

Tipton Elementary School District

AGENDA

REGULAR BOARD MEETING

Tuesday, September 3, 2019

7:00 p.m. District Conference Room

1. **Call 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. **Open Public Hearing** on Student Textbooks to Determine that Pupils Have Sufficient Textbooks or Instructional Materials for the 2019-2020 School Year.
 - 2.1 Open for Public Questions and Comments
 - 2.2 Close Public Hearing
3. **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.
 - 3.1 Community Relations/ Citizen Comments
 - 3.2 Reports by Employee Units CTA/CSEA
4. **CONSENT CALENDAR: Action items:**
 - 4.1 Minutes Regular Board Meeting August 6, 2019
 - 4.2 Conference, Field Trip, Fund Raiser and Facilities Requests
 - 4.3 Agreement with TCOE for Professional Development
5. **ADMINISTRATIVE: Action items:**
 - 5.1 Board Resolution #2019-2020-04 In the Matter of Determining that Pupils Have Sufficient Textbooks or Instructional Materials for the 2019-2020 School Year
 - 5.2 Approval of Annual Financial Report and Appropriations Limit-(GANN) Resolution #2019-2020-05
 - 5.3 Temporary Athletic Team Coach Certification for 2019-2020
 - 5.4 Approval of District Plan for Committee on Assignment
 - 5.5 Consider / Approve Resolution Laying Off / Reducing Classified Employee Services
6. **FINANCE: Action items:**
 - 6.1 Vendor Payments
 - 6.2 Budget Revisions 2018-2019
 - 6.3 Budget Revisions 2019-2020
 - 6.4 Unaudited Actuals

7. **INFORMATION: (Verbal Reports & presentations)**
 - 7.1 MOT--FOOD SERVICE—PROJECTS
8. **Any Other Business:**
 - 8.1 Quarterly Board Policy Updates – Informational
9. **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.**
 - 9.1 Government Code Section 54957
PUBLIC EMPLOYEE APPOINTMENT/EMPLOYMENT
Title: Instructional Aide for After School Program (ASES)
 - 9.2 Government Code Section 54957
PUBLIC EMPLOYEE APPOINTMENT/EMPLOYMENT
Title: Transportation/General Maintenance/Grounds/Custodian
 - 9.3 Government Code Section 54957
PUBLIC EMPLOYEE APPOINTMENT/EMPLOYMENT
Title: Cook Helper
 - 9.4 Education Code section 35146
Student transfers, inter District request, etc
10. **Reconvene to open session:**
11. **Report out from Closed Session:**
12. **Adjournment**

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: Thursday, August 30, 2019

4. CONSENT CALENDAR: Action items:

4.1 Minutes Regular Board Meeting August 6, 2019

Tipton Elementary School District Minutes

REGULAR BOARD MEETING

Tuesday, August 6, 2019

7:00 p.m. District Conference Room

1. Call to order- Flag Salute

Board President, Greg Rice, called the meeting to order at 7:00 pm and led the flag salute. Board Members present: Iva Sousa, Shelley Heeger, Fernando Cunha, John Cardoza and Greg Rice. Guests: Dr. Cherie Solian, Maryann Henry and Fausto Martin.

2. Public Input:

2.1 Community Relations/Citizen Comments

2.2 Reports by Employee Units CTA/CSEA

No comment

3. CONSENT CALENDAR: Action items:

3.1 Minutes of Regular Board Meeting – July 9, 2019

3.2 Agreement with TCOE for Scicon Day trip for 5th grade

3.3 Agreement with TCOE for Scicon Week trip for 6th grade

3.4 Agreement with TCOE for Teacher Induction Program

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

Vote Yea 5/ No 0/ Abstain 0/ Absent 0

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

No – 0

Abstain – 0

Absent –0

4. ADMINISTRATIVE: Action items:

4.1 Set date for Public Hearing Regarding Sufficiency of Instructional Material for the 2019-2020 School Year

Motion to set the date as September 3, 2019 for Public Hearing Regarding Sufficiency of Instructional Material for the 2019-2020 School Year was made by Fernando Cunha and second by Iva Sousa.

Vote Yea 5/ No 0/ Abstain 0/ Absent 0

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

No – 0

Abstain – 0

Absent –0

4.2 Update District Authorized Signatures

Motion to Update District Authorized Signatures was made by John Cardoza and second by Shelley Heeger.

Vote Yea 5/ No 0/ Abstain 0/ Absent 0

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

No – 0

Abstain – 0

Absent –0

4.3 Appendix A Revised 19-20 Classified Salary Schedule

Motion made to approve Appendix A Revised 19-20 Classified Salary Schedule was made by Shelley Heeger and second by Fernando Cunha.

Vote Yea 5/ No 0/ Abstain 0/ Absent 0

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

No – 0

Abstain – 0

Absent –0

5. FINANCE: Action items:

5.1 Vendor Payments

Motion to approve vendor payments was made by Fernando Cunha and second by Iva Sousa.

Vote Yea 5/ No 0/ Abstain 0/ Absent 0

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

No – 0

Abstain – 0

Absent –0

5.2 Budget Revisions 2018-2019

Motion to approve Budget Revisions 2018-2019 was made by Shelley Heeger and second by Iva Sousa.

Vote Yea 5/ No 0/ Abstain 0/ Absent 0

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

No – 0

Abstain – 0

Absent –0

5.3 Budget Revisions 2019-2020

Motion to approve Budget Revisions 2019-2020 was made by Shelley Heeger and second by Iva Sousa.

Vote Yea 5/ No 0/ Abstain 0/ Absent 0

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

No – 0

Abstain – 0

Absent –0

6. INFORMATION: (Verbal Reports & Presentations)

6.1 MOT--FOOD SERVICE—PROJECTS

Mr. Fausto Martin updated the Board on work that was done over the summer to the school ground in preparation for the new school year. Mr. Martin gave an update on the landscaping. He discussed the need to replace a few solar panels and that they would be replaced when the company was in the area. Mr. Martin discussed replacing the lights in the baseball field with more energy efficient LED bulbs. Mr. Martin gave an update on the garden.

Dr. Solian shared with the Board that it was a great first day and that she was able to meet and talk with many students. She shared that we had a staff-training day and it went well. She also shared that the staff discussed a shared vision for the school.

Mrs. Bettencourt updated the board on the first day of school and enrollment. She shared that Back to School Night would be on August 15, 2019.

7. Adjourn to Closed Session: 7:36 pm

8. Reconvene to open session 8:41 pm

9. Report out from Closed Session

7.1 Education Code section 35146

Student transfers, inter District request, etc

Motion to approve student #19-20005 request for inter District was made by John Cardoza and second by Shelley Heeger.

Vote Yea 5/ No 0/ Abstain 0/ Absent 0

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

No – 0

Abstain – 0

Absent –0

Motion to approve student #19-20006 request for inter District was made by Shelley Heeger and second by John Cardoza.

Vote Yea 5/ No 0/ Abstain 0/ Absent 0

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

No – 0

Abstain – 0

Absent –0

Motion to approve student #19-20007 request for inter District was made by Shelley Heeger and second by John Cardoza.

Vote Yea 5/ No 0/ Abstain 0/ Absent 0

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

No – 0

Abstain – 0

Absent –0

Motion to approve student #19-20008 request for inter District was made by Shelley Heeger and second by John Cardoza.

Vote Yea 5/ No 0/ Abstain 0/ Absent 0

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

No – 0
Abstain – 0
Absent –0

Motion to approve student #19-20009 request for inter District was made by Fernando Cunha and second by Shelley Heeger.

Vote Yea 5/ No 0/ Abstain 0/ Absent 0

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

No – 0
Abstain – 0
Absent –0

Motion to approve student #19-2002 request for inter District was made by Fernando Cunha and second by John Cardoza.

Vote Yea 5/ No 0/ Abstain 0/ Absent 0

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

No – 0
Abstain – 0
Absent –0

Motion to approve student #19-2003 request for inter District was made by Fernando Cunha and second by John Cardoza.

Vote Yea 5/ No 0/ Abstain 0/ Absent 0

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

No – 0
Abstain – 0
Absent –0

7.2 Government Code section 54957 Public Employee Discipline/Dismissal/Release

During closed session, the Board accepted the withdrawal of an employment offer to an Instructional Aide for ASES. Shelley Heeger moved and John Cardoza seconded to accept the applicant's rejection and rescission of the offer of employment.

Vote Yea 5/ No 0/ Abstain 0/ Absent 0

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

No – 0
Abstain – 0
Absent –0

Motion to ratify employee #3585591301, an Instructional Aide for ASES' resignation effective August 6, 2019 and accepted by the Superintendent on August 5, 2019 was made by Shelley Heeger and second by John Cardoza.

Vote Yea 5/ No 0/ Abstain 0/ Absent 0

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

No – 0
Abstain – 0
Absent –0

Minutes approved September 3, 2019

Greg Rice, President

Iva Sousa, Clerk

Stacey Bettencourt, Secretary

4. CONSENT CALENDAR: Action items:

4.2 Conference, Field Trip, Fund Raiser and
Facilities Requests

Field Trip Approval Form

(MUST BE SUBMITTED ONE MONTH PRIOR TO FIELD TRIP)

TEACHER(S) Lampe/Starling/Marroquin/Burnell GRADE 7th

CLASSES ATTENDING All of 7th Grade

DATE OF TRIP 11/21/19 NUMBER OF PUPILS 50 ADULTS 4

DESTINATION Museum of Tolerance (LA)

BUS TO LEAVE SCHOOL AT 5:15 am RETURN AT 8 pm

BUS ROUTING AND STOPS

Tipton → Stop on Grapevine - restroom break

Lunch at Roxburg Park Beverly Hills

Mus of Tolerance - tour @ 11am

Stop for dinner Tejon Outlets - Return Tipton

USE THE BACK OF THIS PAPER IF ROUTING NEEDS MORE SPACE

PRELIMINARY STEPS: _____

TRIP RELEVENCY: Aligns with literature studies in ELA

Promotes awareness in community problems and promotes character

OTHER INFORMATION/STAFF CHAPARONE REQUEST: _____

COST \$ 1,574.00 (Admission to MDT - No charge / LCAP \$1,500 / District agreed to pay \$74.00)

CAFETERIA LUNCHES NEEDED FOR STUDENTS: YES NO _____ HOW MANY 50

CAFETERIA LUNCHES NEEDED FOR ADULTS: YES _____ NO HOW MANY 0

SIGNATURE OF TEACHER IN CHARGE [Signature]

TRIP AUTHORIZED BY SCHOOL BOARD YES _____ NO

SIGNATURE OF SUPERINTENDENT [Signature]

Field Trip Approval Form

(MUST BE SUBMITTED ONE MONTH PRIOR TO FIELD TRIP)

TEACHER(S) Gilbert Valencia GRADE 4-8

CLASSES ATTENDING 4-8 FNL

DATE OF TRIP TBA NUMBER OF PUPILS 50 ADULTS 2

DESTINATION Fresno Grizzly

BUS TO LEAVE SCHOOL AT 8:30 RETURN AT 3:00

BUS ROUTING AND STOPS

USE THE BACK OF THIS PAPER IF ROUTING NEEDS MORE SPACE

PRELIMINARY STEPS: _____

TRIP RELEVENCY: FNL

OTHER INFORMATION/STAFF CHAPARONE REQUEST:

COST \$ 0

CAFETERIA LUNCHEES NEEDED FOR STUDENTS: YES _____ NO HOW MANY _____

CAFETERIA LUNCHEES NEEDED FOR ADULTS: YES _____ NO HOW MANY _____

SIGNATURE OF TEACHER IN CHARGE Debbie Gubert

TRIP AUTHORIZED BY SCHOOL BOARD YES _____ NO _____

SIGNATURE OF SUPERINTENDENT Shirley Bennett

Field Trip Approval Form

(MUST BE SUBMITTED ONE MONTH PRIOR TO FIELD TRIP)

TEACHER(S) Gilbert/Valencia/Morton GRADE 5

CLASSES ATTENDING 5

DATE OF TRIP TBA ^{spring} NUMBER OF PUPILS 70 ADULTS 14

DESTINATION Sacramento/Hanford

BUS TO LEAVE SCHOOL AT 4:00 AM RETURN AT 10:00 PM

BUS ROUTING AND STOPS

USE THE BACK OF THIS PAPER IF ROUTING NEEDS MORE SPACE

PRELIMINARY STEPS: _____

TRIP RELEVENCY: standards

OTHER INFORMATION/STAFF CHAPARONE REQUEST:

COST \$ train, museum, dinner snack - 70

CAFETERIA LUNCHES NEEDED FOR STUDENTS: YES NO _____ HOW MANY 70
breakfast - 70

CAFETERIA LUNCHES NEEDED FOR ADULTS: YES NO _____ HOW MANY 14

SIGNATURE OF TEACHER IN CHARGE Debbie Gilbert

TRIP AUTHORIZED BY SCHOOL BOARD YES _____ NO _____

SIGNATURE OF SUPERINTENDENT Shirley Betterment

Field Trip Approval Form

(MUST BE SUBMITTED ONE MONTH PRIOR TO FIELD TRIP)

TEACHER(S) Gilbert / ? GRADE 6-8

CLASSES ATTENDING 6-8 - Lip Sync

DATE OF TRIP TBA NUMBER OF PUPILS 40 ADULTS 2

DESTINATION Visalia - Lip Sync

BUS TO LEAVE SCHOOL AT 5:00 PM RETURN AT 10:PM

BUS ROUTING AND STOPS

USE THE BACK OF THIS PAPER IF ROUTNING NEEDS MORE SPACE

PRELIMINARY STEPS: _____

TRIP RELEVENCY: FNL

OTHER INFORMATION/STAFF CHAPARONE REQUEST:

COST \$ 25 per group

CAFETERIA LUNCHES NEEDED FOR STUDENTS: YES _____ NO HOW MANY _____

CAFETERIA LUNCHES NEEDED FOR ADULTS: YES _____ NO HOW MANY _____

SIGNATURE OF TEACHER IN CHARGE Debbi Quebert

TRIP AUTHORIZED BY SCHOOL BOARD YES _____ NO _____

SIGNATURE OF SUPERINTENDENT Judy Bettencourt

Field Trip Approval Form

(MUST BE SUBMITTED ONE MONTH PRIOR TO FIELD TRIP)

TEACHER(S) Gilbert/Valencia GRADE 4-8

CLASSES ATTENDING 4-8 (FNL)

DATE OF TRIP 11/21/19 NUMBER OF PUPILS 50 ADULTS 2

DESTINATION Bakersfield Condors Hockey

BUS TO LEAVE SCHOOL AT 8:45 RETURN AT 3:00

BUS ROUTING AND STOPS

USE THE BACK OF THIS PAPER IF ROUTNING NEEDS MORE SPACE

PRELIMINARY STEPS: _____

TRIP RELEVENCY: FNL

OTHER INFORMATION/STAFF CHAPARONE REQUEST:

COST \$ kids pay

CAFETERIA LUNCHES NEEDED FOR STUDENTS: YES _____ NO HOW MANY _____

CAFETERIA LUNCHES NEEDED FOR ADULTS: YES _____ NO HOW MANY _____

SIGNATURE OF TEACHER IN CHARGE Debbie Gilbert

TRIP AUTHORIZED BY SCHOOL BOARD YES _____ NO _____

SIGNATURE OF SUPERINTENDENT Mary Butterman

BAKERSFIELD CONDORS

KEON SCHOOLS

FEDERAL CREDIT UNION

"Together, we have something special"

16th ANNUAL HEADLIP DAY

THURSDAY, NOVEMBER 21 - 10:30AM

TICKETS

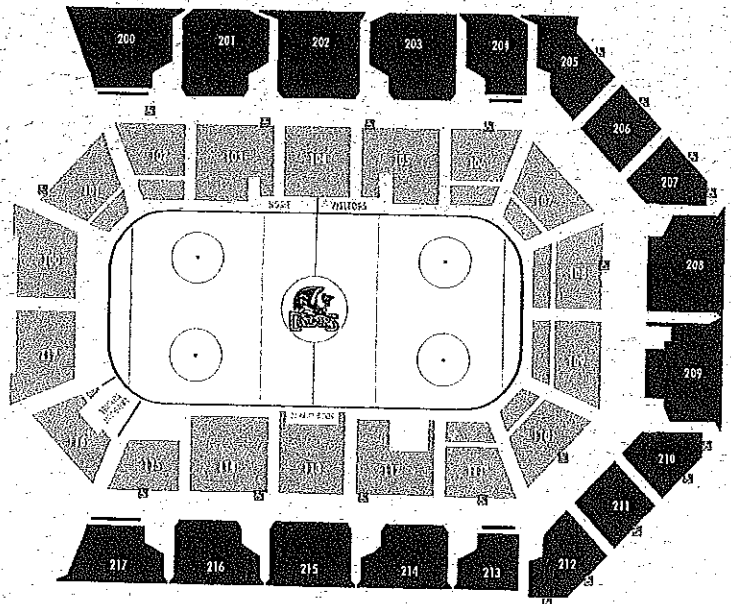
STUDENTS, TEACHERS,
BUS DRIVERS & CHAPERONES

UPPER LEVEL

\$6.50

LOWER LEVEL

\$11



ADMISSION INCLUDES:

- NUTRITIOUS LUNCH
- EDUCATIONAL BOOKLET*
- MOTIVATIONAL MESSAGES FROM PLAYERS
- ACADEMIC PROMOTIONS THROUGHOUT THE GAME

*CONDORS EDUCATIONAL BOOKLETS WILL BE PROVIDED TO ALL CHILDREN IN ATTENDANCE. THE HANDOUTS WILL RELATE THE GAME OF HOCKEY TO SPECIFIC SUBJECTS SUCH AS GEOGRAPHY, FOREIGN LANGUAGE, MATHEMATICS, SCIENCE, AND PHYSICAL EDUCATION.

LAST YEAR **SOLD OUT**, SO DON'T LET YOUR STUDENTS MISS OUT!
RESERVE YOUR SPOT BY FILLING OUT THE FORM BELOW ASAP!

SCHOOL NAME: Tipton Elementary

CONTACT NAME: Debbie Gilbert PHONE NUMBER: 559-752-4213

EMAIL: dgilbert@tipton.k12.ca.us

PREFERRED LEVEL: LOWER (\$11) UPPER (\$6.50)

ESTIMATED AMOUNT OF TICKETS: 53

SIGNATURE: Debbie Gilbert DATE: 4/8/19

PLEASE FAX: 661.324.6929 OR

EMAIL: TICKETS@BAKERSFIELDCONDORS.COM

THIS FORM TO THE CONDORS OFFICE TO RESERVE YOUR SPOT



324-PUCK [7825] • CONDORSTOWN.COM

Field Trip Approval Form

(MUST BE SUBMITTED ONE MONTH PRIOR TO FIELD TRIP)

TEACHER(S) Gilbert, Valencia, Morton GRADE 5

CLASSES ATTENDING 5th grade

DATE OF TRIP 10/04/19 NUMBER OF PUPILS 70 ADULTS 3

DESTINATION Seicon

BUS TO LEAVE SCHOOL AT 8:30 RETURN AT 3:00

BUS ROUTING AND STOPS

USE THE BACK OF THIS PAPER IF ROUTNING NEEDS MORE SPACE

PRELIMINARY STEPS: _____

TRIP RELEVENCY: Science

OTHER INFORMATION/STAFF CHAPARONE REQUEST:

COST \$ _____

CAFETERIA LUNCHES NEEDED FOR STUDENTS: YES NO _____ HOW MANY 70

CAFETERIA LUNCHES NEEDED FOR ADULTS: YES NO _____ HOW MANY 3

SIGNATURE OF TEACHER IN CHARGE Debbi Gilbert

TRIP AUTHORIZED BY SCHOOL BOARD YES _____ NO _____

SIGNATURE OF SUPERINTENDENT Stacy Bettencourt

Field Trip Approval Form

(MUST BE SUBMITTED ONE MONTH PRIOR TO FIELD TRIP)

TEACHER(S) Luz Valencia GRADE 6-8th

CLASSES ATTENDING Student Council

DATE OF TRIP 9-18-19 NUMBER OF PUPILS 5-8 ADULTS 1

DESTINATION Wyndham Visalia - 9000 Airport Drive

BUS TO LEAVE SCHOOL AT 8:30am RETURN AT 3:00pm

BUS ROUTING AND STOPS

USE THE BACK OF THIS PAPER IF ROUTNING NEEDS MORE SPACE

PRELIMINARY STEPS: _____

TRIP RELEVENCY: Leadership Training

OTHER INFORMATION/STAFF CHAPARONE REQUEST:

COST \$ 0

CAFETERIA LUNCHES NEEDED FOR STUDENTS: YES _____ NO HOW MANY _____

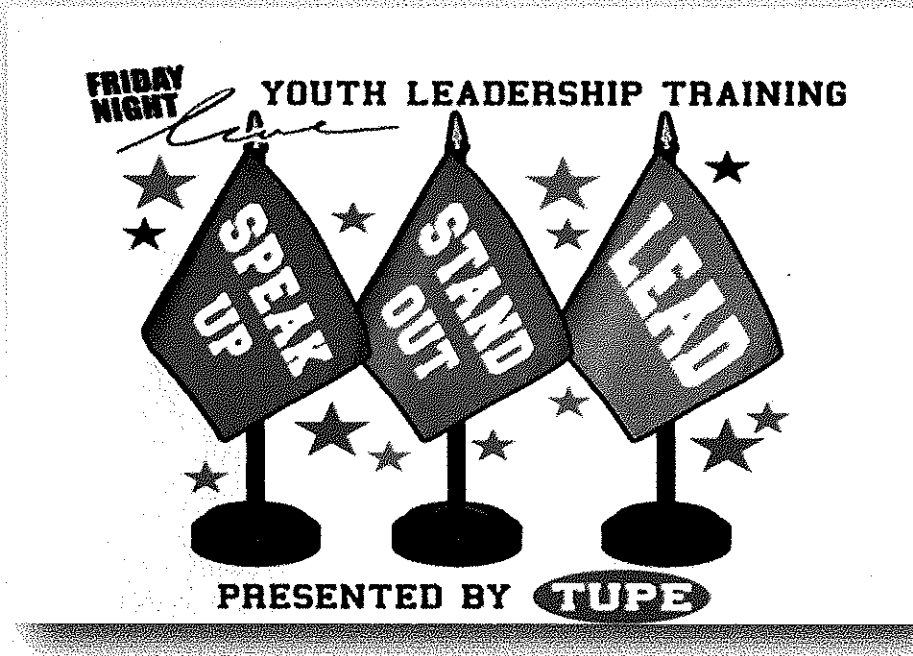
CAFETERIA LUNCHES NEEDED FOR ADULTS: YES _____ NO HOW MANY _____

SIGNATURE OF TEACHER IN CHARGE Luz Valencia

TRIP AUTHORIZED BY SCHOOL BOARD YES NO _____

SIGNATURE OF SUPERINTENDENT Steve Bull

2019 Middle School Leadership Training



2019-2020

When: September 18, 2019

Time: 9:00 a.m. - 3:00 p.m.

