing this question.

**What is the LEA CDS Code? (Enter the 14-digit CDS code without spaces or hyphens.)**

54722150000000

## Charter School Status

**Is the local educational agency a charter school?**

- Yes  
 No

## Low-Performing Students Block Grant (LPSBG) Contacts

**LEA Primary LPSBG Contact (Enter the person who will be the Administrator for the grant.)**

First Name:	Stacey
Last Name:	Bettencourt
Title:	Superintendent
Email Address:	sbettencourt@tipton.k12.ca.us
Phone Number: (999-999-9999)	559-752-4213

**LEA Secondary (Backup) LPSBG Contact (Enter the person who will be the Backup Administrator for the grant.)**

First Name:	Maryann
Last Name:	Henry
Title:	Business Manager

Email Address:

mhenry@tipton.k12.ca.us

Phone Number: (999-999-9999)

559-752-4213

## Low-Performing Students Block Grant (LPSBG) Opt-in or Opt-out

For the question below, selecting "Yes" indicates that the local educational agency (LEA) intends to accept LPSBG funding and agrees to comply with the requirements of the grant, and selecting "No" indicates that the LEA chooses **not** to accept LPSBG funding and the LEA **will be required to return to the CDE any LPSBG funds it may have received.**

**Does this LEA choose to accept LPSBG funding?**

- Yes  
 No

**Summarize how the funds will be used to increase or improve evidence-based services for pupils identified. (? of 1,050 maximum characters)**

We intend to allocate the LPSBG funds in order to increase the availability of high quality instructional materials as well as contracting with consultant support to assist us with improving our ability to differentiate our instruction and meet the needs of all learners.

**How will the effectiveness of the evidence-based services be measured? (? of 1,050 maximum characters)**

We will examine the results of CASSPP as well as our local benchmark assessments in order to determine the effectiveness of our actions.

**How are services aligned with and described in the LEA's local control and accountability plan? (? of 1,050 maximum characters)**

These services will supplement existing actions of our LCAP and will serve to strengthen our ability to implement our plan.

**On what date was the LPSBG Plan discussed and adopted at a regularly scheduled meeting of the governing board of the school district, county board of education, or the governing body of the charter school? (MM/DD/YYYY)**

03/06/2019

## Electronic Signature

**By providing your electronic signature, you hereby certify, as the authorized representative of the local educational agency (LEA) indicated in question one, to the best of your knowledge and belief, this data is true, correct, and has been reported in accordance with applicable laws and regulations.**

Electronic Signature: (Type your name.)

Jacob Munoz

Job Title:

Assistant Superintendent

LEA Name:

Tipton Elementary School



LEA Street Address:	370 N Evans Road
LEA City:	Tipton
LEA Zip Code:	93272
Work Telephone Number: (999-999-9999)	559-752-4213
Work Email:	jmunoz@tipton.k12.ca.us

## Low-Performing Students Block Grant (LPSBG) Next Steps

### Second (Final) Reporting Requirement

On or before **November 1, 2021**, grant recipients will be required to report to the State Superintendent of Public Instruction on the following three topics:

- 1) Implementation of the adopted plan
- 2) Strategies used
- 3) Whether those strategies increased academic performance of the identified students

The California Department of Education (CDE) will provide additional information to eligible local educational agencies prior to this reporting period.

### Funding

Apportionments will be made in the 2018–19 fiscal year. All LPSBG funds must be encumbered or expended by **June 30, 2021**.

### Resources

You may also link directly to the [LPSBG legislation](#). If you have questions or concerns, please contact the School Improvement and Support Office by phone at 916-319-0833 or by email at [LPSBG@cde.ca.gov](mailto:LPSBG@cde.ca.gov).

### Print and Submit

Thank you for taking the time to complete this report.

The California Department of Education (CDE) will provide an email confirmation for each report submitted to the Primary Low-Performing Students Block Grant (LPSBG) Contact, the Secondary (Backup) LPSBG Contact, and the work email provided by the person electronically signing this report.

If confirmation emails have not been received within 24 hours, first check your email junk or spam folders. Contact the School Improvement and Support Office by phone at 916-319-0833 or by email at [LPSBG@cde.ca.gov](mailto:LPSBG@cde.ca.gov) if additional support is needed.

Select the **Print Responses** button now to print a copy of your responses for your records. **Once you print your responses, you must return to the original tab in your web browser to submit your report before you close your browser, or your responses may be lost. You will not be able to print a copy of the report after it has been submitted.**

By selecting the **Submit** button, you hereby certify, as the authorized representative of the local educational agency indicated in question one, to the best of your knowledge and belief, this data is true, correct, and has been reported in accordance with applicable laws and regulations. After submitting, you will be redirected to the LPSBG home page on the CDE website.

**4. ADMINISTRATIVE: Action items:**

**4.4** Approve Amended School Calendar for 2019-2020

## Tipton Elementary School District Calendar 2019-2020

	M	T	W	T	F	Instructional Days	Non Inst. Days	Significant Dates	Explanation
Aug. 2019				1	2	19	3	July 29- Aug 1	1 Staff Float Day
	5	6	7	8	9			Aug. 2 & 5	2 Days Staff Service
	12	13	14	15	16			Aug. 6	<b>First Day of School 1:30 dismissal Day</b>
	19	20	21	22	23			Aug. 7, 14 & 28	Strategic Planning- Min. Day - 1:30 dismissal
	26	27	28	29	30			Aug. 15	<b>Back to School Night - 2:00 dismissal</b>
								Aug. 21	Staff Development - 1:30 dismissal
Sept. 2019	2	3	4	5	6	19	0	Sept. 2	Labor Day - No School
	9	10	11	12	13			Sept. 11	Fair Day - No School
	16	17	18	19	20			Sept. 4 & 18	Strategic Planning- Min. Day - 1:30 dismissal
	23	24	25	26	27			Sept. 25	Staff Development - 1:30 dismissal
	30							Sept. 26	<b>Picture Day</b>
Oct. 2019		1	2	3	4	21	2	Oct. 11	End of 1st quarter (47 days)
	7	8	9	10	11			Oct. 14	Staff Development
	14	15	16	17	18			Oct. 21	<b>Parent/Teacher Conf. - No School</b>
	21	22	23	24	25			Oct. 22	<b>Parent/Teacher Conf. (make-up) - 2:00 dismissal</b>
	28	29	30	31				Oct. 2, 9, 16, 23, & 31	Strategic Planning- Min. Day - 1:30 dismissal
Nov. 2019					1	15	0	Nov. 6	Staff Development - 1:30 dismissal
	4	5	6	7	8			Nov. 11	Veteran's Day
	11	12	13	14	15			Nov. 22	<b>2:00 dismissal</b>
	18	19	20	21	22			Nov. 25 - 29	<b>Thanksgiving Holiday</b>
	25	26	27	28	29			Nov. 13 & 20	Strategic Planning- Min. Day - 1:30 dismissal
Dec. 2019	2	3	4	5	6	15	0	Dec. 20	End of 2nd Quarter (43 days)
	9	10	11	12	13			Dec. 20	<b>2:00 dismissal</b>
	16	17	18	19	20			Dec. 23 - Jan. 10	<b>Winter Vacation</b>
	23	24	25	26	27			Dec. 4, 11, 18	Strategic Planning - Min. Day - 1:30 dismissal
	30	31							
Jan. 2020			1	2	3	14	0		
	6	7	8	9	10			Jan. 20	Martin Luther King, Jr. Day
	13	14	15	16	17			Jan. 15 & 29	Strategic Planning- Min. Day - 1:30 dismissal
	20	21	22	23	24			Jan. 22	Staff Development - 1:30 dismissal
	27	28	29	30	31				
Feb. 2020	3	4	5	6	7	18	0	Feb. 10	Lincoln's Birthday
	10	11	12	13	14			Feb. 12	Staff Development - 1:30 dismissal
	17	18	19	20	21			Feb. 17	President's Day
	24	25	26	27	28			Feb. 25 & 27	<b>6th- 8th Parent/Teacher Conf. - 2:00 dismissal</b>
								Feb. 5, 19, & 26	Strategic Planning - Min. Day - 1:30 dismissal
March 2020	2	3	4	5	6	22	0	March 11	Staff Development - 1:30 dismissal
	9	10	11	12	13			March 13	End of 3rd quarter (42 days)
	16	17	18	19	20			March 4, 18, & 25	Strategic Planning - Min. Day - 1:30 dismissal
	23	24	25	26	27			March 24 & 26	<b>TK-5th Parent/Teacher Conf. 2:00 dismissal</b>
	30	31							
April 2020			1	2	3	12	0	April 1, 22, & 29	Strategic Planning - Min. Day - 1:30 dismissal
	6	7	8	9	10			April 3	<b>2:00 dismissal</b>
	*13	*14	*15	*16	*17			April 6 - 17	Spring Break
	20	21	22	23	24			April 13 - 17	*Possible Fog Make-up Days
	27	28	29	30					
May 2020					1	20	0	May 13	Staff Development - 1:30 dismissal
	4	5	6	7	8			May 6, 20, & 27	Strategic Planning - Min. Day - 1:30 dismissal
	11	12	13	14	15			May 21	<b>Open House - 2:00 Dismissal</b>
	18	19	20	21	22			May 25	Memorial Day
	25	26	27	28	29				
June 2020	1	2	3	4	5	5	0	June 3	Strategic Planning - Min. Day - 1:30 dismissal
								June 5	End of 4th Quarter (49 days)
								June 5	Last Day 1:30 dismissal - 7:00 Graduation

Total Teacher Contract Days >> **180**      **5**

- NO SCHOOL-Vacation/Federal, Local Holiday or Parent/Teacher Conferences or Full Day Staff Development
- Staff Development Days (1:30-3:30) - 7 Wednesdays
- Fall & Spring Parent/Teacher Conferences. Spring: 6th-8th Feb. 26 & 28; TK-5th March 26 & 28
- Strategic Planning-Min. Day 1:30 dismissal

**4. ADMINISTRATIVE: Action items:**

**4.7 Approve Principal Job Description**

# TIPTON ELEMENTARY SCHOOL DISTRICT

## PRINCIPAL

### Primary Function

Job Purpose Statement(s): The job of "Principal - Elementary School" is done for the purpose(s) of maintaining overall school site operations; receiving, distributing and communicating information to enforce school, district and state policies, maintaining safety of the school environment, coordinating site activities, communicating information to staff and addressing situations, problems and/or conflicts that could negatively impact the school.

### Administrative Relationships

1. Directly responsible to the building Superintendent

### Duties and Responsibilities

1. Chairs meetings (e.g. curriculum, safety, site advisory, special district committees, etc.) for the purpose of coordinating activities and ensuring that outcomes achieve school, district and/or state objectives.
2. Delegates responsibility for various administrative functions to other personnel for the purpose of managing the workload more efficiently.
3. Evaluates personnel for the purpose of ensuring that standards are achieved and performance is maximized.
4. Facilitates communication between personnel, students and/or parents for the purpose of evaluating situations, solving problems and/or resolving conflicts.
5. Prepares various written documents (e.g. correspondence, reports, analyses, etc.) for the purpose of providing written support and/or conveying information.
6. Presents information on various topics for the purpose of communicating information and gaining feedback.
7. Processes student disciplinary actions, personnel actions and/or related matters for the purpose of documenting such actions and adhering to district policies and/or education code.
8. Recommends policies, procedures and/or actions (e.g. personnel, equipment, disciplinary issues, etc.) for the purpose of providing district personnel with direction and/or data for decision making.
9. Represents the school within community forums for the purpose of maintaining ongoing community support for educational goals and/or assisting with issues related to school environment.
10. Supervises instructional personnel for the purpose of monitoring performance, providing for professional growth and achieving overall objectives of school's curriculum.
11. Coordinate and implement all educational programs or activities such as summer school, orientation, parent conferences, open house and back-to-school nights.
12. Coordinate and conduct an annual needs assessment to collect, organize and analyze student, staff and program data to be used in designing the supplementary services.

Board Approval \_\_\_\_

13. Coordinate and/or assist in all state mandated and local assessments.
14. Facilitate the development and revision of district formative and summative assessments.
15. Assist in planning, preparing, and implementing the School Site Plan.
16. Assists other personnel as may be required for the purpose of supporting them in the completion of their work activities.

### **Qualifications**

Knowledge, Skills and/or Abilities Required:

- Knowledge of curriculum, education code, district policies.
- Knowledge of categorical programs and the services that they provide for students.
- Skills to appropriately manage personnel and programs, communicate effectively, problem solve, ability to develop and conduct appropriate in-services, workshops, and meetings.
- Ability to speak and write effectively.
- Ability to establish and maintain effective relationships with staff, students, parents, and the public contacted in performance of duties.
- Abilities to sit for prolonged periods, provide direction to others and make independent judgments, keep and maintain accurate records, meet deadlines, communicate with individuals of varied cultural and educational backgrounds, communicate in oral and written form. Significant physical abilities include reaching/handling/ talking/hearing conversations, near/far visual acuity/depth perception/visual accommodation.

### **Experience and Training Guidelines**

1. Appropriate Administrative Services Credential, Valid Driver's License and evidence of insurability, Criminal Justice Fingerprint Clearance.
2. Valid California teaching credential issued by the California Commission on Teacher Credentialing and must meet certification under No Child Left Behind.
3. Five years of successful teaching experience.

Board Approval \_\_\_\_

**4. ADMINISTRATIVE: Action items:**

**4.9 Consolidated Application Winter 2018-2019**



**2018-19 Certification of Assurances**

Submission of Certification of Assurances is required every fiscal year. A complete list of legal and program assurances for the fiscal year can be found at <http://www.cde.ca.gov/fg/aa/co/ca18asstoc.asp>.

**CDE Program Contact:**

Consolidated Application Support Desk, Education Data Office, [conappsupport@cde.ca.gov](mailto:conappsupport@cde.ca.gov), 916-319-0297

**Consolidated Application Certification Statement**

I hereby certify that all of the applicable state and federal rules and regulations will be observed by this applicant; that to the best of my knowledge the information contained in this application is correct and complete; and I agree to participate in the monitoring process regarding the use of these funds according to the standards and criteria set forth by the California Department of Education Federal Program Monitoring (FPM) Office. Legal assurances for all programs are accepted as the basic legal condition for the operation of selected projects and programs and copies of assurances are retained on site. I certify that we accept all assurances except for those for which a waiver has been obtained or requested. A copy of all waivers or requests is on file. I certify that actual ink signatures for this form are on file.

Authorized Representative's Full Name	Jacob Munoz
Authorized Representative's Signature	
Authorized Representative's Title	Co-Superintendent
Authorized Representative Signature Date	06/25/2018

**\*\*\*Warning\*\*\***

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### 2018-19 Protected Prayer Certification

ESSA Section 8524 specifies federal requirements regarding constitutionally protected prayer in public elementary and secondary schools. This form meets the annual requirement and provides written certification.

**CDE Program Contact:**

Franco Rozic, Title I Monitoring and Support Office, [frozic@cde.ca.gov](mailto:frozic@cde.ca.gov), 916-319-0269

### Protected Prayer Certification Statement

The LEA hereby assures and certifies to the California State Board of Education that the LEA has no policy that prevents, or otherwise denies participation in, constitutionally protected prayer in public schools as set forth in the "Guidance on Constitutionally Protected Prayer in Public Elementary and Secondary Schools."

The LEA hereby assures that this page has been printed and contains an ink signature. The ink signature copy shall be made available to the California Department of Education upon request or as part of an audit, a compliance review, or a complaint investigation.

The authorized representative agrees to the above statement	Yes
Authorized Representative's Full Name	Jacob Munoz
Authorized Representative Title	Co-Superintendent
Authorized Representative Signature Date	06/25/2018
Comment If the LEA is not able to certify at this time an explanation must be provided in the Comment field. (Maximum 500 characters)	

**\*\*\*Warning\*\*\***

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**2018-19 LCAP Federal Addendum Certification**

**CDE Program Contact:**

Local Agency Systems Support Office, [LCFF@cde.ca.gov](mailto:LCFF@cde.ca.gov), 916-323-5233

Pursuant to Section 1112 (Title 20, United States Code, Section 6312) of the Elementary and Secondary Education Act, as amended by the Every Student Succeeds Act (ESSA), a local educational agency (LEA) may receive a subgrant from the State only if the LEA has on file with the State a plan approved by the State educational agency.

Within California, LEAs that apply for ESSA funds are required to complete the Local Control and Accountability Plan (LCAP), the LCAP Federal Addendum Template (Addendum), and the Consolidated Application (ConApp). The LCAP, in conjunction with the Addendum and the ConApp, serve as the ESSA LEA Plan.

In order to apply for funds, the LEA must certify that the completed Addendum will be approved by the local governing board or governing body of the LEA and submitted to the California Department of Education (CDE), and that the LEA will work with the CDE to ensure that the Addendum addresses all required provisions of the ESSA programs for which they are applying for federal education funds.

<p><b>County Offices of Education and School Districts Enter the original approval date of the county office of education or school district 2017-18 – 2019-20 LCAP</b></p> <p>Note: For districts, the date should be the day your county office of education (COE) approved your 2017-18 - 2019-20 LCAP. For COEs, it should be the date the California Department of Education (CDE) approved your 2017-18 - 2019-20 LCAP.</p>	<p>08/14/2017</p>
<p><b>Charter Schools Enter the adoption date of the charter school LCAP</b></p>	
<p>Authorized Representative's Full Name</p>	<p>Jacob Munoz</p>
<p>Authorized Representative's Title</p>	<p>Co-Superintendent</p>

**\*\*\*Warning\*\*\***

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## 2018-19 Application for Funding

**CDE Program Contact:**

Consolidated Application Support Desk, Education Data Office, [conappsupport@cde.ca.gov](mailto:conappsupport@cde.ca.gov), 916-319-0297

**Local Governing Board Approval**

The LEA is required to review and receive approval of their Application for Funding selections with their local governing board.

Date of approval by local governing board	06/05/2018
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**District English Learner Advisory Committee (DELAC) Review**

Per Title 5 of the California Code of Regulations Section 11308, if your district has more than 50 English learners the district must establish a District English Learner Advisory Committee (DELAC) and involve them in the application for funding for programs that serve English learners.

DELAC representative's full name	Alvaro Rodriguez
DELAC review date	05/23/2018
Meeting minutes web address <small>Please enter the Web address of DELAC review meeting minutes (format <a href="http://SomeWebsiteName.xxx">http://SomeWebsiteName.xxx</a>). If a Web address is not available, the LEA must keep the minutes on file which indicates that the application is approved by the committee.</small>	<a href="http://www.tiptonschool.org">http://www.tiptonschool.org</a>
DELAC comment <small>If an advisory committee refused to review the application, or if DELAC review is not applicable, enter a comment. (Maximum 500 characters)</small>	

**Application for Categorical Programs**

To receive specific categorical funds for a school year the LEA must apply for the fund by selecting Yes. Only the categorical funds the LEA is eligible to receive are displayed.

<b>Title I, Part A (Basic Grant)</b> ESSA Sec. 1111 et seq. SACS 3010	Yes
<b>Title II, Part A (Supporting Effective Instruction)</b> ESEA Sec. 2104 SACS 4035	Yes
<b>Title III English Learner</b> ESEA Sec. 3102 SACS 4203	Yes
<b>Title III Immigrant</b> ESEA Sec. 3102 SACS 4201	Yes
<b>Title IV, Part A (Student Support)</b>	Yes

**\*\*\*Warning\*\*\***

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## 2018-19 Application for Funding

**CDE Program Contact:**

Consolidated Application Support Desk, Education Data Office, [conappsupport@cde.ca.gov](mailto:conappsupport@cde.ca.gov), 916-319-0297

ESSA Sec. 1112(b) SACS 4127	
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**\*\*\*Warning\*\*\***

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**2018-19 Federal Transferability**

Federal transferability of funds is governed by Title V in ESSA Section 5102. An LEA may transfer Title II, Part A and or Title IV, Part A program funds to other allowable programs. This transferability is not the same as Title V, Part B Alternative Uses of Funds Authority governed by ESEA Section 5211. **Note: Funds transferred under Title V, Part B Alternative Uses of Funds Authority are not to be included on this form.**

**CDE Program Contact:**

Geeta Rezvani , Title II / Standards Implementation Support , [grezvani@cde.ca.gov](mailto:grezvani@cde.ca.gov) , 916-323-5595  
 Tom Herman, Coordinated School Health & Safety (Title IV), [THerman@cde.ca.gov](mailto:THerman@cde.ca.gov), 916-319-0914

**Title II, Part A Transfers**

2018-19 Title II, Part A entitlement	\$29,256
Transferred to Title I, Part A	\$0
Transferred to Title I, Part C	\$0
Transferred to Title I, Part D	\$0
Transferred to Title III English Learner	\$0
Transferred to Title III Immigrant	\$0
Transferred to Title IV, Part A	\$0
Transferred to Title V, Part B, Subpart 1 Small, Rural School Achievement Grant	\$0
Transferred to Title V, Part B, Subpart 2 Rural and Low-Income Grant	\$0
Total amount of Title II, Part A funds transferred out	\$0
2018-19 Title II, Part A entitlement after transfers out	\$29,256

**Title IV, Part A Transfers**

2018-19 Title IV, Part A entitlement	\$15,904
Transferred to Title I, Part A	\$0
Transferred to Title I, Part C	\$0
Transferred to Title I, Part D	\$0
Transferred to Title II, Part A	\$0
Transferred to Title III English Learner	\$0
Transferred to Title III Immigrant	\$0
Transferred to Title V, Part B, Subpart 1 Small, Rural School Achievement Grant	\$0
Transferred to Title V, Part B, Subpart 2 Rural and Low-Income Grant	\$0
Total amount of Title IV, Part A funds transferred out	\$0
2018-19 Title IV, Part A entitlement after transfers out	\$15,904

**\*\*\*Warning\*\*\***

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**2018-19 Title I, Part A LEA Allocation and Reservations**

To report LEA required and authorized reservations before distributing funds to schools.