Where: Wyndham Visalia 9000 Airport Drive

Who: Grades 6th—8th

Deadline to register: September 6, 2019

For more information, please call Tulare County Office of Education, CHOICES Program:

Gene Mendes

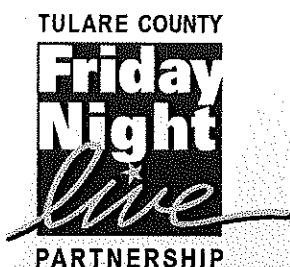
Phone: (559) 651-0155

Email: genem@tcoe.org

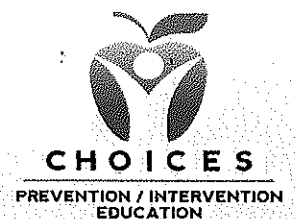
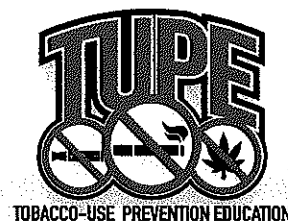
Cindy Macias

Phone: (559) 651-0155

Email: cindy.macias@tcoe.org



Tulare County
Office of Education
Tim A. Hire, County Superintendent of Schools



Field Trip Approval Form

(MUST BE SUBMITTED ONE MONTH PRIOR TO FIELD TRIP)

TEACHER(S) Michelle Nuckols GRADE 6^B

CLASSES ATTENDING Ag in the Classroom

DATE OF TRIP 9/12/19 NUMBER OF PUPILS _____ ADULTS 2 Mrs. Nuckols Mrs. Loureiro

DESTINATION Tulare Co. Fair

BUS TO LEAVE SCHOOL AT 8:30 RETURN AT 11:30

BUS ROUTING AND STOPS

USE THE BACK OF THIS PAPER IF ROUTNING NEEDS MORE SPACE

PRELIMINARY STEPS: _____

TRIP RELEVENCY: Hands-on Learning (Livestock Judging Unit)

OTHER INFORMATION/STAFF CHAPARONE REQUEST:

COST \$ 0

CAFETERIA LUNCHES NEEDED FOR STUDENTS: YES _____ NO HOW MANY _____

CAFETERIA LUNCHES NEEDED FOR ADULTS: YES _____ NO HOW MANY _____

SIGNATURE OF TEACHER IN CHARGE Michelle Nuckols

TRIP AUTHORIZED BY SCHOOL BOARD YES _____ NO _____

SIGNATURE OF SUPERINTENDENT Shirley Burt

Field Trip Approval Form

(MUST BE SUBMITTED ONE MONTH PRIOR TO FIELD TRIP)

TEACHER(S) Michelle Nuckels GRADE 6-8

CLASSES ATTENDING Ag In the Classroom

DATE OF TRIP 9/3/19 NUMBER OF PUPILS 22 ADULTS 1

DESTINATION Tulare Union H.S. Farm

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

BUS ROUTING AND STOPS

USE THE BACK OF THIS PAPER IF ROUTING NEEDS MORE SPACE

PRELIMINARY STEPS: _____

TRIP RELEVENCY: Hands-On learning (Livestock Judging Unit)

OTHER INFORMATION/STAFF CHAPARONE REQUEST:

COST \$ 0

CAFETERIA LUNCHES NEEDED FOR STUDENTS: YES _____ NO HOW MANY _____

CAFETERIA LUNCHES NEEDED FOR ADULTS: YES _____ NO HOW MANY _____

SIGNATURE OF TEACHER IN CHARGE Michelle Nuckels

TRIP AUTHORIZED BY SCHOOL BOARD YES _____ NO _____

SIGNATURE OF SUPERINTENDENT Steve Bullis

Tipton Elementary School District

Name of Club: 8th Grade

Request for Fundraiser Approval and Revenue Projection

School Year: 2019-2020

Date form submitted: 8-15-19 Submitted by: Mike Pharis

PROPOSED ACTIVITY:

Name of activity or type of fundraiser: Candy Sales

Location of activity: Home & after 3:00 at school

Facilities needed: none

Items to be sold: candy bars

Date of activity: Aug 29 - Sept 19

Time of activity: From _____ a.m./p.m. To: _____ a.m./p.m.

Item/Ticket selling price: \$ 1.00 ea

Cash Box required? Yes No

Number of items purchased for sale: 9000 @ \$ 1.00 each = \$ 9,000
300 free = 300

ASB purchase order required? Yes No

How much income is anticipated? \$ 9300 how much expense is anticipated? \$ 4500

How will profit be used? 8th Grade Trip

Fundraiser Contact Person: Mike Pharis

Phone Number: Ext 606

Submit Form to Principal/Superintendent (Principal/Superintendent forward form to Business Office)

Approved by: [Signature]
Principal/Superintendent:

Business Manager/ASB Administrator: [Signature]

Reason for disapproval, if applicable: _____

Tipton Elementary School District

Name of Club: 6th grade

Request for Fundraiser Approval and Revenue Projection

School Year: 2019-2020

Date form submitted: 8.6.19 Submitted by: Laura Landeros

PROPOSED ACTIVITY:

Name of activity or type of fundraiser: SCICON fundraiser "Great American"

Location of activity: n/a - students sell to people they know using catalog provided by Great American

Facilities needed: none

Items to be sold: catalogue items sold by students to friends & family

Date of activity: 9/23 to 10/4

Time of activity: From n/a a.m./p.m. To: _____ a.m./p.m.

Item/Ticket selling price: \$ n/a

Cash Box required? Yes No

Number of items purchased for sale: n/a @ \$ _____ each = \$ _____

ASB purchase order required? Yes No

How much income is anticipated? \$ 2,000 + how much expense is anticipated? \$ depends on sales

How will profit be used? 6th grade account - SCICON field trip

Fundraiser Contact Person: Christina Sottile christina@opportunities.us.com

Phone Number: 1800-317-2550

Submit Form to Principal/Superintendent (Principal/Superintendent forward form to Business Office)

Approved by:

Principal/Superintendent: [Signature]

Business Manager/ASB Administrator: [Signature] 8/7/2019

Reason for disapproval, if applicable: _____

Note: Fundraising Event Profit form is due two weeks after close of activity/fundraiser.

Tax ID# 94-2191905

Tipton Elementary School District

Name of Club: Student Council

Request for Fundraiser Approval and Revenue Projection

School Year: 2019-2020

Date form submitted: 8/14/19 Submitted by: Debbie Gilbert

PROPOSED ACTIVITY:

Name of activity or type of fundraiser: Dance

Location of activity: MPR

Facilities needed: MPR

Items to be sold: water nachos

Date of activity: 8/30/19

Time of activity: From 6 a.m./ p.m. To: 8:30 a.m./ p.m.

Item/Ticket selling price: \$ 3⁰⁰

Cash Box required? Yes No

Number of items purchased for sale: donated each = \$ _____

ASB purchase order required? Yes No

How much income is anticipated? \$ 500 estimated how much expense is anticipated? \$ 285⁰⁰

How will profit be used? student body activities

Fundraiser Contact Person: Debbie Gilbert

Phone Number: 752-4213

Submit Form to Principal/Superintendent (Principal/Superintendent forward form to Business Office)

Approved by:

Principal/Superintendent: [Signature]

Business Manager/ASB Administrator: [Signature] 8/13

Reason for disapproval, if applicable: _____

Note: Fundraising Event Profit form is due two weeks after close of activity/fundraiser.

Tax ID# 94-2191905

TIPTON ELEMENTARY SCHOOL

370 N. Evans Road • P.O. Box 787 • Tipton, CA 93272
559-752-4213 • FAX: 559-752-1231

Anthony Hernandez
Co-Superintendent
Business Services

Stacey Bettencourt
Co-Superintendent/
Principal

Jacob Munoz
Co-Superintendent
Curriculum and Instruction

Fausto Martin
MOT Director

Erika Mendoza
Cafeteria Manager

Tiger Pride!

TIPTON ELEMENTARY SCHOOL DISTRICT
APPLICATION FOR USE OF SCHOOL FACILITIES
(APPLICATION MUST BE FILED AT LEAST ONE WEEK IN ADVANCE)

1. NAME OF SPONSERING ORGANIZATION

Ladies Physical exercise Group/Zumba dance

2. PERSON

RESPONSIBLE

Irma Becendes, Veronica Amallon, Janet Villa

ADDRESS P.O. Box 433

Irma R.

Veronica

Janet

DATE OF APPLICATION 08/02/2019 PHONE 359-5630 / 752-4964 / 752-4064

3. ROOM OR FACILITIES DESIRED

Cafeteria

DATE(S) M/F 8/12/2019 TIME(S) 6:30 - 7:30 PM.

P.S. Will follow school calendar

SERVICES OR ITEMS REQUESTED doors open, lights, air-conditioner,
heat on when need.

FACILITIES TO BE USED FOR Physical Exercise/Zumba dance

STATEMENT OF INFORMATION

The undersigned states that, to the best of his/her knowledge, the School Property for the use of which application is hereby made will not be used for the commission of any act which is prohibited by law, or for the commission of any crime, including, Penal Code, or section 40056 of the Ed. Code. I hereby certify (or declare) under penalty of perjury that the foregoing is true and correct.

I have read the statement of Information in it's entirety and agree to the conditions required for the use of the above facility request(s).

Certificate of Liability Insurance attached _____

Approved _____ Disapproved _____ Rental Fee _____ Deposit Fee _____

Signature _____

Superintendent or Designee _____



Board Members

Tony Macedo
President

Greg Rice
Clerk

Iva Sousa
Trustee

John Cardoza
Trustee

Shelley Heeger
Trustee

4. CONSENT CALENDAR: Action items:

4.3 Agreement with TCOE for Professional Development

TCOE OFFICE USE
 Supt. receiving funds
 Supt. expending funds

TCOE CONTRACT #:

200221

AGENCY AGREEMENT BETWEEN
TULARE COUNTY SUPERINTENDENT OF SCHOOLS
AND
TIPTON SCHOOL DISTRICT
FOR 2019-2020
CALIFORNIA STANDARDS PROFESSIONAL LEARNING

THIS AGREEMENT is entered into between Tulare County Superintendent of Schools, referred to as SUPERINTENDENT, and Tipton School District, referred to as AGENCY. SUPERINTENDENT supports disseminating successful practices to improve student achievement via a trained team of professionals who assists educators to systematically align curriculum, instruction, and assessment. Therefore, AGENCY and SUPERINTENDENT mutually agree to the provisions described below.


1. **TERM.** This agreement shall be effective **July 1, 2019 – June 30, 2020.**
2. **FEES.** AGENCY agrees to pay SUPERINTENDENT for the days provided according to the Work Plan(s).
 - a. AGENCY will coordinate with SUPERINTENDENT staff to develop Work Plans by content area and will be invoiced according to the final Work Plans.
 - b. Fee structure.
 - i. On-site consulting is billed at \$1,025 per day. The daily rate covers on-site work and travel time as agreed upon in the Work Plan by the AGENCY and SUPERINTENDENT's consultant(s).
 - ii. Workshops from the Professional Learning Catalog <https://tinyurl.com/ERS-PD-Catalog> are billed at \$1,538 for up to 20 participants; each additional participant is billed at \$50. The workshop capacity is 35 participants; more than 35 participants may require additional staff.
3. **METHOD OF PAYMENT.**
 - a. SUPERINTENDENT will invoice AGENCY for the days provided according to the Work Plan.
 - b. AGENCY agrees to pay SUPERINTENDENT in up to two installments by June 30, 2020. AGENCY may pay the fee in one installment.
4. **SERVICES.** AGENCY and SUPERINTENDENT's consultant(s) will complete Work Plan(s) by content area to describe the services provided and the service dates.
 - a. **SUPERINTENDENT RESPONSIBILITIES**
 - i. SUPERINTENDENT will provide staff with expertise in California's Standards, content area subject matter, and instructional strategies to conduct professional learning for AGENCY.
 - b. **AGENCY RESPONSIBILITIES**
 - i. AGENCY will coordinate staff attendance and substitutes, if necessary. AGENCY will provide facilities; catering (if so desired); and audio-visual equipment: projector, document camera, and projection screen or blank wall. AGENCY may request that the presenter bring a projector or a document camera. AGENCY will also provide training facilitation materials: chart paper (self-stick preferred) with a chart stand; table boxes (with pens, pencils, highlighters, post-its); and lined paper for participants' note-taking.

5. **INDEMNIFICATION.** SUPERINTENDENT and AGENCY shall hold each other harmless, defend and indemnify their respective agents, officers and employees from and against any liability, claims, actions, costs, damages or losses of any kind, including death or injury to any person and/or damage to property, arising out of the activities of SUPERINTENDENT or AGENCY or their agents, officers and employees under this Agreement. This indemnification shall be provided by each party to the other party regarding its own activities undertaken pursuant to this Agreement, or as a result of the relationship thereby created, including any claims that may be made against either party by any taxing authority asserting that an employer-employee relationship exists by reason of this Agreement, or any claims made against either party alleging civil rights violations by such party under Government Code section 12920 et seq. (California Fair Employment and Housing Act). This indemnification obligation shall continue beyond the term of this Agreement as to any acts or omissions occurring under this Agreement or any extension of this Agreement.
6. **TERMINATION.** Either party may terminate this Agreement without cause by giving thirty (30) calendar days advance written notice to the other party.
7. **SPECIAL PROVISIONS.** SUPERINTENDENT shall comply with all laws, rules and regulations applicable to such work. SUPERINTENDENT acknowledges that the services provided by its employees may involve limited contact with students and, as such, each employee will have a background check pursuant to the Education Code. The Agreement may be amended by the mutual written consent of the parties.

THE PARTIES, having read and considered the above provisions, indicate their agreement by their authorized signatures below.


AGENCY

Ms. Stacey Bettencourt, Superintendent/Principal
(or designee)
Tipton School District
370 N. Evans, PO Box 787
Tipton, CA 93272

By 
Date 8/15/19

SUPERINTENDENT

Tim A. Hire
Superintendent of Schools
Tulare County Office of Education
P.O. Box 5091
Visalia, CA 93278-5091

By 
Date 7/15/19

Please return the agreement via email to ivette.lopez@tcoe.org or mail:

Ivette Lopez
Educational Resource Services
Tulare County Office of Education
7000 Doe Avenue, Suite A
Visalia, CA 93291

EDUCATIONAL RESOURCE SERVICES CONTACTS:
Ivette Lopez, Secretary to the ERS Administrator
Jen Francone, Ed.D., ERS Administrator

ivette.lopez@tcoe.org (559) 651-3031
jen.francone@tcoe.org (559) 651-3831

ACCOUNT: 010-0-0-0-213-8689-0-22 (100%)

7/8/19

DISTRIBUTION: External Business/Elizabeth Sisk Internal Business/Blanca Avila ERS/Ivette Lopez Agency

5. ADMINISTRATIVE: Action items:

- 5.1** Board Resolution #2019-2020-04 In the Matter of Determining that Pupils Have Sufficient Textbooks or Instructional Materials for the 2019-2020 School Year

**BEFORE THE GOVERNING BOARD
OF THE TIPTON ELEMENTARY SCHOOL DISTRICT
TULARE COUNTY, CALIFORNIA**

In the Matter of Determining that Pupils Have
Sufficient Textbooks or Instructional Materials for
the 2019-2020 School Year

RESOLUTION NO.2019-2020-04

RECITALS:

1. Education Code section 60119 establishes requirements that this Board must meet in order for the District to be eligible to receive funds for instructional materials from any state source.
2. The Board is required to hold a public hearing or hearings to make a determination, by resolution, as to whether or not each pupil in each school in the District has sufficient textbooks or instructional materials, or both, that are aligned to the content standards adopted by the State Board of Education.
3. Education Code section 60119, subdivision (c)(1), defines sufficient textbooks or instructional materials to mean that each pupil, including English learners, has a standards-aligned textbook or instructional materials, or both, to use in class and to take home, although this does not require two sets of textbooks or instructional materials for each pupil.
4. Education Code section 60119, subdivision (c)(1), provides that materials may be in a digital format as long as each pupil, at a minimum, has and can access the same materials in the class and to take home, as all other pupils in the same class or course in the District and has the ability to use and access them at home.
5. Photocopied sheets from only a portion of a textbook or instructional materials are not considered sufficient textbooks or instructional materials.
6. The public hearing shall take place on or before the eighth week from the first day pupils attend school for that year. A District that operates schools on a multi-track, year-round calendar shall hold the hearing on or before the end of the eighth week from the first day pupils attend school for that year on any tracks that begin in a school year in August or September.
7. The Board is required to provide ten (10) days' notice of the public hearing or hearings and the notice shall contain the time, place, and purpose of the hearing and shall be posted in three (3) public places in the District.
8. The Board shall encourage the participation of parents, teachers and members of the community interested in the affairs of the District, and bargaining unit leaders.
9. The hearing shall be held at a time that will encourage the attendance of teachers and parents and guardians of pupils who attend the schools in the District and shall not take place during or immediately following school hours.

10. The Board held a properly noticed public hearing that met the foregoing requirements on September 3, 2019 at 7:00 p.m.

NOW, THEREFORE BE IT RESOLVED, as follows:

1. The above recitals are true and correct.
2. The Board determines that the District has provided each pupil with sufficient textbooks or instructional materials, or both, on the basis that each pupil, including English learners, has a standards-aligned textbook or instructional materials, or both, to use in class and to take home that are aligned to the content standards adopted by the State Board of Education in each of the following subjects:

a. Mathematics:

Go Math

Houghton Mifflin Harcourt

2014 Adoption

Grades K-8

b. Science:

California Science

Harcourt School Publishing

2008 Adoption

Grades: K-5

Focus on Earth Science

Glencoe McGraw-Hill

2007 Adoption

Grades 6-8

c. History-social science:

California Kindergarten Studies Weekly

Studies Weekly

2019 Adoption

Grades K

California First Grade Studies Weekly

Studies Weekly

2019 Adoption

Grade 1

California Second Grade Studies Weekly

Studies Weekly

2019 Adoption

Grade 2

California Community Grad Studies Weekly
Studies Weekly
2019 Adoption
Grade 3

California Studies Weekly
Studies Weekly
2019 Adoption
Grade 4

California USA Studies Weekly
Studies Weekly
2019 Adoption
Grade 5

Discovery Education Social Science Techbook
Discovery Education
2018 Adoption
Grade: 6th

Discovery Education Social Science Techbook
Discovery Education
2018 Adoption
Grade: 7th

Discovery Education Social Science Techbook
Discovery Education
2018 Adoption
Grade: 8th

- d. English language arts, including the English language development component of an adopted program:

Journeys CA
Houghton Mifflin Harcourt
2019 Adoption
Grade TK-5

Study Sync
McGraw Hill
2019 Adoption
Grade 6-8

3. The Board determines that said textbooks or instructional materials, or both, are consistent with the content and cycles of the curriculum framework adopted by the State Board of Education and adopted by this Board in accordance with established procedures.

- 4. The Board determines that each pupil enrolled in a world language (foreign language) or health course has sufficient textbooks or instructional materials that are consistent with the content and cycles of the curriculum framework adopted by the State Board of Education for those subjects:

Not applicable

THE FOREGOING RESOLUTION was adopted upon motion by Trustee _____, seconded by Trustee _____, at a regular/special meeting held on September 3, 2019, by the following vote:

AYES:	
NOES:	
ABSENT:	
ABSTAIN:	

I, Stacey Bettencourt, secretary of the governing board of the Tipton Elementary School District, do hereby certify that the foregoing Resolution was duly passed and adopted by said Board, at an official and public meeting thereof, this 3rd day of September 3, 2019.

Date: September 3, 2019

Secretary, Board of Trustees

5. ADMINISTRATIVE: Action items:

- 5.2** Approval of Annual Financial Report and Appropriations Limit-(GANN) Resolution #2019-2020-05

**BEFORE THE BOARD OF TRUSTEES
OF THE TIPTON ELEMENTARY SCHOOL DISTRICT
TULARE COUNTY, CALIFORNIA**

In the Matter of Establishing an Estimated
Appropriations Limit for the 2019-2020
Fiscal Year and an Actual Appropriations
Limit for the 2018-2019 Fiscal Year

RESOLUTION NO.2019-2020-05

RECITALS

1. In November of 1979, the California electorate adopted Proposition 4, commonly called the “Gann Initiative,” which added Article XIIB to the California Constitution.
2. The provisions of that Article establish maximum appropriation limits, commonly called “Gann Limits,” for public agencies, including school districts.
3. Section 7900 et seq. of the Government Code require this board to establish annually, by resolution at a regular or special meeting, the appropriations limit for the District.
4. Government Code section 7902.1 authorizes this board to increase the District’s appropriations limit to an amount equal to its proceeds of taxes.
5. Education Code section 42132 requires that the governing board of each school district annually adopt such resolution by September 15th.
6. Education Code section 42132 requires that all documentation used in the identification of the appropriations limit shall be made available to the public at the meeting at which this resolution is adopted.

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The above recitals are true and correct.
2. This board hereby establishes and adopts for the 2019-2020 fiscal year an estimated appropriations limit in the amount of \$4,130,231.47 and for the 2018-2019 fiscal year identifies the actual appropriations limit of \$3,977,510.38.
3. Said appropriations limits have been calculated and determined in accordance with all applicable statutes and constitutional provisions and do not exceed the limitations imposed by Proposition 4.
4. In the event this board increases the appropriations limit, it shall notify the Director of

Finance of the change within 45 days, as required by Government Code section 7902.1.

THE FOREGOING RESOLUTION was adopted upon motion by Trustee _____, seconded by Trustee _____, at a regular/special meeting held on September 3, 2019, by the following vote:

AYES:	
NOES:	
ABSENT:	
ABSTAIN:	

I, Stacey Bettencourt, secretary of the governing board of the Tipton Elementary School District, do hereby certify that the foregoing Resolution was duly passed and adopted by said Board, at an official and public meeting thereof, this 3rd day of September, 2019.

Dated 9/3/19

Secretary, Board of Trustees

5. ADMINISTRATIVE: Action items:

5.3 Temporary Athletic Team Coach Certification for
2019-2020

Tipton Elementary School District-Temporary Coaches Certification

Name	Sport	First Aid	CPR	Concussion	Cardiac	Prior Assistant Rules & Regs Child/Adol Psycho	Certification Date
Leecia Rocha	Volleyball	8/2/2019	8/2/2019	8/29/2019	8/29/2019	x	9/3/2019
Michelle Nuckols	Volleyball	8/2/2019	8/2/2019	8/29/2019	8/29/2019	x	9/3/2019
Laura Landeros	Football	8/2/2019	8/2/2019	8/29/2019	8/29/2019	x	9/3/2019
Tim Starling	Football	8/2/2019	8/2/2019	8/29/2019	8/29/2019	x	9/3/2019
Tim Starling	Track	8/2/2019	8/2/2019	8/29/2019	8/29/2019	x	9/3/2019
Georgina Burrell	Soccer	8/2/2019	8/2/2019	8/29/2019	8/29/2019	x	9/3/2019
Jason Marroquin	Soccer	8/2/2019	8/2/2019	8/29/2019	8/29/2019	x	9/3/2019
Mike Pharis	Soccer	8/2/2019	8/2/2019	8/29/2019	8/29/2019	x	9/3/2019
Gina Magana	Basketball	8/2/2019	8/2/2019	8/29/2019	8/29/2019	x	9/3/2019
Tammy Lampe	B-ball/ soccer	8/2/2019	8/2/2019	8/29/2019	8/29/2019	x	9/3/2019
Michelle Nuckols	Basketball	8/2/2019	8/2/2019	8/29/2019	8/29/2019	x	9/3/2019
Laura Landeros	Basketball	8/2/2019	8/2/2019	8/29/2019	8/29/2019	x	9/3/2019
Jason Marroquin	Track	8/2/2019	8/2/2019	8/29/2019	8/29/2019	x	9/3/2019
Tammy Lampe	Track	8/2/2019	8/2/2019	8/29/2019	8/29/2019	x	9/3/2019
Mike Pharis	Track	8/2/2019	8/2/2019	8/29/2019	8/29/2019	x	9/3/2019
Tim Starling	Track	8/2/2019	8/2/2019	8/29/2019	8/29/2019	x	9/3/2019
Debbie Gilbert	Track	8/2/2019	8/2/2019	8/29/2019	8/29/2019	x	9/3/2019
Georgina Burrell	Track	8/2/2019	8/2/2019	8/29/2019	8/29/2019	x	9/3/2019
Gina Magana	Track	8/2/2019	8/2/2019	8/29/2019	8/29/2019	x	9/3/2019
Leecia Rocha	Track	8/2/2019	8/2/2019	8/29/2019	8/29/2019	x	9/3/2019

5. CONSENT CALENDAR: Action items:

5.4 Approval of District Plan for Committee on Assignment

COMMITTEE ON ASSIGNMENTS – ESTABLISHMENT FORM

PURPOSE: A district may establish a Committee on Assignments as outlined in EC 44258.7(d) to review and approve assignments of teachers employed on a full-time basis in grades K-12 who have special skills and preparation outside of his or her credential authorization, to teach an elective course. An "elective course" is a course other than English, Mathematics, Science, or Social Studies.

SUBMIT THIS FORM TO THE CREDENTIALS DEPARTMENT, TULARE COUNTY OFFICE OF EDUCATION

1. This is to certify the establishment of our District Committee on Assignments in accordance with provisions of EC 44258.7(d):

Tipton Elementary

DISTRICT NAME

Stacey Bettencourt
SIGNATURE OF SUPERINTENDENT

SIGNATURE OF PRESIDENT OR CHAIRPERSON
OF DISTRICT GOVERNING BOARD

2. Effective date of establishment of Committee on Assignments: September 3, 2019

3. District administrative contact person relative to the Committee on Assignments:
 NAME: Cherie Solian Ed.D PHONE: 559-752-4213
 TITLE: Principal

Procedures for selection of the committee membership in accordance with EC 44258.7(c) (list or attach):

1. Please see adopted procedures for "Committee on Assignments" on June 13, 2006
2. _____
3. _____
4. _____

4. Term of office for Committee on Assignments members:

Teacher Representative(s)	Date	Length of Term
<u>Diana Avila</u>	<u>9/3/19</u>	<u>3 years</u>
<u>Desiree Heinks</u>	<u>9/3/19</u>	<u>3 years</u>
<u>Jacob Munoz</u>	<u>9/3/19</u>	<u>3 years</u>
Administrator Representative(s)	Date	Length of Term
<u>Stacey Bettencourt</u>	<u>9/3/19</u>	<u>3 years</u>
<u>Cherie Solian Ed.D</u>	<u>9/3/19</u>	<u>3 years</u>

5. Criteria for determining teachers' qualifications for assignments pursuant to EC 44258.7(c-d) (list or attach):

1. Special interest or hobby or preparation outside of credential area
2. Previous years of teaching in a special area
3. Interview with teachers to determine level of competence, submission of units, and letters resume, or experience

Education Code 44258.7

- (c) A teacher employed on a full-time basis who teaches kindergarten or any of grades 1 to 12, inclusive, and who has special skills and preparation outside of his or her credential authorization may, with his or her consent, be assigned to teach an elective course in the area of the special skills or preparation, provided that the assignment is first approved by a committee on assignments. For purposes of this subdivision an "elective course" is a course other than English, mathematics, science, or social studies. The membership of the committee on assignments shall include an equal number of teachers, selected by teachers, and school administrators, selected by school administrators.
- (d) Assignments approved by the committee on assignments shall be for a maximum of one school year, but may be extended by action of the committee upon application by the school site administrator and the affected teacher. All initial assignments or extensions shall be approved prior to the assignment or extension. Districts making assignments under this subdivision shall submit a plan to the county superintendent of schools which shall include, but need not be limited to, the following:
 - (1) Statements signed by the district superintendent and the president or chairperson of the district governing board, approving the establishment of the committee.
 - (2) Procedures for selection of the committee membership.
 - (3) Terms of office for committee members.
 - (4) Criteria for determining teachers' qualifications for these assignments.
- (e) The Commission on Teacher Credentialing may develop and recommend general criteria that may be used by local committees on assignment in assessing a candidate's qualifications.

5. ADMINISTRATIVE: Action items

**5.5 Consider / Approve Resolution Laying Off /
Reducing Classified Employee Services**

Copies of the Resolution will be available during the meeting

6. FINANCE: Action items:

6.1 Vendor Payments

Tipton Elementary School District

BOARD MEETING September 3, 2019

APY List

Date Paid between 07/31/2019 and 8/26/2019

Vendor No	Vendor Name	Reference Number	Payment Date	Invoice Number/Desc.	AccountCode	Amount
13971	ALMEIDA, VIRGINIA	200179	08/16/2019	STC SUPPLY REMBURST	010-90336-0-11100-10000-43000-0	\$42.79
13987	AMS.NET	200083	08/09/2019	0031543	010-90100-0-11100-10000-43000-0	\$164.34
12788	ARAMARK UNIFORM SERVICES INC	200091	08/09/2019	602200152	010-00000-0-00000-81000-56000-0	\$334.62
12788	ARAMARK UNIFORM SERVICES INC	200092	08/09/2019	602214587	010-00000-0-00000-81000-56000-0	\$333.46
12788	ARAMARK UNIFORM SERVICES INC	200093	08/09/2019	602207368	010-00000-0-00000-81000-56000-0	\$521.67
12788	ARAMARK UNIFORM SERVICES INC	200174	08/16/2019	602221837	010-00000-0-00000-81000-56000-0	\$409.46
13904	AT&T	200088	08/09/2019	000013332553	010-00000-0-00000-72000-59000-0	\$423.11
14101	B&B PEST CONTROL SERVICE	200100	08/09/2019	01-TIP-07-19	010-00000-0-00000-81000-58000-0	\$170.00
14031	CAL BENNETTS OFFICE	200138	08/09/2019	17829-0 / 9184	010-00000-0-00000-71500-43000-0	\$464.40
13354	CALIFORNIA DEPT. OF EDUCATION	200172	08/16/2019	2018/19	010-00000-0-00000-00000-86602-0	\$829.87
12548	CALIFORNIA TURF EQUIP. & SUPP.	200176	08/16/2019	419540	010-81500-0-00000-81000-43000-0	\$236.72
12548	CALIFORNIA TURF EQUIP. & SUPP.	200177	08/16/2019	419541	010-81500-0-00000-81000-43000-0	\$39.99
13309	CASBO	200119	08/09/2019	617824	010-00000-0-00000-72000-52000-0	\$1,185.00
13619	CDW GOVERNMENT, INC.	200077	08/09/2019	SZS1488	010-00000-0-00000-71500-43000-0	\$204.46
13619	CDW GOVERNMENT, INC.	200082	08/09/2019	TDV9166	010-07200-0-11100-10000-43000-0	\$483.80
13619	CDW GOVERNMENT, INC.	200175	08/16/2019	TJJ8000	010-07200-0-11100-10000-43000-0	\$204.46
13619	CDW GOVERNMENT, INC.	200078	08/09/2019	SZQ5669	010-41270-0-11100-10000-43000-0	\$542.41
12938	CENTRAL VALLEY LOCK & SAFE	200098	08/09/2019	54898	010-00000-0-00000-81000-43000-0	\$1,671.66
12602	COLSON AUTO PARTS	200114	08/09/2019	955950	010-07230-0-00000-36000-43000-0	\$21.51
13459	DELL MARKETING L.P.	200103	08/09/2019	10328540506	010-07200-0-11100-10000-44000-0	\$806.04
13459	DELL MARKETING L.P.	200153	08/16/2019	10332925867	010-07200-0-11100-10000-44000-0	\$6,481.05
13459	DELL MARKETING L.P.	200095	08/09/2019	10332457368	010-07200-0-11100-24900-44000-0	\$806.04
14177	DUBUQUE BANK & TRUST	200089	08/09/2019	7287401335	010-99900-0-00000-91000-74380-0	\$4,566.97
14177	DUBUQUE BANK & TRUST	200089	08/09/2019	7287401335	010-99900-0-00000-91000-74390-0	\$23,433.03
14376	EDCLUB INC	200144	08/09/2019	147079	010-07200-0-11100-10000-43000-0	\$99.75
14241	Explore Learning	200084	08/09/2019	2120682	010-07200-0-11100-10000-53000-0	\$875.00
14375	F & M VISA j	200171	08/16/2019	6370036418976331666	010-07200-0-11100-10000-58000-0	\$350.00
2158	G W SCHOOL SUPPLY	200099	08/09/2019	010-551031	010-11000-0-11100-10000-43000-0	\$48.47
2158	G W SCHOOL SUPPLY	200154	08/16/2019	010-550420	010-11000-0-11100-10000-43000-0	\$107.75
14315	HCI SYSTEMS	200141	08/09/2019	139949	010-00000-0-00000-81000-58000-0	\$824.06
13957	INFINITY COMM. & CONSUL., INC.	200140	08/09/2019	9683	010-00000-0-00000-71000-58000-0	\$3,375.00
13500	INTERACTIVE EDUCATIONAL SER.	200142	08/09/2019	183156	010-00000-0-00000-72000-53000-0	\$750.00
13857	JASON MARROQUIN	200102	08/09/2019	8656236	010-11000-0-11100-10000-43000-0	\$75.73
14382	KIRKHART'S MICROSCOPE REPAIR	200121	08/09/2019	1397	010-07200-0-11100-10000-58000-0	\$466.20
13961	LOWE'S	200004	08/09/2019	987872	010-00000-0-00000-81000-43000-0	(\$5.39)
13961	LOWE'S	200005	08/09/2019	915493	010-00000-0-00000-81000-43000-0	(\$132.66)
13961	LOWE'S	200149	08/09/2019	902162	010-00000-0-00000-81000-43000-0	\$242.84
13961	LOWE'S	200151	08/09/2019	915494	010-00000-0-00000-81000-43000-0	\$283.66

Vendor No	Vendor Name	Reference Number	Payment Date	Invoice Number/Desc.	AccountCode	Amount
13961	LOWE'S	200146	08/09/2019	908523	010-00000-0-00000-81000-43000-0	\$226.06
13961	LOWE'S	200152	08/09/2019	19895	010-00000-0-00000-81000-43000-0	\$5.18
13961	LOWE'S	200148	08/09/2019	908653	010-00000-0-00000-81000-43000-0	\$46.06
13961	LOWE'S	200150	08/09/2019	909971	010-00000-0-00000-81000-43000-0	\$108.21
13961	LOWE'S	200145	08/09/2019	982894	010-00000-0-00000-81000-43000-0	\$2,052.00
13961	LOWE'S	200147	08/09/2019	901859	010-00000-0-00000-81000-43000-0	\$19.49
13461	M. GREEN & COMPANY LLP	200124	08/09/2019	63340.0	010-00000-0-00000-71910-58000-0	\$2,475.00
13607	MANGINI ASSOCIATES, INC.	200125	08/09/2019	10198	010-99901-0-00000-85000-61700-0	\$1,194.19
14343	MARYANN HENRY	200113	08/09/2019	POSTAGE H.R. DEPT	010-00000-0-00000-72000-59000-0	\$7.40
14381	MENDOZA, YVONNE	200122	08/09/2019	6/19-7/29 MILAGE REI	010-00000-0-00000-72000-52000-0	\$74.24
13882	MOBILE MODULAR MGT. CORP.	200080	08/09/2019	1965012	010-00000-0-00000-81000-56000-0	\$610.00
13882	MOBILE MODULAR MGT. CORP.	200081	08/09/2019	1965091	010-00000-0-00000-81000-56000-0	\$610.00
13882	MOBILE MODULAR MGT. CORP.	200079	08/09/2019	1965082	010-00000-0-00000-81000-56000-0	\$610.00
14383	MORENO, LAURA	200131	08/09/2019	MORENO LTRY	010-11000-0-11100-10000-43000-0	\$102.17
11531	MORRIS LEVIN & SON	200090	08/09/2019	50084548	010-81500-0-00000-81000-43000-0	\$360.08
14103	MUNOZ, JACOB	200180	08/16/2019	MUNOZ LTY	010-11000-0-11100-10000-43000-0	\$100.00
12836	OFFICE DEPOT, INC.	200159	08/16/2019	351650031001	010-00000-0-00000-27000-43000-0	\$257.45
12836	OFFICE DEPOT, INC.	200169	08/16/2019	354480043001	010-00000-0-00000-72000-43000-0	\$98.84
12836	OFFICE DEPOT, INC.	200006	08/16/2019	353184139001	010-07200-0-11100-10000-43000-0	(\$77.58)
12836	OFFICE DEPOT, INC.	200163	08/16/2019	347574125001	010-07200-0-11100-10000-43000-0	\$2,679.33
12836	OFFICE DEPOT, INC.	200162	08/16/2019	351988741001	010-07200-0-11100-24900-43000-0	\$1,250.01
12836	OFFICE DEPOT, INC.	200158	08/16/2019	351571403001	010-11000-0-11100-10000-43000-0	\$216.74
12836	OFFICE DEPOT, INC.	200170	08/16/2019	354591209001	010-11000-0-11100-10000-43000-0	\$217.03
12836	OFFICE DEPOT, INC.	200173	08/16/2019	353606839001	010-11000-0-11100-10000-43000-0	\$86.37
12836	OFFICE DEPOT, INC.	200161	08/16/2019	351944671001	010-11000-0-11100-10000-43000-0	\$34.69
12836	OFFICE DEPOT, INC.	200164	08/16/2019	352789269001	010-11000-0-11100-10000-43000-0	\$35.17
12836	OFFICE DEPOT, INC.	200166	08/16/2019	349461388001	010-11000-0-11100-10000-43000-0	\$92.20
12836	OFFICE DEPOT, INC.	200165	08/16/2019	352778912001	010-11000-0-11100-10000-43000-0	\$247.53
12836	OFFICE DEPOT, INC.	200167	08/16/2019	349462490001	010-11000-0-11100-10000-43000-0	\$8.39
12836	OFFICE DEPOT, INC.	200168	08/16/2019	353696104001	010-11000-0-11100-10000-43000-0	\$66.57
12836	OFFICE DEPOT, INC.	200157	08/16/2019	353607109001	010-11000-0-11100-10000-43000-0	\$33.60
12836	OFFICE DEPOT, INC.	200160	08/16/2019	351943342001	010-11000-0-11100-10000-43000-0	\$241.35
14179	PURCHASE POWER	200086	08/09/2019	8000-9090-0896-7114	010-00000-0-00000-72000-59000-0	\$31.02
14045	RUTH MEDINA	200137	08/09/2019	MEDINA LTRY REIMB	010-11000-0-11100-10000-43000-0	\$100.00
14357	SANCHEZ CONNIE	200181	08/16/2019	SUPLY REMBSMNT	010-00000-0-00000-37000-47000-0	\$86.83
13596	SCHOOL NURSE SUPPLY	200178	08/16/2019	0748362-IN	010-07200-0-11100-10000-43000-0	\$204.30
13969	SCHOOL SERVICES OF CALIF., INC	200120	08/09/2019	W105796-IN	010-00000-0-00000-72000-52000-0	\$250.00
14194	Secure by Design Inc	200111	08/09/2019	50902505	010-07200-0-11100-10000-53000-0	\$1,140.00
14308	SHI INTERNATIONAL CORP	200109	08/09/2019	1101876	010-07200-0-11100-10000-58000-0	\$2,259.00
14111	SISC	200133	08/09/2019	AUG 2019 H/W	010-00000-0-00000-00000-95024-0	\$60,348.33
14111	SISC	200133	08/09/2019	AUG 2019 H/W	010-00000-0-00000-00000-95028-0	\$7,031.40
14111	SISC	200133	08/09/2019	AUG 2019 H/W	010-00000-0-00000-71000-34020-0	\$6,992.40
13306	SMALL SCHOOL DISTRICTS' ASSOC.	200126	08/09/2019	1-01889	010-00000-0-00000-71000-53000-0	\$1,050.00