**CDE Program Contact:**

Sylvia Hanna, Title I Policy and Program Guidance Office, [shanna@cde.ca.gov](mailto:shanna@cde.ca.gov), 916-319-0948  
 Rina DeRose, Title I Policy and Program Guidance Office, [RDeRose@cde.ca.gov](mailto:RDeRose@cde.ca.gov), 916-323-0472

2018-19 Title I, Part A LEA allocation (+)	\$245,303
Transferred-in amount (+)	\$0
Nonprofit private school equitable services proportional share amount (-)	\$0
2018-19 Title I, Part A LEA available allocation	\$245,303

**Required Reservations**

Parent and family engagement (If the allocation is greater than \$500,000, then parent and family engagement equals 1% of the allocation minus the nonprofit private school equitable services proportional share amount.)	\$0
School parent and family engagement	\$2,500
LEA parent and family engagement	\$0
Local neglected institutions Does the LEA have local institutions for neglected children?	No
Local neglected institutions reservation	\$0
Local delinquent institutions Does the LEA have local institutions for delinquent children?	No
Local delinquent institutions reservation	\$0
Direct or indirect services to homeless children, regardless of their school of attendance	\$1

**Authorized Reservations**

Public school Choice transportation	\$0
Other authorized activities	\$20,000
Indirect cost reservation	\$11,854
Administrative reservation	\$24,942

**Reservation Summary**

Total LEA required and authorized reservations	\$56,797
School parent and family engagement reservation	\$2,500
Amount available for Title I, Part A school allocations	\$186,006

**\*\*\*Warning\*\*\***

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**2018-19 Title II, Part A LEA Allocations**

The purpose of this data collection is to calculate the total allocation amount available to the LEA for Title II, Part A Supporting Effective Instruction.

**CDE Program Contact:**

Maxine Wheeler, Standards Implementation Support Office, [mwheeler@cde.ca.gov](mailto:mwheeler@cde.ca.gov), 916-323-4746  
 Geeta Rezvani, Title II / Standards Implementation Support, [grezvani@cde.ca.gov](mailto:grezvani@cde.ca.gov), 916-323-5595

2018-19 Title II, Part A entitlement	\$29,256
Transferred-in amount	\$0
Total funds transferred out of Title II, Part A	\$0
Total entitlement after transfers	\$29,256
Repayment of funds	\$0
2018-19 Allocation	\$29,256
Administrative and indirect costs	\$0
Equitable services for nonprofit private schools	\$0
2018-19 Title II, Part A adjusted allocation	\$29,256

**\*\*\*Warning\*\*\***

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### 2018-19 Title III English Learner Student Program Subgrant Budget

The purpose of this form is to provide a proposed budget for 2018-19 English learner (EL) Student Program Subgrant funds only per the Title III English Learner Students Program requirements (ESSA, Sections 3114, 3115, & 3116).

**CDE Program Contact:**

Geoffrey Ndirangu, Language Policy and Leadership Office, [gndirang@cde.ca.gov](mailto:gndirang@cde.ca.gov), 916-323-5831

**Estimated Entitlement Calculation**

Estimated English learner per student allocation	\$99.05
Estimated English learner student count	400
Estimated English learner entitlement amount	\$39,620

**Note: \$10,000 minimum program eligibility criteria**

If the LEA's estimated entitlement amount is less than \$10,000 it does not meet the minimum program eligibility criteria for direct funding status and requires further action. To receive instructions regarding the consortium application process, please go to the CDE Title III EL Consortium Details Web page at <http://www.cde.ca.gov/sp/el/t3/elconsortium.asp>.

**Budget**

Professional development activities	\$0
Program and other authorized activities	\$0
English Proficiency and Academic Achievement	\$38,220
Parent, family, and community engagement	\$0
Direct administrative costs (Amount cannot exceed 2% of the estimated entitlement)	\$700
Indirect costs (LEAs can apply approved indirect cost rate to the portion of subgrant that is not reserved for direct administration costs)	\$700
<b>Total budget</b>	<b>\$39,620</b>

**\*\*\*Warning\*\*\***

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### 2018-19 Title III English Learner LEA Allocations and Reservations

The purpose of this data collection is to calculate the total allocation amount available to the LEA for Title III English learner, and to report required reservations.

**CDE Program Contact:**

Geoffrey Ndirangu, Language Policy and Leadership Office, [gndirang@cde.ca.gov](mailto:gndirang@cde.ca.gov), 916-323-5831

**Total Allocation**

2018-19 Title III English learner entitlement	\$39,917
Transferred-in amount	\$0
Repayment of funds	
2018-19 Allocation	\$39,917

**Allocation Reservations**

Professional development activities	\$0
Program and other authorized activities	\$0
English Proficiency and Academic Achievement	\$39,119
Parent, family, and community engagement	\$0
Direct administrative costs (Amount cannot exceed 2% of the entitlement)	\$0
Indirect costs	\$798
Total allocation reservations	\$39,917

**\*\*\*Warning\*\*\***

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### 2018-19 Title III English Learner YTD Expenditure Report, 6 Months

A report of year-to-date expenditures by activity. Activity period covered is July 1, 2018 through December 31, 2018.

**CDE Program Contact:**

Geoffrey Ndirangu, Language Policy and Leadership Office, [gndirang@cde.ca.gov](mailto:gndirang@cde.ca.gov), 916-323-5831

**Required and Authorized English Learners Sub-grantee Activities**

Required

Section 3115 (c)(1) To increase the English proficiency by providing high-quality language instruction educational programs that are based on scientifically based research demonstrating the effectiveness of the programs.

Section 3115 (c)(2) To provide high quality professional development to classroom teachers (including teachers in classroom settings that are not the settings of language instruction educational programs), principals, administrators, and other school or community-based organizational personnel.

Authorized

- (1) Upgrading program objectives and effective instruction strategies.
- (2) Improving the instruction program for English learners by identifying acquiring and upgrading curricula, instruction materials, educational software, and assessment procedures.
- (3) Providing tutorials and academic or vocational education for English learners and intensified instruction.
- (4) Developing and implementing elementary school or secondary school language instruction educational programs that are coordinated with other relevant programs and services.
- (5) Improving the English language proficiency and academic achievement of English learners.
- (6) Providing community participation programs, family literacy services and parent outreach and training activities to English learners and their families.
- (7) Improving the instruction of English learners, which may include English learners with disabilities. Offering early college high school or dual or concurrent enrollment programs or courses designed to help English learners achieve success in postsecondary education.

2018-19 Title III English learner entitlement	\$39,917
Transferred-in amount	\$0
2018-19 Total allocation	\$39,917
<b>Object Code - Activity</b>	
1000-1999 Certificated personnel salaries	\$8,850
2000-2999 Classified personnel salaries	\$0
3000-3999 Employee benefits	\$4,343
4000-4999 Books and supplies	\$0
5000-5999 Services and other operating expenditures	\$0
Direct administrative costs (Amount cannot exceed 2% of the entitlement)	\$0
Indirect costs	\$798
Total year-to-date expenditures	\$13,991
2018-19 Unspent funds	\$25,926

**\*\*\*Warning\*\*\***

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### 2018-19 Title III Immigrant Student Program Subgrant Budget

The purpose of this form is to provide a proposed budget for 2018-19 Immigrant Student Program Subgrant funds only per the Title III Immigrant Student Program requirements (ESSA, Sections 3114, 3115, & 3116).

**CDE Program Contact:**

Geoffrey Ndirangu, Language Policy and Leadership Office, [gndirang@cde.ca.gov](mailto:gndirang@cde.ca.gov), 916-323-5831

**Estimated Entitlement Calculation**

Estimated immigrant per student allocation	\$92.35
Estimated immigrant student count	20
Estimated immigrant entitlement amount	\$1,847

**Note: Eligibility criteria**

An LEA which has 21 or more eligible immigrant students, or has experienced a significant increase of two percent or more in eligible immigrant students enrollment in the current year compared with the average of the two preceding fiscal years, is eligible to apply.

**Budget**

Authorized activities	\$1,777
Direct administrative costs (Amount should not exceed 2% of the estimated entitlement)	\$35
Indirect costs (LEAs can apply approved indirect cost rate to the portion of subgrant that is not reserved for direct administration costs)	\$35
<b>Total budget</b>	<b>\$1,847</b>

**\*\*\*Warning\*\*\***

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### 2018-19 Title III Immigrant LEA Allocations and Reservations

The purpose of this data collection is to calculate the total allocation amount available to the LEA for Title III Immigrant, and to report required reservations.

**CDE Program Contact:**

Geoffrey Ndirangu, Language Policy and Leadership Office, [gndirang@cde.ca.gov](mailto:gndirang@cde.ca.gov), 916-323-5831

**Total Allocation**

2018-19 Title III immigrant entitlement	\$3,140
Transferred-in amount	\$0
Repayment of funds	
2018-19 Allocation	\$3,140

**Allocation Reservations**

Authorized activities	\$2,921
Direct administrative costs (Amount should not exceed 2% of the entitlement)	\$63
Indirect costs	\$156
Total allocation reservations	\$3,140

**\*\*\*Warning\*\*\***

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### 2018-19 Title III Immigrant YTD Expenditure Report, 6 Months

A report of year-to-date expenditures by activity. Activity period covered is July 1, 2018 through December 31, 2018.

**CDE Program Contact:**

Geoffrey Ndirangu, Language Policy and Leadership Office, [gndirang@cde.ca.gov](mailto:gndirang@cde.ca.gov), 916-323-5831

**Approved Immigrant Sub-grantee Activities**

(e) ACTIVITIES BY AGENCIES EXPERIENCING SUBSTANTIAL INCREASES IN IMMIGRANT CHILDREN AND YOUTH-

(1) IN GENERAL-An eligible entity receiving funds under section 3114(d)(1) shall use the funds to pay for activities that provide enhanced instructional opportunities for immigrant children and youth, which may include-

(A) family literacy, parent outreach, and training activities designed to assist parents to become active participants in the education of their children;

(B) support for personnel, including teacher aides who have been specifically trained, or are being trained, to provide services to immigrant children and youth;

(C) provision of tutorials, mentoring, and academic or career counseling for immigrant children and youth

(D) identification and acquisition of curricular materials, educational software, and technologies to be used in the program carried out with funds;

(E) basic instruction services that are directly attributable to the presence in the school district involved of immigrant children and youth, including the payment of costs of providing additional classroom supplies, costs of transportation, or such other costs as are directly attributable to such additional basic instruction services;

(F) other instruction services that are designed to assist immigrant children and youth to achieve in elementary schools and secondary schools in the United States, such as programs of introduction to the educational system and civics education; and

(G) activities, coordinated with community-based organizations, institutions of higher education, private sector entities with expertise in working with immigrants, to assist parents of immigrant children and youth by offering comprehensive community services.

2018-19 Title III immigrant entitlement	\$3,140
Transferred-in amount	\$0
2018-19 Total allocation	\$3,140
<b>Object Code - Activity</b>	
1000-1999 Certificated personnel salaries	\$0
2000-2999 Classified personnel salaries	\$0
3000-3999 Employee benefits	\$0
4000-4999 Books and supplies	\$0
5000-5999 Services and other operating expenditures	\$0
Direct administrative costs (Amount should not exceed 2% of the entitlement)	\$63
Indirect costs	\$156
Total year-to-date expenditures	\$219
2018-19 Unspent funds	\$2,921

**\*\*\*Warning\*\*\***

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**2018-19 Title IV, Part A LEA Allocations**

The purpose of this data collection is to calculate the total allocation amount available to the LEA for Title IV, Part A and to report reservations.

**CDE Program Contact:**

Tom Herman, Coordinated School Health & Safety (Title IV), [THerman@cde.ca.gov](mailto:THerman@cde.ca.gov), 916-319-0914

2018-19 Title IV, Part A entitlement	\$15,904
Transferred-in amount	\$0
Total funds transferred out of Title IV, Part A	\$0
2018-19 Title IV, Part A allocation	\$15,904
Indirect cost reservation	\$808
Administrative reservation	\$0
Equitable services for nonprofit private schools	\$0
2018-19 Title IV, Part A adjusted allocation	\$15,096

**\*\*\*Warning\*\*\***

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### 2018-19 Substitute System for Time Accounting

This certification may be used by auditors and by CDE oversight personnel when conducting audits and sub-recipient monitoring of the substitute time-and-effort system. Approval is automatically granted when the LEA submits and certifies this data collection.

**CDE Program Contact:**

Julie Brucklacher, Financial Accountability and Info Srv Office, [jbruckla@cde.ca.gov](mailto:jbruckla@cde.ca.gov), 916-327-0858

The LEA certifies that only eligible employees will participate in the substitute system and that the system used to document employee work schedules includes sufficient controls to ensure that the schedules are accurate. Detailed information on documenting salaries and wages, including both substitute systems of time accounting, are described in Procedure 905 of the California School Accounting Manual posted on the Web at <http://www.cde.ca.gov/fg/ac/sa/>.

2018-19 Request for authorization	No
LEA certifies that the following is a full disclosure of any known deficiencies with the substitute system or known challenges with implementing the system (Maximum 500 characters)	

**\*\*\*Warning\*\*\***

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**2018-19 Consolidation of Administrative Funds**

A request by the LEA to consolidate administrative funds for specific programs.

**CDE Program Contact:**

Julie Brucklacher, Financial Accountability and Info Srv Office, [jbruckla@cde.ca.gov](mailto:jbruckla@cde.ca.gov), 916-327-0858

Title I, Part A Basic SACS Code 3010	No
Title I, Part C Migrant Education SACS Code 3060	No
Title I, Part D Delinquent SACS Code 3025	No
Title II, Part A Supporting Effective Instruction SACS Code 4035	No
Title III Immigrant Students SACS Code 4201	No
Title III English Learner Students - 2% maximum SACS Code 4203	No
Title IV, Part A Student Support - 2% maximum SACS Code 4127	No
Title IV, Part B 21st Century Community Learning Centers SACS Code 4124	No

**\*\*\*Warning\*\*\***

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## **5. FINANCE: Action items:**

### **5.1 Vendor Payments**

## APY List

January 31, 2019 through FEBRUARY 27, 2019

Vendor No	Vendor Name	Reference Number	Payment Date	Invoice Number/Desc.	AccountCode	Amount
13971	ALMEIDA, VIRGINIA	PV 190858	01/30/19	8/13-8/31 MILE REIMB	010-90336-0-11100-10000-52000-0	\$26.16
13971	ALMEIDA, VIRGINIA	PV 190859	01/30/19	9/10-9/30 MILE REIMB	010-90336-0-11100-10000-52000-0	\$26.16
13971	ALMEIDA, VIRGINIA	PV 190860	01/30/19	10/8-10/31 REIMB	010-90336-0-11100-10000-52000-0	\$41.97
13971	ALMEIDA, VIRGINIA	PV 190861	01/30/19	11/2-11/30 REIMB	010-90336-0-11100-10000-52000-0	\$42.51
13971	ALMEIDA, VIRGINIA	PV 190862	01/30/19	12/3-12/31 REIMB	010-90336-0-11100-10000-52000-0	\$40.33
13036	AMERICAN FIDELITY	PV 190766	01/29/19	Nov.2018 LTD	010-00000-0-00000-00000-95024-0	\$355.21
12788	ARAMARK UNIFORM SERVICES INC	PV 190768	01/29/19	601983220	010-00000-0-00000-81000-55000-0	\$255.81
12788	ARAMARK UNIFORM SERVICES INC	PV 190769	01/29/19	601997671	010-00000-0-00000-81000-55000-0	\$228.06
12788	ARAMARK UNIFORM SERVICES INC	PV 190770	01/29/19	602004812	010-00000-0-00000-81000-55000-0	\$259.06
12788	ARAMARK UNIFORM SERVICES INC	PV 190771	01/29/19	602012080	010-00000-0-00000-81000-55000-0	\$266.81
12788	ARAMARK UNIFORM SERVICES INC	PV 190772	01/29/19	602019353	010-00000-0-00000-81000-55000-0	\$295.94
13905	AT&T	PV 190863	01/30/19	012421694	010-00000-0-00000-82000-59000-0	\$16.21
14101	B&B PEST CONTROL SERVICE	PV 190773	01/29/19	01-TIP-12-18	010-00000-0-00000-81000-58000-0	\$170.00
14090	BLACKBOARD INC.	PV 190775	01/29/19	318473	010-07200-0-11100-10000-53000-0	\$1,567.50
13619	CDW GOVERNMENT, INC.	PV 190776	01/29/19	QMT7529	010-07200-0-11100-10000-43000-0	\$55.88
14245	CENTRAL VALLEY REFRIGERATION	PV 190854	01/30/19	22110	010-00000-0-00000-81000-56000-0	\$903.72
13247	COALITION FOR ADEQ.SCH.HOUS.	PV 190837	01/30/19	124272	010-00000-0-00000-71000-53000-0	\$188.00
14167	DOCUMENT TRACKING SERVICES	PV 190847	01/30/19	9327205	010-07200-0-00000-24950-58000-0	\$375.00
14167	DOCUMENT TRACKING SERVICES	PV 190848	01/30/19	9327205	010-07200-0-00000-24950-58000-0	\$150.00
14177	DUBUQUE BANK & TRUST	PV 190833	01/30/19	7287401335	010-99900-0-00000-91000-74380-0	\$4,741.75
14177	DUBUQUE BANK & TRUST	PV 190833	01/30/19	7287401335	010-99900-0-00000-91000-74390-0	\$23,258.25
13796	E.M. THARP, INC.	CM 190010	01/30/19	P867500	010-07230-0-00000-36000-43000-0	(\$86.20)
13796	E.M. THARP, INC.	PV 190777	01/30/19	P867445	010-07230-0-00000-36000-43000-0	\$323.10
13796	E.M. THARP, INC.	PV 190778	01/30/19	P867499	010-07230-0-00000-36000-43000-0	\$8.85
13831	F & M BANK VISA	PV 190947	02/07/19	SB4330811040007885	010-00000-0-00000-71000-58000-0	\$19.50
13831	F & M BANK VISA	PV 190955	02/07/19	JM 4330811040008230	010-00000-0-00000-71000-58000-0	\$3.63
13831	F & M BANK VISA	PV 190950	02/07/19	SB 43308110040007885	010-07200-0-00000-24950-43000-0	\$390.00
13831	F & M BANK VISA	PV 190954	02/07/19	JM 4330811040008230	010-07200-0-11100-10000-43000-0	\$103.14
13831	F & M BANK VISA	PV 190951	02/07/19	SB 7330811040007885	010-07200-0-11316-10000-43000-0	\$208.01
13831	F & M BANK VISA	PV 190946	02/07/19	SB 4330811040007885	010-07230-0-00000-36000-58000-0	\$300.00
13831	F & M BANK VISA	PV 190952	02/07/19	JM 4330811040008230	010-60100-0-11100-10000-43000-0	\$113.09
13831	F & M BANK VISA	PV 190953	02/07/19	JM 4330811040008230	010-60100-0-11100-10000-43000-0	\$137.47
13831	F & M BANK VISA	PV 190948	02/07/19	SB 4330811040007885	010-63870-0-11100-10000-43000-0	\$33.41
13831	F & M BANK VISA	PV 190949	02/07/19	SB 4330811040007885	010-90336-0-11100-10000-43000-0	\$124.67
13280	FLINN SCIENTIFIC, INC.	PV 190832	01/30/19	2249887	010-00000-0-11100-10000-43000-0	\$307.09

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2158	G W SCHOOL SUPPLY	PV 190864	01/31/19	005-996066	010-60100-0-11100-10000-43000-0	\$471.80
14315	HCI SYSTEMS	PV 190780	01/30/19	121177	010-00000-0-00000-81000-56000-0	\$666.97
14315	HCI SYSTEMS	PV 190781	01/30/19	121177	010-00000-0-00000-81000-56000-0	\$178.03
13957	INFINITY COMM. & CONSUL., INC.	PV 190784	01/30/19	8681	010-00000-0-00000-71000-58000-0	\$1,500.00
14225	International AGRI-CENTER	PV 190785	01/30/19	1/18/2019	010-63870-0-11100-10000-58000-0	\$270.00
13857	JASON MARROQUIN	PV 190836	01/30/19	REIMB.SUBSCRIP.CLSSR	010-00000-0-11100-10000-43000-0	\$52.85
13961	LOWE'S	PV 190938	02/06/19	976757	010-81500-0-00000-81000-43000-0	\$328.99
13961	LOWE'S	PV 190939	02/06/19	908201	010-81500-0-00000-81000-43000-0	\$57.87
13961	LOWE'S	PV 190940	02/06/19	908296	010-81500-0-00000-81000-43000-0	\$27.81
13961	LOWE'S	PV 190941	02/06/19	908296	010-81500-0-00000-81000-43000-0	\$19.18
13961	LOWE'S	PV 190942	02/06/19	901924	010-81500-0-00000-81000-43000-0	\$211.13
13961	LOWE'S	PV 190943	02/06/19	908518	010-81500-0-00000-81000-43000-0	\$192.73
13961	LOWE'S	PV 190944	02/06/19	901816	010-81500-0-00000-81000-43000-0	\$477.84
13961	LOWE'S	PV 190945	02/06/19	901355	010-81500-0-00000-81000-43000-0	\$125.82
13461	M. GREEN & COMPANY LLP	PV 190835	01/30/19	63340-1	010-00000-0-00000-71910-58000-0	\$22,275.00
14343	MARYANN HENRY	PV 190782	01/30/19	HENRY REIMB2	010-00000-0-00000-72000-43000-0	\$9.00
14343	MARYANN HENRY	PV 190783	01/30/19	MILE.REIMB.HENRY3	010-00000-0-00000-72000-52000-0	\$215.76
13882	MOBILE MODULAR MGT. CORP.	PV 190786	01/30/19	1855096	010-00000-0-00000-81000-56000-0	\$560.00
13882	MOBILE MODULAR MGT. CORP.	PV 190787	01/30/19	1854983	010-00000-0-00000-81000-56000-0	\$560.00
13882	MOBILE MODULAR MGT. CORP.	PV 190788	01/30/19	1855099	010-00000-0-00000-81000-56000-0	\$560.00
12836	OFFICE DEPOT, INC.	PV 190789	01/30/19	259933412001	010-00000-0-00000-72000-43000-0	\$179.04
12836	OFFICE DEPOT, INC.	PV 190790	01/30/19	259935038001	010-00000-0-00000-72000-43000-0	\$80.79
12836	OFFICE DEPOT, INC.	PV 190900	01/31/19	240503234001	010-00000-0-00000-81000-43000-0	\$162.54
12836	OFFICE DEPOT, INC.	PV 190898	01/31/19	260302777001	010-00000-0-11100-10000-43000-0	\$419.99
12836	OFFICE DEPOT, INC.	PV 190909	01/31/19	216572797001	010-00000-0-11100-10000-43000-0	\$58.90
12836	OFFICE DEPOT, INC.	PV 190901	01/31/19	247181230001	010-07200-0-11100-10000-43000-0	\$6.56
12836	OFFICE DEPOT, INC.	PV 190902	01/31/19	247180855001	010-07200-0-11100-10000-43000-0	\$64.53
12836	OFFICE DEPOT, INC.	PV 190903	01/31/19	261847189001	010-07200-0-11100-10000-43000-0	\$29.64
12836	OFFICE DEPOT, INC.	PV 190904	01/31/19	182265426001	010-07200-0-11100-10000-43000-0	\$52.50
12836	OFFICE DEPOT, INC.	PV 190905	01/31/19	261849562001	010-07200-0-11100-10000-43000-0	\$37.94
12836	OFFICE DEPOT, INC.	PV 190910	01/31/19	202112620001	010-07200-0-11100-10000-43000-0	\$131.55
12836	OFFICE DEPOT, INC.	PV 190791	01/30/19	247072667001	010-11000-0-11100-10000-43000-0	\$203.19
12836	OFFICE DEPOT, INC.	CM 190011	01/31/19	17436972001	010-11000-0-11100-10000-43000-0	(\$0.03)
12836	OFFICE DEPOT, INC.	PV 190865	01/31/19	174605601001	010-11000-0-11100-10000-43000-0	\$2.56
12836	OFFICE DEPOT, INC.	PV 190866	01/31/19	176517352001	010-11000-0-11100-10000-43000-0	\$22.49
12836	OFFICE DEPOT, INC.	PV 190867	01/31/19	176517348001	010-11000-0-11100-10000-43000-0	\$12.92
12836	OFFICE DEPOT, INC.	PV 190868	01/31/19	176517354001	010-11000-0-11100-10000-43000-0	\$6.82
12836	OFFICE DEPOT, INC.	PV 190869	01/31/19	179364160001	010-11000-0-11100-10000-43000-0	\$35.32
12836	OFFICE DEPOT, INC.	PV 190870	01/31/19	179364159001	010-11000-0-11100-10000-43000-0	\$6.50
12836	OFFICE DEPOT, INC.	PV 190871	01/31/19	176200183002	010-11000-0-11100-10000-43000-0	\$4.79
12836	OFFICE DEPOT, INC.	PV 190872	01/31/19	219854077001	010-11000-0-11100-10000-43000-0	\$25.31
12836	OFFICE DEPOT, INC.	PV 190873	01/31/19	192264001001	010-11000-0-11100-10000-43000-0	\$10.63
12836	OFFICE DEPOT, INC.	PV 190874	01/31/19	192253380002	010-11000-0-11100-10000-43000-0	\$5.53

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12836	OFFICE DEPOT, INC.	PV 190875	01/31/19	192253380001	010-11000-0-11100-10000-43000-0	\$279.41
12836	OFFICE DEPOT, INC.	PV 190876	01/31/19	177633095001	010-11000-0-11100-10000-43000-0	\$87.05
12836	OFFICE DEPOT, INC.	PV 190877	01/31/19	188032095001	010-11000-0-11100-10000-43000-0	\$45.09
12836	OFFICE DEPOT, INC.	PV 190878	01/31/19	188032095002	010-11000-0-11100-10000-43000-0	\$15.70
12836	OFFICE DEPOT, INC.	PV 190879	01/31/19	188032835001	010-11000-0-11100-10000-43000-0	\$26.01
12836	OFFICE DEPOT, INC.	PV 190880	01/31/19	183822866001	010-11000-0-11100-10000-43000-0	\$3.45
12836	OFFICE DEPOT, INC.	PV 190881	01/31/19	187974445001	010-11000-0-11100-10000-43000-0	\$11.78
12836	OFFICE DEPOT, INC.	PV 190882	01/31/19	176286090001	010-11000-0-11100-10000-43000-0	\$19.59
12836	OFFICE DEPOT, INC.	PV 190883	01/31/19	176286088001	010-11000-0-11100-10000-43000-0	\$8.61
12836	OFFICE DEPOT, INC.	PV 190884	01/31/19	184326712001	010-11000-0-11100-10000-43000-0	\$58.00
12836	OFFICE DEPOT, INC.	PV 190885	01/31/19	199805006001	010-11000-0-11100-10000-43000-0	\$123.13
12836	OFFICE DEPOT, INC.	PV 190886	01/31/19	202008496001	010-11000-0-11100-10000-43000-0	\$25.64
12836	OFFICE DEPOT, INC.	PV 190887	01/31/19	202008383001	010-11000-0-11100-10000-43000-0	\$43.64
12836	OFFICE DEPOT, INC.	PV 190888	01/31/19	231849099001	010-11000-0-11100-10000-43000-0	\$9.79
12836	OFFICE DEPOT, INC.	PV 190889	01/31/19	231847980001	010-11000-0-11100-10000-43000-0	\$81.72
12836	OFFICE DEPOT, INC.	PV 190890	01/31/19	245466898001	010-11000-0-11100-10000-43000-0	\$104.35
12836	OFFICE DEPOT, INC.	PV 190891	01/31/19	245858407001	010-11000-0-11100-10000-43000-0	\$11.28
12836	OFFICE DEPOT, INC.	PV 190892	01/31/19	229982351001	010-11000-0-11100-10000-43000-0	\$19.68
12836	OFFICE DEPOT, INC.	PV 190893	01/31/19	229982352001	010-11000-0-11100-10000-43000-0	\$5.81
12836	OFFICE DEPOT, INC.	PV 190894	01/31/19	229981763001	010-11000-0-11100-10000-43000-0	\$25.13
12836	OFFICE DEPOT, INC.	PV 190895	01/31/19	241614435001	010-11000-0-11100-10000-43000-0	\$28.36
12836	OFFICE DEPOT, INC.	PV 190896	01/31/19	241616517001	010-11000-0-11100-10000-43000-0	\$36.95
12836	OFFICE DEPOT, INC.	PV 190897	01/31/19	187967122001	010-11000-0-11100-10000-43000-0	\$152.91
12836	OFFICE DEPOT, INC.	PV 190920	01/31/19	205308399001	010-11000-0-11100-10000-43000-0	\$13.55
12836	OFFICE DEPOT, INC.	PV 190911	01/31/19	239894716001	010-60100-0-11100-10000-43000-0	\$14.54
12836	OFFICE DEPOT, INC.	PV 190912	01/31/19	239894715001	010-60100-0-11100-10000-43000-0	\$8.60
12836	OFFICE DEPOT, INC.	PV 190913	01/31/19	246049250001	010-60100-0-11100-10000-43000-0	\$16.15
12836	OFFICE DEPOT, INC.	PV 190914	01/31/19	261787406001	010-60100-0-11100-10000-43000-0	\$18.83
12836	OFFICE DEPOT, INC.	PV 190915	01/31/19	261776652001	010-60100-0-11100-10000-43000-0	\$7.42
12836	OFFICE DEPOT, INC.	PV 190916	01/31/19	211116659001	010-60100-0-11100-10000-43000-0	\$21.53
12836	OFFICE DEPOT, INC.	PV 190917	01/31/19	211116660001	010-60100-0-11100-10000-43000-0	\$13.99
12836	OFFICE DEPOT, INC.	PV 190918	01/31/19	211116657001	010-60100-0-11100-10000-43000-0	\$258.59
12836	OFFICE DEPOT, INC.	PV 190919	01/31/19	211116658001	010-60100-0-11100-10000-43000-0	\$68.19
12836	OFFICE DEPOT, INC.	PV 190899	01/31/19	261800710001	010-90336-0-11100-10000-43000-0	\$53.06
12836	OFFICE DEPOT, INC.	PV 190906	01/31/19	212214935001	010-90336-0-11100-10000-43000-0	\$21.32
12836	OFFICE DEPOT, INC.	PV 190907	01/31/19	212214745001	010-90336-0-11100-10000-43000-0	\$28.19
12836	OFFICE DEPOT, INC.	PV 190908	01/31/19	261814255001	010-90336-0-11100-10000-43000-0	\$11.73
14349	PALO VERDE UNION ELEM	PV 190857	01/30/19	01-20182019	010-07230-0-00000-36000-58000-0	\$59.05
14273	PITNEY BOWES INC	PV 190852	01/30/19	1010541749	010-00000-0-00000-72000-59000-0	\$80.81
14179	PURCHASE POWER	PV 190853	01/30/19	8000909008967114	010-00000-0-00000-72000-59000-0	\$3.50
13969	SCHOOL SERVICES OF CALIF., INC	PV 190831	01/30/19	TIPTON J90 2018	010-00000-0-00000-72000-43000-0	\$20.00
14111	SISC	PV 190856	01/30/19	72215 JAN	010-00000-0-00000-00000-95024-0	\$65,690.98
14111	SISC	PV 190855	01/30/19	72215 JAN	010-00000-0-00000-71000-34020-0	\$6,927.40

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5383	SOUTHERN CALIF EDISON CO	PV 190797	01/30/19	2017842667	010-99900-0-00000-81000-55000-0	\$122.55
13902	SOUTHWEST SCH. & OFFICE SUPPLY	PV 190799	01/30/19	PINV0525380	010-00000-0-11100-10000-43000-0	\$16.59
13902	SOUTHWEST SCH. & OFFICE SUPPLY	PV 190800	01/30/19	PINV0522175	010-00000-0-11100-10000-43000-0	\$203.54
13902	SOUTHWEST SCH. & OFFICE SUPPLY	PV 190801	01/30/19	PINV0509125	010-00000-0-11100-10000-43000-0	\$1,284.38
14259	STATE WATER RESOURCES CTRL BD	PV 190830	01/30/19	SW-0162531	010-00000-0-00000-81000-58000-0	\$484.00
14351	STEARMAN CONSULTING INC	PV 190802	01/30/19	TIPTON	010-30100-0-11100-21300-58000-0	\$3,600.00
13267	Supplyworks	PV 190846	01/30/19	468710694	010-62300-0-00000-81000-43000-0	\$750.31
13267	Supplyworks	PV 190839	01/30/19	468285804	010-81500-0-00000-81000-43000-0	\$27.67
13267	Supplyworks	PV 190840	01/30/19	468557525	010-81500-0-00000-81000-43000-0	\$78.61
13267	Supplyworks	PV 190841	01/30/19	468495759	010-81500-0-00000-81000-43000-0	\$96.92
13267	Supplyworks	PV 190842	01/30/19	471545921	010-81500-0-00000-81000-43000-0	\$267.29
13267	Supplyworks	PV 190843	01/30/19	471545939	010-81500-0-00000-81000-43000-0	\$231.39
13267	Supplyworks	PV 190844	01/30/19	473168474	010-81500-0-00000-81000-43000-0	\$428.53
13267	Supplyworks	PV 190845	01/30/19	473168482	010-81500-0-00000-81000-43000-0	\$435.87
13130	SYSCO FOOD SERVICES	PV 190807	01/30/19	184825941	010-00000-0-11100-10000-43000-0	\$125.05
13130	SYSCO FOOD SERVICES	PV 190810	01/30/19	184825938	010-07200-0-00000-24950-43000-0	\$97.52
13130	SYSCO FOOD SERVICES	PV 190809	01/30/19	184825940	010-60100-0-11100-10000-43000-0	\$418.05
13130	SYSCO FOOD SERVICES	PV 190811	01/30/19	184869172	010-60100-0-11100-10000-43000-0	\$325.48
13130	SYSCO FOOD SERVICES	PV 190808	01/30/19	184841095	010-90336-0-11100-10000-43000-0	\$240.63
14252	TCOE-PRODUCTION CENTER	PV 190818	01/30/19	191060	010-00000-0-00000-72000-58000-0	\$624.91
13828	THE DIESEL DOCTOR	PV 190812	01/30/19	43261	010-00000-0-00000-81000-56000-0	\$5,211.66
5388	THE GAS COMPANY	PV 190798	01/30/19	1084169100DEC17-JN17	010-00000-0-00000-81000-55000-0	\$2,462.07
13605	TULARE CO. OFFICE OF EDUCATION	PV 190815	01/30/19	190951	010-00000-0-00000-31400-58000-0	\$140.00
13605	TULARE CO. OFFICE OF EDUCATION	PV 190816	01/30/19	191182	010-00000-0-11100-10000-43000-0	\$69.00
13605	TULARE CO. OFFICE OF EDUCATION	PV 190817	01/30/19	191223	010-00000-0-11100-10000-58000-0	\$200.00
13463	TULARE COUNTY OFFICE OF EDUCAT	PV 190849	01/30/19	191161	010-07200-0-11100-10000-53000-0	\$35.00
13463	TULARE COUNTY OFFICE OF EDUCAT	PV 190819	01/30/19	191361	010-56400-0-11100-10000-52000-0	\$110.00
13454	TULARE COUNTY REGISTRAR OF VOT	PV 190813	01/30/19	NOFB81	010-00000-0-00000-71000-58000-0	\$266.61
13454	TULARE COUNTY REGISTRAR OF VOT	PV 190814	01/30/19	NOFB82	010-00000-0-00000-71000-58000-0	\$266.61
14224	Tulare County Small Schools	PV 190834	01/30/19	ANNLSML SCHOOLS ADDT	010-40350-0-11100-10000-52000-0	\$75.00
13496	VALLEY PACIFIC PET. SERV., INC	PV 190823	01/30/19	623609	010-07230-0-00000-36000-43000-0	\$1,201.54
13496	VALLEY PACIFIC PET. SERV., INC	PV 190824	01/30/19	19-630083	010-07230-0-00000-36000-43000-0	\$1,012.95
13333	VERIZON WIRELESS	PV 190825	01/30/19	9822586345	010-00000-0-00000-81000-59000-0	\$1,189.88
14354	WIZIX TECH GROUP INC	PV 190922	02/06/19	82519	010-00000-0-00000-72000-58000-0	\$134.08
14354	WIZIX TECH GROUP INC	PV 190927	02/06/19	85796	010-00000-0-00000-72000-58000-0	\$262.43
14354	WIZIX TECH GROUP INC	PV 190930	02/06/19	89790	010-00000-0-00000-72000-58000-0	\$196.75
14354	WIZIX TECH GROUP INC	PV 190933	02/06/19	91081	010-00000-0-00000-72000-58000-0	\$13.62
14354	WIZIX TECH GROUP INC	PV 190935	02/06/19	93671	010-00000-0-00000-72000-58000-0	\$97.62
14354	WIZIX TECH GROUP INC	PV 190925	02/06/19	83439	010-00000-0-11100-10000-43000-0	\$16.89
14354	WIZIX TECH GROUP INC	PV 190921	02/06/19	82518	010-00000-0-11100-10000-58000-0	\$312.39
14354	WIZIX TECH GROUP INC	PV 190923	02/06/19	82520	010-00000-0-11100-10000-58000-0	\$160.31
14354	WIZIX TECH GROUP INC	PV 190924	02/06/19	82521	010-00000-0-11100-10000-58000-0	\$94.77
14354	WIZIX TECH GROUP INC	PV 190926	02/06/19	85795	010-00000-0-11100-10000-58000-0	\$262.43

Vendor No	Vendor Name	Reference Number	Payment Date	Invoice Number/Desc.	AccountCode	Amount
14354	WIZIX TECH GROUP INC	PV 190928	02/06/19	85797	010-00000-0-11100-10000-58000-0	\$100.13
14354	WIZIX TECH GROUP INC	PV 190929	02/06/19	89789	010-00000-0-11100-10000-58000-0	\$364.53
14354	WIZIX TECH GROUP INC	PV 190931	02/06/19	89791	010-00000-0-11100-10000-58000-0	\$119.37
14354	WIZIX TECH GROUP INC	PV 190932	02/06/19	89792	010-00000-0-11100-10000-58000-0	\$1,548.73
14354	WIZIX TECH GROUP INC	PV 190934	02/06/19	93670	010-00000-0-11100-10000-58000-0	\$124.84
14354	WIZIX TECH GROUP INC	PV 190936	02/06/19	93672	010-00000-0-11100-10000-58000-0	\$54.72
14354	WIZIX TECH GROUP INC	PV 190937	02/06/19	93673	010-00000-0-11100-10000-58000-0	\$322.04

**010-General Fund Total Expenditures:**

**\$166,416.65**

14101	B&B PEST CONTROL SERVICE	PV 190774	01/29/19	01-TIP-12-18	130-53100-0-00000-37000-58000-0	\$40.00
14353	CUNHA SANDRA	PV 190838	01/30/19	REIMB.PRODUCE PURCH	130-53100-0-00000-37000-47000-0	\$29.90
14246	FRESNO PRODUCE INC	PV 190850	01/30/19	911976	130-53100-0-00000-37000-47000-0	\$713.98
14246	FRESNO PRODUCE INC	PV 190851	01/30/19	912610	130-53100-0-00000-37000-47000-0	\$376.91
12921	GOLD STAR FOODS INC.	PV 190779	01/30/19	2621754	130-53100-0-00000-37000-47000-0	\$259.26
14287	P & R Paper Supply Company, In	PV 190792	01/30/19	10634593-00	130-53100-0-00000-37000-43000-0	\$1,022.08
13191	PRODUCERS DAIRY FOODS	PV 190793	01/30/19	21130911	130-53100-0-00000-37000-47000-0	\$63.38
13191	PRODUCERS DAIRY FOODS	PV 190794	01/30/19	21133502	130-53100-0-00000-37000-47000-0	\$524.75
13191	PRODUCERS DAIRY FOODS	PV 190795	01/30/19	21136134	130-53100-0-00000-37000-47000-0	\$596.86
13191	PRODUCERS DAIRY FOODS	PV 190796	01/30/19	21138766	130-53100-0-00000-37000-47000-0	\$564.22
13130	SYSCO FOOD SERVICES	PV 190803	01/30/19	184825939	130-53100-0-00000-37000-47000-0	\$3,320.37
13130	SYSCO FOOD SERVICES	PV 190804	01/30/19	184833501	130-53100-0-00000-37000-47000-0	\$818.76
13130	SYSCO FOOD SERVICES	PV 190805	01/30/19	184869171	130-53100-0-00000-37000-47000-0	\$3,877.23
13130	SYSCO FOOD SERVICES	PV 190806	01/30/19	184877197	130-53100-0-00000-37000-47000-0	\$2,046.20
12650	VALLEY FOOD SERVICE	PV 190820	01/30/19	358812	130-53100-0-00000-37000-47000-0	\$220.20
12650	VALLEY FOOD SERVICE	PV 190821	01/30/19	361100	130-53100-0-00000-37000-47000-0	\$66.06
12650	VALLEY FOOD SERVICE	PV 190822	01/30/19	361099	130-53100-0-00000-37000-47000-0	\$1,065.91

**130-Cafeteria Fund Total Expenditures:**

**\$8,094.36**

## **5. FINANCE: Action items:**

### **5.2 Budget Revisions**



2nd Interim Updates

Budget Revision Report

BGR030  
Rnunez

2/25/2019  
12:50:55PM

53 Tipton Elementary School District  
Fiscal Year: 2019

Bdg Revision Final

Control Number: 22546247

Account Classification		Approved / Revised	Change Amount	Proposed Budget
<b>Fund: 0100</b>	<b>General Fund</b>			
<b>Revenues</b>				
	010-00000-0-00000-00000-80110-0	\$4,826,311.00	(\$57,994.00)	\$4,768,317.00
<b>LCFF Sources</b>		\$4,826,311.00	(\$57,994.00)	\$4,768,317.00
	010-30100-0-00000-00000-82900-0	\$240,346.00	\$4,957.00	\$245,303.00
	010-40350-0-00000-00000-82900-0	\$29,347.00	(\$91.00)	\$29,256.00
	010-41270-0-00000-00000-82900-0	\$0.00	\$15,907.00	\$15,907.00
<b>Federal Revenues</b>		\$269,693.00	\$20,773.00	\$290,466.00
	010-00000-0-00000-00000-85500-0	\$119,426.00	(\$155.00)	\$119,271.00
	010-73110-0-00000-00000-85900-0	\$0.00	\$4,633.00	\$4,633.00
	010-75100-0-00000-00000-85900-0	\$0.00	\$15,808.00	\$15,808.00
<b>Other State Revenues</b>		\$119,426.00	\$20,286.00	\$139,712.00
	010-90104-0-00000-00000-86250-0	\$0.00	\$183.00	\$183.00
<b>Other Local Revenues</b>		\$0.00	\$183.00	\$183.00
<b>Total Revenues</b>		\$5,215,430.00	(\$16,752.00)	\$5,198,678.00
<b>Expenditures</b>				
	010-00000-0-11100-10000-11001-0	(\$472,372.00)	(\$22,700.00)	(\$495,072.00)
	010-14000-0-11100-10000-11000-0	\$472,372.00	\$22,700.00	\$495,072.00
<b>Certificated Salaries</b>		\$0.00	\$0.00	\$0.00
	010-00000-0-11100-10000-21000-0	\$5,000.00	(\$3,000.00)	\$2,000.00
	010-00000-0-11100-24203-22000-0	\$0.00	\$3,000.00	\$3,000.00
	010-07230-0-00000-36000-22000-0	\$68,437.00	\$11,331.00	\$79,768.00

Budget Revision Report

Bdg Revision Final

Control Number: 22546247

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-07230-0-00000-36000-23000-0	\$31,918.00	\$156.00	\$32,074.00
010-81500-0-00000-81000-22000-0	\$160,686.00	\$2,500.00	\$163,186.00
010-81500-0-00000-81000-23000-0	\$31,918.00	\$156.00	\$32,074.00
<b>Classified Salaries</b>	<b>\$297,959.00</b>	<b>\$14,143.00</b>	<b>\$312,102.00</b>
010-00000-0-11100-10000-31011-0	(\$200,000.00)	(\$31,328.00)	(\$231,328.00)
010-00000-0-11100-10000-33022-0	\$310.00	(\$115.00)	\$195.00
010-00000-0-11100-10000-33023-0	\$73.00	(\$35.00)	\$38.00
010-00000-0-11100-10000-35020-0	\$3.00	(\$2.00)	\$1.00
010-00000-0-11100-10000-36020-0	\$166.00	(\$75.00)	\$91.00
010-00000-0-11100-24203-33022-0	\$0.00	\$115.00	\$115.00
010-00000-0-11100-24203-33023-0	\$0.00	\$35.00	\$35.00
010-00000-0-11100-24203-35020-0	\$0.00	\$2.00	\$2.00
010-00000-0-11100-24203-36020-0	\$0.00	\$75.00	\$75.00
010-07200-0-11100-10000-33012-0	\$5,728.00	(\$5,712.50)	\$15.50
010-07200-0-11100-10000-33013-0	\$0.00	\$5,712.50	\$5,712.50
010-07230-0-00000-36000-32020-0	\$18,126.00	(\$455.00)	\$17,671.00
010-07230-0-00000-36000-33022-0	\$6,222.00	\$712.00	\$6,934.00
010-07230-0-00000-36000-33023-0	\$1,455.00	\$167.00	\$1,622.00
010-07230-0-00000-36000-34020-0	\$34,464.00	\$2,323.00	\$36,787.00
010-07230-0-00000-36000-35020-0	\$50.00	\$6.00	\$56.00
010-07230-0-00000-36000-36020-0	\$3,663.00	\$420.00	\$4,083.00
010-14000-0-11100-10000-31010-0	\$65,716.00	\$20,242.00	\$85,958.00
010-14000-0-11100-10000-33012-0	\$7,013.00	(\$7,013.00)	\$0.00
010-14000-0-11100-10000-33013-0	\$0.00	\$7,656.00	\$7,656.00
010-14000-0-11100-10000-34010-0	\$110,332.00	\$6,718.00	\$117,050.00
010-14000-0-11100-10000-35010-0	\$242.00	\$22.00	\$264.00
010-14000-0-11100-10000-36010-0	\$16,188.00	\$3,084.00	\$19,272.00
010-14000-0-11100-10000-37010-0	\$250.00	\$314.00	\$564.00
010-14000-0-11100-10000-37510-0	\$259.00	\$305.00	\$564.00
010-81500-0-00000-81000-32020-0	\$32,982.00	\$3,000.00	\$35,982.00
010-81500-0-00000-81000-33022-0	\$11,321.00	\$2,000.00	\$13,321.00
010-81500-0-00000-81000-33023-0	\$2,648.00	\$320.00	\$2,968.00
010-81500-0-00000-81000-35020-0	\$91.00	\$13.00	\$104.00