Vendor No	Vendor Name	Reference Number	Payment Date	Invoice Number/Desc.	AccountCode	Amount
14372	SOF FALL INC	200112	08/09/2019	11505	010-00000-0-00000-81000-43000-0	\$3,151.50
5388	SOUTHERN CAL GAS	200105	08/09/2019	10841691008	010-00000-0-00000-81000-55000-0	\$177.28
5383	SOUTHERN CALIF EDISON CO	200085	08/09/2019	3-003-6248-80	010-99900-0-00000-81000-55000-0	\$4,051.64
13902	SOUTHWEST SCH. & OFFICE SUPPLY	200106	08/09/2019	PINV0595746	010-00000-0-11100-10000-43000-0	\$687.23
13902	SOUTHWEST SCH. & OFFICE SUPPLY	200107	08/09/2019	PINV0595745	010-00000-0-11100-10000-43000-0	\$781.21
13130	SYSCO FOOD SERVICES	200104	08/09/2019	28410161	010-60100-0-11100-10000-43000-0	\$798.57
14369	THE HOME DEPOT PRO	200118	08/09/2019	502257272	010-81500-0-00000-81000-43000-0	\$332.69
14369	THE HOME DEPOT PRO	200116	08/09/2019	502257256	010-81500-0-00000-81000-43000-0	\$213.69
14369	THE HOME DEPOT PRO	200117	08/09/2019	502257264	010-81500-0-00000-81000-43000-0	\$25.18
5760	TIPTON COMMUNITY SERVICES DIST	200087	08/09/2019	10040002	010-00000-0-00000-81000-55000-0	\$1,234.62
5763	TIPTON SCH REV CASH FUND	200134	08/09/2019	8/25 CPR/FIST AID	010-00000-0-11100-10000-58000-0	\$450.00
13463	TULARE COUNTY OFFICE OF EDUCAT	200136	08/09/2019	200104	010-30100-0-11100-10000-52000-0	\$450.00
12324	TULE TRASH COMPANY	200097	08/09/2019	16263	010-00000-0-00000-81000-55000-0	\$681.75
13333	VERIZON WIRELESS	200094	08/09/2019	9834442528	010-00000-0-00000-81000-59000-0	\$554.75
14329	WEST COAST SAND & GRAVEL, INC.	200139	08/09/2019	163896	010-81500-0-00000-81000-43000-0	\$885.79
14354	WIZIX TECH GROUP INC	200127	08/09/2019	118024	010-00000-0-00000-72000-58000-0	\$288.44
14354	WIZIX TECH GROUP INC	200128	08/09/2019	118023	010-00000-0-11100-10000-58000-0	\$123.66
14354	WIZIX TECH GROUP INC	200129	08/09/2019	118025	010-00000-0-11100-10000-58000-0	\$206.40
14354	WIZIX TECH GROUP INC	200132	08/09/2019	118026	010-00000-0-11100-10000-58000-0	\$370.00

010-General Fund Total Expenditures:

\$160,782.72

FUND 130 CAFETERIA

14357	SANCHEZ CONNIE	200182	08/16/2019	SUPLY REMBRMT	130-53100-0-00000-37000-43000-0	\$28.57
14246	FRESNO PRODUCE INC	200135	08/09/2019	932027	130-53100-0-00000-37000-47000-0	\$363.11
14246	FRESNO PRODUCE INC	200003	08/09/2019	35467	130-53100-0-00000-37000-47000-0	(\$5.83)
12921	GOLD STAR FOODS INC.	200155	08/16/2019	2796794	130-53100-0-00000-37000-47000-0	\$171.00
13130	SYSCO FOOD SERVICES	200110	08/09/2019	284101062	130-53100-0-00000-37000-47000-0	\$1,662.93
12650	VALLEY FOOD SERVICE	200115	08/09/2019	370409	130-53100-0-00000-37000-47000-0	\$763.40
14384	SAN MATEO FOSTER CTY SCHL	200143	08/09/2019	SC200212	130-53100-0-00000-37000-53000-0	\$97.65
14101	B&B PEST CONTROL SERVICE	200101	08/09/2019	01-TIP-07-19	130-53100-0-00000-37000-58000-0	\$40.00
12324	TULE TRASH COMPANY	200096	08/09/2019	16262	130-53100-0-00000-81000-55000-0	\$1,131.00

130-Cafeteria Fund Total Expenditures:

\$4,251.83

TOTAL PAYMENTS

\$165,034.55

6. FINANCE: Action items:

6.2 Budget Revisions 2018-2019

Budget Revision Report

Bdg Revision Final

Control Number: 82753077

Account Classification		Approved / Revised	Change Amount	Proposed Budget
Fund: 0100	General Fund			
Revenues				
	010-76900-0-00000-00000-85900-0	\$216,247.00	\$225,586.00	\$441,833.00
Other State Revenues		\$216,247.00	\$225,586.00	\$441,833.00
Total Revenues		\$216,247.00	\$225,586.00	\$441,833.00
Expenditures				
	010-76900-0-00000-27000-31010-0	\$12,346.00	\$8,961.00	\$21,307.00
	010-76900-0-00000-27000-32020-0	\$0.00	\$5,969.00	\$5,969.00
	010-76900-0-00000-36000-32020-0	\$0.00	\$7,446.00	\$7,446.00
	010-76900-0-00000-71500-31010-0	\$6,478.00	\$4,702.00	\$11,180.00
	010-76900-0-00000-72000-32020-0	\$0.00	\$5,469.00	\$5,469.00
	010-76900-0-00000-81000-32020-0	\$0.00	\$15,085.00	\$15,085.00
	010-76900-0-11100-10000-31010-0	\$194,318.00	\$141,032.00	\$335,350.00
	010-76900-0-11100-10000-32010-0	\$0.00	\$531.00	\$531.00
	010-76900-0-11100-10000-32020-0	\$0.00	\$25,223.00	\$25,223.00
	010-76900-0-11100-24200-32020-0	\$0.00	\$2,947.00	\$2,947.00
	010-76900-0-11100-24900-31010-0	\$3,105.00	\$2,254.00	\$5,359.00
	010-76900-0-11100-24900-32020-0	\$0.00	\$5,207.00	\$5,207.00
	010-76900-0-11100-31300-32020-0	\$0.00	\$760.00	\$760.00
Employee Benefits		\$216,247.00	\$225,586.00	\$441,833.00
Total Expenditures		\$216,247.00	\$225,586.00	\$441,833.00
Budgeted Unappropriated Fund Balance before this adjustment:			\$2,318,356.52	
Total Adjustment to Unappropriated Fund Balance:			\$0.00	
Budgeted Unappropriated Fund Balance after this adjustment:			\$2,318,356.52	

Budget Revision Report

Bdg Revision Final

Control Number: 82753077

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 _____

6. FINANCE: Action items:

6.3 Budget Revisions 2019-2020

Budget Revision Report

Bdg Revision Final

Control Number: 82753123

Account Classification		Approved / Revised	Change Amount	Proposed Budget
Fund: 0100	General Fund			
Revenues				
	010-90101-0-00000-00000-86890-0	\$0.00	\$11,000.00	\$11,000.00
Other Local Revenues		\$0.00	\$11,000.00	\$11,000.00
Total Revenues		\$0.00	\$11,000.00	\$11,000.00
Expenditures				
	010-90101-0-11100-31300-22000-0	\$0.00	\$8,437.00	\$8,437.00
Classified Salaries		\$0.00	\$8,437.00	\$8,437.00
	010-90101-0-11100-31300-32020-0	\$0.00	\$1,664.00	\$1,664.00
	010-90101-0-11100-31300-33022-0	\$0.00	\$523.00	\$523.00
	010-90101-0-11100-31300-33023-0	\$0.00	\$122.00	\$122.00
	010-90101-0-11100-31300-35020-0	\$0.00	\$4.00	\$4.00
	010-90101-0-11100-31300-36020-0	\$0.00	\$250.00	\$250.00
Employee Benefits		\$0.00	\$2,563.00	\$2,563.00
Total Expenditures		\$0.00	\$11,000.00	\$11,000.00
Budgeted Unappropriated Fund Balance before this adjustment:			\$2,816,353.38	
Total Adjustment to Unappropriated Fund Balance:			\$0.00	
Budgeted Unappropriated Fund Balance after this adjustment:			\$2,816,353.38	

Budget Revision Report

Bdg Revision Final

Control Number: 82753123

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 _____

6. FINANCE: Action items:

6.4 Unaudited Actuals

Tipton Elementary School District

370 N. Evans Rd
Tipton, CA 93272

2018-19
Unaudited Actuals Report



Presented to the Board September 3, 2019

Maryann Henry
Business Manager

Tulare County Office of Education

Committed to Students, Support & Service

Tim A. Hire
County
Superintendent
of Schools

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

(559) 733-6300
tcoe.org

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

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

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

Instructional Services
(559) 302-3633
fax (559) 739-0310

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

Main Locations

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

Doe Avenue Complex
7000 Doe Ave.
Visalia

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

August 27, 2019

TO: Superintendents/Business Managers
FROM: Sarah Smigiera, Director
External Business Services
RE: **2018-19 UNAUDITED ANNUAL FINANCIAL REPORT**

Enclosed is one copy for your file of the district's 2018-19 Unaudited Annual Financial Report, which has been prepared for your district by our office. As you know, this document must be presented to your governing board for approval and returned to this office on or before September 15, 2019.

Also enclosed is an additional loose copy of the CA certification page. After presentation to your board, please sign both certification pages and return them to my attention. We will sign and return an original for your files.

If you have any questions, please give me a call at 559-733-6338.

SM/es

Enclosures

TIPTON ELEMENTARY SCHOOL DISTRICT

Summary

2018-19 Unaudited Actuals

September 3, 2019

Summary Analysis

The 2018-19 Unaudited Actuals reflect the District's financial activity that occurred during the year, as well as, the District's financial position as of June 30, 2019. The unaudited actuals also contain supplemental information concerning the District's activity in detail. Education code requires districts to close their books and adopt the report of financial activities and position by September 15th of each year for the preceding fiscal year. This information is submitted to both the Tulare County Office of Education, as well as, the California Department of Education for review.

The report shows a General Fund net increase of 332,533. As a result, the District's ending General Fund balance is \$3,174,395 with a revolving cash reserve of \$2,500 and a restricted balance of \$382,705, a reserve for economic uncertainties of \$300,788 and unassigned/designations in the amount of \$2,498,401. As illustrated further, all other funds are anticipated to have positive ending fund balances at June 30, 2019.

Financial Highlights

- The average daily attendance (ADA) used for calculating funding was Prior Year (17/18) ADA #'s 555.06. 2018-19 reported P2 ADA was 525.03.
- The District's general purpose "Local Control Funding Formula" received approximately \$11,100 per ADA.
- The ratio of attendance to enrollment was approximately 96.34%
- The District's General Fund ending cash balance as of June 30, 2019 was \$3.1 million.

Unaudited Actuals
FINANCIAL REPORTS
2018-19 Unaudited Actuals
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	64.47%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2020-21 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$3,983,827.23
	Appropriations Subject to Limit	\$3,983,827.23
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2020-21, subject to CDE approval.	2.12%

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2018-19 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: _____
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Sep 03, 2019

To the Superintendent of Public Instruction:

2018-19 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

Sara Smigiera
Name
Director of External Business
Title
559.733.6339
Telephone
Sarah.smigiera@tcoe.org
E-mail Address

For School District:

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

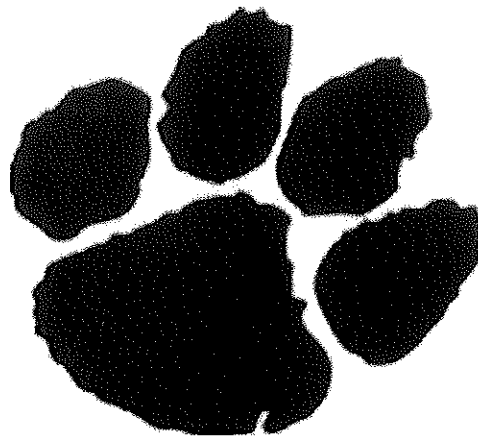
G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2018-19 Unaudited Actuals	2019-20 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2018-19 Unaudited Actuals	2019-20 Budget
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	

2018-2019
Unaudited Actuals



State Reports

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	6,199,405.05	0.00	6,199,405.05	5,972,620.00	0.00	5,972,620.00	-3.7%
2) Federal Revenue		8100-8299	112.24	264,781.64	264,893.88	0.00	320,694.00	320,694.00	21.1%
3) Other State Revenue		8300-8599	206,526.49	691,602.73	898,129.22	99,185.00	420,074.00	519,239.00	-42.2%
4) Other Local Revenue		8600-8799	169,371.88	101,412.00	270,783.88	56,000.00	110,377.47	166,377.47	-38.6%
5) TOTAL, REVENUES			6,575,415.66	1,057,796.37	7,633,212.03	6,127,785.00	851,145.47	6,978,930.47	-8.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,461,015.71	43,470.00	2,504,485.71	2,586,476.00	58,619.00	2,645,095.00	5.6%
2) Classified Salaries		2000-2999	533,107.48	485,013.19	1,018,120.67	676,886.00	384,620.80	1,061,506.80	4.3%
3) Employee Benefits		3000-3999	1,375,917.32	677,151.51	2,053,068.83	1,556,076.00	423,449.32	1,979,525.32	-3.6%
4) Books and Supplies		4000-4999	187,352.68	226,109.28	413,461.96	425,623.00	149,464.80	575,087.80	39.1%
5) Services and Other Operating Expenditures		5000-5999	488,128.00	299,378.88	787,506.88	560,188.00	178,877.00	739,065.00	-6.2%
6) Capital Outlay		6000-6999	0.00	83,934.49	83,934.49	20,000.00	100,000.00	120,000.00	43.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	30,969.00	133,632.61	164,601.61	55,250.00	163,040.00	218,290.00	32.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(40,431.07)	18,859.36	(21,571.71)	(67,243.00)	37,140.00	(30,103.00)	39.5%
9) TOTAL, EXPENDITURES			5,036,059.12	1,967,549.30	7,003,608.42	5,813,256.00	1,495,210.72	7,308,466.72	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,539,356.54	(909,752.93)	629,603.61	314,529.00	(644,065.25)	(329,536.25)	-152.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	22,603.35	22,603.35	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	300,000.00	19,674.35	319,674.35	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	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	0.00	0.0%
3) Contributions		8980-8999	(924,363.32)	924,363.32	0.00	(644,065.25)	644,065.25	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,224,363.32)	927,292.32	(297,071.00)	(644,065.25)	644,065.25	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget		Total Fund col. D + E (F)	% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			314,993.22	17,539.39	332,532.61	(329,536.25)	0.00	(329,536.25)	-199.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,476,695.94	365,166.08	2,841,862.02	2,791,689.16	382,705.47	3,174,394.63	11.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,476,695.94	365,166.08	2,841,862.02	2,791,689.16	382,705.47	3,174,394.63	11.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,476,695.94	365,166.08	2,841,862.02	2,791,689.16	382,705.47	3,174,394.63	11.7%
2) Ending Balance, June 30 (E + F1e)			2,791,689.16	382,705.47	3,174,394.63	2,462,152.91	382,705.47	2,844,858.38	-10.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	382,705.47	382,705.47	0.00	382,705.47	382,705.47	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	300,788.00	0.00	300,788.00	0.00	0.00	0.00	-100.0%
Unassigned/Unappropriated Amount		9790	2,488,401.16	0.00	2,488,401.16	2,459,652.91	0.00	2,459,652.91	-1.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	2,797,347.64	425,358.03	3,222,705.67				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	2,500.00	0.00	2,500.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	69,778.24	69,016.02	138,794.26				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	688.17	0.00	688.17				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			2,870,314.05	494,374.05	3,364,688.10				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	78,619.70	7,151.10	85,770.80				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	5.19	0.00	5.19				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	104,517.48	104,517.48				
6) TOTAL, LIABILITIES			78,624.89	111,668.58	190,293.47				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,791,689.16	382,705.47	3,174,394.63				