Budget Revision Report

Bdg Revision Final

Control Number: 22546247

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-81500-0-00000-81000-37520-0	\$656.00	\$573.00	\$1,229.00
<b>Employee Benefits</b>	\$117,958.00	\$9,079.00	\$127,037.00
010-07230-0-00000-36000-43000-0	\$32,000.00	\$5,000.00	\$37,000.00
010-11000-0-11100-10000-43000-0	\$20,000.00	\$5,000.00	\$25,000.00
010-30100-0-11100-10000-44000-0	\$0.00	\$22,835.00	\$22,835.00
010-30100-0-11100-24950-43000-0	\$2,000.00	\$3,000.00	\$5,000.00
010-41270-0-11100-10000-43000-0	\$0.00	\$7,957.00	\$7,957.00
010-42010-0-11100-10000-43000-0	\$3,077.00	\$1.00	\$3,078.00
010-75100-0-11100-10000-43000-0	\$0.00	\$7,808.00	\$7,808.00
010-81500-0-00000-81000-43000-0	\$40,000.00	\$2,000.00	\$42,000.00
<b>Books and Supplies</b>	\$97,077.00	\$53,601.00	\$150,678.00
010-07230-0-00000-36000-56000-0	\$2,521.00	\$1,979.00	\$4,500.00
010-30100-0-11100-10000-52000-0	\$2,103.00	\$2,897.00	\$5,000.00
010-30100-0-11100-10000-58000-0	\$16,000.00	\$9,000.00	\$25,000.00
010-30100-0-11100-21300-58000-0	\$3,897.00	\$11,103.00	\$15,000.00
010-40350-0-11100-10000-52000-0	\$2,500.00	(\$87.00)	\$2,413.00
010-41270-0-11100-10000-58000-0	\$0.00	\$7,950.00	\$7,950.00
010-56400-0-00000-31400-58000-0	\$13,874.51	\$2,000.00	\$15,874.51
010-73110-0-11100-10000-58000-0	\$0.00	\$4,633.00	\$4,633.00
010-75100-0-11100-10000-58000-0	\$0.00	\$8,000.00	\$8,000.00
010-81500-0-00000-81000-56000-0	\$5,000.00	\$2,000.00	\$7,000.00
010-81500-0-00000-81000-58000-0	\$12,000.00	\$2,000.00	\$14,000.00
<b>Services, Other Operating Expenses</b>	\$57,895.51	\$51,475.00	\$109,370.51
010-99901-0-00000-85000-61700-0	\$0.00	\$228,000.00	\$228,000.00
<b>Capital Outlay</b>	\$0.00	\$228,000.00	\$228,000.00
010-00000-0-00000-72100-73100-0	(\$38,507.00)	\$11,454.00	(\$27,053.00)
010-30100-0-00000-72100-73100-0	\$9,348.00	\$3,113.00	\$12,461.00

**Budget Revision Report**

Bdg Revision Final

Control Number: 22546247

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-40350-0-00000-72100-73100-0	\$1,490.00	(\$4.00)	\$1,486.00
010-42010-0-00000-72100-73100-0	\$63.00	(\$1.00)	\$62.00
010-81500-0-00000-72100-73100-0	\$17,151.00	(\$14,562.00)	\$2,589.00
<b>Direct Support/Indirect Costs</b>	<b>(\$10,455.00)</b>	<b>\$0.00</b>	<b>(\$10,455.00)</b>
<b>Total Expenditures</b>	<b>\$560,434.51</b>	<b>\$356,298.00</b>	<b>\$916,732.51</b>
<b>Other Financing Sources/Uses</b>			
010-99901-0-00000-00000-89190-0	\$0.00	\$22,603.35	\$22,603.35
<b>Transfers In</b>	<b>\$0.00</b>	<b>\$22,603.35</b>	<b>\$22,603.35</b>
010-07200-0-00000-93000-76190-0	\$350,000.00	(\$350,000.00)	\$0.00
<b>Transfers Out</b>	<b>\$350,000.00</b>	<b>(\$350,000.00)</b>	<b>\$0.00</b>
010-00000-0-00000-00000-89800-0	(\$2,592,525.00)	(\$21,639.00)	(\$2,614,164.00)
010-07200-9-00000-00000-89800-0	\$0.00	(\$350,000.00)	(\$350,000.00)
010-07230-0-00000-00000-89800-0	\$217,411.00	\$21,639.00	\$239,050.00
010-99901-0-00000-00000-89800-0	\$0.00	\$350,000.00	\$350,000.00
<b>Contributions</b>	<b>(\$2,375,114.00)</b>	<b>\$0.00</b>	<b>(\$2,375,114.00)</b>
<b>Budgeted Unappropriated Fund Balance before this adjustment:</b>		<b>\$2,312,926.71</b>	
<b>Total Adjustment to Unappropriated Fund Balance:</b>		<b>(\$446.65)</b>	
<b>Budgeted Unappropriated Fund Balance after this adjustment:</b>		<b>\$2,312,480.06</b>	

**Budget Revision Report**

Bdg Revision Final

Control Number: 22546247

Account Classification	Approved / Revised	Change Amount	Proposed Budget
<b>Fund: 1300 Cafeteria Special Revenue Fund Expenditures</b>			
130-53100-0-00000-37000-37520-0	\$780.00	\$711.00	\$1,491.00
<b>Employee Benefits</b>	\$780.00	\$711.00	\$1,491.00
<b>Total Expenditures</b>	\$780.00	\$711.00	\$1,491.00
<b>Budgeted Unappropriated Fund Balance before this adjustment:</b>		<b>\$238,378.99</b>	
<b>Total Adjustment to Unappropriated Fund Balance:</b>		<b>(\$711.00)</b>	
<b>Budgeted Unappropriated Fund Balance after this adjustment:</b>		<b>\$237,667.99</b>	

# Budget Revision Report

Bdg Revision Final

Control Number: 22546247

Account Classification

Approved / Revised

Change Amount

Proposed Budget

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

Authorized by: \_\_\_\_\_

(County Office Use Only)

Updated at County Office on \_\_\_/\_\_\_/\_\_\_ by \_\_\_\_\_

## **5. FINANCE: Action items:**

### **5.3 2<sup>nd</sup> Interim Report 2018-2019**



# Tipton Elementary School District

370 N. Evans  
Tipton, CA 93272

2018-2019  
Second Interim Reporting  
March 5, 2019

## Board of Trustees

Board President – Greg Rice

Board Clerk – Iva Sousa

Board Trustee – John Cardoza

Board Trustee – Shelley Heeger

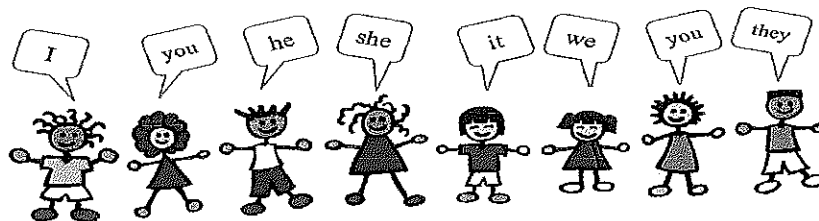
Board Trustee – Fernando Cunha

## District Administration

Stacey Bettencourt  
Superintendent/Secretary of Board

Jacob Munoz  
Assistant Superintendent/Projects Director

Maryann Henry  
Business Services





NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
District Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:  
This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: March 05, 2019 Signed: \_\_\_\_\_  
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Stacey Bettencourt Telephone: 559.752.4213  
Title: Superintendent E-mail: Sbettencourt@tipton.k12.ca.us

**Criteria and Standards Review Summary**

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

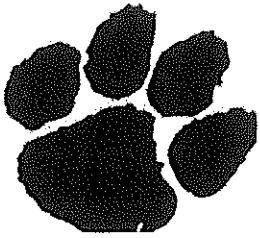
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2017-18) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	X	
		• Classified? (Section S8B, Line 3)	X	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

G = General Ledger Data; S = Supplemental Data

Data Supplied For:

Form	Description	2018-19 Original Budget	2018-19 Board Approved Operating Budget	2018-19 Actuals to Date	2018-19 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
091	Charter Schools Special Revenue Fund				
101	Special Education Pass-Through Fund				
111	Adult Education Fund				
121	Child Development Fund				
131	Cafeteria Special Revenue Fund	G	G	G	G
141	Deferred Maintenance Fund	G	G	G	G
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects				
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits				
211	Building Fund	G	G	G	G
251	Capital Facilities Fund	G	G	G	G
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund	G	G	G	G
401	Special Reserve Fund for Capital Outlay Projects				
491	Capital Project Fund for Blended Component Units				
511	Bond Interest and Redemption Fund	G	G	G	G
521	Debt Service Fund for Blended Component Units				
531	Tax Override Fund				
561	Debt Service Fund				
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund				
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund				
711	Retiree Benefit Fund				
731	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				G
CR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
SAI	Summary of Interfund Activities - Projected Year Totals				G
1CSI	Criteria and Standards Review				S



# TIPTON ELEMENTARY SCHOOL

Tiger Pride!

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## 2<sup>ND</sup> Interim Report Overview

- The Second Interim Report represents the District's second official revision to the Adopted Budget.
- 
- Includes actual financial data through January 31, 2019 with revised projections through the remainder of the fiscal year.
- 
- The District must certify it's financial condition with each Interim Report.
- - **Positive** – *meets* financial obligations for current and two subsequent fiscal years.
  - **Qualified** – *may not be able* to meet financial obligations for current and two subsequent fiscal years.
  - **Negative** – will be *unable* to meet its financial obligations for current and two subsequent fiscal years.
- Based upon the information included in the Second Interim Report, staff is able to certify that the Tipton Elementary School District can meet it's obligations for the current fiscal year and the two subsequent years.



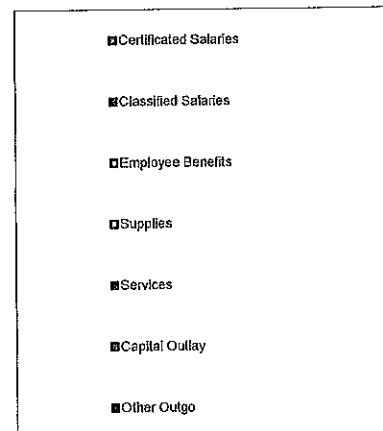
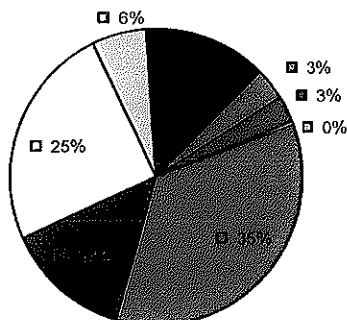
Tipton Elementary School District  
2018-2019 2nd Interim  
**Revenues, Expenditures and Changes in Fund Balance**

FUND 010

**GENERAL FUND**

	Unrestricted	Restricted	Combined
Beginning Balance	\$2,476,695.94	\$365,166.08	\$2,841,862.02
<i>Revenues</i>			
LCFF	\$6,193,426.00	\$0.00	\$6,193,426.00
Federal Revenue	\$0.00	\$333,523.00	\$333,523.00
State Revenue	\$205,288.00	\$385,657.00	\$590,945.00
Local/Other Revenue	\$50,000.00	\$126,236.35	\$176,236.35
<b>Total Revenue</b>	<b>\$6,448,714.00</b>	<b>\$845,416.35</b>	<b>\$7,294,130.35</b>
<i>Expenditures</i>			
Certificated Salaries	\$2,602,644.00	\$52,900.00	\$2,655,544.00
Classified Salaries	\$587,485.00	\$465,368.00	\$1,052,853.00
Employee Benefits	\$1,493,859.70	\$376,028.00	\$1,869,887.70
Supplies	\$263,555.00	\$192,258.02	\$455,813.02
Services	\$598,289.00	\$430,157.51	\$1,028,446.51
Capital Outlay	\$20,000.00	\$246,910.00	\$266,910.00
Other Outgo	\$66,063.00	\$155,195.00	\$221,258.00
Direct Support/ Indirect Costs	(\$54,253.00)	\$27,053.00	(\$27,200.00)
<b>Total Expenditures</b>	<b>\$5,577,642.70</b>	<b>\$1,945,869.53</b>	<b>\$7,523,512.23</b>
<i>Other Financing Sources/ Uses</i>			
Other sources In	\$0.00		\$0.00
Interfund Transfer Out	(\$300,000.00)		(\$300,000.00)
Contributions	(\$1,024,961.00)	\$1,024,961.09	\$0.09
<b>Total, Other Financing Sources/Uses</b>	<b>(\$1,324,961.00)</b>	<b>\$1,024,961.09</b>	<b>(\$299,999.91)</b>
<b>Net Increase/Decrease</b>	<b>(\$453,889.70)</b>	<b>(\$75,492.09)</b>	<b>(\$529,381.79)</b>
<b>Ending fund Balance</b>	<b>\$2,022,806.24</b>	<b>\$289,673.99</b>	<b>\$2,312,480.23</b>

**General Fund Expenditures**





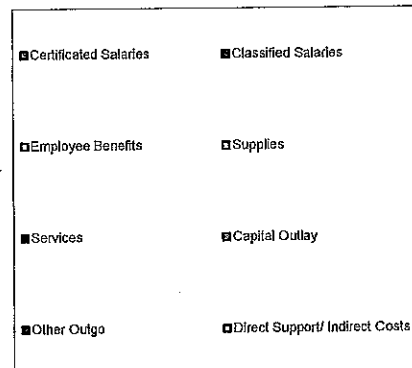
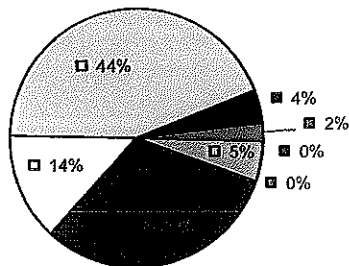
Tipton Elementary School District  
2018-2019 2nd Interim  
Revenues, Expenditures and Changes in Fund Balance

FUND 130

**CAFETERIA FUND**

Beginning Balance		\$250,603.99
<i>Revenues</i>		
Revenue	\$0.00	
Federal Revenue	\$480,000.00	
State Revenue	\$35,000.00	
Local Revenue	\$15,000.00	
<b>Total Revenue</b>	<b>\$530,000.00</b>	
<i>Expenditures</i>		
Certificated Salaries	\$0.00	
Classified Salaries	\$169,962.00	
Employee Benefits	\$73,726.00	
Supplies	\$237,223.00	
Services	\$22,600.00	
Capital Outlay	\$12,225.00	
Other Outgo		
Direct Support/ Indirect Costs	\$27,200.00	
<b>Total Expenditures</b>	<b>\$542,936.00</b>	
<i>Other Financing Sources/ Uses</i>		
Other sources In	\$0.00	
Interfund Transfer Out	\$0.00	
Contributions	\$0.00	
<b>Total, Other Financing Sources/Uses</b>	<b>\$0.00</b>	
<b>Net Increase/Decrease</b>		<b>(\$12,936.00)</b>
<b>Ending fund Balance</b>		<b>\$237,667.99</b>

**General Fund Expenditures**





Tipton Elementary School District  
2018-2019 2nd Interim

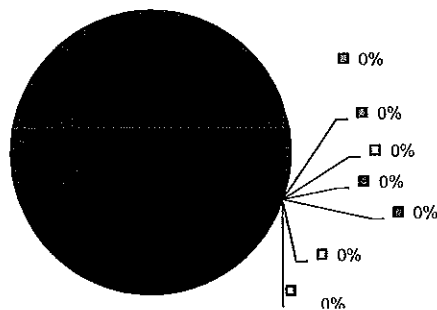
Revenues, Expenditures and Changes in Fund Balance

FUND 140

**DEFERRED MAINTENANCE FUND**

Beginning Balance		\$71,946.12
<i>Revenues</i>		
Revenue Source LCFF	\$10,000.00	
Federal Revenue	\$0.00	
State Revenue	\$0.00	
Local Revenue	\$0.00	
<b>Total Revenue</b>		<b>\$10,000.00</b>
<i>Expenditures</i>		
Certificated Salaries	\$0.00	
Classified Salaries	\$0.00	
Employee Benefits	\$0.00	
Supplies	\$0.00	
Services	\$7,900.00	
Capital Outlay	\$0.00	
Other Outgo	\$0.00	
Direct Support/ Indirect Costs	\$0.00	
<b>Total Expenditures</b>		<b>\$7,900.00</b>
<i>Other Financing Sources/ Uses</i>		
Other sources In	\$0.00	
Interfund Transfer Out	\$0.00	
Contributions	\$0.00	
<b>Total, Other Financing Sources/Uses</b>		<b>\$0.00</b>
<b>Net Increase/Decrease</b>		<b>\$2,100.00</b>
<b>Ending fund Balance</b>		<b>\$74,046.12</b>

**General Fund Expenditures**



<input type="checkbox"/> Certificated Salaries
<input type="checkbox"/> Classified Salaries
<input type="checkbox"/> Employee Benefits
<input type="checkbox"/> Supplies
<input type="checkbox"/> Services
<input type="checkbox"/> Capital Outlay
<input type="checkbox"/> Other Outgo
<input type="checkbox"/> Direct Support/ Indirect Costs





Tipton Elementary School District  
2018-2019 2ND Interim  
Revenues, Expenditures and Changes in Fund Balance

FUND 211

*Non-Treasury COP/Trustee Building Fund*

Beginning Balance		\$239,465.53
<i>Revenues</i>		
Revenue Limit	\$0.00	
Federal Revenue	\$0.00	
State Revenue	\$0.00	
Local Revenue/INTEREST	\$7,703.96	
<b>Total Revenue</b>		<b>\$7,703.96</b>
<i>Expenditures</i>		
Certificated Salaries	\$0.00	
Classified Salaries	\$0.00	
Employee Benefits	\$0.00	
Supplies	\$0.00	
Services	\$0.00	
Capital Outlay	\$200,000.00	
Other Outgo	\$21,992.00	
Direct Support/ Indirect Costs	\$0.00	
<b>Total Expenditures</b>		<b>\$221,992.00</b>
<i>Other Financing Sources/ Uses</i>		
Other sources In	\$0.00	
Interfund Transfer Out	\$0.00	
Contributions	\$0.00	
<b>Total, Other Financing Sources/Uses</b>		<b>\$0.00</b>
<b>Net Increase/Decrease</b>		<b>(\$214,288.04)</b>
<b>Ending fund Balance</b>		<b>\$25,177.49</b>

Tipton Elementary School District  
2018-2019 2nd Interim  
Revenues, Expenditures and Changes in Fund Balance

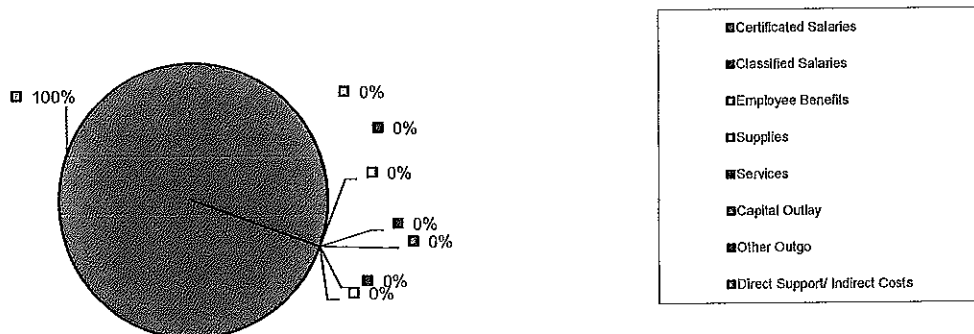
FUND 251



*Developer Fees Fund*

Beginning Balance		\$4,529.68
<i>Revenues</i>		
Revenue Limit	\$0.00	
Federal Revenue	\$0.00	
State Revenue	\$0.00	
Local Revenue	\$6,288.55	
<b>Total Revenue</b>	<b>\$6,288.55</b>	<b>\$6,288.55</b>
<i>Expenditures</i>		
Certificated Salaries	\$0.00	
Classified Salaries	\$0.00	
Employee Benefits	\$0.00	
Supplies	\$0.00	
Services	\$0.00	
Capital Outlay	\$8,153.97	
Other Outgo	\$0.00	
Direct Support/ Indirect Costs	\$0.00	
<b>Total Expenditures</b>	<b>\$8,153.97</b>	<b>\$8,153.97</b>
<i>Other Financing Sources/ Uses</i>		
Other sources In	\$0.00	
Interfund Transfer Out	\$0.00	
Contributions	\$0.00	
<b>Total, Other Financing Sources/Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Net Increase/Decrease</b>		<b>(\$1,865.42)</b>
<b>Ending fund Balance</b>		<b>\$2,664.26</b>

**General Fund Expenditures**





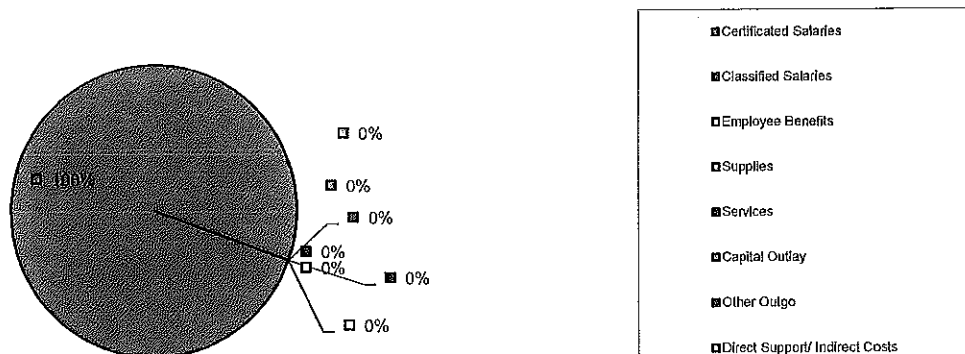
Tipton Elementary School District  
 2018-2019 2nd Interim  
 Revenues, Expenditures and Changes in Fund Balance

FUND 350

*County School Facilities Fund*

Beginning Balance		\$2,103.57
<i>Revenues</i>		
Revenue Limit	\$0.00	
Federal Revenue	\$0.00	
State Revenue	\$931.84	
Local Revenue	\$0.00	
<b>Total Revenue</b>		<b>\$931.84</b>
<i>Expenditures</i>		
Certificated Salaries	\$0.00	
Classified Salaries	\$0.00	
Employee Benefits	\$0.00	
Supplies	\$0.00	
Services	\$0.00	
Capital Outlay	\$277,396.65	
Other Outgo	\$0.00	
Direct Support/ Indirect Costs	\$0.00	
<b>Total Expenditures</b>		<b>\$277,396.65</b>
<i>Other Financing Sources/ Uses</i>		
Other sources In	\$300,000.00	
Interfund Transfer Out	(\$22,603.35)	
Contributions	\$0.00	
<b>Total, Other Financing Sources/Uses</b>		<b>\$277,396.65</b>
<b>Net Increase/Decrease</b>		<b>\$931.84</b>
<b>Ending fund Balance</b>		<b>\$3,035.41</b>

**General Fund Expenditures**



Tipton Elementary School District  
2018-2019 2nd Interim

Revenues, Expenditures and Changes in Fund Balance

FUND 510



*Bond Interest and Redemption Fund*

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Beginning Balance		\$238,627.99
<i>Revenues</i>		
Revenue Limit	\$0.00	
Federal Revenue	\$0.00	
State Revenue	\$0.00	
Local Revenue	\$100,650.00	
Total Revenue		\$100,650.00
<i>Expenditures</i>		
Certificated Salaries	\$0.00	
Classified Salaries	\$0.00	
Employee Benefits	\$0.00	
Supplies	\$0.00	
Services	\$0.00	
Capital Outlay	\$0.00	
Other Outgo	\$100,650.00	
Direct Support/ Indirect Costs	\$0.00	
Total Expenditures		\$100,650.00
<i>Other Financing Sources/ Uses</i>		
Other sources In	\$0.00	
Interfund Transfer Out	\$0.00	
Contributions	\$0.00	
Total, Other Financing Sources/Uses		\$0.00
Net Increase/Decrease		\$0.00
Ending fund Balance		\$238,627.99

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# Multi-Year

PROJECTIONS



**TIPTON ELEMENTARY SCHOOL DISTRICT -  
Multi-Year Projection - 2018-2019 2ND Interim Unrest /Res.Combined**

1st Interim	2018/19		2018/19		2019-2020		2020-2021		2021-2022	
	BUDGET ADOPTED	FIRST INTERIM	SECOND INTERIM	Projected Budget	Projected Budget	Projected Budget	Projected Budget			
Beginning Balance	\$2,270,489	\$2,841,862	\$2,841,862	\$2,312,480	\$1,918,970	\$1,421,953				
<b>Revenues</b>										
LCFF	\$6,222,011	\$6,251,420	\$6,193,426	\$5,942,640	\$6,086,140	\$6,086,140				
Federal	\$262,719	\$312,750	\$333,523	\$317,616	\$317,616	\$317,616				
Other State	\$596,632	\$570,659	\$590,945	\$458,919	\$459,611	\$459,611				
Local	\$143,450	\$153,450	\$153,633	\$153,633	\$153,633	\$153,633				
CONTRIB	\$0	\$0	\$22,603	\$0	\$0	\$0				
<b>Total Revenues</b>	<b>\$7,224,812</b>	<b>\$7,288,279</b>	<b>\$7,294,130</b>	<b>\$6,872,808</b>	<b>\$7,017,000</b>	<b>\$7,017,000</b>				
<b>Expenditures</b>										
Certificated Salaries	\$2,801,604	\$2,655,544	\$2,655,544	\$2,648,078	\$2,712,350	\$2,712,350				
Classified Salaries	\$1,043,950	\$1,038,710	\$1,052,853	\$1,073,910	\$1,095,389	\$1,095,389				
Employee Benefits	\$1,758,248	\$1,860,809	\$1,869,888	\$1,847,310	\$1,956,393	\$1,956,393				
Books & Supplies	\$344,811	\$403,322	\$455,813	\$425,630	\$438,611	\$438,611				
Services/Operating	\$706,786	\$975,862	\$1,028,447	\$838,827	\$864,411	\$864,411				
Capital Outlay	\$20,000	\$38,910	\$266,910	\$230,000	\$230,000	\$230,000				
Other Outgo	\$155,646	\$155,551	\$221,258	\$229,763	\$244,063	\$244,063				
Inter Fund Transfers	\$688,412	\$688,507	\$272,800	-\$27,200	-\$27,200	-\$27,200				
<b>Total Expenditures</b>	<b>\$7,519,457</b>	<b>\$7,817,214</b>	<b>\$7,823,512</b>	<b>\$7,266,318</b>	<b>\$7,514,017</b>	<b>\$7,514,017</b>				
<b>Ending Balance:</b>	<b>\$1,975,844</b>	<b>\$2,312,927</b>	<b>\$2,312,480.06</b>	<b>\$1,918,969.98</b>	<b>\$1,421,952.90</b>	<b>\$924,935.82</b>				
Categorical Restricted	\$300,778	\$312,689	\$312,940	\$290,653	\$300,561	\$300,561				
Economic Reserve	26.28%	29.59%	29.56%	26.41%	18.92%	12.31%				
<b>Net Increase (Decrease) in Fd Bal</b>	<b>\$ (294,645)</b>	<b>\$ (528,935)</b>	<b>\$ (529,382)</b>	<b>\$ (393,510)</b>	<b>\$ (497,017)</b>	<b>\$ (497,017)</b>				

**TIPTON ELEMENTARY SCHOOL DISTRICT -  
Multi-Year Projection - 2018-2019 2ND Interim UNRESTRICTED**

UPDATE BLUE FONT  
ONLY.

	2018/19 BUDGET ADOPTED	2018/19 FIRST INTERIM	2018/19 SECOND INTERIM	2019-2020 Projected Budget	2020-2021 Projected Budget	2021-2022 Projected Budget
<b>Beginning Balance</b>	2,154,680.25	\$2,476,695.94	\$2,476,696	\$2,022,806	\$1,644,903	\$1,184,522
<b>Revenues</b>						
8010-8099 LCFF	\$6,222,011	\$6,251,420	\$6,193,426	\$5,942,640	\$6,086,140	\$6,086,140
8100-8299 Federal	\$0	\$0	\$0	\$0	\$0	\$0
8300-8599 Other State	\$263,743	\$205,443	\$205,288	\$103,703	\$104,395	\$104,395
8600-8799 Local	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
CONTRIB	-\$635,329	-\$674,961	-\$1,024,961	-\$908,334	-\$943,376	-\$943,376
<b>Total Revenues</b>	\$5,900,425	\$5,831,902	\$5,423,753	\$5,188,009	\$5,297,159	\$5,297,159
<b>Expenditures</b>						
Certificated Salaries	\$2,752,904	\$2,602,644	\$2,602,644	\$2,594,120	\$2,657,313	\$2,657,313
Classified Salaries	\$594,769	\$575,998	\$587,485	\$599,235	\$611,220	\$611,220
Employee Benefits	\$1,393,673	\$1,490,687	\$1,493,860	\$1,451,496	\$1,540,824	\$1,540,824
Books & Supplies	\$253,555	\$253,555	\$263,555	\$271,936	\$280,230	\$280,230
Services/Operating	\$546,310	\$596,310	\$598,289	\$617,315	\$636,143	\$636,143
Capital Outlay	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Other Outgo	\$451	\$356	\$66,063	\$66,063	\$66,063	\$66,063
Inter Fund Transfers	\$650,000	\$650,000	\$245,747	-\$54,253	-\$54,253	-\$54,253
<b>Total Expenditures</b>	\$6,211,662	\$6,189,550	\$5,877,643	\$5,565,912	\$5,757,540	\$5,757,540
revolving cash						
<b>Ending Balance:</b>	\$1,843,443.47	\$2,119,048.16	\$2,022,806.16	\$1,644,903.08	\$1,184,522.00	\$724,140.92

Net Increase (Decrease) in Fd Bal

\$ (314,237) \$ (357,648) \$ (453,890) \$ (377,903) \$ (460,381) \$ (460,381)



**TIPTON ELEMENTARY SCHOOL DISTRICT -  
Multi-Year Projection - 2018-2019 2ND Interim RESTRICTED**

	2018/19 BUDGET ADOPTED	2018/19 FIRST INTERIM	2018/19 SECOND INTERIM	2019-2020 Projected Budget	2020-2021 Projected Budget	2021-2022 Projected Budget
<b>Beginning Balance</b>	\$115,809	\$365,166	\$365,166	\$289,674	\$274,067	\$237,431
<b>Revenues</b>						
Obj.						
8010-8599 LCFF	\$0	\$0	\$0	\$0	\$0	\$0
8100-8299 Federal	\$262,719	\$312,750	\$333,523	\$317,616	\$317,616	\$317,616
8300-8599 Other State	\$332,889	\$365,216	\$385,657	\$355,216	\$355,216	\$355,216
8600-8799 Local	\$93,450	\$103,450	\$103,633	\$103,633	\$103,633	\$103,633
CONTRIB	\$635,329	\$674,961	\$1,047,564	\$908,334	\$943,376	\$943,376
<b>Total Revenues</b>	<b>\$1,324,387</b>	<b>\$1,456,377</b>	<b>\$1,870,377</b>	<b>\$1,684,799</b>	<b>\$1,719,841</b>	<b>\$1,719,841</b>
<b>Expenditures</b>						
Certificated Salaries	\$48,700	\$52,900	\$52,900	\$53,958	\$55,037	\$55,037
Classified Salaries	\$449,181	\$462,712	\$465,368	\$474,675	\$484,169	\$484,169
Employee Benefits	\$364,575	\$370,122	\$376,028	\$395,814	\$415,569	\$415,569
Books & Supplies	\$91,256	\$149,767	\$192,258	\$153,694	\$158,381	\$158,381
Services/Operating	\$160,476	\$379,552	\$430,158	\$221,512	\$228,268	\$228,268
Capital Outlay	\$0	\$18,910	\$246,910	\$210,000	\$210,000	\$210,000
Other Outgo	\$155,195	\$155,195	\$155,195	\$163,700	\$178,000	\$178,000
Inter Fund Transfers	\$38,412	\$38,507	\$27,053	\$27,053	\$27,053	\$27,053
<b>Total Expenditures</b>	<b>\$1,307,795</b>	<b>\$1,627,665</b>	<b>\$1,945,870</b>	<b>\$1,700,406</b>	<b>\$1,756,477</b>	<b>\$1,756,477</b>
<b>Ending Balance:</b>	<b>\$132,401</b>	<b>\$193,879</b>	<b>\$289,673.90</b>	<b>\$274,066.90</b>	<b>\$237,430.90</b>	<b>\$200,794.90</b>

Net Increase (Decrease) in Fd Bal \$ 16,592 \$ (171,288) \$ (75,492) \$ (15,607) \$ (36,636) \$ (36,636)



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFE/Revenue Limit Sources	8010-8099	6,193,426.00	-4.05%	5,942,640.00	2.41%	6,086,140.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	205,288.00	-49.48%	103,703.00	0.67%	104,395.00
4. Other Local Revenues	8600-8799	50,000.00	0.00%	50,000.00	0.00%	50,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,024,961.00)	-11.38%	(908,334.00)	3.86%	(943,376.00)
6. Total (Sum lines A1 thru A5c)		5,423,753.00	-4.35%	5,188,009.00	2.10%	5,297,159.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				2,602,644.08		2,594,120.08
b. Step & Column Adjustment				61,954.00		63,193.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(70,478.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,602,644.08	-0.33%	2,594,120.08	2.44%	2,657,313.08
2. Classified Salaries						
a. Base Salaries				587,485.00		599,235.00
b. Step & Column Adjustment				11,750.00		11,985.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	587,485.00	2.00%	599,235.00	2.00%	611,220.00
3. Employee Benefits	3000-3999	1,493,859.70	-2.84%	1,451,496.00	6.15%	1,540,824.00
4. Books and Supplies	4000-4999	263,555.00	3.18%	271,936.00	3.05%	280,230.00
5. Services and Other Operating Expenditures	5000-5999	598,289.00	3.18%	617,315.00	3.05%	636,143.00
6. Capital Outlay	6000-6999	20,000.00	0.00%	20,000.00	0.00%	20,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	66,063.00	0.00%	66,063.00	0.00%	66,063.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(54,253.00)	0.00%	(54,253.00)	0.00%	(54,253.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	300,000.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		5,877,642.78	-5.30%	5,565,912.08	3.44%	5,757,540.08
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(453,889.78)		(377,903.08)		(460,381.08)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,476,695.94		2,022,806.16		1,644,903.08
2. Ending Fund Balance (Sum lines C and D1)		2,022,806.16		1,644,903.08		1,184,522.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	2,020,306.16		1,642,403.08		1,182,022.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,022,806.16		1,644,903.08		1,184,522.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	2,020,306.16		1,642,403.08		1,182,022.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>		<b>2,020,306.16</b>		<b>1,642,403.08</b>		<b>1,182,022.00</b>

**F. ASSUMPTIONS**

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

District will reduce one full time teacher in 19/20 and 20/21 due to declining enrollment and district reorganization.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCPF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	333,523.00	-4.77%	317,616.00	0.00%	317,616.00
3. Other State Revenues	8300-8599	385,657.00	-7.89%	355,216.00	0.00%	355,216.00
4. Other Local Revenues	8600-8799	103,633.00	0.00%	103,633.00	0.00%	103,633.00
5. Other Financing Sources						
a. Transfers In	8900-8929	22,603.35	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,024,961.00	-11.38%	908,334.00	3.86%	943,376.00
6. Total (Sum lines A1 thru A5c)		1,870,377.35	-9.92%	1,684,799.00	2.08%	1,719,841.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				52,900.00		53,958.00
b. Step & Column Adjustment				1,058.00		1,079.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	52,900.00	2.00%	53,958.00	2.00%	55,037.00
2. Classified Salaries						
a. Base Salaries				465,368.00		474,675.00
b. Step & Column Adjustment				9,307.00		9,494.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	465,368.00	2.00%	474,675.00	2.00%	484,169.00
3. Employee Benefits	3000-3999	376,028.00	5.26%	395,814.00	4.99%	415,569.00
4. Books and Supplies	4000-4999	192,258.02	-20.06%	153,694.00	3.05%	158,381.00
5. Services and Other Operating Expenditures	5000-5999	430,157.51	-48.50%	221,512.00	3.05%	228,268.00
6. Capital Outlay	6000-6999	246,910.00	-14.95%	210,000.00	0.00%	210,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	155,195.00	5.48%	163,700.00	8.74%	178,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	27,053.00	0.00%	27,053.00	0.00%	27,053.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		
11. Total (Sum lines B1 thru B10)		1,945,869.53	-12.61%	1,700,406.00	3.30%	1,756,477.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(75,492.18)		(15,607.00)		(36,636.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		365,166.08		289,673.90		274,066.90
2. Ending Fund Balance (Sum lines C and D1)		289,673.90		274,066.90		237,430.90
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	289,673.90		298,478.90		300,554.90
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		(24,412.00)		(63,124.00)
f. Total Components of Ending Fund Balance		289,673.90		274,066.90		237,430.90
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

**F. ASSUMPTIONS**  
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	6,193,426.00	-4.05%	5,942,640.00	2.41%	6,086,140.00
2. Federal Revenues	8100-8299	333,523.00	-4.77%	317,616.00	0.00%	317,616.00
3. Other State Revenues	8300-8599	590,945.00	-22.34%	458,919.00	0.15%	459,611.00
4. Other Local Revenues	8600-8799	153,633.00	0.00%	153,633.00	0.00%	153,633.00
5. Other Financing Sources						
a. Transfers In	8900-8929	22,603.35	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		7,294,130.35	-5.78%	6,872,808.00	2.10%	7,017,000.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				2,655,544.08		2,648,078.08
b. Step & Column Adjustment				63,012.00		64,272.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(70,478.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,655,544.08	-0.28%	2,648,078.08	2.43%	2,712,350.08
2. Classified Salaries						
a. Base Salaries				1,052,853.00		1,073,910.00
b. Step & Column Adjustment				21,057.00		21,479.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,052,853.00	2.00%	1,073,910.00	2.00%	1,095,389.00
3. Employee Benefits	3000-3999	1,869,887.70	-1.21%	1,847,310.00	5.90%	1,956,393.00
4. Books and Supplies	4000-4999	455,813.02	-6.62%	425,630.00	3.05%	438,611.00
5. Services and Other Operating Expenditures	5000-5999	1,028,446.51	-18.44%	838,827.00	3.05%	864,411.00
6. Capital Outlay	6000-6999	266,910.00	-13.83%	230,000.00	0.00%	230,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	221,258.00	3.84%	229,763.00	6.22%	244,063.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(27,200.00)	0.00%	(27,200.00)	0.00%	(27,200.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	300,000.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		7,823,512.31	-7.12%	7,266,318.08	3.41%	7,514,017.08
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(529,381.96)		(393,510.08)		(497,017.08)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,841,862.02		2,312,480.06		1,918,969.98
2. Ending Fund Balance (Sum lines C and D1)		2,312,480.06		1,918,969.98		1,421,952.90
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740	289,673.90		298,478.90		300,554.90
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	2,020,306.16		1,617,991.08		1,118,898.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,312,480.06		1,918,969.98		1,421,952.90

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	2,020,306.16		1,642,403.08		1,182,022.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			(24,412.00)		(63,124.00)
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		2,020,306.16		1,617,991.08		1,118,898.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		25.82%		22.27%		14.89%
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<b>2. Special education pass-through funds</b>						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
<b>2. District ADA</b>						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		514.90		514.90		514.90
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		7,823,512.31		7,266,318.08		7,514,017.08
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		7,823,512.31		7,266,318.08		7,514,017.08
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		312,940.49		290,652.72		300,560.68
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		67,000.00		67,000.00		67,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		312,940.49		290,652.72		300,560.68
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

ADA

(Average Daily Attendance)

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	554.23	554.23	514.90	555.06	0.83	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	554.23	554.23	514.90	555.06	0.83	0%
<b>5. District Funded County Program ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
a. County Community Schools	3.80	3.80	3.80	3.80	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	3.80	3.80	3.80	3.80	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	558.03	558.03	518.70	558.86	0.83	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>5. County Operations Grant ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0%

TIPTON ELEMENTARY SCHOOL DISTRICT

**GENERAL FUND**

As of January 31, 2019

**Fund # 01**

This is the chief operating fund for Tipton Elementary School District. It is used to account for the ordinary operations of an LEA. All transactions except those required or permitted by law to be in another fund are accounted for in this fund.

2018-19 Second Interim  
 General Fund  
 Unrestricted (Resources 0000-1999)  
 Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	6,222,011.00	6,251,420.00	3,483,132.96	6,193,426.00	(57,994.00)	-0.9%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	263,743.00	205,443.00	62,558.89	205,288.00	(155.00)	-0.1%
4) Other Local Revenue		8600-8799	50,000.00	50,000.00	78,759.50	50,000.00	0.00	0.0%
5) TOTAL, REVENUES			6,535,754.00	6,506,863.00	3,624,451.35	6,448,714.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,752,904.00	2,602,644.08	1,434,263.03	2,602,644.08	0.00	0.0%
2) Classified Salaries		2000-2999	594,769.00	575,998.00	301,206.17	587,485.00	(11,487.00)	-2.0%
3) Employee Benefits		3000-3999	1,393,672.78	1,490,686.70	785,466.93	1,493,859.70	(3,173.00)	-0.2%
4) Books and Supplies		4000-4999	253,555.00	253,555.00	94,934.91	263,555.00	(10,000.00)	-3.9%
5) Services and Other Operating Expenditures		5000-5999	546,310.00	596,310.00	224,766.68	598,289.00	(1,979.00)	-0.3%
6) Capital Outlay		6000-6999	20,000.00	20,000.00	6,726.00	20,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	66,063.00	66,063.00	27,757.00	66,063.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(65,612.00)	(65,707.00)	0.00	(54,253.00)	(11,454.00)	17.4%
9) TOTAL, EXPENDITURES			5,561,661.78	5,539,549.78	2,875,120.72	5,577,642.78		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			974,092.22	967,313.22	749,330.63	871,071.22		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	650,000.00	650,000.00	300,000.00	300,000.00	350,000.00	53.8%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(635,329.00)	(674,961.00)	0.00	(1,024,961.00)	(350,000.00)	51.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,285,329.00)	(1,324,961.00)	(300,000.00)	(1,324,961.00)		

2018-19 Second Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(311,236.78)	(357,647.78)	449,330.63	(453,889.78)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,476,695.94	2,476,695.94		2,476,695.94	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,476,695.94	2,476,695.94		2,476,695.94		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,476,695.94	2,476,695.94		2,476,695.94		
2) Ending Balance, June 30 (E + F1e)			2,165,459.16	2,119,048.16		2,022,808.16		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,500.00	2,500.00		2,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	2,162,959.16	2,116,548.16		2,020,308.16		

2018-19 Second Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	4,898,907.00	4,826,311.00	2,635,046.70	4,768,317.00	(57,994.00)	-1.2%
Education Protection Account State Aid - Current Year		8012	672,372.00	726,400.00	394,110.00	726,400.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	47,977.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	2,898.52	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	660,732.00	708,709.00	375,000.53	708,709.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	42,735.47	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	317.91	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	3,925.83	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	(19,572.00)	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	693.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>6,232,011.00</b>	<b>6,261,420.00</b>	<b>3,483,132.96</b>	<b>6,203,426.00</b>	<b>(57,994.00)</b>	<b>-0.9%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	(10,000.00)	(10,000.00)	0.00	(10,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>6,222,011.00</b>	<b>6,251,420.00</b>	<b>3,483,132.96</b>	<b>6,193,426.00</b>	<b>(57,994.00)</b>	<b>-0.9%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

2018-19 Second Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290						
Other NCLB / Every Student Succeeds Act	5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	180,659.00	119,426.00	17,270.00	119,271.00	(155.00)	-0.1%
Lottery - Unrestricted and Instructional Materials		8560	80,884.00	83,817.00	43,268.89	83,817.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	2,200.00	2,200.00	2,020.00	2,200.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			263,743.00	205,443.00	62,558.89	205,288.00	(155.00)	-0.1%

2018-19 Second Interim  
 General Fund  
 Unrestricted (Resources 0000-1999)  
 Revenues, Expenditures, and Changes in Fund Balance

54 72215 000000  
 Form 011

ipton Elementary  
 ularre County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	23,888.45	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(20,000.00)	(20,000.00)	41,017.39	(20,000.00)	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	50,000.00	50,000.00	13,853.66	50,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			50,000.00	50,000.00	78,759.50	50,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			6,535,754.00	6,506,863.00	3,624,451.35	6,448,714.00	(58,149.00)	-0.9%