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	4,593,303.00	0.00	4,593,303.00	4,508,633.00	0.00	4,508,633.00	-1.8%
Education Protection Account State Aid - Current Year		8012	854,413.00	0.00	854,413.00	758,807.00	0.00	758,807.00	-11.4%
State Aid - Prior Years		8019	7,548.00	0.00	7,548.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	5,797.04	0.00	5,797.04	0.00	0.00	0.00	-100.0%
Timber Yield Tax		8022	0.00	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	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	658,258.74	0.00	658,258.74	717,180.00	0.00	717,180.00	9.0%
Unsecured Roll Taxes		8042	44,511.31	0.00	44,511.31	0.00	0.00	0.00	-100.0%
Prior Years' Taxes		8043	13,064.65	0.00	13,064.65	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	11,660.91	0.00	11,660.91	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	9,506.40	0.00	9,506.40	0.00	0.00	0.00	-100.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,342.00	0.00	1,342.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	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	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	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	0.00	0.0%
Subtotal, LCFF Sources			6,199,405.05	0.00	6,199,405.05	5,982,620.00	0.00	5,982,620.00	-3.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	(10,000.00)		(10,000.00)	New
All Other LCFF Transfers - Current Year	All Other	8091	0.00	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	0.00	0.0%
Property Taxes Transfers		8097	0.00	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	0.00	0.0%
TOTAL, LCFF SOURCES			6,199,405.05	0.00	6,199,405.05	5,972,620.00	0.00	5,972,620.00	-3.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	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	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	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	0.00	0.0%
Donated Food Commodities		8221	0.00	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	0.00	0.0%
Flood Control Funds		8270	0.00	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	0.00	0.0%
FEMA		8281	0.00	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	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		177,499.70	177,499.70		249,081.00	249,081.00	40.3%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		27,220.32	27,220.32		29,252.00	29,252.00	7.5%
Title III, Part A, Immigrant Student Program	4201	8290		1,877.85	1,877.85		3,140.00	3,140.00	67.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		58,183.77	58,183.77		39,221.00	39,221.00	-32.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	112.24	0.00	112.24	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			112.24	264,781.64	264,893.88	0.00	320,694.00	320,694.00	21.1%
OTHER STATE REVENUE									
Other State Apportionments									
ROG/P Entitlement Prior Years	6360	8319		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	0.0%
Prior Years	6500	8319		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	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	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	0.00	0.0%
Mandated Costs Reimbursements		8550	111,589.00	0.00	111,589.00	17,686.00	0.00	17,686.00	-84.2%
Lottery - Unrestricted and Instructional Materials		8560	91,465.49	38,929.71	130,395.20	79,279.00	27,827.00	107,106.00	-17.9%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	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	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	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		163,000.00	163,000.00	-0.5%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6895	8590		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	0.0%
Career Technical Education Incentive Grant Program	6387	8590		24,547.93	24,547.93		10,000.00	10,000.00	-59.3%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,472.00	464,325.09	467,797.09	2,200.00	219,247.00	221,447.00	-52.7%
TOTAL, OTHER STATE REVENUE			208,526.49	691,602.73	898,129.22	99,165.00	420,074.00	519,239.00	-42.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	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	0.00	0.0%
Prior Years' Taxes		8617	0.00	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	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	362.00	362.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	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	0.00	0.0%
Sale of Publications		8632	0.00	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	0.00	0.0%
All Other Sales		8639	0.00	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	0.00	0.0%
Interest		8660	58,171.74	0.00	58,171.74	26,000.00	0.00	26,000.00	-55.3%
Net increase (Decrease) in the Fair Value of Investments		8662	65,006.09	0.00	65,006.09	(20,000.00)	0.00	(20,000.00)	-130.8%
Fees and Contracts									
Adult Education Fees		8671	0.00	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	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	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	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	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	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	46,194.05	101,050.00	147,244.05	50,000.00	110,377.47	160,377.47	8.9%
Tuition		8710	0.00	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	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		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	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		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	0.00	0.0%
From County Offices	All Other	8792	0.00	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	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			169,371.88	101,412.00	270,783.88	56,000.00	110,377.47	166,377.47	-38.6%
TOTAL, REVENUES			6,575,415.66	1,057,796.37	7,633,212.03	6,127,785.00	851,145.47	6,978,930.47	-8.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column G & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	2,246,415.63	8,070.00	2,254,485.63	2,327,691.00	34,189.00	2,361,880.00	4.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	167,400.12	0.00	167,400.12	147,850.00	0.00	147,850.00	-11.7%
Other Certificated Salaries		1900	47,199.96	35,400.00	82,599.96	110,935.00	24,430.00	135,365.00	63.9%
TOTAL, CERTIFICATED SALARIES			2,461,015.71	43,470.00	2,504,485.71	2,586,476.00	58,619.00	2,645,095.00	5.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	126,455.79	217,030.16	343,485.95	127,300.00	222,425.00	349,725.00	1.8%
Classified Support Salaries		2200	192,851.51	179,387.42	372,238.93	292,112.00	90,400.00	382,512.00	2.8%
Classified Supervisors' and Administrators' Salaries		2300	116,314.99	33,943.06	150,258.05	127,479.00	16,195.00	143,674.00	-4.4%
Clerical, Technical and Office Salaries		2400	97,406.81	0.00	97,406.81	129,495.00	0.00	129,495.00	32.9%
Other Classified Salaries		2900	78.38	54,652.55	54,730.93	500.00	55,600.80	55,100.80	2.5%
TOTAL, CLASSIFIED SALARIES			533,107.46	485,013.19	1,018,120.67	676,886.00	384,620.80	1,061,506.80	4.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	394,259.67	380,272.88	774,532.55	300,123.00	226,138.00	526,261.00	-32.1%
PERS		3201-3202	80,485.42	145,518.02	236,003.44	132,037.00	74,526.00	206,563.00	-12.5%
OASDI/Medicare/Alternative		3301-3302	76,118.89	37,726.89	113,845.78	92,925.00	30,326.74	123,251.74	8.3%
Health and Welfare Benefits		3401-3402	698,249.03	90,124.09	788,373.12	859,851.00	73,910.00	933,761.00	18.4%
Unemployment Insurance		3501-3502	1,495.84	262.75	1,758.59	5,664.00	606.00	6,290.00	257.7%
Workers' Compensation		3601-3602	90,643.33	16,010.22	106,653.55	143,742.00	12,756.00	156,498.00	46.7%
OPEB, Allocated		3701-3702	13,940.96	2,460.44	16,401.40	5,078.00	3,381.58	8,459.58	-48.4%
OPEB, Active Employees		3751-3752	10,724.18	4,776.22	15,500.40	11,436.00	1,805.00	13,241.00	-14.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	5,200.00	0.00	5,200.00	New
TOTAL, EMPLOYEE BENEFITS			1,375,917.32	677,151.51	2,053,068.83	1,556,076.00	423,449.32	1,979,525.32	-3.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	12,827.00	12,827.00	New
Books and Other Reference Materials		4200	28,063.45	100,156.03	128,219.48	15,000.00	15,400.00	30,400.00	-76.3%
Materials and Supplies		4300	137,751.80	93,662.25	231,414.05	230,686.00	76,577.60	307,263.60	32.8%
Noncapitalized Equipment		4400	21,458.42	32,291.00	53,749.42	177,937.00	44,660.00	222,597.00	314.1%
Food		4700	79.01	0.00	79.01	2,000.00	0.00	2,000.00	2431.3%
TOTAL, BOOKS AND SUPPLIES			187,352.68	226,109.28	413,461.96	425,623.00	149,464.60	575,087.60	39.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	3,045.65	10,063.00	13,108.65	22,000.00	44,569.40	66,569.40	407.8%
Dues and Memberships		5300	16,415.80	0.00	16,415.80	31,200.00	0.00	31,200.00	90.1%
Insurance		5400 - 5450	29,006.00	0.00	29,006.00	35,400.00	0.00	35,400.00	22.0%
Operations and Housekeeping Services		5500	50,165.41	59,191.20	109,356.61	50,000.00	65,000.00	115,000.00	5.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	63,025.07	5,086.75	68,111.82	73,500.00	7,500.00	81,000.00	18.9%
Transfers of Direct Costs		5710	0.00	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	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	312,435.26	225,037.91	537,473.17	307,088.00	61,807.60	368,895.60	-31.4%
Communications		5900	14,034.61	0.00	14,034.61	41,000.00	0.00	41,000.00	192.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			488,128.00	299,378.86	787,506.86	560,188.00	178,877.00	739,065.00	-6.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	67,616.27	67,616.27	0.00	100,000.00	100,000.00	47.9%
Buildings and Improvements of Buildings		6200	0.00	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	0.00	0.0%
Equipment		6400	0.00	16,318.22	16,318.22	20,000.00	0.00	20,000.00	22.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	83,934.49	83,934.49	20,000.00	100,000.00	120,000.00	43.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	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	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	30,969.00	0.00	30,969.00	31,625.00	0.00	31,625.00	2.1%
Payments to JPAs		7143	0.00	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	0.00	0.0%
To County Offices		7212	0.00	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	0.00	0.0%
Special Education SELPA Transfers of Apportionments to Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		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	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		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	0.00	0.0%
All Other Transfers		7281-7283	0.00	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	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	40,772.71	40,772.71	23,625.00	60,800.00	84,425.00	107.1%
Other Debt Service - Principal		7439	0.00	92,859.90	92,859.90	0.00	102,240.00	102,240.00	10.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			30,969.00	133,632.61	164,601.61	55,250.00	163,040.00	218,290.00	32.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(18,859.36)	18,859.36	0.00	(37,140.00)	37,140.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(21,571.71)	0.00	(21,571.71)	(30,103.00)	0.00	(30,103.00)	39.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(40,431.07)	18,859.36	(21,571.71)	(67,243.00)	37,140.00	(30,103.00)	39.5%
TOTAL EXPENDITURES			5,036,059.12	1,967,549.30	7,003,608.42	5,813,256.00	1,495,210.72	7,308,466.72	4.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	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	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	22,603.35	22,603.35	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	22,603.35	22,603.35	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	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	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	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	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	300,000.00	19,674.35	319,674.35	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			300,000.00	19,674.35	319,674.35	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	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	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	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	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	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	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	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	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(924,363.32)	924,363.32	0.00	(644,065.25)	644,065.25	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(924,363.32)	924,363.32	0.00	(644,065.25)	644,065.25	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,224,363.32)	927,292.32	(297,071.00)	(644,065.25)	644,065.25	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	6,199,405.05	0.00	6,199,405.05	5,972,620.00	0.00	5,972,620.00	-3.7%
2) Federal Revenue		8100-8299	112.24	264,781.64	264,893.88	0.00	320,694.00	320,694.00	21.1%
3) Other State Revenue		8300-8599	206,526.49	691,602.73	898,129.22	99,165.00	420,074.00	519,239.00	-42.2%
4) Other Local Revenue		8600-8799	169,371.88	101,412.00	270,783.88	56,000.00	110,377.47	166,377.47	-38.6%
5) TOTAL, REVENUES			6,575,415.66	1,057,796.37	7,633,212.03	6,127,785.00	851,145.47	6,978,930.47	-8.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		3,537,805.39	959,045.30	4,496,850.69	3,821,766.00	739,063.72	4,560,829.72	1.4%
2) Instruction - Related Services	2000-2999		538,556.59	94,340.75	632,897.34	611,494.00	92,263.00	703,757.00	11.2%
3) Pupil Services	3000-3999		323,127.03	8,206.00	331,333.03	336,029.00	2,200.00	340,229.00	2.7%
4) Ancillary Services	4000-4999		87.35	0.00	87.35	647.00	0.00	647.00	640.7%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		448,056.58	35,508.36	483,564.94	598,833.00	50,835.00	649,668.00	34.3%
8) Plant Services	8000-8999		157,457.18	736,816.28	894,273.46	387,237.00	447,809.00	835,046.00	-6.6%
9) Other Outgo	9000-9999	Except 7600-7699	30,869.00	133,632.61	164,601.61	55,250.00	163,040.00	218,290.00	32.6%
10) TOTAL, EXPENDITURES			5,036,059.12	1,967,549.30	7,003,608.42	5,813,256.00	1,495,210.72	7,308,466.72	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			1,539,356.54	(909,752.93)	629,603.61	314,529.00	(644,065.25)	(329,536.25)	-162.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	22,603.35	22,603.35	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	300,000.00	19,674.35	319,674.35	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	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	0.00	0.0%
3) Contributions		8980-8999	(924,363.32)	924,363.32	0.00	(644,065.25)	644,065.25	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,224,363.32)	927,292.32	(297,071.00)	(644,065.25)	644,065.25	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			314,993.22	17,539.39	332,532.61	(329,536.25)	0.00	(329,536.25)	-199.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,476,695.94	365,166.08	2,841,862.02	2,791,689.16	382,705.47	3,174,394.63	11.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,476,695.94	365,166.08	2,841,862.02	2,791,689.16	382,705.47	3,174,394.63	11.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,476,695.94	365,166.08	2,841,862.02	2,791,689.16	382,705.47	3,174,394.63	11.7%
2) Ending Balance, June 30 (E + F1e)			2,791,689.16	382,705.47	3,174,394.63	2,462,152.91	382,705.47	2,844,858.38	-10.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	382,705.47	382,705.47	0.00	382,705.47	382,705.47	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	300,788.00	0.00	300,788.00	0.00	0.00	0.00	-100.0%
Unassigned/Unappropriated Amount		9790	2,488,401.16	0.00	2,488,401.16	2,459,652.91	0.00	2,459,652.91	-1.2%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
5640	Medi-Cal Billing Option	15,297.05	15,297.05
6230	California Clean Energy Jobs Act	11,653.20	11,653.20
6300	Lottery: Instructional Materials	58,740.15	58,740.15
7311	Classified School Employee Professional Development Block Grant	4,513.00	4,513.00
9010	Other Restricted Local	292,502.07	292,502.07
Total, Restricted Balance		<u>382,705.47</u>	<u>382,705.47</u>

2018-19 Unaudited Actuals
Cafeteria Fund

CAT	Child Nutrition School Project
Cafeteria Fund	FUND 130 RS 53100
x = signifies projected revenue	
BEGINNING BALANCE	\$ 250,603.99
ADJUSTED BEGINNING BALANCE	\$ 250,603.99
INCOME	
Revenue Limit	
Federal Revenues	\$ 457,964.04
State Revenues	\$ 43,275.84
Local Revenues	\$ 27,762.23
TOTAL -----	\$ 529,002.11
EXPENSES	
Certificated Salaries	
Classified Salaries	\$ 148,161.28
Employee Benefits	\$ 94,631.42
Books & Supplies	\$ 194,768.44
Services	\$ 14,201.56
Capital Outlay (6000)	\$ 11,796.69
Direct and Indirect Support Costs(7300)	\$ 21,571.71
Other Uses other 7000	
TOTAL -----	\$ 485,131.10
Transfers In/out	
General Fund Contributions	
Statutory Sources,Uses	
All Other Sources	
Other Financing Sources	\$ -
Change in Fund Balance	\$ 43,871.01
PROJECTED ENDING BALANCE	\$ 294,475.00
Total Designated	\$ -
Undesignated	\$ 294,475.00

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	457,964.04	395,000.00	-13.7%
3) Other State Revenue		8300-8599	43,275.84	35,000.00	-19.1%
4) Other Local Revenue		8600-8799	27,762.23	14,200.00	-48.9%
5) TOTAL, REVENUES			529,002.11	444,200.00	-16.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	148,161.28	161,000.00	8.7%
3) Employee Benefits		3000-3999	94,631.42	78,250.00	-17.3%
4) Books and Supplies		4000-4999	194,768.44	210,000.00	7.8%
5) Services and Other Operating Expenditures		5000-5999	14,201.56	14,700.00	3.5%
6) Capital Outlay		6000-6999	11,796.69	15,000.00	27.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	21,571.71	30,103.00	39.5%
9) TOTAL, EXPENDITURES			485,131.10	509,053.00	4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			43,871.01	(64,853.00)	-247.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			43,871.01	(64,853.00)	-247.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	250,603.99	294,475.00	17.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			250,603.99	294,475.00	17.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			250,603.99	294,475.00	17.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	300.00	0.00	-100.0%
Stores		9712	5,731.94	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	225,453.68		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	300.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	65,625.17		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	5.19		
6) Stores		9320	5,731.94		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			297,115.98		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	895.27		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	688.17		
4) Current Loans		9640			
5) Unearned Revenue		9650	1,057.54		
6) TOTAL LIABILITIES			2,640.98		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			294,475.00		

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	457,964.04	395,000.00	-13.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			457,964.04	395,000.00	-13.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	34,168.84	35,000.00	2.4%
All Other State Revenue		8590	9,107.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			43,275.84	35,000.00	-19.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,252.25	2,000.00	-11.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,307.39	2,200.00	-48.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	4,380.99	(3,000.00)	-168.5%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	16,821.60	13,000.00	-22.7%
TOTAL, OTHER LOCAL REVENUE			27,762.23	14,200.00	-48.9%
TOTAL, REVENUES			529,002.11	444,200.00	-16.0%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	112,721.55	115,000.00	2.0%
Classified Supervisors' and Administrators' Salaries		2300	35,439.73	46,000.00	29.8%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			148,161.28	161,000.00	8.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	31,313.15	32,855.00	4.9%
OASDI/Medicare/Alternative		3301-3302	11,334.41	12,197.00	7.6%
Health and Welfare Benefits		3401-3402	20,340.80	26,308.00	29.3%
Unemployment Insurance		3501-3502	74.09	90.00	21.5%
Workers' Compensation		3601-3602	4,489.35	6,000.00	33.6%
OPEB, Allocated		3701-3702	691.68	700.00	1.2%
OPEB, Active Employees		3751-3752	1,490.94	100.00	-93.3%
Other Employee Benefits		3901-3902	24,897.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			94,631.42	78,250.00	-17.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	11,641.96	18,000.00	54.6%
Noncapitalized Equipment		4400	4,333.62	7,000.00	61.5%
Food		4700	178,792.86	185,000.00	3.5%
TOTAL, BOOKS AND SUPPLIES			194,768.44	210,000.00	7.8%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	1,000.00	New
Dues and Memberships		5300	0.00	200.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	11,453.69	10,000.00	-12.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	500.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,747.87	3,000.00	9.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,201.56	14,700.00	3.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	11,796.69	15,000.00	27.2%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			11,796.69	15,000.00	27.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	21,571.71	30,103.00	39.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			21,571.71	30,103.00	39.5%
TOTAL, EXPENDITURES			485,131.10	509,053.00	4.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Function

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	457,964.04	395,000.00	-13.7%
3) Other State Revenue		8300-8599	43,275.84	35,000.00	-19.1%
4) Other Local Revenue		8600-8799	27,762.23	14,200.00	-48.9%
5) TOTAL REVENUES			529,002.11	444,200.00	-16.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		452,105.70	453,950.00	0.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		21,571.71	30,103.00	39.5%
8) Plant Services	8000-8999		11,453.69	25,000.00	118.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			485,131.10	509,053.00	4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			43,871.01	(64,853.00)	-247.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Function

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			43,871.01	(64,853.00)	-247.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	250,603.99	294,475.00	17.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			250,603.99	294,475.00	17.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			250,603.99	294,475.00	17.5%
2) Ending Balance, June 30 (E + F1e)			294,475.00	229,622.00	-22.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	300.00	0.00	-100.0%
Stores		9712	5,731.94	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			288,443.06	229,622.00	-20.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	288,443.06	229,622.00
Total, Restricted Balance		288,443.06	229,622.00

CAT	Tier III Deferred Maintenance
Deferred Maintenance Equipment Fund	FUND 140 RS 06205
x = signifies projected revenue	
BEGINNING BALANCE	\$ 71,946.12
ADJUSTED BEGINNING BALANCE	\$ 71,946.12
INCOME	
Revenue Limit (80910)	\$ -
Federal Revenues	
State Revenues	\$ -
Local Revenues	\$ 2,931
TOTAL -----	\$ 2,930.52
EXPENSES	
Certificated Salaries	
Classified Salaries	
Employee Benefits	
Books & Supplies	\$ -
Services	\$ 8,466.03
Capital Outlay (6000)	\$ -
Direct and Indirect Support Costs(7300)	
Other Uses other 7000	
TOTAL-----	\$ 8,466.03
Transfers In/out	\$ -
General Fund Contributions	\$ -
Statutory Sources, Uses	
All Other Sources	
Other Financing Sources	\$ -
Change in Fund Balance	\$ (5,535.51)
PROJECTED ENDING BALANCE	\$ 66,410.61
Total Designated	\$ 66,410.61
Undesignated	\$ -

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	10,000.00	New
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,930.52	0.00	-100.0%
5) TOTAL REVENUES			2,930.52	10,000.00	241.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,466.03	9,000.00	6.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			8,466.03	9,000.00	6.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,535.51)	1,000.00	-118.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,535.51)	1,000.00	-118.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	71,946.12	66,410.61	-7.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			71,946.12	66,410.61	-7.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,946.12	66,410.61	-7.7%
2) Ending Balance, June 30 (E + F1e)			66,410.61	67,410.61	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	66,410.61	67,410.61	1.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	66,410.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			66,410.61		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			66,410.61		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	10,000.00	New
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	10,000.00	New
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,453.24	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,477.28	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,930.52	0.00	-100.0%
TOTAL, REVENUES			2,930.52	10,000.00	241.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,466.03	9,000.00	6.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,466.03	9,000.00	6.3%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,466.03	9,000.00	6.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
All Other Financing Uses					
		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues					
		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues					
		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Function

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	10,000.00	New
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,930.52	0.00	-100.0%
5) TOTAL, REVENUES			2,930.52	10,000.00	241.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		8,466.03	9,000.00	6.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,466.03	9,000.00	6.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,535.51)	1,000.00	-118.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,535.51)	1,000.00	-118.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	71,946.12	66,410.61	-7.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			71,946.12	66,410.61	-7.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,946.12	66,410.61	-7.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	66,410.61	67,410.61	1.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2018-19 Unaudited Actuals</u>	<u>2019-20 Budget</u>
	Total, Restricted Balance	0.00	0.00

2018-19 Unaudited Actuals
 Non-Treasury COP/Trustee Building Fund

CAT	
Non-Treasury COP/Trustee Building Fund	BUILDING FUND
	FUND 210 RS 99900
x = signifies projected revenue	
BEGINNING BALANCE	\$ 239,465.53
ADJUSTED BEGINNING BALANCE	\$ 239,465.53
INCOME	
Sale of Bonds	\$ -
Federal Revenues	
State Revenues	
Local Revenues	\$ 9,253.13
TOTAL -----	\$ 9,253.13
EXPENSES	
Certificated Salaries	
Classified Salaries	
Employee Benefits	
Books & Supplies	
Services	\$ -
Capital Outlay (6000)	\$ 244,852.67
Direct and Indirect Support Costs(7300)	
Other Uses other 7000	\$ 21,991.17
TOTAL -----	\$ 266,843.84
Transfers In/out	\$ 19,674
General Fund Contributions	
Statutory Sources,Uses	
All Other Sources	\$ -
Other Financing Sources	\$ 19,674
Change in Fund Balance	\$ (237,916.36)
PROJECTED ENDING BALANCE	\$ 1,549.17
Total Designated	\$ 1,549.17
Undesignated	\$ 0.00

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,253.13	100.00	-98.9%
5) TOTAL, REVENUES			9,253.13	100.00	-98.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	244,852.67	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	21,991.17	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			266,843.84	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(257,590.71)	100.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	19,674.35	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			19,674.35	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(237,916.36)	100.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	239,465.53	1,549.17	-99.4%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			239,465.53	1,549.17	-99.4%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			239,465.53	1,549.17	-99.4%
2) Ending Balance, June 30 (E + F1e)					
			1,549.17	1,649.17	6.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1,549.17	1,649.17	6.5%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,549.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,549.17		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,549.17		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,770.44	100.00	-97.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	5,482.69	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,253.13	100.00	-98.9%
TOTAL, REVENUES			9,253.13	100.00	-98.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	150,000.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	94,852.67	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			244,852.67	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	21,991.17	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			21,991.17	0.00	-100.0%
TOTAL, EXPENDITURES			266,843.84	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	19,674.35	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			19,674.35	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			19,674.35	0.00	-100.0%

Unaudited Actuals
Building Fund
Expenditures by Function

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,253.13	100.00	-98.9%
5) TOTAL REVENUES			9,253.13	100.00	-98.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		244,852.67	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	21,991.17	0.00	-100.0%
10) TOTAL EXPENDITURES			266,843.84	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(257,590.71)	100.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	19,674.35	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			19,674.35	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(237,916.36)	100.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	239,465.53	1,549.17	-99.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			239,465.53	1,549.17	-99.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			239,465.53	1,549.17	-99.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1,549.17	1,649.17	6.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
9010	Other Restricted Local	1,549.17	1,649.17
Total, Restricted Balance		<u>1,549.17</u>	<u>1,649.17</u>

2018-19 Unaudited Actuals
Developer Fees Fund

CAT	Unrestricted
Developer Fees Fund	FUND 251
	RS 99620
x = signifies projected revenue	
BEGINNING BALANCE	\$ 4,529.68
ADJUSTED BEGINNING BALANCE	\$ 4,529.68
INCOME	
Revenue Limit	
Federal Revenues	
State Revenues	\$ -
Local Revenues	\$ 15,041.55
TOTAL -----	\$ 15,041.55
EXPENSES	\$ -
Certificated Salaries	\$ -
Classified Salaries	\$ -
Employee Benefits	\$ -
Books & Supplies	\$ -
Services	\$ 13,379.54
Capital Outlay (6000)	\$ 4,153.97
Direct and Indirect Support Costs(7300)	
Other Uses other 7000	
TOTAL -----	\$ 17,533.51
Transfers In/out	
General Fund Contributions	\$ -
Statutory Sources,Uses	
All Other Sources	
Other Financing Sources	\$ -
Change in Fund Balance	\$ (2,491.96)
PROJECTED ENDING BALANCE	\$ 2,037.72
Total Designated	\$ 2,037.72
Undesignated	\$ -

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,041.55	8,195.00	-45.5%
5) TOTAL, REVENUES			15,041.55	8,195.00	-45.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	13,379.54	5,000.00	-62.6%
6) Capital Outlay		6000-6999	4,153.97	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			17,533.51	5,000.00	-71.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,491.96)	3,195.00	-228.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,491.96)	3,195.00	-228.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,529.68	2,037.72	-55.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,529.68	2,037.72	-55.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,529.68	2,037.72	-55.0%
2) Ending Balance, June 30 (E + F1e)			2,037.72	5,232.72	156.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,037.72	5,232.72	156.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,037.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,037.72		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,037.72		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	214.38	125.00	-41.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	77.06	70.00	-9.2%
Fees and Contracts					
Mitigation/Developer Fees		8681	14,750.11	8,000.00	-45.8%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,041.55	8,195.00	-45.5%
TOTAL, REVENUES			15,041.55	8,195.00	-45.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	13,379.54	5,000.00	-62.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,379.54	5,000.00	-62.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,153.97	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,153.97	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			17,533.51	5,000.00	-71.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals
Capital Facilities Fund
Expenditures by Function