2018-19 Second Interim  
 General Fund  
 Unrestricted (Resources 0000-1999)  
 Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	2,538,844.00	2,365,044.00	1,289,079.65	2,365,044.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	214,060.00	170,400.08	97,650.07	170,400.08	0.00	0.0%
Other Certificated Salaries		1900	0.00	67,200.00	47,533.31	67,200.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,752,904.00</b>	<b>2,602,644.08</b>	<b>1,434,263.03</b>	<b>2,602,644.08</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	127,681.00	132,681.00	70,110.97	129,681.00	3,000.00	2.3%
Classified Support Salaries		2200	194,134.00	194,134.00	111,470.25	208,465.00	(14,331.00)	-7.4%
Classified Supervisors' and Administrators' Salaries		2300	136,934.00	110,418.00	65,631.79	110,574.00	(156.00)	-0.1%
Clerical, Technical and Office Salaries		2400	136,020.00	138,265.00	53,921.90	138,265.00	0.00	0.0%
Other Classified Salaries		2900	0.00	500.00	71.26	500.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>594,769.00</b>	<b>575,998.00</b>	<b>301,206.17</b>	<b>587,485.00</b>	<b>(11,487.00)</b>	<b>-2.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	258,353.00	260,331.16	230,071.23	249,245.16	11,086.00	4.3%
PERS		3201-3202	106,498.00	116,564.80	52,277.63	116,109.80	455.00	0.4%
OASDI/Medicare/Alternative		3301-3302	93,858.00	94,531.20	44,528.84	96,053.20	(1,522.00)	-1.6%
Health and Welfare Benefits		3401-3402	789,993.78	874,710.14	398,970.04	883,751.14	(9,041.00)	-1.0%
Unemployment Insurance		3501-3502	1,808.00	1,815.80	866.94	1,843.80	(28.00)	-1.5%
Workers' Compensation		3601-3602	129,574.00	128,721.80	52,535.17	132,225.80	(3,504.00)	-2.7%
OPEB, Allocated		3701-3702	4,210.00	4,010.00	0.00	4,324.00	(314.00)	-7.8%
OPEB, Active Employees		3751-3752	4,378.00	5,001.80	6,217.08	5,306.80	(305.00)	-6.1%
Other Employee Benefits		3901-3902	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,393,672.78</b>	<b>1,490,686.70</b>	<b>785,466.93</b>	<b>1,493,859.70</b>	<b>(3,173.00)</b>	<b>-0.2%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Materials and Supplies		4300	201,555.00	203,555.00	77,656.80	213,555.00	(10,000.00)	-4.9%
Noncapitalized Equipment		4400	30,000.00	28,000.00	17,278.11	28,000.00	0.00	0.0%
Food		4700	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>253,555.00</b>	<b>253,555.00</b>	<b>94,934.91</b>	<b>263,555.00</b>	<b>(10,000.00)</b>	<b>-3.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	26,500.00	26,500.00	224.75	26,500.00	0.00	0.0%
Dues and Memberships		5300	31,200.00	41,200.00	14,193.30	41,200.00	0.00	0.0%
Insurance		5400-5450	31,500.00	31,500.00	29,006.00	31,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	50,000.00	50,000.00	24,985.52	50,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	25,000.00	67,521.00	44,130.61	69,500.00	(1,979.00)	-2.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	341,110.00	338,589.00	106,505.93	338,589.00	0.00	0.0%
Communications		5900	41,000.00	41,000.00	5,720.57	41,000.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>546,310.00</b>	<b>596,310.00</b>	<b>224,766.68</b>	<b>598,289.00</b>	<b>(1,979.00)</b>	<b>-0.3%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	20,000.00	20,000.00	6,726.00	20,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>20,000.00</b>	<b>20,000.00</b>	<b>6,726.00</b>	<b>20,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Tuition</b>								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	42,438.00	42,438.00	27,757.00	42,438.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Transfers of Pass-Through Revenues To Districts or Charter Schools</b>								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Special Education SELPA Transfers of Apportionments</b>								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
<b>ROC/P Transfers of Apportionments</b>								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Debt Service</b>								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	23,625.00	23,625.00	0.00	23,625.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>66,063.00</b>	<b>66,063.00</b>	<b>27,757.00</b>	<b>66,063.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(38,412.00)	(38,507.00)	0.00	(27,053.00)	(11,454.00)	29.7%
Transfers of Indirect Costs - Interfund		7350	(27,200.00)	(27,200.00)	0.00	(27,200.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(65,612.00)</b>	<b>(65,707.00)</b>	<b>0.00</b>	<b>(54,253.00)</b>	<b>(11,454.00)</b>	<b>17.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>5,561,661.78</b>	<b>5,539,549.78</b>	<b>2,875,120.72</b>	<b>5,577,642.78</b>	<b>(38,093.00)</b>	<b>-0.7%</b>

2018-19 Second Interim  
 General Fund  
 Unrestricted (Resources 0000-1999)  
 Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	650,000.00	650,000.00	300,000.00	300,000.00	350,000.00	53.8%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			650,000.00	650,000.00	300,000.00	300,000.00	350,000.00	53.8%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(635,329.00)	(674,961.00)	0.00	(1,024,961.00)	(350,000.00)	51.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			(635,329.00)	(674,961.00)	0.00	(1,024,961.00)	(350,000.00)	51.9%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(1,285,329.00)	(1,324,961.00)	(300,000.00)	(1,324,961.00)	0.00	0.0%

2018-19 Second Interim  
 General Fund  
 Restricted (Resources 2000-9999)  
 Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	262,719.00	312,750.00	281,306.00	333,523.00	20,773.00	6.6%
3) Other State Revenue		8300-8599	332,889.00	365,216.00	134,546.81	385,657.00	20,441.00	5.6%
4) Other Local Revenue		8600-8799	93,450.00	103,450.00	46,186.10	103,633.00	183.00	0.2%
5) TOTAL, REVENUES			689,058.00	781,416.00	462,038.91	822,813.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	48,700.00	52,900.00	23,370.00	52,900.00	0.00	0.0%
2) Classified Salaries		2000-2999	449,181.00	462,712.00	277,455.34	465,368.00	(2,656.00)	-0.6%
3) Employee Benefits		3000-3999	364,575.00	370,122.00	128,357.32	376,028.00	(5,906.00)	-1.6%
4) Books and Supplies		4000-4999	91,256.00	148,657.02	56,058.87	192,258.02	(43,601.00)	-29.3%
5) Services and Other Operating Expenditures		5000-5999	160,476.00	380,661.51	243,540.79	430,157.51	(49,496.00)	-13.0%
6) Capital Outlay		6000-6999	0.00	18,910.00	8,909.32	246,910.00	(228,000.00)	-1205.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	155,195.00	155,195.00	56,000.00	155,195.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	38,412.00	38,507.00	0.00	27,053.00	11,454.00	29.7%
9) TOTAL, EXPENDITURES			1,307,795.00	1,627,664.53	793,691.64	1,945,869.53		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(618,737.00)	(846,248.53)	(331,652.73)	(1,123,056.53)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	22,603.35	22,603.35	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	635,329.00	674,961.00	0.00	1,024,961.00	350,000.00	51.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			635,329.00	674,961.00	0.00	1,047,564.35		

2018-19 Second Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			16,592.00	(171,287.53)	(331,652.73)	(75,492.18)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	365,166.08	365,166.08		365,166.08	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			365,166.08	365,166.08		365,166.08		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			365,166.08	365,166.08		365,166.08		
2) Ending Balance, June 30 (E + F1e)			381,758.08	193,878.55		289,673.90		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	381,758.08	193,878.55		289,673.90		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2018-19 Second Interim  
 General Fund  
 Restricted (Resources 2000-9999)  
 Revenue, Expenditures, and Changes in Fund Balance

54 72215 0000000  
 Form 011

Winton Elementary  
 Colusa County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
<b>Subtotal, LCFF Sources</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	193,355.00	240,346.00	222,149.00	245,303.00	4,957.00	2.1%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	28,232.00	29,347.00	17,190.00	29,256.00	(91.00)	-0.3%

2018-19 Second Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	2,500.00	3,140.00	1,979.00	3,140.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	38,632.00	39,917.00	32,036.00	39,917.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3080, 3081, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290	0.00	0.00	7,952.00	15,907.00	15,907.00	New
Other NCLB / Every Student Succeeds Act	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>262,719.00</b>	<b>312,750.00</b>	<b>281,306.00</b>	<b>333,523.00</b>	<b>20,773.00</b>	<b>6.6%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	26,592.00	29,419.00	15,183.84	29,419.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	163,800.00	163,800.00	106,470.00	163,800.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	25,000.00	0.00	25,000.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	142,497.00	146,997.00	12,892.97	167,438.00	20,441.00	13.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>332,889.00</b>	<b>365,216.00</b>	<b>134,546.81</b>	<b>385,657.00</b>	<b>20,441.00</b>	<b>5.6%</b>

2018-19 Second Interim  
 General Fund  
 Restricted (Resources 2000-9999)  
 Revenue, Expenditures, and Changes in Fund Balance

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	183.00	183.00	183.00	New
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustmt		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	93,450.00	103,450.00	46,003.10	103,450.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>93,450.00</b>	<b>103,450.00</b>	<b>46,186.10</b>	<b>103,633.00</b>	<b>183.00</b>	<b>0.2%</b>
<b>TOTAL, REVENUES</b>			<b>689,058.00</b>	<b>781,416.00</b>	<b>462,038.91</b>	<b>822,813.00</b>	<b>41,397.00</b>	<b>5.3%</b>



2018-19 Second Interim  
 General Fund  
 Restricted (Resources 2000-9999)  
 Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	17,500.00	17,500.00	2,720.00	17,500.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	31,200.00	35,400.00	20,650.00	35,400.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>48,700.00</b>	<b>52,900.00</b>	<b>23,370.00</b>	<b>52,900.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	203,433.00	216,964.00	117,965.46	216,964.00	0.00	0.0%
Classified Support Salaries		2200	160,686.00	160,686.00	107,217.45	163,186.00	(2,500.00)	-1.6%
Classified Supervisors' and Administrators' Salaries		2300	31,918.00	31,918.00	20,580.76	32,074.00	(156.00)	-0.5%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	53,144.00	53,144.00	31,691.67	53,144.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>449,181.00</b>	<b>462,712.00</b>	<b>277,455.34</b>	<b>465,368.00</b>	<b>(2,656.00)</b>	<b>-0.6%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	149,977.00	150,661.00	3,804.63	150,661.00	0.00	0.0%
PERS		3201-3202	74,655.00	77,099.00	43,355.03	80,099.00	(3,000.00)	-3.9%
OASDI/Medicare/Alternative		3301-3302	34,120.00	35,216.00	21,464.92	37,536.00	(2,320.00)	-6.6%
Health and Welfare Benefits		3401-3402	83,033.00	84,121.00	47,763.62	84,121.00	0.00	0.0%
Unemployment Insurance		3501-3502	679.00	688.00	148.83	701.00	(13.00)	-1.9%
Workers' Compensation		3601-3602	16,614.00	16,901.00	9,106.07	16,901.00	0.00	0.0%
OPEB, Allocated		3701-3702	2,710.00	2,730.00	0.00	2,730.00	0.00	0.0%
OPEB, Active Employees		3751-3752	2,787.00	2,706.00	2,714.22	3,279.00	(573.00)	-21.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>364,575.00</b>	<b>370,122.00</b>	<b>128,357.32</b>	<b>376,028.00</b>	<b>(5,906.00)</b>	<b>-1.6%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Books and Other Reference Materials		4200	5,000.00	5,000.00	3,710.46	5,000.00	0.00	0.0%
Materials and Supplies		4300	77,256.00	134,657.02	52,348.41	155,423.02	(20,766.00)	-15.4%
Noncapitalized Equipment		4400	4,000.00	4,000.00	0.00	26,835.00	(22,835.00)	-570.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>91,256.00</b>	<b>148,657.02</b>	<b>56,058.87</b>	<b>192,258.02</b>	<b>(43,601.00)</b>	<b>-29.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	8,760.00	15,473.00	2,176.07	18,283.00	(2,810.00)	-18.2%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	61,000.00	61,000.00	41,235.37	61,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	5,000.00	4,718.00	7,000.00	(2,000.00)	-40.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	45,716.00	254,188.51	195,411.35	298,874.51	(44,686.00)	-17.6%
Communications		5900	45,000.00	45,000.00	0.00	45,000.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>160,476.00</b>	<b>380,661.51</b>	<b>243,540.79</b>	<b>430,157.51</b>	<b>(49,496.00)</b>	<b>-13.0%</b>

2018-19 Second Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	228,000.00	(228,000.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	18,910.00	8,909.32	18,910.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>18,910.00</b>	<b>8,909.32</b>	<b>246,910.00</b>	<b>(228,000.00)</b>	<b>-1205.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Tuition</b>								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	64,228.00	64,228.00	9,743.83	64,228.00	0.00	0.0%
Other Debt Service - Principal		7439	90,967.00	90,967.00	46,256.17	90,967.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>155,195.00</b>	<b>155,195.00</b>	<b>56,000.00</b>	<b>155,195.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	38,412.00	38,507.00	0.00	27,053.00	11,454.00	29.7%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>38,412.00</b>	<b>38,507.00</b>	<b>0.00</b>	<b>27,053.00</b>	<b>11,454.00</b>	<b>29.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,307,795.00</b>	<b>1,627,664.53</b>	<b>793,691.64</b>	<b>1,945,869.53</b>	<b>(318,205.00)</b>	<b>-19.5%</b>

2018-19 Second Interim  
 General Fund  
 Restricted (Resources 2000-9999)  
 Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	22,603.35	22,603.35	New
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	22,603.35	22,603.35	New
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	635,329.00	674,961.00	0.00	1,024,961.00	350,000.00	51.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			635,329.00	674,961.00	0.00	1,024,961.00	350,000.00	51.9%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			635,329.00	674,961.00	0.00	1,047,564.35	(372,603.35)	55.2%

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 General Fund  
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 Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>1. REVENUES</b>								
1) LCFF Sources		8010-8099	6,222,011.00	6,251,420.00	3,483,132.96	6,193,426.00	(57,994.00)	-0.9%
2) Federal Revenue		8100-8299	262,719.00	312,750.00	281,306.00	333,523.00	20,773.00	6.6%
3) Other State Revenue		8300-8599	596,632.00	570,659.00	197,105.70	590,945.00	20,286.00	3.6%
4) Other Local Revenue		8600-8799	143,450.00	153,450.00	124,945.60	153,633.00	183.00	0.1%
5) TOTAL, REVENUES			7,224,812.00	7,288,279.00	4,086,490.26	7,271,527.00		
<b>3. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,801,604.00	2,655,544.08	1,457,633.03	2,655,544.08	0.00	0.0%
2) Classified Salaries		2000-2999	1,043,950.00	1,038,710.00	578,661.51	1,052,853.00	(14,143.00)	-1.4%
3) Employee Benefits		3000-3999	1,758,247.78	1,860,808.70	913,824.25	1,869,887.70	(9,079.00)	-0.5%
4) Books and Supplies		4000-4999	344,811.00	402,212.02	150,993.78	455,813.02	(53,601.00)	-13.3%
5) Services and Other Operating Expenditures		5000-5999	706,786.00	976,971.51	468,307.47	1,028,446.51	(51,475.00)	-5.3%
6) Capital Outlay		6000-6999	20,000.00	38,910.00	15,635.32	266,910.00	(228,000.00)	-586.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	221,258.00	221,258.00	83,757.00	221,258.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(27,200.00)	(27,200.00)	0.00	(27,200.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			6,869,456.78	7,167,214.31	3,668,812.36	7,523,512.31		
<b>2. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			355,355.22	121,064.69	417,677.90	(251,985.31)		
<b>3. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	22,603.35	22,603.35	New
b) Transfers Out		7600-7629	650,000.00	650,000.00	300,000.00	300,000.00	350,000.00	53.8%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		6980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(650,000.00)	(650,000.00)	(300,000.00)	(277,396.65)		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(294,644.78)	(528,935.31)	117,677.90	(529,381.96)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,841,862.02	2,841,862.02		2,841,862.02	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,841,862.02	2,841,862.02		2,841,862.02		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,841,862.02	2,841,862.02		2,841,862.02		
2) Ending Balance, June 30 (E + F1e)			2,547,217.24	2,312,926.71		2,312,480.06		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,500.00	2,500.00		2,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			381,758.08	193,878.55		289,673.90		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			2,162,959.16	2,116,548.16		2,020,306.16		

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<b>LCFF SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	4,898,907.00	4,826,311.00	2,635,046.70	4,768,317.00	(57,994.00)	-1.2%
Education Protection Account State Aid - Current Year		8012	672,372.00	726,400.00	394,110.00	726,400.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	47,977.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	2,898.52	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	660,732.00	708,709.00	375,000.53	708,709.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	42,735.47	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	317.91	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	3,925.83	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	(19,572.00)	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	693.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>6,232,011.00</b>	<b>6,261,420.00</b>	<b>3,483,132.96</b>	<b>6,203,426.00</b>	<b>(57,994.00)</b>	<b>-0.9%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	(10,000.00)	(10,000.00)	0.00	(10,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>6,222,011.00</b>	<b>6,251,420.00</b>	<b>3,483,132.96</b>	<b>6,193,426.00</b>	<b>(57,994.00)</b>	<b>-0.9%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	193,355.00	240,346.00	222,149.00	245,303.00	4,957.00	2.1%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	28,232.00	29,347.00	17,190.00	29,256.00	(91.00)	-0.3%

2018-19 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	2,500.00	3,140.00	1,979.00	3,140.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	38,632.00	39,917.00	32,036.00	39,917.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	0.00	0.00	7,952.00	15,907.00	15,907.00	New
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>262,719.00</b>	<b>312,750.00</b>	<b>281,306.00</b>	<b>333,523.00</b>	<b>20,773.00</b>	<b>6.6%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	180,659.00	119,426.00	17,270.00	119,271.00	(155.00)	-0.1%
Lottery - Unrestricted and Instructional Materials		8560	107,476.00	113,236.00	58,452.73	113,236.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	163,800.00	163,800.00	106,470.00	163,800.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	25,000.00	0.00	25,000.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	144,697.00	149,197.00	14,912.97	169,638.00	20,441.00	13.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>596,632.00</b>	<b>570,659.00</b>	<b>197,105.70</b>	<b>590,945.00</b>	<b>20,286.00</b>	<b>3.6%</b>

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	183.00	183.00	183.00	New
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	23,888.45	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(20,000.00)	(20,000.00)	41,017.39	(20,000.00)	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	143,450.00	153,450.00	59,856.76	153,450.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			143,450.00	153,450.00	124,945.60	153,633.00	183.00	0.1%
<b>TOTAL, REVENUES</b>			7,224,812.00	7,288,279.00	4,086,490.26	7,271,527.00	(16,752.00)	-0.2%



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<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,556,344.00	2,382,544.00	1,291,799.65	2,382,544.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	214,060.00	170,400.08	97,650.07	170,400.08	0.00	0.0%
Other Certificated Salaries		1900	31,200.00	102,600.00	68,183.31	102,600.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,801,604.00</b>	<b>2,655,544.08</b>	<b>1,457,633.03</b>	<b>2,655,544.08</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	331,114.00	349,645.00	188,076.43	346,645.00	3,000.00	0.9%
Classified Support Salaries		2200	354,820.00	354,820.00	218,687.70	371,651.00	(16,831.00)	-4.7%
Classified Supervisors' and Administrators' Salaries		2300	168,852.00	142,336.00	86,212.55	142,646.00	(312.00)	-0.2%
Clerical, Technical and Office Salaries		2400	136,020.00	138,265.00	53,921.90	138,265.00	0.00	0.0%
Other Classified Salaries		2900	53,144.00	53,644.00	31,762.93	53,644.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,043,950.00</b>	<b>1,038,710.00</b>	<b>578,661.51</b>	<b>1,052,853.00</b>	<b>(14,143.00)</b>	<b>-1.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	408,330.00	410,992.16	233,875.86	399,906.16	11,086.00	2.7%
PERS		3201-3202	181,153.00	193,663.80	95,632.66	196,208.80	(2,545.00)	-1.3%
OASDI/Medicare/Alternative		3301-3302	127,978.00	129,747.20	65,993.76	133,589.20	(3,842.00)	-3.0%
Health and Welfare Benefits		3401-3402	873,026.78	958,831.14	446,733.66	967,872.14	(9,041.00)	-0.9%
Unemployment Insurance		3501-3502	2,487.00	2,503.80	1,015.77	2,544.80	(41.00)	-1.6%
Workers' Compensation		3601-3602	146,188.00	145,622.80	61,641.24	149,126.80	(3,504.00)	-2.4%
OPEB, Allocated		3701-3702	6,920.00	6,740.00	0.00	7,054.00	(314.00)	-4.7%
OPEB, Active Employees		3751-3752	7,165.00	7,707.80	8,931.30	8,585.80	(878.00)	-11.4%
Other Employee Benefits		3901-3902	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,758,247.78</b>	<b>1,860,808.70</b>	<b>913,824.25</b>	<b>1,869,887.70</b>	<b>(9,079.00)</b>	<b>-0.5%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Books and Other Reference Materials		4200	25,000.00	25,000.00	3,710.46	25,000.00	0.00	0.0%
Materials and Supplies		4300	278,811.00	338,212.02	130,005.21	368,978.02	(30,766.00)	-9.1%
Noncapitalized Equipment		4400	34,000.00	32,000.00	17,278.11	54,835.00	(22,835.00)	-71.4%
Food		4700	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>344,811.00</b>	<b>402,212.02</b>	<b>150,993.78</b>	<b>455,813.02</b>	<b>(53,601.00)</b>	<b>-13.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	35,260.00	41,973.00	2,400.82	44,783.00	(2,810.00)	-6.7%
Dues and Memberships		5300	31,200.00	41,200.00	14,193.30	41,200.00	0.00	0.0%
Insurance		5400-5450	31,500.00	31,500.00	29,006.00	31,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	111,000.00	111,000.00	66,220.89	111,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	25,000.00	72,521.00	48,848.61	76,500.00	(3,979.00)	-5.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	386,826.00	592,777.51	301,917.28	637,463.51	(44,686.00)	-7.5%
Communications		5900	86,000.00	86,000.00	5,720.57	86,000.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>706,786.00</b>	<b>976,971.51</b>	<b>468,307.47</b>	<b>1,028,446.51</b>	<b>(51,475.00)</b>	<b>-5.3%</b>

2018-19 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	228,000.00	(228,000.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	20,000.00	38,910.00	15,635.32	38,910.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>20,000.00</b>	<b>38,910.00</b>	<b>15,635.32</b>	<b>266,910.00</b>	<b>(228,000.00)</b>	<b>-586.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Tuition</b>								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	42,438.00	42,438.00	27,757.00	42,438.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	64,228.00	64,228.00	9,743.83	64,228.00	0.00	0.0%
Other Debt Service - Principal		7439	114,592.00	114,592.00	46,256.17	114,592.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>221,258.00</b>	<b>221,258.00</b>	<b>83,757.00</b>	<b>221,258.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(27,200.00)	(27,200.00)	0.00	(27,200.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(27,200.00)</b>	<b>(27,200.00)</b>	<b>0.00</b>	<b>(27,200.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>6,869,456.78</b>	<b>7,167,214.31</b>	<b>3,668,812.36</b>	<b>7,523,512.31</b>	<b>(356,298.00)</b>	<b>-5.0%</b>

2018-19 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	22,603.35	22,603.35	New
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>22,603.35</b>	<b>22,603.35</b>	<b>New</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	650,000.00	650,000.00	300,000.00	300,000.00	350,000.00	53.8%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>650,000.00</b>	<b>650,000.00</b>	<b>300,000.00</b>	<b>300,000.00</b>	<b>350,000.00</b>	<b>53.8%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>(650,000.00)</b>	<b>(650,000.00)</b>	<b>(300,000.00)</b>	<b>(277,396.65)</b>	<b>(372,603.35)</b>	<b>-57.3%</b>

<u>Resource</u>	<u>Description</u>	<u>2018-19 Projected Year Totals</u>
6300	Lottery: Instructional Materials	139,385.47
9010	Other Restricted Local	150,288.43
Total, Restricted Balance		<u>289,673.90</u>

TIPTON ELEMENTARY SCHOOL DISTRICT

**CAFETERIA FUND**

As of January 31, 2019

**Fund # 13**

The Cafeteria Fund is the operating fund of the District that accumulates costs related to providing food services for students. The Cafeteria Fund does not require a contribution from the General Fund.

Child Nutrition Services provides lunch, breakfast and snacks, as well as other food services, to students and staff of the Tipton Elementary School District. Money received from meal service and sales is deposited into the Cafeteria Fund.

The primary program expenditures are for labor, benefits and meal supplies. The Cafeteria Fund is a categorical fund expected to operate solely on program revenues received. The Child Nutrition Services program will continue to streamline operations and maximize its use of resources.

2018-19 Second Interim  
 Cafeteria Special Revenue Fund  
 Revenues, Expenditures, and Changes in Fund Balance

54 72215 0000000  
 Form 131

Tipton Elementary  
 Tulare County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	480,000.00	480,000.00	152,086.14	480,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	35,000.00	35,000.00	12,279.62	35,000.00	0.00	0.0%
4) Other Local Revenue		8800-8799	15,000.00	15,000.00	7,686.02	15,000.00	0.00	0.0%
5) TOTAL, REVENUES			530,000.00	530,000.00	172,051.78	530,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	169,962.00	169,962.00	83,738.38	169,962.00	0.00	0.0%
3) Employee Benefits		3000-3999	73,015.00	73,015.00	25,224.62	73,726.00	(711.00)	-1.0%
4) Books and Supplies		4000-4999	237,223.00	237,223.00	86,048.26	237,223.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	22,600.00	22,600.00	5,877.50	22,600.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	12,225.00	11,796.69	12,225.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	27,200.00	27,200.00	0.00	27,200.00	0.00	0.0%
9) TOTAL, EXPENDITURES			530,000.00	542,225.00	194,685.63	542,936.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	(12,225.00)	(22,633.85)	(12,936.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2018-19 Second Interim  
 Cafeteria Special Revenue Fund  
 Revenues, Expenditures, and Changes in Fund Balance

54 72215 0000000  
 Form 131

Winton Elementary  
 Tulare County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(12,225.00)	(22,633.85)	(12,935.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	250,603.99	250,603.99		250,603.99	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			250,603.99	250,603.99		250,603.99		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			250,603.99	250,603.99		250,603.99		
2) Ending Balance, June 30 (E + F1e)			250,603.99	238,378.99		237,667.99		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	250,603.99	238,378.99		237,667.99		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2018-19 Second Interim  
 Cafeteria Special Revenue Fund  
 Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	480,000.00	480,000.00	152,086.14	480,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>480,000.00</b>	<b>480,000.00</b>	<b>152,086.14</b>	<b>480,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	35,000.00	35,000.00	12,279.62	35,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>35,000.00</b>	<b>35,000.00</b>	<b>12,279.62</b>	<b>35,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	2,077.23	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,000.00)	(2,000.00)	2,702.79	(2,000.00)	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	13,000.00	13,000.00	2,908.00	13,000.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>15,000.00</b>	<b>15,000.00</b>	<b>7,688.02</b>	<b>15,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>530,000.00</b>	<b>530,000.00</b>	<b>172,051.78</b>	<b>530,000.00</b>		



2018-19 Second Interim  
 Cafeteria Special Revenue Fund  
 Revenues, Expenditures, and Changes in Fund-Balance

54 72215 0000000  
 Form 131

Pipton Elementary  
 Fulare County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	130,000.00	130,000.00	64,345.28	130,000.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	39,962.00	39,962.00	19,393.08	39,962.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>169,962.00</b>	<b>169,962.00</b>	<b>83,738.36</b>	<b>169,962.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	28,819.00	28,819.00	12,109.67	28,819.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	12,206.00	12,206.00	6,405.99	12,206.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	24,606.00	24,606.00	3,314.59	24,606.00	0.00	0.0%
Unemployment Insurance		3501-3502	80.00	80.00	41.90	80.00	0.00	0.0%
Workers' Compensation		3601-3602	5,824.00	5,824.00	2,537.38	5,824.00	0.00	0.0%
OPEB, Allocated		3701-3702	700.00	700.00	2.05	700.00	0.00	0.0%
OPEB, Active Employees		3751-3752	780.00	780.00	813.24	1,491.00	(711.00)	-91.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>73,015.00</b>	<b>73,015.00</b>	<b>25,224.82</b>	<b>73,726.00</b>	<b>(711.00)</b>	<b>-1.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	19,530.00	19,530.00	5,173.34	19,530.00	0.00	0.0%
Noncapitalized Equipment		4400	7,000.00	7,000.00	766.14	7,000.00	0.00	0.0%
Food		4700	210,693.00	210,693.00	62,108.78	210,693.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>237,223.00</b>	<b>237,223.00</b>	<b>68,048.26</b>	<b>237,223.00</b>	<b>0.00</b>	<b>0.0%</b>

2018-19 Second Interim  
Cafeteria Special Revenue Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Dues and Memberships		5300	100.00	100.00	0.00	100.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	15,000.00	15,000.00	4,968.43	15,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,000.00	5,000.00	909.07	5,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>22,600.00</b>	<b>22,600.00</b>	<b>5,877.50</b>	<b>22,600.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	12,225.00	11,796.69	12,225.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>12,225.00</b>	<b>11,796.69</b>	<b>12,225.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	27,200.00	27,200.00	0.00	27,200.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>27,200.00</b>	<b>27,200.00</b>	<b>0.00</b>	<b>27,200.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>530,000.00</b>	<b>542,225.00</b>	<b>194,685.63</b>	<b>542,936.00</b>		

2018-19 Second Interim  
Cafeteria Special Revenue Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

<u>Resource</u>	<u>Description</u>	<u>2018/19 Projected Year Totals</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	237,667.99
Total, Restricted Balance		<u>237,667.99</u>

TIPTON ELEMENTARY SCHOOL DISTRICT

**DEFERRED MAINTENANCE FUND**

As of January 31, 2019

**Fund # 14**

Deferred Maintenance is a separate fund form the district general fund. The District no longer receives funds for Deferred Maintenance Fund, as it has been rolled in to the LCFF funding, however the district transfers \$10k annually from the LCFF. The District will continue to contribute amounts needed for this program.

Principle revenues in this fund are:

Interest  
Interfund Transfers In  
LCFF Revenue

2018-19 Second Interim  
 Deferred Maintenance Fund  
 Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	1,679.67	0.00	0.00	0.0%
5) TOTAL REVENUES			10,000.00	10,000.00	1,679.67	10,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2899	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	7,900.00	7,830.95	7,900.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	7,900.00	7,830.95	7,900.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			10,000.00	2,100.00	(6,151.28)	2,100.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2018-19 Second Interim  
 Deferred Maintenance Fund  
 Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			10,000.00	2,100.00	(6,151.28)	2,100.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	71,946.12	71,946.12		71,946.12	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			71,946.12	71,946.12		71,946.12		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,946.12	71,946.12		71,946.12		
2) Ending Balance, June 30 (E + F1e)			81,946.12	74,046.12		74,046.12		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	81,946.12	74,046.12		74,046.12		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2018-19 Second Interim  
Deferred Maintenance Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>10,000.00</b>	<b>10,000.00</b>	<b>0.00</b>	<b>10,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	696.73	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	982.94	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>1,679.67</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>10,000.00</b>	<b>10,000.00</b>	<b>1,679.67</b>	<b>10,000.00</b>		



2018-19 Second Interim  
 Deferred Maintenance Fund  
 Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	7,900.00	7,830.95	7,900.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>7,900.00</b>	<b>7,830.95</b>	<b>7,900.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>0.00</b>	<b>7,900.00</b>	<b>7,830.95</b>	<b>7,900.00</b>		

2018-19 Second Interim  
 Deferred Maintenance Fund  
 Revenues, Expenditures, and Changes in Fund Balance

54 72215 000000  
 Form 141

Tipton Elementary  
 Tulare County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2018/19 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

TIPTON ELEMENTARY SCHOOL DISTRICT

**BUILDING FUND**

As of January 31, 2019

**Fund # 21**

This fund exists primarily to account separately for proceeds from the sale of bonds and may not be used for any purposes other than those for which the bonds were issued. Other authorized revenues to the Building Fund (Fund 21) are proceeds from the sale or lease-with-option-to-purchase of real property and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board.

Principle revenues and other sources in this fund are:

Rentals and leases

Interest

Proceeds from the Sale of Bonds (Prior Years).

Proceeds from the Sale/Lease-Purchase of Land and Buildings (when applicable).

2018-19 Second Interim  
 Building Fund  
 Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	7,703.96	7,703.96	7,703.96	New
5) TOTAL REVENUES			0.00	0.00	7,703.96	7,703.96		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	200,000.00	200,000.00	71,509.03	200,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	21,991.17	21,992.00	(21,992.00)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			200,000.00	200,000.00	93,500.20	221,992.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(200,000.00)	(200,000.00)	(85,798.24)	(214,288.04)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2018-19 Second Interim  
Building Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(200,000.00)	(200,000.00)	(85,796.24)	(214,288.04)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	239,465.53	239,465.53		239,465.53	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			239,465.53	239,465.53		239,465.53		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			239,465.53	239,465.53		239,465.53		
2) Ending Balance, June 30 (E + F1e)			39,465.53	39,465.53		25,177.49		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			39,465.53	39,465.53		25,177.49		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

2018-19 Second Interim  
 Building Fund  
 Revenues, Expenditures, and Changes in Fund Balance

54 72215 0000000  
 Form 211

ipton Elementary  
 ulare County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8680	0.00	0.00	2,232.80	2,232.80	2,232.80	New
Net Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	5,471.16	5,471.16	5,471.16	New
Other Local Revenue								
All Other Local Revenue		8899	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>7,703.96</b>	<b>7,703.96</b>	<b>7,703.96</b>	<b>New</b>
<b>TOTAL, REVENUES</b>			<b>0.00</b>	<b>0.00</b>	<b>7,703.96</b>	<b>7,703.96</b>		

2018-19 Second Interim  
 Building Fund  
 Revenues, Expenditures, and Changes in Fund Balance

54 72215 0000000  
 Form 211

Lipton Elementary  
 Tulare County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



2018-19 Second Interim  
Building Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	200,000.00	200,000.00	71,509.03	200,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>200,000.00</b>	<b>200,000.00</b>	<b>71,509.03</b>	<b>200,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Other Transfers Out</b>								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Debt Service</b>								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	21,991.17	21,992.00	(21,992.00)	New
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>21,991.17</b>	<b>21,992.00</b>	<b>(21,992.00)</b>	<b>New</b>
<b>TOTAL EXPENDITURES</b>			<b>200,000.00</b>	<b>200,000.00</b>	<b>93,500.20</b>	<b>221,992.00</b>		

2018-19 Second Interim  
Building Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7813	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale of Bonds		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources		8965	0.00	0.00	0.00	0.00	0.00	0.0%
County School Building Aid		8966	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds			0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7851	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7899	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

<u>Resource</u>	<u>Description</u>	<u>2018/19 Projected Year Totals</u>
9010	Other Restricted Local	25,177.49
Total, Restricted Balance		<u>25,177.49</u>

TIPTON ELEMENTARY SCHOOL DISTRICT

## CAPITAL FACILITIES FUND

As of January 31, 2019

### Fund # 25

This fund is used primarily to account separately for moneys received from fees levied on developers or other agencies as a condition of approving a development. The authority for these levies may be county/city ordinances or private agreements between the LEA and the developer. Interest earned in the Capital Facilities Fund (Fund 25) is restricted to that fund.

Principle revenues in this fund are the following:

Interest

Mitigation/Developer Fees

2018-19 Second Interim  
Capital Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

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Form 25I

Tipton Elementary  
Tulare County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	6,288.55	6,288.55	6,288.55	New
5) TOTAL REVENUES			0.00	0.00	6,288.55	6,288.55		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	4,153.97	4,153.97	8,153.97	(4,000.00)	-96.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	4,153.97	4,153.97	8,153.97		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	(4,153.97)	2,134.58	(1,855.42)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2018-19 Second Interim  
 Capital Facilities Fund  
 Revenues, Expenditures, and Changes in Fund Balance

54 72215 0000000  
 Form 251

ipton Elementary  
 ulare County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(4,153.97)	2,134.58	(1,865.42)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,529.68	4,529.68		4,529.68	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,529.68	4,529.68		4,529.68		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,529.68	4,529.68		4,529.68		
2) Ending Balance, June 30 (E + F1e)			4,529.68	375.71		2,664.28		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	4,529.68	375.71		2,664.28		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2018-19 Second Interim  
 Capital Facilities Fund  
 Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction								
Penalties and Interest from Delinquent		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Non-LCFF Taxes								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	61.89	61.89	61.89	New
Fees and Contracts								
Mitigation/Developer Fees		8681	0.00	0.00	6,129.02	6,129.02	6,129.02	New
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others								
		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>6,288.55</b>	<b>6,288.55</b>	<b>6,288.55</b>	<b>New</b>
<b>TOTAL REVENUES</b>			<b>0.00</b>	<b>0.00</b>	<b>6,288.55</b>	<b>6,288.55</b>		

2018-19 Second Interim  
Capital Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
QASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



2018-19 Second Interim  
 Capital Facilities Fund  
 Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	4,153.97	4,153.97	8,153.97	(4,000.00)	-96.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CAPITAL OUTLAY</b>			<b>0.00</b>	<b>4,153.97</b>	<b>4,153.97</b>	<b>8,153.97</b>	<b>(4,000.00)</b>	<b>-96.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Other Transfers Out</b>								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Debt Service</b>								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>0.00</b>	<b>4,153.97</b>	<b>4,153.97</b>	<b>8,153.97</b>		

2018-19 Second Interim  
Capital Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8985	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7689	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

<u>Resource</u>	<u>Description</u>	<u>2018/19 Projected Year Totals</u>
9010	Other Restricted Local	2,664.26
Total, Restricted Balance		<u>2,664.26</u>

TIPTON ELEMENTARY SCHOOL DISTRICT

**COUNTY SCHOOL FACILITIES FUND**

As of January 31, 2019

**Fund # 35**

This fund is established pursuant to Education Code Section 17070.43 to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), the 2004 State School Facilities Fund (Proposition 55), or the 2006 State School Facilities Fund (Proposition 1D) authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (Education Code Section 17070.10 et seq.).

The principal revenues and other sources in this fund are:

- School Facilities Apportionments
- Interest
- Interfund Transfers In

Funding provided by the State Allocation Board for reconstruction of facilities after disasters such as flooding may be deposited to Fund 35. Typical expenditures in this fund are payments for the costs of sites, site improvements, buildings, building improvements, and furniture and fixtures capitalized as a part of the construction project.

2018-19 Second Interim  
 County School Facilities Fund  
 Revenues, Expenditures, and Changes in Fund Balance

54 72215 0000000  
 Form 35I

Tipton Elementary  
 Tulare County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	931.84	931.84	931.84	New
5) TOTAL, REVENUES			0.00	0.00	931.84	931.84		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	310,000.00	278,426.47	277,398.65	32,603.35	10.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	310,000.00	278,426.47	277,398.65		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	(310,000.00)	(277,494.63)	(276,464.81)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	650,000.00	650,000.00	300,000.00	300,000.00	(350,000.00)	-53.8%
b) Transfers Out		7600-7629	0.00	0.00	0.00	22,603.35	(22,603.35)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			650,000.00	650,000.00	300,000.00	277,398.65		

2018-19 Second Interim  
 County School Facilities Fund  
 Revenues, Expenditures, and Changes in Fund Balance

54 72215 0000000  
 Form 351

ipton Elementary  
 ulare County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			650,000.00	340,000.00	22,505.37	931.84		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,103.57	2,103.57		2,103.57	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,103.57	2,103.57		2,103.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,103.57	2,103.57		2,103.57		
2) Ending Balance, June 30 (E + F1e)			652,103.57	342,103.57		3,035.41		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	652,103.57	342,103.57		3,035.41		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2018-19 Second Interim  
 County School Facilities Fund  
 Revenues, Expenditures, and Changes in Fund Balance

54 72215 0000000  
 Form 351

Tipton Elementary  
 Tulare County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8280	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	931.84	931.84	931.84	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	931.84	931.84	931.84	New
<b>TOTAL REVENUES</b>			0.00	0.00	931.84	931.84		

2018-19 Second Interim  
 County School Facilities Fund  
 Revenues, Expenditures, and Changes in Fund Balance

54 72215 0000000  
 Form 351

ipion Elementary  
 ulare County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



2018-19 Second Interim  
 County School Facilities Fund  
 Revenues, Expenditures, and Changes in Fund Balance

54 72215 0000000  
 Form 351

ipton Elementary  
 ulare County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	10,000.00	1,029.82	0.00	10,000.00	100.0%
Buildings and Improvements of Buildings		6200	0.00	300,000.00	277,396.65	277,396.65	22,603.35	7.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>310,000.00</b>	<b>278,426.47</b>	<b>277,396.65</b>	<b>32,603.35</b>	<b>10.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>310,000.00</b>	<b>278,426.47</b>	<b>277,396.65</b>		

2018-19 Second Interim  
 County School Facilities Fund  
 Revenues, Expenditures, and Changes in Fund Balance

54 72215 000000  
 Form 351

Opton Elementary  
 Tulare County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	650,000.00	650,000.00	300,000.00	300,000.00	(350,000.00)	-53.8%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			650,000.00	650,000.00	300,000.00	300,000.00	(350,000.00)	-53.8%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	22,603.35	(22,603.35)	New
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	22,603.35	(22,603.35)	New
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8985	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			650,000.00	650,000.00	300,000.00	277,396.65		

<u>Resource</u>	<u>Description</u>	<u>2018/19 Projected Year Totals</u>
7710	State School Facilities Projects	3,035.41
Total, Restricted Balance		<u>3,035.41</u>

TIPTON ELEMENTARY SCHOOL DISTRICT

**BOND INTEREST AND REDEMPTION FUND**

As of January 31, 2019

**Fund # 51**

2018-19 Second Interim  
Bond Interest and Redemption Fund  
Revenues, Expenditures, and Changes in Fund Balance

54 72215 000000  
Form 511

Tipton Elementary  
Tulare County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(5,190.13)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	238,627.99	238,627.99		238,627.99	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			238,627.99	238,627.99		238,627.99		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			238,627.99	238,627.99		238,627.99		
2) Ending Balance, June 30 (E + F1e)			238,627.99	238,627.99		238,627.99		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	238,627.99	238,627.99		238,627.99		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9760	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2018-19 Second Interim  
 Bond Interest and Redemption Fund  
 Revenues, Expenditures, and Changes in Fund Balance

54 72215 000000  
 Form 511

Tipton Elementary  
 Tulare County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,650.00	100,650.00	95,459.87	100,650.00	0.00	0.0%
5) TOTAL REVENUES			100,650.00	100,650.00	95,459.87	100,650.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	100,650.00	100,650.00	100,650.00	100,650.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			100,650.00	100,650.00	100,650.00	100,650.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	(5,190.13)	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8800-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8830-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8880-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2018-19 Second Interim  
Bond Interest and Redemption Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes Voted Indebtedness Levies Secured Roll								
		8611	100,650.00	100,650.00	67,963.66	100,650.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	25,867.85	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	5.49	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	(267.16)	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	1,890.23	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			100,650.00	100,650.00	95,459.87	100,650.00	0.00	0.0%
<b>TOTAL REVENUES</b>			100,650.00	100,650.00	95,459.87	100,650.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	100,650.00	100,650.00	100,650.00	100,650.00	0.00	0.0%
Debt Service - Interest		7436	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			100,650.00	100,650.00	100,650.00	100,650.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			100,650.00	100,650.00	100,650.00	100,650.00		

2018-19 Second Interim  
 Bond Interest and Redemption Fund  
 Revenues, Expenditures, and Changes in Fund Balance

54 72215 0000000  
 Form 511

Tipton Elementary  
 Tulare County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



<u>Resource</u>	<u>Description</u>	<u>2018/19 Projected Year Totals</u>
9010	Other Restricted Local	238,627.99
Total, Restricted Balance		<u>238,627.99</u>

TIPTON ELEMENTARY SCHOOL DISTRICT

# SUPPLEMENTAL FORMS

As of January 31, 2019

Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	7,823,512.31
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	372,029.51
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	266,910.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	178,820.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	300,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	100.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				745,830.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	12,936.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				6,718,588.80

Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		518.70
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,952.74
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	5,922,423.56	10,596.19
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	5,922,423.56	10,596.19
B. Required effort (Line A.2 times 90%)	5,330,181.20	9,536.57
C. Current year expenditures (Line I.E and Line II.B)	6,718,588.80	12,952.74
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

\*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Second Interim  
2018-19 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

54 72216 0000000  
Form SIAI

ion Elementary  
re County

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(27,200.00)				
Other Sources/Uses Detail					22,603.35	300,000.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	27,200.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					300,000.00	22,603.35		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
621 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
731 TAX OVERRIDE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
811 DEBT SERVICE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
911 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
991 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Second Interim  
2018-19 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
781 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>0.00</b>	<b>0.00</b>	<b>27,200.00</b>	<b>(27,200.00)</b>	<b>322,603.35</b>	<b>322,603.35</b>		