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,041.55	8,195.00	-45.5%
5) TOTAL, REVENUES			15,041.55	8,195.00	-45.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		13,379.54	5,000.00	-62.6%
8) Plant Services	8000-8999		4,153.97	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			17,533.51	5,000.00	-71.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,491.96)	3,195.00	-228.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,491.96)	3,195.00	-228.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,529.68	2,037.72	-55.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,529.68	2,037.72	-55.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,529.68	2,037.72	-55.0%
2) Ending Balance, June 30 (E + F1e)			2,037.72	5,232.72	156.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	2,037.72	5,232.72	156.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
9010	Other Restricted Local	2,037.72	5,232.72
Total, Restricted Balance		<u>2,037.72</u>	<u>5,232.72</u>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,092.58	100.00	-90.8%
5) TOTAL, REVENUES			1,092.58	100.00	-90.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	277,396.65	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			277,396.65	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(276,304.07)	100.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	300,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	22,603.35	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			277,396.65	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,092.58	100.00	-90.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,103.57	3,196.15	51.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,103.57	3,196.15	51.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,103.57	3,196.15	51.9%
2) Ending Balance, June 30 (E + F1e)			3,196.15	3,296.15	3.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			3,196.15	3,296.15	3.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,196.15		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,196.15		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,196.15		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,092.58	100.00	-90.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,092.58	100.00	-90.8%
TOTAL, REVENUES			1,092.58	100.00	-90.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	277,396.65	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			277,396.65	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			277,396.65	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	300,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			300,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	22,603.35	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			22,603.35	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			277,396.65	0.00	-100.0%

2018-19 Unaudited Actuals
County School Facilities Fund

CAT	School Facilities Bond Projects (OPSC)
County School Facilities Fund	FUND 350 RS 77100/77120
x = signifies projected revenue	
BEGINNING BALANCE	\$ 2,103.57
	\$ -
ADJUSTED BEGINNING BALANCE	\$ 2,103.57
INCOME	
Revenue Limit	
Federal Revenues	
State Revenues	\$ -
Local Revenues	1,092.58
TOTAL -----	\$ 1,092.58
EXPENSES	\$ -
Certificated Salaries	\$ -
Classified Salaries	\$ -
Employee Benefits	\$ -
Books & Supplies	\$ -
Services	\$ -
Capital Outlay (6000)	\$ 277,396.65
Direct and Indirect Support Costs(7300)	
Other Uses other 7000	
TOTAL -----	\$ 277,396.65
Transfers In/out	\$ (22,603)
General Fund Contributions	\$ 300,000
Statutory Sources,Uses	
All Other Sources	
Other Financing Sources	\$ 277,397
Change in Fund Balance	\$ 1,092.58
PROJECTED ENDING BALANCE	\$ 3,196.15
Total Designated	\$ -
PROJECTED ENDING BALANCE	\$ 3,196.15

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,092.58	100.00	-90.8%
5) TOTAL, REVENUES			1,092.58	100.00	-90.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		277,396.65	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			277,396.65	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(276,304.07)	100.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	300,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	22,603.35	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			277,396.65	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,092.58	100.00	-90.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,103.57	3,196.15	51.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,103.57	3,196.15	51.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,103.57	3,196.15	51.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,196.15	3,296.15	3.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
7710	State School Facilities Projects	3,196.15	3,296.15
Total, Restricted Balance		<u>3,196.15</u>	<u>3,296.15</u>

Tulare Treasury Bond Fund

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	343.95	0.00	-100.0%
4) Other Local Revenue		8600-8799	151,555.28	100,650.00	-33.6%
5) TOTAL REVENUES			151,899.23	100,650.00	-33.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	100,650.00	100,650.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			100,650.00	100,650.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			51,249.23	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			51,249.23	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	238,627.99	289,877.22	21.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			238,627.99	289,877.22	21.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			238,627.99	289,877.22	21.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	289,877.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			289,877.22		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			289,877.22		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	343.95	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			343.95	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	120,581.56	100,650.00	-16.5%
Unsecured Roll		8612	26,005.72	0.00	-100.0%
Prior Years' Taxes		8613	437.40	0.00	-100.0%
Supplemental Taxes		8614	(120.40)	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	4,651.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			151,555.28	100,650.00	-33.6%
TOTAL, REVENUES			151,899.23	100,650.00	-33.7%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	100,650.00	100,650.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			100,650.00	100,650.00	0.0%
TOTAL EXPENDITURES			100,650.00	100,650.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	343.95	0.00	-100.0%
4) Other Local Revenue		8600-8799	151,555.28	100,650.00	-33.6%
5) TOTAL REVENUES			151,899.23	100,650.00	-33.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	100,650.00	100,650.00	0.0%
10) TOTAL EXPENDITURES			100,650.00	100,650.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			51,249.23	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			51,249.23	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	238,627.99	289,877.22	21.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			238,627.99	289,877.22	21.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			238,627.99	289,877.22	21.5%
2) Ending Balance, June 30 (E + F1e)			289,877.22	289,877.22	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2018-19 Unaudited Actuals</u>	<u>2019-20 Budget</u>
9010	Other Restricted Local	289,877.22	289,877.22
Total, Restricted Balance		<u>289,877.22</u>	<u>289,877.22</u>

Description	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA 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)	525.08	525.32	555.06	525.03	525.03	525.03
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA 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)						
3. Total Basic Aid Open Enrollment Regular ADA 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)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	525.08	525.32	555.06	525.03	525.03	525.03
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	2.79	2.79	2.79	2.79	2.79	2.79
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	2.79	2.79	2.79	2.79	2.79	2.79
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	527.87	528.11	557.85	527.82	527.82	527.82
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
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.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
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	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
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	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	5,154.00		5,154.00			5,154.00
Work in Progress	7,610,648.00		7,610,648.00	597,068.82	7,987,051.29	220,665.53
Total capital assets not being depreciated	7,615,802.00	0.00	7,615,802.00	597,068.82	7,987,051.29	225,819.53
Capital assets being depreciated:						
Land Improvements	594,846.38		594,846.38	7,408.90		602,255.28
Buildings	9,810,033.36		9,810,033.36	7,987,051.29		17,797,084.65
Equipment	915,212.79		915,212.79	20,706.01		935,918.80
Total capital assets being depreciated	11,320,092.53	0.00	11,320,092.53	8,015,166.20	0.00	19,335,258.73
Accumulated Depreciation for:						
Land Improvements	(388,751.21)		(388,751.21)	(17,903.13)		(406,654.34)
Buildings	(3,669,866.85)		(3,669,866.85)	(316,994.97)		(3,986,861.82)
Equipment	(790,573.09)	4.00	(790,569.09)	(42,817.51)		(833,386.60)
Total accumulated depreciation	(4,849,191.15)	4.00	(4,849,187.15)	(377,715.61)	0.00	(5,226,902.76)
Total capital assets being depreciated, net	6,470,901.38	4.00	6,470,905.38	7,637,450.59	0.00	14,108,355.97
Governmental activity capital assets, net	14,086,703.38	4.00	14,086,707.38	8,234,519.41	7,987,051.29	14,334,175.50
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	2,504,485.71	301	0.00	303	2,504,485.71	305	8,070.00		307	2,496,415.71	309
2000 - Classified Salaries	1,018,120.67	311	0.00	313	1,018,120.67	315	201,122.39		317	816,998.28	319
3000 - Employee Benefits	2,053,068.83	321	16,401.40	323	2,036,667.43	325	100,935.79		327	1,935,731.64	329
4000 - Books, Supplies Equip Replace. (6500)	413,461.96	331	79.01	333	413,382.95	335	186,136.02		337	227,246.93	339
5000 - Services... & 7300 - Indirect Costs	765,935.15	341	3,049.26	343	762,885.89	345	191,817.12		347	571,068.77	349
TOTAL					6,735,542.65	365			TOTAL	6,047,461.33	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	393
10. Other Benefits (EC 22310)		3901 & 3902	395
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			
14. TOTAL SALARIES AND BENEFITS			
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			64.47%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	64.47%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	6,047,461.33
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

Unaudited Actuals
2018-19 Unaudited Actuals
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	3,297,500.40		3,297,500.40			3,297,500.40	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	5,240.84		5,240.84	9,215.74	5,240.84	9,215.74	
Governmental activities long-term liabilities	3,302,741.24	0.00	3,302,741.24	9,215.74	5,240.84	3,306,716.14	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	1,310,723.52		1,310,723.52		92,859.90	1,217,863.62	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	1,310,723.52	0.00	1,310,723.52	0.00	92,859.90	1,217,863.62	0.00

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	7,323,282.77
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	265,410.22
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	83,934.49
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	133,632.61
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	319,674.35
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
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)				537,241.45
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		0.00
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)				6,520,631.10

		2018-19 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		528.11
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,347.11
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted 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)	6,520,631.10	12,347.11
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%

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

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA						
(2017-18 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
2017-18 Actual			2018-19 Actual			
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	4,056,154.40	5,998.45	4,062,152.85			3,977,510.38
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	558.03	0.83	558.86			527.87
ADJUSTMENTS TO PRIOR YEAR LIMIT			Adjustments to 2018-19			
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
2018-19 P2 Report			2019-20 P2 Estimate			
1. Total K-12 ADA (Form A, Line A6)	527.87		527.87	527.82		527.82
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			527.87			527.82
2018-19 Actual			2019-20 Budget			
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED						
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	5,797.04		5,797.04	0.00		0.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	658,258.74		658,258.74	717,180.00		717,180.00
5. Unsecured Roll Taxes (Object 8042)	44,511.31		44,511.31	0.00		0.00
6. Prior Years' Taxes (Object 8043)	13,064.65		13,064.65	0.00		0.00
7. Supplemental Taxes (Object 8044)	11,660.91		11,660.91	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	9,506.40		9,506.40	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8046)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	1,704.00		1,704.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools In Lieu of Property Taxes (Object 6088)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	744,503.05	0.00	744,503.05	717,180.00	0.00	717,180.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	744,503.05	0.00	744,503.05	717,180.00	0.00	717,180.00

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			41,952.36			55,749.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						55,749.00
23. TOTAL EXCLUSIONS (Lines C19 through C22)			41,952.36			
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	5,447,716.00		5,447,716.00	5,265,440.00		5,265,440.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	7,548.00		7,548.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	5,455,264.00	0.00	5,455,264.00	5,265,440.00	0.00	5,265,440.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	7,633,212.03		7,633,212.03	6,978,930.47		6,978,930.47
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	123,177.83		123,177.83	6,000.00		6,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
			2018-19 Actual			2019-20 Budget
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			4,082,162.85			3,977,510.38
2. Inflation Adjustment			1,0367			1,0385
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9445			0.9999
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			3,977,510.38			4,130,231.47
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding interest (Line C18)			744,503.05			717,180.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			63,344.40			63,338.40
b. Maximum State Aid in Local Limit (Lesser of Line C28 or Lines D4 minus D5 plus C23; but not less than zero)			3,274,959.69			3,468,800.47
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			3,274,959.69			3,468,800.47
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			65,926.29			3,601.91
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			810,429.34			720,781.91
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			3,209,033.40			3,465,198.56
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			810,429.34			
b. State Subventions (Line D8)			3,209,033.40			
c. Less: Excluded Appropriations (Line C23)			41,952.36			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			3,977,510.38			

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) If not zero report amount to: Kealy Bosler, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
SUMMARY						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			3,977,510.38			4,130,231.47
12. Appropriations Subject to the Limit (Line D9d)			3,977,510.38			

* Please provide below an explanation for each entry in the adjustments column.

Correction to 2017-2018 P2 ADA

Resolution 2019-2020-05

Stacey Bellencourt
Gann Contact Person

558.752.4213
Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 143,324.06
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 5,415,949.75

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 2.65%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	232,745.41
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	21,589.51
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	254,334.92
9. Carry-Forward Adjustment (Part IV, Line F)	(106,480.24)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	147,854.68

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	4,489,441.79
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	632,897.34
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	331,333.03
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	87.35
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	237,972.24
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	28,950.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	5,469.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	793,109.10
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	451,762.70
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	6,971,022.55

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18)

3.65%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B18)

2.12%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>254,334.92</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(6,687.21)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.08%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.08%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.08%) times Part III, Line B18); zero if positive	<u>(106,480.24)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(106,480.24)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>2.12%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-53,240.12) is applied to the current year calculation and the remainder (\$-53,240.12) is deferred to one or more future years:	<u>2.88%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-35,493.41) is applied to the current year calculation and the remainder (\$-70,986.83) is deferred to one or more future years:	<u>3.14%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(106,480.24)</u>

Approved indirect cost rate: 5.08%
Highest rate used in any program: 5.08%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	168,918.63	8,581.07	5.08%
01	4035	25,904.38	1,315.94	5.08%
01	4201	1,841.03	36.82	2.00%
01	4203	57,042.92	1,140.85	2.00%
01	6010	156,015.32	7,784.68	4.99%
13	5310	442,655.70	21,571.71	4.87%

Unaudited Actuals
2018-19 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	285,872.38		119,966.47	405,838.85
2. State Lottery Revenue	8560	91,465.49		38,929.71	130,395.20
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		377,337.87	0.00	158,896.18	536,234.05
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	14,562.53		100,156.03	114,718.56
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		14,562.53	0.00	100,156.03	114,718.56
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	362,775.34	0.00	58,740.15	421,515.49
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Unaudited Actuals
2018-19
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	0.00	8,636.20	358,704.96	75,090.68	823,607.93	0.00	205,276.32
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12		27.00	27.00	27.00	28.00		160.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)							
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	0.00	27.00	27.00	27.00	28.00	0.00	160.00

Unaudited Actuals
2018-19
General Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	4,813,381.24	1,471,316.09	6,284,697.33	471,261.01		6,755,958.34
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	0.00	0.00	0.00	0.00		0.00
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					79.01	79.01
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					70,665.53	70,665.53
----	Other Outgo					484,275.96	484,275.96
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	33,875.64		33,875.64
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(21,571.71)		(21,571.71)
----	Total General Fund and Charter Schools Funds Expenditures	4,813,381.24	1,471,316.09	6,284,697.33	483,564.94	555,020.50	7,323,282.77

Unaudited Actuals
2018-19
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	4,496,850.69	3,600.00	261,956.18	0.00	50,887.02	0.00	87.35			0.00	0.00	4,813,381.24
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		4,496,850.69	3,600.00	261,956.18	0.00	50,887.02	0.00	87.35	0.00	0.00	0.00	0.00	4,813,381.24

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2018-19
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	442,431.84	823,607.93	205,276.32	1,471,316.09
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		442,431.84	823,607.93	205,276.32	1,471,316.09

Unaudited Actuals
2018-19
Program Cost Report
Schedule of Central Administration Costs (CAC)

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	237,972.24
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	28,950.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	238,214.41
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	0.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	505,136.65
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	4,813,381.24
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,471,316.09
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	6,284,697.33
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	451,762.70
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	451,762.70
D. Total Direct Charged and Allocated Costs (B3 + C5)		6,736,460.03
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		7.50%

Unaudited Actuals
2018-19
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	79.01				79.01
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			70,665.53		70,665.53
Other Outgo (Objects 1000-7999)				484,275.96	484,275.96
Total Other Costs	79.01	0.00	70,665.53	484,275.96	555,020.50

Unaudited Actuals
2018-19 Unaudited Actuals
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 9810
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(21,571.71)				
Other Sources/Uses Detail					22,603.35	319,674.35		
Fund Reconciliation							688.17	5.19
09 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							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	21,571.71	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							5.19	688.17
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					19,674.35	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					300,000.00	22,603.35		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals
2018-19 Unaudited Actuals
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				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00		0.00	0.00
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00		0.00	0.00
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
TOTALS	0.00	0.00	21,571.71	(21,571.71)	342,277.70	342,277.70	693.36	693.36

SACS2019ALL Financial Reporting Software - 2019.2.0
8/28/2019 9:07:22 AM

54-72215-0000000

Unaudited Actuals
2018-19 Unaudited Actuals
Technical Review Checks

Tipton Elementary

Tulare County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
13	5380	8520	-22.34

Explanation: District received interest, and in which all amount was set up as deferred revenue.

51	9010	8614	-120.40
----	------	------	---------

Explanation: District had current secured supplemental taxes.

SUPPLEMENTAL CHECKS

DEBT-ACTIVITY - (O) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types: EXCEPTION

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.GO.BONDS.9661	3,297,500.40	3,297,500.40

Explanation: District is only paying to interest no principal payment.

EXPORT CHECKS

Checks Completed.

SACS2019ALL Financial Reporting Software - 2019.2.0
8/28/2019 9:07:56 AM

54-72215-000000

Unaudited Actuals
2019-20 Budget
Technical Review Checks

Tipton Elementary

Tulare County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

8. Any Other Business:

8.1 Quarterly Board Policy Updates – Informational

POLICY GUIDE SHEET

July 2019

Page 1 of 3

Note: Descriptions below identify revisions made to CSBA's sample board policies, administrative regulations, board bylaws, and/or exhibits. Editorial changes have also been made. Districts and county offices of education should review the sample materials and modify their own policies accordingly.

BP 1112 - Media Relations

(BP revised)

Policy updated to expand the section on "Crisis Communications Plan" to apply to natural disasters, involve district technology personnel in the development of the plan, and expand the contents of the plan. Policy also updated to encourage the establishment of priorities and key messages for proactive communications with the media, clarify that media representatives can be required to register before coming on campus only if the district has adopted a policy requiring all visitors to register, and clarify that the only student directory information that may be released to the media is that information designated by the district in AR 5125.1 - Release of Directory Information.

AR 3320 - Claims and Actions Against the District

(AR revised)

Regulation updated to add statement requiring the use of district procedures for claims against the district prior to filing a lawsuit. Regulation also defines "limited civil case" as one that is for an amount of \$25,000 or less.

BP/AR 3551 - Food Service Operations/Cafeteria Fund

(BP/AR revised)

Policy updated to reflect **NEW FEDERAL REGULATION (84 Fed. Reg. 8247)** and updated California Department of Education (CDE) guidance giving districts with an average daily attendance of less than 2,500 greater flexibility in the hiring of food service directors. Policy also consolidates material on nondiscrimination toward students who have unpaid meal fees and those who participate in the free and reduced-price meal program. Regulation updated to reflect **NEW LAW (AB 3043, 2018)** which permits the use of cafeteria funds to (1) pay for the purchase of a mobile food facility and (2) supplement the cost of providing universal breakfast in districts that do not provide universal breakfast under a federal program, provided they submit the required certification to CDE. Regulation also updates section on U.S. Department of Agriculture (USDA) donated foods to reflect current requirements for the safe storage and control of the foods. In both policy and regulation, CDE and USDA guidance renumbered when superseded by newer guidance.

AR 4117.7/4317.7 - Employment Status Reports

(AR revised)

Regulation updated pursuant to Education Code 44940 to include a violation or attempted violation of Penal Code 187 (murder) in the definition of a "mandatory leave of absence offense."

BP 4119.24/4219.24/4319.24 - Maintaining Appropriate Adult-Student Interactions

(BP added)

New policy addresses the avoidance of unlawful and inappropriate interactions between staff and students, an employee's responsibility to report another employee's violation of this policy, disciplinary consequences for staff, referral to law enforcement when appropriate, the requirement to post the code of conduct on school and/or district websites, and examples of conduct that are inappropriate or can create the appearance of impropriety.

POLICY GUIDE SHEET

July 2019

Page 2 of 3

BP/AR 4218 - Dismissal/Suspension/Disciplinary Action

(BP added; AR revised)

New policy contains material formerly in AR pertaining to board actions in disciplinary hearings for classified employees and new material consistent with BP 4118 - Dismissal/Suspension/Disciplinary Action for certificated employees. Policy also reflects **NEW LAW (AB 2234, 2018)** which requires the board to delegate its authority to an administrative law judge in cases involving allegations of egregious misconduct with a minor. Regulation updates and consolidates the causes for disciplinary action. Regulation also adds the requirement to set a timeline by which the employee may request a hearing, which must be not less than five days after serving notice upon the employee. Section on "Compulsory Leave of Absence" expanded to define "mandatory" and "optional" leave of absence offenses and reflect requirements pertaining to extension of the leave and compensation during the leave. Material pertaining to merit system districts moved to BP/AR 4218.1 - Dismissal/Suspension/Disciplinary Action (Merit System).

BP/AR 4218.1 - Dismissal/Suspension/Disciplinary Action (Merit System)

(BP/AR added)

New policy and regulation address requirements for disciplinary proceedings for classified employees in merit system districts. BP/AR contain material formerly in AR 4218 - Dismissal/Suspension/Disciplinary Action, and new material consistent with BP/AR 4218 and BP/AR 4118 - Dismissal/Suspension/Disciplinary Action for certificated employees. Policy also reflects **NEW LAW (AB 2234, 2018)** which requires the personnel commission to delegate its authority to an administrative law judge in cases involving allegations of egregious misconduct with a minor.

BP 5123 - Promotion/Acceleration/Retention

(BP revised)

Policy updated to make minor revision reflecting current law pertaining to the requirement to provide remedial instruction to students who are recommended for retention or are identified as being at risk for retention.

BP/AR 5136 - Gangs

(BP/AR revised)

Policy and regulation updated to expand material related to supports and services for students identified as gang members and reflect best practices for gang prevention, intervention, and suppression described in **NEW RESOURCE** from the National Gang Center and in publication from the Los Angeles Police Department.

BP/AR 6142.2 - World Language Instruction

(BP/AR revised)

Policy and regulation retitled to be consistent with terminology used in the Education Code pursuant to **NEW LAW (AB 2319, 2018)**. Policy and regulation updated to reflect **NEW STATE CONTENT STANDARDS** for world language instruction adopted by the State Board of Education in January 2019. Policy also reflects University of California guidance stating that American Sign Language courses may be used to satisfy world language coursework requirements for college admission, and reflects state regulations which require districts to establish a process for receiving and responding to input from parents/guardians and other stakeholders regarding the world language in which instruction will be provided in any program sufficient to produce proficiency in a world language. Regulation also reflects state regulation requiring districts to establish a process for receiving and responding to parent/guardian requests to establish a language acquisition program not currently offered at the school.

POLICY GUIDE SHEET

July 2019

Page 3 of 3

AR 6145.2 - Athletic Competition

(AR revised)

Regulation updated to reflect **NEW LAW (SB 1109, 2018)** which requires districts to annually provide student athletes and their parents/guardians an opioid fact sheet produced by the Centers for Disease Control and Prevention.

BP/AR 6145.6 - International Exchange

(BP/AR revised)

Policy updated to clarify the scope of the policy, separate material pertaining to district students studying in another country and material pertaining to international exchange students studying in district schools, and reflect CSBA Legal Guidance. Policy also addresses student eligibility, information to obtain from the placement organization, and methods that may be used to calculate the total cost of educating an international student for the purpose of determining tuition. Regulation reflects the requirement to provide the placement organization with written acceptance of a student's enrollment, clarifies that a student's enrollment may be for one semester or one year, and adds optional language regarding the provision of a school transcript.

BP/AR 6174 Education for English Learners

(BP/AR revised)

Policy updated to reflect **NEW LAW (AB 2735, 2018)** which prohibits districts from denying English learners the opportunity to enroll in core curricular courses or courses needed for middle school promotion, high school graduation, or college admission. Policy also adds requirement to annually designate a district and site coordinator to oversee administration of the English Language Proficiency Assessments for California (ELPAC). Regulation reflects **NEW STATE REGULATION (Register 2019, No. 1)** which establishes a timeframe for notifying parents/guardians of their child's ELPAC test results when the results are received from the test contractor after the last day of instruction for the school year.

BP 6179 - Supplemental Instruction

(BP revised)

Policy updated to reflect current law requiring the provision of remedial instruction to students who are recommended for retention or are identified as being at risk for retention. Policy also deletes reference to federal Title I program improvement which is no longer operational, and clarifies that schools identified for comprehensive or targeted school improvement may, but are not required to, offer supplemental instruction.

BB/E 9321 - Closed Session

(BB revised; E(1) and E(2) added)

Bylaw retitled and updated to incorporate material formerly in BB 9321.1 - Closed Session Actions and Reports. Bylaw also adds the requirement to provide final documents approved or adopted during closed session to persons who have submitted a request. Section on "Matters Related to Students" provides that student names should not be included on the agenda or reports of expulsion hearings pursuant to court decision. Section on "Security Matters" reflects the board's authority to meet in closed session with law enforcement officials to develop a tactical response plan. Section on "Real Property Negotiations" reflects Attorney General publication stating the board's authority to approve a final real property agreement in closed session. Section on "Pending Litigation" updates legal cites. Exhibit (1) added to provide examples of agenda descriptions of closed session items. Exhibit (2) added to provide examples of reports of closed session actions that must be made when the board reconvenes in open session following the closed session.

BB 9321.1 - Closed Session Actions and Reports

(BB deleted)

Bylaw deleted and key concepts incorporated in BB 9321 - Closed Session.

MEDIA RELATIONS

The Governing Board respects the public's desire for and right to information and recognizes that the media significantly influence the community's understanding of school programs, student achievement, and school safety. In order to develop and maintain positive media relations, the Board and Superintendent shall reasonably accommodate media requests for information and provide accurate, reliable, and timely information.

In conjunction with the Superintendent or designee, the Board shall periodically establish priorities and key messages for proactively communicating with the media regarding current district issues, activities, or needs.

(cf. 0400 - Comprehensive Plans)
(cf. 0450 - Comprehensive Safety Plan)
(cf. 0460 - Local Control and Accountability Plan)
(cf. 0510 - School Accountability Report Card)
(cf. 1100 - Communication with the Public)
(cf. 1160 - Political Processes)

Media representatives are welcome at all public Board meetings and shall receive meeting agendas upon request in accordance with Board policy.

(cf. 9321 - Closed Session)
(cf. 9322 - Agenda/Meeting Materials)

Media representatives, like all other visitors, shall register immediately upon entering any school building or grounds when school is in session.

(cf. 1250 - Visitors/Outsiders)
(cf. 3515.2 - Disruptions)

Staff may provide the media with student directory information, as identified in AR 5125.1 - Release of Directory Information, unless the student's parent/guardian has submitted a written request that such information not be disclosed. The district shall not release other student records or personally identifiable student information that is private or confidential as required by law, Board policy, or administrative regulation.

(cf. 1340 - Access to District Records)
(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential/Privileged Information)
(cf. 5125 - Student Records)
(cf. 5125.1 - Release of Directory Information)
(cf. 9010 - Public Statements)
(cf. 9324 - Minutes and Recordings)

Interviewing and Photographing Students

The district shall not impose restraints on students' right to speak freely with media representatives. However, interviewing and photographing students shall not create

MEDIA RELATIONS (continued)

substantial disruption to the orderly operation of the school or impinge on the rights or safety of students. Therefore, the district shall encourage media representatives who wish to interview or photograph students at school to make prior arrangements with the principal.

(cf. 5145.2 - Freedom of Speech/Expression)

Media Contacts/Spokespersons

The Superintendent or designee shall identify the district's and/or site's primary media contact to whom all media inquiries shall be routed. Spokespersons designated to speak to the media on behalf of the district include the Board president, Superintendent, public information officer, or district communications director. Other Board members and/or staff may be asked by the Superintendent or designee to speak to the media on a case-by-case basis, depending on their expertise on an issue or appropriateness given a particular situation.

The Superintendent or designee shall provide training on effective media relations to all designated spokespersons.

(cf. 9240 - Board Training)

Crisis Communications Plan

The Superintendent or designee shall develop strategies for working with the media to provide timely and accurate information to students, parents/guardians, and the community during a crisis or natural disaster. The crisis communications plan may include, but not be limited to, identification of a media center, strategies for press conference logistics, and development and integration of both internal and external notification systems, including public address systems, social media, web site postings, and text alerts.

(cf. 0450 - Comprehensive Safety Plan)

(cf. 1113 - District and School Web Sites)

(cf. 1114 - District-Sponsored Social Media)

(cf. 3516 - Emergencies and Disaster Preparedness Plan)

The Superintendent or designee shall include local law enforcement, media representatives, and district technology personnel in the crisis planning process.

Legal Reference: (see next page)

MEDIA RELATIONS (continued)

Legal Reference:

EDUCATION CODE

32210-32212 *Willful disturbance of public school or meeting*

35144 *Special meetings*

35145 *Public meetings*

35160 *Authority of governing boards*

35172 *Promotional activities*

48907 *Freedom of speech and press*

48950 *Prohibition against disciplinary action for first amendment speech*

49061 *Definition of directory information*

49073 *Directory information*

EVIDENCE CODE

1070 *Refusal to disclose news source*

PENAL CODE

627-627.10 *Access to school premises*

UNITED STATES CODE, TITLE 20

1232g *Family educational and privacy rights*

CODE OF FEDERAL REGULATIONS, TITLE 34

99.3 *Definition of directory information*

COURT DECISIONS

Lopez v. Tulare Joint Union High School District, (1995) 34 Cal.App.4th 1302

ATTORNEY GENERAL OPINIONS

79 *Ops.Cal.Atty.Gen. 58 (1996)*

Management Resources:

WEB SITES

CSBA: <http://www.csba.org>

CLAIMS AND ACTIONS AGAINST THE DISTRICT

Unless otherwise provided by law, prior to filing a lawsuit against the district for money or damages, a written claim shall be filed in accordance with the following administrative regulation.

Time Limitations

The following time limitations apply to claims against the district:

1. Claims for money or damages relating to childhood sexual abuse or any other cause of action specifically excepted from the Government Claims Act by Government Code 905 and for which a statute or regulation provides a claims presentation procedure shall be filed in accordance with the applicable governing statute or regulation. (Government Code 905, 935)

(cf. 4157.1/4257.1/4357.1 - Work-Related Injuries)

(cf. 5141.4 - Child Abuse Prevention and Reporting)

2. In accordance with the Governing Board's authority pursuant to Government Code 935, claims for money or damages which relate to any cause of action specifically excepted from the Government Claims Act by Government Code 905 and which are not governed by any other claims presentation statute or regulation shall be filed not later than six months after the accrual of the cause of action. (Government Code 905, 935)
3. Claims for money or damages relating to a cause of action for death or for injury to person, personal property, or growing crops shall be presented to the Board not later than six months after the accrual of the cause of action. (Government Code 911.2)
4. Claims for money or damages relating to any other cause of action shall be filed not later than one year after the accrual of the cause of action. (Government Code 911.2)

Receipt of Claims

A claim, any amendment thereto, or an application to present a late claim shall be deemed presented and received when delivered to the district office or deposited in a post office, mailbox, sub-post office, substation, mail chute, or other similar facility maintained by the U.S. government, in a sealed envelope properly addressed to the district office with postage paid, or when otherwise actually received in the district office or by the Board secretary or clerk. (Government Code 915, 915.2)

Upon receipt of a claim against the district pursuant to the Government Claims Act, the Superintendent or designee shall promptly provide written notice to the district's joint powers authority or insurance carrier in accordance with the applicable conditions of coverage.

CLAIMS AND ACTIONS AGAINST THE DISTRICT (continued)

Review of Contents of the Claim

The Superintendent or designee shall review any claim received to ensure that the claim contains all of the following information as specified in Government Code 910 and 910.2:

1. The name and post office address of the claimant
2. The post office address to which the person presenting the claim desires notices to be sent
3. The date, place, and other circumstances of the occurrence or transaction which gave rise to the claim asserted
4. A general description of the indebtedness, obligation, injury, damage, or loss incurred insofar as it may be known at the time of presentation of the claim
5. The name(s) of the district employee(s) causing the injury, damage, or loss, if known
6. The amount claimed if it totals less than \$10,000, including the estimated amount of any prospective injury, damage, or loss, insofar as it may be known at the time of the claim, together with the basis of computation of the amount claimed. If the amount claimed exceeds \$10,000, the dollar amount shall not be included in the claim and the claimant shall indicate whether the claim is a limited civil case of \$25,000 or less.
7. The signature of the claimant or the person acting on the claimant's behalf

Notice of Claim Insufficiency

If a claim is found insufficient or not to satisfy the form requirements under Government Code 910 and 910.2, the Board or its designee shall, within 20 days of receipt of the claim, personally deliver or mail to the claimant, at the address stated in the claim or application, a notice that states the particular defects or omission in the claim. (Government Code 910.8, 915.4)

The Board shall not act upon the claim until at least 15 days after such notice is given. (Government Code 910.8)

Amendment to Claims

Within the time limits provided in the section "Time Limitations" above or prior to final action by the Board, whichever is later, a claim may be amended if, as amended, it relates to the same transaction or occurrence which gave rise to the original claim. (Government Code 910.6)

CLAIMS AND ACTIONS AGAINST THE DISTRICT (continued)

Late Claims

For claims under items #2 and #3 in the section "Time Limitations" above, any person who presents a claim later than six months after the accrual of the cause of action shall present, along with the claim, an application to present a late claim. Such claim and the application to present a late claim shall be presented not later than one year after the accrual of the cause of action. (Government Code 905, 911.4)

If the claim is presented late and is not accompanied by an application to present a late claim, the Board or its designee may, within 45 days, give written notice that the claim was not presented timely and that it is being returned without further action. (Government Code 911.3)

The Board shall grant or deny the application to present a late claim within 45 days after it is presented. This 45-day period may be extended by written agreement of the claimant and the Board provided that such agreement is made before the expiration of the 45-day period. (Government Code 911.6)

The Board shall grant the application to present a late claim where one or more of the following conditions are applicable: (Government Code 911.6)

1. The failure to present the claim was through mistake, inadvertence, surprise, or excusable neglect and the district was not prejudiced in its defense regarding the claim by the claimant's failure to present the claim within the time limit.
2. The person who sustained the alleged injury, damage, or loss was a minor during all of the time specified for presentation of the claim.
3. The person who sustained the alleged injury, damage, or loss was physically or mentally incapacitated during all of the time specified for presentation of the claim and the disability was the reason the person failed to present the claim.
4. The person who sustained the alleged injury, damage, or loss died before the expiration of the time specified for the presentation of the claim.

If the application to present a late claim is denied, the claimant shall be given notice in substantially the same form as set forth in Government Code 911.8. (Government Code 911.8)

If the Board does not take action on the application to present a late claim within 45 days, the application shall be deemed to have been denied on the 45th day unless the time period has been extended, in which case it shall be denied on the last day of the period specified in the extension agreement. (Government Code 911.6)

CLAIMS AND ACTIONS AGAINST THE DISTRICT (continued)

Action on Claims

Within 45 days after the presentation or amendment of a claim, the Board shall take action on the claim. This time limit may be extended by written agreement between the district and the claimant before the expiration of the 45-day period. If the 45-day period has expired, the time limit may be extended if legal action has not commenced or been barred by legal limitations. (Government Code 912.4)

The Board may act on the claim in one of the following ways: (Government Code 912.4, 912.6)

1. If the Board finds that the claim is not a proper charge against the district, the claim shall be rejected.
2. If the Board finds that the claim is a proper charge against the district and is for an amount justly due, the claim shall be allowed.
3. If the Board finds that the claim is a proper charge against the district but is for an amount greater than is justly due, the Board shall either reject the claim or allow it in the amount justly due and reject it as to the balance.
4. If legal liability of the district or the amount justly due is disputed, the Board may reject or compromise the claim.
5. If the Board takes no action on the claim, the claim shall be deemed rejected.

If the Board allows the claim in whole or in part or compromises the claim and the claimant accepts the amount allowed or offered to settle the claim, the Board may require the claimant to accept it in settlement of the entire claim. (Government Code 912.6)

The Board or its designee shall transmit to the claimant written notice of action taken or of inaction which is deemed rejection. The notice shall be in the form set forth in Government Code 913 and shall either be personally delivered or mailed to the address stated in the claim or application. (Government Code 913, 915.4)

FOOD SERVICE OPERATIONS/CAFETERIA FUND

The Governing Board intends that school food services shall be a self-supporting, nonprofit program. To ensure program quality and increase cost effectiveness, the Superintendent or designee shall centralize and direct the purchasing of foods and supplies, the planning of menus, and the auditing of all food service accounts for the district.

(cf. 3100 - Budget)

(cf. 3300 - Expenditures and Purchases)

(cf. 3311 - Bids)

(cf. 3550 - Food Service/Child Nutrition Program)

(cf. 3552 - Summer Meal Program)

(cf. 5030 - Student Wellness)

The Superintendent or designee shall ensure that food service director(s) possess the qualifications required by 7 CFR 210.30 and California Department of Education (CDE) standards.

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

At least once each year, food service administrators, other appropriate personnel who conduct or oversee administrative procedures, and other food service personnel shall receive training provided by the CDE. (42 USC 1776)

Meal Sales

Meals may be sold to students, district employees, Board members, and employees or members of the fund or association maintaining the cafeteria. (Education Code 38082)

In addition, meals may be sold to nonstudents, including parents/guardians, volunteers, students' siblings, or other individuals, who are on campus for a legitimate purpose. Any meals served to nonstudents shall not be subsidized by federal or state reimbursements, food service revenues, or U.S. Department of Agriculture (USDA) foods.

Meal prices, as recommended by the Superintendent or designee and approved by the Board, shall be based on the costs of providing food services and consistent with Education Code 38084 and 42 USC 1760. Students who are enrolled in the free or reduced-price meal program shall receive meals free of charge or at a reduced price in accordance with law, Board policy, and administrative regulation.

(cf. 3553 - Free and Reduced Price Meals)

The Superintendent or designee shall establish strategies and procedures for the collection of meal payments, including delinquent meal payments. Such procedures shall conform with BP/AR 3553 - Free and Reduced Price Meals, 2 CFR 200.426, and any applicable CDE

FOOD SERVICE OPERATIONS/CAFETERIA FUND (continued)

guidance. The Superintendent or designee shall clearly communicate these procedures to students and parents/guardians, and shall make this policy and the accompanying administrative regulation available to the public pursuant to Education Code 49557.5.

The Superintendent or designee shall ensure that a student whose parent/guardian has unpaid school meal fees or a student who is enrolled in the free or reduced-price meal program is not overtly identified by the use of special tokens, tickets, or other means and is not shamed, treated differently, or served a meal that differs from the meal served to other students. (Education Code 49557, 49557.5)

(cf. 0410 - Nondiscrimination in District Programs and Activities)

(cf. 0415 - Equity)

Cafeteria Fund

The Superintendent or designee shall establish a cafeteria fund independent of the district's general fund.

OPTION 2: The wages, salaries, and benefits of food service employees shall be paid from the cafeteria fund. (Education Code 38103)

The Superintendent or designee shall ensure that state and federal funds provided through school meal programs are allocated only for purposes related to the operation or improvement of food services and reasonable and necessary indirect program costs as allowed by law.

(cf. 3230 - Federal Grant Funds)

(cf. 3400 - Management of District Assets/Accounts)

(cf. 3460 - Financial Reports and Accountability)

Contracts with Outside Services

With Board approval, the district may enter into a contract for food service consulting services or management services in one or more district schools. (Education Code 45103.5; 42 USC 1758; 7 CFR 210.16)

(cf. 3312 - Contracts)

(cf. 3600 - Consultants)

FOOD SERVICE OPERATIONS/CAFETERIA FUND (continued)

Procurement of Foods, Equipment and Supplies

To the maximum extent practicable, foods purchased for use in school meals by the district or by any entity purchasing food on its behalf shall be domestic commodities or products. *Domestic commodity or product* means an agricultural commodity that is produced in the United States and a food product that is processed in the United States substantially using agricultural commodities that are produced in the United States. (42 USC 1760; 7 CFR 210.21)

A nondomestic food product may be purchased for use in the district's food service program only as a last resort when the product is not produced or manufactured in the United States in sufficient and reasonable quantities of a satisfactory quality, or when competitive bids reveal the costs of a United States product are significantly higher than the nondomestic product. In such cases, the Superintendent or designee shall retain documentation justifying the use of the exception.

Furthermore, the district shall accept a bid or price for an agricultural product grown in California before accepting a bid or price for an agricultural product grown outside the state, if the quality of the California-grown product is comparable and the bid or price does not exceed the lowest bid or price of a product produced outside the state. (Food and Agriculture Code 58595)

Bid solicitations and awards for purchases of equipment, materials, or supplies in support of the district's child nutrition program, or for contracts awarded pursuant to Public Contract Code 2000, shall be consistent with the federal procurement standards in 2 CFR 200.318-200.326. Awards shall be let to the most responsive and responsible party. Price shall be the primary consideration, but not the only determining factor, in making such an award. (Public Contract Code 20111)

Program Monitoring and Evaluation

The Superintendent or designee shall present to the Board, at least annually, financial reports regarding revenues and expenditures related to the food service program.

The Superintendent or designee shall provide all necessary documentation required for the Administrative Review conducted by the CDE to ensure compliance of the district's food service program with federal requirements related to maintenance of the nonprofit school food service account, meal charges, paid lunch equity, revenue from nonprogram goods, indirect costs, and USDA foods.

(cf. 3555 - Nutrition Program Compliance)

Legal Reference: (see next page)

BP 3551(d)

FOOD SERVICE OPERATIONS/CAFETERIA FUND (continued)

Legal Reference:

EDUCATION CODE

38080-38086.1 Cafeteria, establishment and use
38090-38095 Cafeterias, funds and accounts
38100-38103 Cafeterias, allocation of charges
42646 Alternate payroll procedure
45103.5 Contracts for management consulting services; restrictions
49490-49493 School breakfast and lunch programs
49500-49505 School meals
49550-49564.5 Meals for needy students, especially:
49550.5 Universal breakfast
49554 Contract for services
49580-49581 Food recovery program

FOOD AND AGRICULTURE CODE

58595 Preference for California-grown agricultural products

HEALTH AND SAFETY CODE

113700-114437 California Retail Food Code

PUBLIC CONTRACT CODE

2000-2002 Responsive bidders

20111 Contracts

CODE OF REGULATIONS, TITLE 5

15550-15565 School lunch and breakfast programs

UNITED STATES CODE, TITLE 42

1751-1769j School lunch programs

1771-1791 Child nutrition, including:

1773 School breakfast program

CODE OF FEDERAL REGULATIONS, TITLE 2

200.56 Indirect costs, definition

200.317-200.326 Procurement standards

200.400-200.475 Cost principles

200 Appendix VII Indirect cost proposals

CODE OF FEDERAL REGULATIONS, TITLE 7

210.1-210.31 National School Lunch Program

220.1-220.21 National School Breakfast Program

250.1-250.70 USDA foods

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

California School Accounting Manual

Food Distribution Program Administrative Manual

Professional Standards in the SNP and New Hiring Flexibility, NSD Management Bulletin, SNP-10-2019, April 2019

Paid Lunch Equity Requirement and Calculation Tool, NSD Management Bulletin, SNP-12-2018, May 2018

Clarification for the Use of Alternate Meals in the National School Lunch and School Breakfast Programs, and Additional Guidance on the Handling of Unpaid Meal Charges, NSD Management Bulletin, SNP-03-2018, February 2018

Management Resources continued: (see next page)

BP 3551(e)

FOOD SERVICE OPERATIONS/CAFETERIA FUND (continued)

Management Resources: (continued)

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS (continued)

Storage and Inventory Management of U.S. Department of Agriculture Foods, NSD Management Bulletin, FDP-01-2018, January 2018

Unpaid Meal Charges: Local Meal Charge Policies, Clarification on Collection of Delinquent Meal Payments, and Excess Student Account Balances, NSD Management Bulletin, SNP-03-2017, April 2017

Procuring and Monitoring of Food Service Management Contracts, NSD Management Bulletin, SNP-13-2015

Cafeteria Funds--Allowable Uses, NSD Management Bulletin, NSD-SNP-07-2013, May 2013

Adult and Sibling Meals in the National School Lunch and School Breakfast Programs, NSD Management Bulletin, 00-111, July 2000

U.S. DEPARTMENT OF AGRICULTURE PUBLICATIONS

FAQs About School Meals

Compliance with and Enforcement of the Buy American Provision in the National School Lunch Program, SP 38-2017, June 2017

Overcoming the Unpaid Meal Challenge: Proven Strategies from Our Nation's Schools, May 2017

Unpaid Meal Charges: Guidance and Q&A, SP 23-2017, March 2017

Indirect Costs: Guidance for State Agencies and School Food Authorities SP 60-2016, September 2016

Unpaid Meal Charges: Local Meal Charge Policies, SP 46-2016, July 2016

Discretionary Elimination of Reduced Price Charges in the School Meal Programs, SP 17-2014, January 2014

WEB SITES

California Department of Education, Nutrition Services Division: <http://www.cde.ca.gov/ls/nu>

California School Nutrition Association: <http://www.calsna.org>

U.S. Department of Agriculture, Food and Nutrition Service: <http://www.fns.usda.gov/cnd>

FOOD SERVICE OPERATIONS/CAFETERIA FUND

Payments for Meals

With the exception of students who are eligible to receive meals at no cost, students may pay on a per-meal basis or may submit payments in advance. The Superintendent or designee shall maintain a system for accurately recording payments received and tracking meals provided to each student.