TIPTON ELEMENTARY SCHOOL DISTRICT

# CRITERIA AND STANDARDS

As of January 31, 2019



Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

**STANDARD:** Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's ADA Standard Percentage Range: -2.0% to +2.0%

**1A. Calculating the District's ADA Variances**

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
<b>Current Year (2018-19)</b>				
District Regular	555.06	555.06		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>555.06</b>	<b>555.06</b>	<b>0.0%</b>	<b>Met</b>
<b>1st Subsequent Year (2019-20)</b>				
District Regular	514.90	514.90		
Charter School				
<b>Total ADA</b>	<b>514.90</b>	<b>514.90</b>	<b>0.0%</b>	<b>Met</b>
<b>2nd Subsequent Year (2020-21)</b>				
District Regular	514.90	514.90		
Charter School				
<b>Total ADA</b>	<b>514.90</b>	<b>514.90</b>	<b>0.0%</b>	<b>Met</b>

**1B. Comparison of District ADA to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. **STANDARD MET** - Funded ADA has not changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:  
 (required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2018-19)				
District Regular	553	545		
Charter School				
<b>Total Enrollment</b>	<b>553</b>	<b>545</b>	<b>-1.4%</b>	<b>Met</b>
1st Subsequent Year (2019-20)				
District Regular	553	553		
Charter School				
<b>Total Enrollment</b>	<b>553</b>	<b>553</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2020-21)				
District Regular	553	553		
Charter School				
<b>Total Enrollment</b>	<b>553</b>	<b>553</b>	<b>0.0%</b>	<b>Met</b>

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Enrollment projections have not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:  
 (required if NOT met)

**3. CRITERION: ADA to Enrollment**

**STANDARD:** Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

**3A. Calculating the District's ADA to Enrollment Standard**

**DATA ENTRY:** Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	546	562	
Charter School			
<b>Total ADA/Enrollment</b>	<b>546</b>	<b>562</b>	<b>97.2%</b>
Second Prior Year (2016-17)			
District Regular	550	564	
Charter School			
<b>Total ADA/Enrollment</b>	<b>550</b>	<b>564</b>	<b>97.5%</b>
First Prior Year (2017-18)			
District Regular	554	582	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>554</b>	<b>582</b>	<b>95.2%</b>
<b>Historical Average Ratio:</b>			<b>96.6%</b>
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>97.1%</b>

**3B. Calculating the District's Projected Ratio of ADA to Enrollment**

**DATA ENTRY:** Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2018-19)				
District Regular	515	545		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>515</b>	<b>545</b>	<b>94.5%</b>	<b>Met</b>
1st Subsequent Year (2019-20)				
District Regular	515	553		
Charter School				
<b>Total ADA/Enrollment</b>	<b>515</b>	<b>553</b>	<b>93.1%</b>	<b>Met</b>
2nd Subsequent Year (2020-21)				
District Regular	515	553		
Charter School				
<b>Total ADA/Enrollment</b>	<b>515</b>	<b>553</b>	<b>93.1%</b>	<b>Met</b>

**3C. Comparison of District ADA to Enrollment Ratio to the Standard**

**DATA ENTRY:** Enter an explanation if the standard is not met.

1a. **STANDARD MET** - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

4A. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2018-19)	6,261,420.00		
1st Subsequent Year (2019-20)	5,958,147.00	5,952,640.00	-0.1%	Met
2nd Subsequent Year (2020-21)	6,091,712.00	6,096,140.00	0.1%	Met

4B. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - LCFF revenue has not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

**5. CRITERION: Salaries and Benefits**

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

**5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures**

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2015-16)	4,129,984.68	4,760,276.40	86.8%
Second Prior Year (2016-17)	4,258,275.13	4,886,278.75	87.1%
First Prior Year (2017-18)	4,351,127.94	4,935,644.04	88.2%
	Historical Average Ratio:		87.4%

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	83.4% to 91.4%	83.4% to 91.4%	83.4% to 91.4%

**5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures**

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2018-19)	4,683,988.78	5,577,642.78	84.0%	Met
1st Subsequent Year (2019-20)	4,644,851.08	5,565,912.08	83.5%	Met
2nd Subsequent Year (2020-21)	4,809,357.08	5,757,540.08	83.5%	Met

**5C. Comparison of District Salaries and Benefits Ratio to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

**6. CRITERION: Other Revenues and Expenditures**

**STANDARD:** Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since first interim projections.

Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

**6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range**

**DATA ENTRY:** First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2018-19)	312,750.00	333,523.00	6.6%	Yes
1st Subsequent Year (2019-20)	312,750.00	317,616.00	1.6%	No
2nd Subsequent Year (2020-21)	312,750.00	317,616.00	1.6%	No

Explanation:  
(required if Yes)

In 18/19 district has updated revenue for Title I in which increased since first interim, district also receiving one time funds from Title IV.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2018-19)	570,659.00	590,845.00	3.6%	No
1st Subsequent Year (2019-20)	443,972.00	458,919.00	3.4%	No
2nd Subsequent Year (2020-21)	444,445.00	459,611.00	3.4%	No

Explanation:  
(required if Yes)

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2018-19)	153,450.00	153,633.00	0.1%	No
1st Subsequent Year (2019-20)	143,450.00	153,633.00	7.1%	Yes
2nd Subsequent Year (2020-21)	143,450.00	153,633.00	7.1%	Yes

Explanation:  
(required if Yes)

At first interim district budgeted for CTE grant funds for only 18/19 and at second interim they have updated and will receive for current and next two subsequent years.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2018-19)	403,322.02	455,813.02	13.0%	Yes
1st Subsequent Year (2019-20)	438,525.00	425,630.00	-2.9%	No
2nd Subsequent Year (2020-21)	452,690.00	438,611.00	-3.1%	No

Explanation:  
(required if Yes)

District has increased books and supplies due to federal revenue allocations and one time funds for Title IV.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2018-19)	975,861.51	1,028,446.51	5.4%	Yes
1st Subsequent Year (2019-20)	822,017.00	838,827.00	2.0%	No
2nd Subsequent Year (2020-21)	848,568.00	864,411.00	1.9%	No

Explanation:  
(required if Yes)

District has increased services and operating due to federal revenue allocations and one time funds for Title IV.

**6B. Calculating the District's Change in Total Operating Revenues and Expenditures**

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2018-19)	1,036,859.00	1,078,101.00	4.0%	Met
1st Subsequent Year (2019-20)	900,172.00	930,168.00	3.3%	Met
2nd Subsequent Year (2020-21)	900,645.00	930,860.00	3.4%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2018-19)	1,379,183.53	1,484,259.53	7.6%	Not Met
1st Subsequent Year (2019-20)	1,280,542.00	1,264,457.00	0.3%	Met
2nd Subsequent Year (2020-21)	1,301,258.00	1,303,022.00	0.1%	Met

**6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range**

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. STANDARD MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:  
Federal Revenue  
(linked from 6A  
if NOT met)

Explanation:  
Other State Revenue  
(linked from 6A  
if NOT met)

Explanation:  
Other Local Revenue  
(linked from 6A  
if NOT met)

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since first interim projections by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:  
Books and Supplies  
(linked from 6A  
if NOT met)

District has increased books and supplies due to federal revenue allocations and one time funds for Title IV.

Explanation:  
Services and Other Exps  
(linked from 6A  
if NOT met)

District has increased services and operating due to federal revenue allocations and one time funds for Title IV.

**7. CRITERION: Facilities Maintenance**

**STANDARD:** Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

**Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)**

**NOTE:** The Proposition 51 school facility program requires the district to deposit a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year (as EC Section 17070.75 read on January 1, 2015).

For all other school facility programs, AB 104 (Chapter 13, Statutes of 2015, effective January 1, 2016) requires the district to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum that is the greater of the following amounts:

- A. The lesser of three percent of the total general fund expenditures and other financing uses for that fiscal year or the amount that the district deposited into the account for the 2014-15 fiscal year; or
- B. Two percent of the total general fund expenditures and other financing uses for that fiscal year.

**DATA ENTRY:** Enter the Required Minimum Contribution if First Interim data does not exist. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	225,583.70	374,777.00	Met
2. First Interim Contribution (Information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		374,777.00	

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- Other (explanation must be provided)

**Explanation:**  
(required if NOT met  
and Other is marked)



**8. CRITERION: Deficit Spending**

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup>Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>2</sup>A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

**8A. Calculating the District's Deficit Spending Standard Percentage Levels**

DATA ENTRY: All data are extracted or calculated.

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Available Reserve Percentages (Criterion 10C, Line 9)	25.8%	22.3%	14.9%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	8.6%	7.4%	5.0%

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2018-19)	(453,889.78)	5,877,642.78	7.7%	Met
1st Subsequent Year (2019-20)	(377,903.08)	5,565,912.08	6.8%	Met
2nd Subsequent Year (2020-21)	(460,381.08)	5,757,540.08	8.0%	Not Met

**8C. Comparison of District Deficit Spending to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. **STANDARD NOT MET** - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:  
(required if NOT met)

Due to decrease in ADA the LCFF revenue has decreased, the governing board and superintendent are working to reduce expenditures.

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 01I, Line F2)	(Form MYPI, Line D2)	
Current Year (2018-19)	2,312,480.06		Met
1st Subsequent Year (2019-20)	1,918,969.98		Met
2nd Subsequent Year (2020-21)	1,421,952.90		Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2018-19)	2,092,362.12		Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

**STANDARD:** Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

**DATA ENTRY:** Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA		
5% or \$67,000 (greater of)	0	to	300
4% or \$67,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

<sup>1</sup> Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

<sup>3</sup> A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	515	515	515
District's Reserve Standard Percentage Level:	4%	4%	4%

**10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)**

**DATA ENTRY:** For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
  - Enter the name(s) of the SELPA(s): \_\_\_\_\_

	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

**10B. Calculating the District's Reserve Standard**

**DATA ENTRY:** If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	7,823,512.31	7,266,318.08	7,514,017.08
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	7,823,512.31	7,266,318.08	7,514,017.08
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	312,940.49	290,652.72	300,560.68
6. Reserve Standard - by Amount (\$67,000 for districts with less than 1,001 ADA, else 0)	67,000.00	67,000.00	67,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	312,940.49	290,652.72	300,560.68

**10C. Calculating the District's Available Reserve Amount**

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	2,020,306.16	1,642,403.08	1,182,022.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	(24,412.00)	(63,124.00)
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	2,020,306.16	1,617,991.08	1,118,898.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	25.82%	22.27%	14.89%
District's Reserve Standard (Section 10B, Line 7):	312,940.49	290,652.72	300,560.68
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:  
 (required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

**S1. Contingent Liabilities**

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget?

No

1b. If Yes, identify the liabilities and how they may impact the budget:

**S2. Use of One-time Revenues for Ongoing Expenditures**

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent?

No

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

**S3. Temporary Interfund Borrowings**

1a. Does your district have projected temporary borrowings between funds?  
(Refer to Education Code Section 42603)

No

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

**S5. Contributions**

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since first interim projections.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since first interim projections.

Identify capital project cost overruns that have occurred since first interim projections that may impact the general fund budget.

District's Contributions and Transfers Standard: -5.0% to +5.0%  
or -\$20,000 to +\$20,000

**S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, if Form MYP exists, the data will be extracted into the Second Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2018-19)	(674,961.00)	(1,024,961.00)	51.9%	350,000.00	Not Met
1st Subsequent Year (2019-20)	(694,681.00)	(908,334.00)	30.8%	213,653.00	Not Met
2nd Subsequent Year (2020-21)	(715,388.00)	(943,376.00)	31.9%	227,988.00	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2018-19)	0.00	22,603.35	New	22,603.35	Not Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2018-19)	650,000.00	300,000.00	-53.8%	(350,000.00)	Not Met
1st Subsequent Year (2019-20)	200,000.00	0.00	-100.0%	(200,000.00)	Not Met
2nd Subsequent Year (2020-21)	200,000.00	0.00	-100.0%	(200,000.00)	Not Met

**1d. Capital Project Cost Overruns**  
Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget? No

\* Include transfers used to cover operating deficits in either the general fund or any other fund.

**S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects**

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d.

**1a. NOT MET** - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation: (required if NOT met) Due to hardship OPSC application process, district should not transfer general fund money to facility projects.

**1b. NOT MET** - The projected transfers in to the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation: (required if NOT met) Due to hardship OPSC application process, district should not transfer general fund money to facility projects, district therefore transferred remaining balance from facility fund to general restricted for landscaping project.

- 1c. NOT MET - The projected transfers out of the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:  
(required if NOT met)

Due to hardship OPSC application process, district should not transfer general fund money to facility projects. The amount is being contributed to restricted general fund, in which has decreased subsequent years contribution.

- 1d. NO - There have been no capital project cost overruns occurring since first interim projections that may impact the general fund operational budget.

Project Information:  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

<sup>1</sup> Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

**S6A. Identification of the District's Long-term Commitments**

DATA ENTRY: If First Interim data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no First Interim data exist, click the appropriate buttons for Items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C)

Yes

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?

No

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (do not include OPEB):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2018
QZAB	13	010-0-80110	010-99900-94100-74380/74390	1,308,646
Certificated of Participation	20	210-99900-89510	210-99900-89510-74380/74390	1,178,800
<b>TOTAL:</b>				<b>2,487,446</b>

Type of Commitment (continued)	Prior Year (2017-18) Annual Payment (P & I)	Current Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2017-18) Annual Payment (P & I)	Current Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
QZAB	112,000	112,000	100,000	88,000
Certificated of Participation	9,202	43,226	63,700	90,000
<b>Total Annual Payments:</b>	<b>121,202</b>	<b>155,226</b>	<b>163,700</b>	<b>178,000</b>
<b>Has total annual payment increased over prior year (2017-18)?</b>		<b>Yes</b>	<b>Yes</b>	<b>Yes</b>



**S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment**

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation:  
(Required if Yes  
to increase in total  
annual payments)

Increase in annual payments will be funded by general fund.

**S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments**

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

Explanation:  
(Required if Yes)

**S7. Unfunded Liabilities**

Identify any changes in estimates for unfunded liabilities since first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

**S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)**

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

- 1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	609,832.00	609,832.00
b. OPEB plan(s) fiduciary net position (if applicable)	81,746.00	81,746.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	528,086.00	528,086.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial	Actuarial
Mar 31, 2018	May 31, 2018

e. If based on an actuarial valuation, indicate the date of the OPEB valuation.

3. OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2018-19)	61,498.00	61,498.00
1st Subsequent Year (2019-20)	58,564.00	58,564.00
2nd Subsequent Year (2020-21)	56,124.00	56,124.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

	First Interim	Second Interim
Current Year (2018-19)	15,927.80	17,830.80
1st Subsequent Year (2019-20)	15,927.80	17,830.80
2nd Subsequent Year (2020-21)	15,927.80	17,830.80

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

	First Interim	Second Interim
Current Year (2018-19)	19,340.00	19,340.00
1st Subsequent Year (2019-20)	31,328.00	31,328.00
2nd Subsequent Year (2020-21)	31,766.00	31,766.00

d. Number of retirees receiving OPEB benefits

	First Interim	Second Interim
Current Year (2018-19)	4	4
1st Subsequent Year (2019-20)	4	4
2nd Subsequent Year (2020-21)	4	4

4. Comments:

**S7B. Identification of the District's Unfunded Liability for Self-insurance Programs**

DATA ENTRY: Click the appropriate button(s) for Items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in Items 2-4.

1. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

No
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b. If Yes to item 1a, have there been changes since first Interim in self-insurance liabilities?

n/a
-----

c. If Yes to item 1a, have there been changes since first Interim in self-insurance contributions?

n/a
-----

2. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs  
 b. Unfunded liability for self-insurance programs

First Interim (Form 01CSI, Item S7B)	Second Interim

3. Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs  
 Current Year (2018-19)  
 1st Subsequent Year (2019-20)  
 2nd Subsequent Year (2020-21)

First Interim (Form 01CSI, Item S7B)	Second Interim

b. Amount contributed (funded) for self-insurance programs  
 Current Year (2018-19)  
 1st Subsequent Year (2019-20)  
 2nd Subsequent Year (2020-21)


4. Comments:

--

**S8. Status of Labor Agreements**

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

**S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees**

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period  
 Were all certificated labor negotiations settled as of first interim projections?   
 If Yes, complete number of FTEs, then skip to section S8B.  
 If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	28.0	27.0	27.0	27.0

1a. Have any salary and benefit negotiations been settled since first interim projections?   
 If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.  
 If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.  
 If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?   
 If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?   
 If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?   
 If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date:  End Date:

5. Salary settlement:

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

**Negotiations Not Settled**

6. Cost of a one percent increase in salary and statutory benefits

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7. Amount included for any tentative salary schedule increases

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

**Certificated (Non-management) Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the Interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

**Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections**

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

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If Yes, amount of new costs included in the interim and MYPs  
 If Yes, explain the nature of the new costs:

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**Certificated (Non-management) Step and Column Adjustments**

- Are step & column adjustments included in the Interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

**Certificated (Non-management) Attrition (layoffs and retirements)**

- Are savings from attrition included in the interim and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

**Certificated (Non-management) - Other**

List other significant contract changes that have occurred since first Interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):


**S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees**

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of first interim projections?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	32.0	35.0	35.0	35.0

1a. Have any salary and benefit negotiations been settled since first Interim projections?

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

<input type="text"/>	<input type="text"/>	<input type="text"/>
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**One Year Agreement**

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
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% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
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% change in salary schedule from prior year  
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

**Negotiations Not Settled**

6. Cost of a one percent increase in salary and statutory benefits

7. Amount included for any tentative salary schedule increases

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
<input type="text"/>	<input type="text"/>	<input type="text"/>

**Classified (Non-management) Health and Welfare (H&W) Benefits**

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

**Classified (Non-management) Prior Year Settlements Negotiated Since First Interim**

Are any new costs negotiated since first interim for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs  
 If Yes, explain the nature of the new costs:

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**Classified (Non-management) Step and Column Adjustments**

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

**Classified (Non-management) Attrition (layoffs and retirements)**

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

**Classified (Non-management) - Other**

List other significant contract changes that have occurred since first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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**S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees**

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period**

Were all managerial/confidential labor negotiations settled as of first interim projections?   
 If Yes or n/a, complete number of FTEs, then skip to S9.  
 If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	6.0	4.0	4.0	4.0

- 1a. Have any salary and benefit negotiations been settled since first interim projections?  
 If Yes, complete question 2.   
 If No, complete questions 3 and 4.
- 1b. Are any salary and benefit negotiations still unsettled?  
 If Yes, complete questions 3 and 4.

**Negotiations Settled Since First Interim Projections**

2. Salary settlement:

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

**Negotiations Not Settled**

3. Cost of a one percent increase in salary and statutory benefits

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
4. Amount included for any tentative salary schedule increases			

**Management/Supervisor/Confidential Health and Welfare (H&W) Benefits**

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

**Management/Supervisor/Confidential Step and Column Adjustments**

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

**Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)**

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			



**S9. Status of Other Funds**

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

**S9A. Identification of Other Funds with Negative Ending Fund Balances**

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

- 1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No
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If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

- 2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

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**ADDITIONAL FISCAL INDICATORS**

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The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; item A1 is automatically completed based on data from Criterion 9.

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

A2. Is the system of personnel position control independent from the payroll system?

A3. Is enrollment decreasing in both the prior and current fiscal years?

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

A7. Is the district's financial system independent of the county office system?

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:  
(optional)

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**End of School District Second Interim Criteria and Standards Review**

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**6. INFORMATION: (Verbal Reports & presentations)**

**6.2** Consideration and Public Notice of the District's Initial Proposal to Associated Teachers of Tipton Regarding Certificated Collective Bargaining Agreement Negotiations, for the 2019- 2020 School Year

## TIPTON ELEMENTARY SCHOOL DISTRICT

### Sunshine Proposal for Initial Contract Reopeners with

#### Associated Teachers of Tipton

Public school employers and their exclusive representatives are required to present proposals which relate to matters within the scope of representation at a school board meeting prior to commencing negotiations.

The Board of Trustees of the Tipton Elementary School District (“District”) values the collaborative spirit through which collective bargaining is accomplished between the District and the Associated Teachers of Tipton (“Association”). The District will approach the coming negotiations with the Association with an intent to negotiate mutually agreeable contract terms that address its employees’ interests and concerns when aligned with the seven Board and Local Control and Accountability Plan (“LCAP”) goals:

- Goal 1: Improve Student Achievement in English Language Arts
- Goal 2: Improve Student Achievement in Math
- Goal 3: Increase Academic Achievement for all EL students
- Goal 4: Improve Pupil Attendance and Truancy Rates
- Goal 5: Improve Participation and Increase Learning Opportunities for Parents
- Goal 6: To Provide and Equip a Multipurpose Room to Assist with the Implementation of a Broad Range of Study, Increase Pupil Achievement, and Help Facilitate Parental Involvement.
- Goal 7: Maintain Class Sizes of 24:1 or Less Across Grades TK-8

The following constitutes the initial proposal of the Tipton Elementary School District 2019-2020 contract negotiations with the Association.

#### THE DISTRICT’S INITIAL PROPOSAL

- Article 2: Recognition and Scope of Agreement
- Article 12: Salaries
- Article 13: Employee Benefits
- Article 15: School Calendar
- Article 21: Parent Engagement Night
- Article 22: Duration

The District desires to engage in good faith, principled negotiations with the Association to reach consensus on all negotiable items.

**6. INFORMATION: (Verbal Reports & presentations)**

**6.3** Consideration and Public Notices of the Associated Teachers of Tipton's Initial Proposal to the District Regarding Certificated Collective Bargaining Agreement Negotiations, for the 2019-2020 School Year

# Tipton Teachers's Association / CTA

**March 5, 2019**

The Tipton Teachers' Association would like to officially open negotiations for the 2019 – 2020 contract agreement.

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Superintendent

Date

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Board President

Date

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CTA Representative

Date

**Tipton Teacher's Association**  
**Initial Proposal for 2019-2020**

Salary: (Article 12.1)

- 3.5% Salary Increase as of July 1 2019

Health and Welfare Benefits (Article 13.1)

- District will maintain fully paid benefits for 2019 -2020

Appendix A – Salary Schedule

- Increase Masters Stipend to \$2000

Appendix B – Special Assignment Salary Schedule

- Increase maximum pay to Student Council Advisor to \$1500

Article 10.4.2 – Involuntary Reassignment

- Teachers shall be notified of their tentative assignments for the coming school year no later than 3 months prior to the last day of the current school year.

Retirement Incentive (Article 13 [New addition])

- The district will make every effort to offer prospective retirees a Golden Handshake when possible.
  - o If the district is unable to offer a Golden Handshake then prospective retiree will be offered a monetary amount equal to the product of one percent, years of service in the district and the members final Salary as determined by the salary schedule in Appendix A.