(cf. 3550 - Food Service/Child Nutrition Program)

(cf. 3552 - Summer Meal Program)

(cf. 3553 - Free and Reduced Price Meals)

(cf. 3555 - Nutrition Program Compliance)

At the beginning of the school year, and whenever a student enrolls during the school year, parents/guardians shall be notified of the district's meal payment policies and be encouraged to prepay for meals whenever possible. The Superintendent or designee shall communicate the district's meal payment policies through multiple methods, including, but not limited to:

1. Explaining the meal charge policy within registration materials provided to parents/guardians at the start of the school year
2. Including the policy in print versions of student handbooks, if provided to parents/guardians annually
3. Providing the policy whenever parents/guardians are notified regarding the application process for free and reduced-price meals, such as in the distribution of applications at the start of the school year
4. Posting the policy on the district's web site
5. Establishing a system to notify parents/guardians when a student's meal payment account has a low or negative balance

(cf. 1113 - District and School Web Sites)

(cf. 5145.6 - Parental Notifications)

In any school that uses a system of meal tickets or other similar medium of exchange rather than an electronic point-of-sale system, the Superintendent or designee shall develop a process for providing replacement tickets to any student who reports a ticket as lost or stolen. However, whenever any student reports an excessive number of lost or stolen tickets, the Superintendent or designee shall notify the parent/guardian and may provide an alternative method of tracking meal usage for that student.

In order to avoid potential misuse of a student's food service account by someone other than the student in whose name the account has been established, the Superintendent or designee

AR 3551(b)

FOOD SERVICE OPERATIONS/CAFETERIA FUND (continued)

shall verify a student's identity when setting up the account and when charging any meal to the account. The Superintendent or designee shall investigate any claim that a bill does not belong to a student or is inaccurate, and shall open a new account as appropriate for a student whose account appears to have been misused.

(cf. 1340 - Access to District Records)

(cf. 3580 - District Records)

Any payments made to a student's food service account shall, if not used within the school year, be carried over into the next school year or be refunded to the student's parents/guardians.

Unpaid and Delinquent Meal Charges

No later than 10 days after a student's school meal account has reached a negative balance, the Superintendent or designee shall so notify the student's parent/guardian. Before sending this notification, the district shall exhaust all options and methods to directly certify the student for free or reduced-price meals. If the district is not able to directly certify the student, the notice to the parent/guardian shall include a paper copy of, or an electronic link to, an application for free or reduced-price meals and the Superintendent or designee shall contact the parent/guardian to encourage submission of the application. (Education Code 49557.5)

The district may attempt to collect unpaid school meal fees from a parent/guardian, but shall not use a debt collector. (Education Code 49557.5)

The Superintendent or designee may enter into an agreement with a student's parent/guardian for payment of the student's unpaid meal charge balance over a period of time. As necessary, the repayment plan may allow the unrecovered or delinquent debt to carry over into the next fiscal year.

The district shall not direct any action toward a student to collect unpaid school meal fees. (Education Code 49557.5)

The district's efforts to collect debt shall be consistent with district policies and procedures, California Department of Education (CDE) guidance, and 2 CFR 200.426. The district shall not spend more than the actual debt owed in efforts to recover unpaid meal charges.

The Superintendent or designee shall maintain records of the efforts made to collect unpaid meal charges and, if applicable, financial documentation showing when the unpaid meal balance has become an operating loss.

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FOOD SERVICE OPERATIONS/CAFETERIA FUND (continued)

Reimbursement Claims

The Superintendent or designee shall maintain records of the number of meals served each day by school site and by category of free, reduced-price, and full-price meals. The Superintendent or designee shall submit reimbursement claims for school meals to CDE using the online Child Nutrition Information and Payment System.

Donation of Leftover Food

To minimize waste and reduce food insecurity, the district may provide sharing tables where students and staff may return appropriate unused cafeteria food items to be made available to students during the course of a regular school meal time. If food on the sharing tables is not taken by a student, the school cafeteria may donate the food to a food bank or any other nonprofit charitable organization. (Health and Safety Code 114079)

(cf. 3510 - Green School Operations)

Food that may be donated includes prepackaged, nonpotentially hazardous food with the packaging still intact and in good condition, whole uncut produce, unopened bags of sliced fruit, unopened containers of milk that are immediately stored in a cooling bin maintained at 41 degrees Fahrenheit or below, and perishable prepackaged food if it is placed in a proper temperature-controlled environment. The preparation, safety, and donation of food shall be consistent with Health and Safety Code 113980. (Health and Safety Code 114079)

Cafeteria Fund

All proceeds from food sales and other services offered by the cafeteria shall be deposited in the cafeteria fund as provided by law. The income and expenditures of any cafeteria revolving account established by the Governing Board shall be recorded as income and expenditures of the cafeteria fund. (Education Code 38090, 38093)

(cf. 3100 - Budget)

(cf. 3300 - Expenditures and Purchases)

The cafeteria fund shall be used only for those expenditures authorized by the Board as necessary for the operation of school cafeterias in accordance with Education Code 38100-38103, 2 CFR Part 200 Appendix VII, and the California School Accounting Manual.

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FOOD SERVICE OPERATIONS/CAFETERIA FUND (continued)

Indirect costs charged to the food service program shall be based on either the district's prior year indirect cost rate as approved by CDE or the statewide average approved indirect cost rate for the second prior fiscal year, whichever is less. (Education Code 38101)

Net cash resources in the nonprofit school food service shall not exceed three months average expenditures. (7 CFR 210.14, 220.7)

U.S. Department of Agriculture Foods

The district shall provide facilities for the storage and control of foods received through the U.S. Department of Agriculture (USDA) that protect against theft, spoilage, damage, or other loss. Such storage facilities shall maintain donated foods in sanitary conditions, at the proper temperature and humidity, and with adequate air circulation. The district shall comply with all federal, state, or local requirements related to food safety and health and procedures for responding to a food recall, as applicable, and shall obtain all required health inspections. (7 CFR 250.14)

The Superintendent or designee shall maintain inventories of USDA foods in accordance with 7 CFR 250.59 and CDE procedures, and shall ensure that foods are used before their expiration dates.

USDA donated foods shall be used in school lunches as far as practicable. USDA foods also may be used in other nonprofit food service activities, including, but not limited to, school breakfasts or other meals, a la carte foods sold to students, meals served to adults directly involved in the operation and administration of the food service and to other school staff, and training in nutrition, health, food service, or general home economics instruction for students, provided that any revenues from such activities accrue to the district's nonprofit food service account. (7 CFR 250.59)

Contracts with Outside Services

The term of any contract for food service management or consulting services shall not exceed one year. Any renewal of the contract or further requests for proposals to provide such services shall be considered on a year-to-year basis. (Education Code 45103.5; 7 CFR 210.16)

FOOD SERVICE OPERATIONS/CAFETERIA FUND (continued)

Any contract for management of the food service operation shall be approved by CDE and comply with the conditions in Education Code 49554 and 7 CFR 210.16 as applicable. The district shall retain control of the quality, extent, and general nature of its food services, including prices to be charged to students for meals, and shall monitor the food service operation through periodic on-site visits. The district shall not enter into a contract with a food service company to provide a la carte food services only, unless the company agrees to offer free, reduced-price, and full-price reimbursable meals to all eligible students. (Education Code 49554; 42 USC 1758; 7 CFR 210.16)

Any contract for consulting services shall not result in the supervision of food service classified staff by the management consultant, nor shall it result in the elimination of any food service classified staff or position or have any adverse effect on the wages, benefits, or other terms and conditions of employment of classified food service staff or positions. All persons providing consulting services shall be subject to applicable employment conditions related to health and safety as listed in Education Code 45103.5. (Education Code 45103.5)

(cf. 3312 - Contracts)

(cf. 3515.6 - Criminal Background Checks for Contractors)

(cf. 3600 - Consultants)

(cf. 4112.4/4212.4/4312.4 - Health Examinations)

(cf. 4212 - Appointments and Conditions of Employment)

EMPLOYMENT STATUS REPORTS

The Superintendent shall report to the Commission on Teacher Credentialing (CTC) any change in the employment status of a certificated employee who, while working in a position requiring a credential and as a result of an allegation of misconduct or while an allegation of misconduct is pending: (Education Code 44030.5, 44242.5; 5 CCR 80303)

1. Is dismissed or nonreelected

(cf. 4116 - Probationary/Permanent Status)
(cf. 4117.6 - Decision Not to Rehire)
(cf. 4118 - Dismissal/Suspension/Disciplinary Action)

2. Resigns

(cf. 4117.2/4217.2/4317.2 - Resignation)

3. Is suspended or placed on unpaid administrative leave for more than 10 days as a final adverse employment action

4. Retires

5. Is otherwise terminated by a decision not to employ or reemploy

(cf. 4119.21/4219.21/4319.21 - Professional Standards)
(cf. 5141.4 - Child Abuse Prevention and Reporting)

This report is not required when the change in employment status is due solely to unsatisfactory performance pursuant to Education Code 44932 or a reduction in force pursuant to Education Code 44955-44958. (Education Code 44030.5, 44242.5; 5 CCR 80303)

(cf. 4115 - Evaluation/Supervision)
(cf. 4117.3 - Personnel Reduction)

When required, the report of a change in employment status shall be submitted not later than 30 days after the employment action. The report shall be made using a form provided by CTC and shall include all known information about each alleged act of misconduct by the employee. The report shall contain the name and current address of the certificated employee, name of the district, last school or district assignment, an explanation of the allegation of misconduct or pending allegation of misconduct, current contact information for all persons who may have information relating to the alleged misconduct, and any and all documentation related to the case. (Education Code 44030.5; 5 CCR 80303)

Upon a change in employment status as a result of alleged misconduct or while an allegation of misconduct is pending, the Superintendent shall, in writing, inform the employee of the contents of 5 CCR 80303. (5 CCR 80303)

EMPLOYMENT STATUS REPORTS (continued)

(cf. 4112.9/4212.9/4312.9 - Employee Notifications)

Additional Reports of Employee Misconduct

The Superintendent or designee shall submit a report to CTC, using a form provided by CTC and attaching all relevant documents, whenever:

1. An employee, by complaint, information, or indictment filed in court, is charged with a "mandatory leave of absence offense," defined as a sex or drug offense specified in Education Code 44940 or violation or attempted violation of Penal Code 187 (murder). (Education Code 44242.5, 44940, 44940.5)

Not later than 10 days after receipt of such a complaint, information, or indictment regarding an employee, the Superintendent or designee shall forward a copy of the received documents to CTC. In addition, the Superintendent or designee shall report to CTC any action taken in connection with extending the employee's mandatory leave beyond the initial period. (Education Code 44940, 44940.5)

If the offense results in a change in employment status, the Superintendent shall submit an employment status report in addition to the report of the mandatory leave of absence offense.

2. An employee refuses, without good cause, to fulfill a valid employment contract, or departs from district service without the consent of the Superintendent or Governing Board. (Education Code 44242.5, 44420)

As appropriate, the Superintendent or designee also shall notify CTC of any of the following:

1. A complaint filed with the district regarding a certificated employee's alleged sexual misconduct (Education Code 44242.5)

(cf. 4119.24/4219.24/4319.24 - Maintaining Appropriate Adult-Student Interactions)

The notice to CTC shall contain all of the following information: (5 CCR 80304)

- a. Name of the employee alleged to have engaged in the sexual misconduct
- b. Name, age, and address of each victim of the alleged sexual misconduct
- c. A summary of all information known to the district regarding the alleged sexual misconduct

EMPLOYMENT STATUS REPORTS (continued)

- d. A summary of the action, if any, taken at the district level in response to the complaint of sexual misconduct

(cf. 1312.1 - Complaints Concerning District Employees)

(cf. 4119.11/4219.11/4319.11 - Sexual Harassment)

(cf. 5145.7 - Sexual Harassment)

2. An employee's knowing and willful use of school records of student data in connection with, or in implicit or explicit attempts to recruit a student to be a customer for, any business owned by the certificated employee or in which the certificated employee is an employee (Education Code 44242.5, 44421.1)

(cf. 5125 - Student Records)

3. An employee's knowing and willful reporting of false fiscal expenditure data relative to the conduct of any educational program (Education Code 44242.5, 44421.5)
4. An employee's subversion or attempt to subvert any licensing examination or the administration of an examination (Education Code 44242.5, 44439)

Legal Reference:

EDUCATION CODE

44009 Conviction of specified crimes

44010 Sex offense, definitions

44011 Controlled substance offense, definitions

44030.5 Employment status reports

44225 Powers and duties of CTC

44242.5 Reports and review of alleged misconduct

44420-44440 Adverse actions by CTC against credential holder

44932 Causes for dismissal

44940 Sex offenses and narcotic offenses; compulsory leave of absence

44940.5 Compulsory leave of absence

44955-44958 Reduction in force

PENAL CODE

187 Murder

CODE OF REGULATIONS, TITLE 5

80303 Reports of change in employment status, alleged misconduct

80304 Notice of sexual misconduct

Management Resources: (see next page)

EMPLOYMENT STATUS REPORTS (continued)

Management Resources:

COMMISSION ON TEACHER CREDENTIALING PUBLICATIONS

California's Laws and Rules Pertaining to the Discipline of Professional Certificated Personnel, 2019

WEB SITES

CSBA: <http://www.csba.org>

Commission on Teacher Credentialing: <http://www.ctc.ca.gov>

All Personnel

BP 4119.24(a)

4219.24

MAINTAINING APPROPRIATE ADULT-STUDENT INTERACTIONS

4319.24

The Governing Board desires to provide a positive school environment that protects the safety and well-being of district students. The Board expects all adults with whom students may interact at school or in school-related activities, including employees, independent contractors, and volunteers, to maintain the highest professional and ethical standards in their interactions with students both within and outside the educational setting. Such adults shall not engage in unlawful or inappropriate interactions with students and shall avoid boundary-blurring behaviors that undermine trust in the adult-student relationship and lead to the appearance of impropriety.

(cf. 4119.21/4219.21/4319.21 - Professional Standards)

Employees are prohibited from entering into or attempting to form a romantic or sexual relationship with any student or engaging in sexual harassment of a student, including sexual advances, flirtations, requests for sexual favors, inappropriate comments about a student's body or appearance, or other verbal, visual, or physical conduct of a sexual nature.

(cf. 5145.7 - Sexual Harassment)

Adults shall not intrude on a student's physical or emotional boundaries unless necessary in an emergency or to serve a legitimate purpose related to instruction, counseling, student health, or student or staff safety.

Any employee who observes or has knowledge of another employee's violation of this policy shall report the information to the Superintendent or designee or appropriate agency for investigation pursuant to the applicable complaint procedures. Other adults with knowledge of any violation of this policy are encouraged to report the violation to the Superintendent or designee. The Superintendent or designee shall protect anyone who reports a violation from retaliation. Immediate intervention shall be implemented when necessary to protect student safety or the integrity of the investigation.

(cf. 1312.1 - Complaints Concerning District Employees)

(cf. 1312.3 - Uniform Complaint Procedures)

(cf. 5141.4 - Child Abuse Prevention and Reporting)

Employees who engage in any conduct in violation of this policy, including retaliation against a person who reports the violation or participates in the complaint process, shall be subject to discipline, up to and including dismissal. Any other adult who violates this policy may be barred from school grounds and activities in accordance with law. The Superintendent or designee may also notify law enforcement as appropriate.

(cf. 4117.7/4317.7 - Employment Status Reports)

(cf. 4118 - Dismissal/Suspension/Disciplinary Action)

(cf. 4218 - Dismissal/Suspension/Disciplinary Action)

MAINTAINING APPROPRIATE ADULT-STUDENT INTERACTIONS (continued)

The district's employee code of conduct addressing interactions with students shall be provided to parents/guardians at the beginning of each school year and shall be posted on school and/or district web sites. (Education Code 44050)

(cf. 1113 - District and School Web Sites)

(cf. 5145.6 - Parental Notifications)

Inappropriate Conduct

Employees shall remain vigilant of their position of authority and not abuse it when relating with students. Examples of employee conduct that can undermine professional adult-student interactions or create the appearance of impropriety include, but are not limited to:

1. Initiating inappropriate physical contact
2. Being alone with a student outside of the view of others
3. Visiting a student's home or inviting a student to visit the employee's home without parent/guardian consent
4. Maintaining personal contact with a student that has no legitimate educational purpose, by phone, letter, electronic communications, or other means, without including the student's parent/guardian or the principal

When communicating electronically with students, employees shall use district equipment or technological resources when available. Employees shall not communicate with students through any medium that is designed to eliminate records of the communications. The Superintendent or designee may monitor employee usage of district technology at any time without advance notice or consent.

(cf. 4040 - Employee Use of Technology)

5. Creating or participating in social networking sites for communication with students, other than those created by the district, without the prior written approval of the principal or designee
6. Inviting or accepting requests from students, or former students who are minors, to connect on personal social networking sites (e.g., "friending" or "following" on social media), unless the site is dedicated to school business
7. Singling out a particular student for personal attention and friendship, including giving gifts and/or nicknames to individual students

MAINTAINING APPROPRIATE ADULT-STUDENT INTERACTIONS (continued)

8. Addressing a student in an overly familiar manner, such as by using a term of endearment
9. Socializing or spending time with students outside of school-sponsored events, except as participants in community activities
10. Sending or accompanying students on personal errands unrelated to any legitimate educational purpose
11. Transporting a student in a personal vehicle without prior authorization
12. Encouraging students to confide their personal or family problems and/or relationships
13. Disclosing personal, family, or other private matters to students or sharing personal secrets with students

Legal Reference

EDUCATION CODE

44030.5 *Employment status reports*

44050 *Employee code of conduct; employee interactions with students*

44242.5 *Reports and review of alleged misconduct*

44940 *Sex offenses and narcotic offenses; compulsory leave of absence*

48980 *Parental notifications*

PENAL CODE

11164-11174.3 *Child Abuse and Neglect Reporting Act*

CODE OF REGULATIONS, TITLE 5

80303 *Reports of change in employment status, alleged misconduct*

80304 *Notice of sexual misconduct*

DISMISSAL/SUSPENSION/DISCIPLINARY ACTION

The Governing Board expects all employees to perform their jobs satisfactorily and to exhibit professional and appropriate conduct. A classified employee may be disciplined for unprofessional conduct or unsatisfactory performance in accordance with law or any applicable collective bargaining agreement, Board policy, and administrative regulation.

(cf. 1312.1 - Complaints Concerning District Employees)

(cf. 4000 - Concepts and Roles)

(cf. 4112.5/4212.5/4312.5 - Criminal Record Check)

(cf. 4119.11/4219.11/4319.11 - Sexual Harassment)

(cf. 4119.21/4219.21/4319.21 - Professional Standards)

(cf. 4141/4241 - Collective Bargaining Agreement)

(cf. 4200 - Classified Personnel)

Disciplinary actions shall be based on the particular facts and circumstances involved and the severity of the employee's conduct or performance. The Superintendent or designee shall ensure that disciplinary actions are taken in a consistent, nondiscriminatory manner and are appropriately documented.

(cf. 4030 - Nondiscrimination in Employment)

(cf. 4112.6/4212.6/4312.6 - Personnel Files)

(cf. 4119.1/4219.1/4319.1 - Civil and Legal Rights)

Disciplinary actions may include, but are not limited to, verbal and written warnings, involuntary reassignment, demotion, suspension without pay, reduction of pay step in class, compulsory leave, and dismissal.

A probationary classified employee may be dismissed by the Superintendent or designee at any time prior to the expiration of the probationary period.

(cf. 4216 - Probationary/Permanent Status)

Permanent classified employees shall be subject to disciplinary action only for cause as specified in the accompanying administrative regulation. (Education Code 45113)

Procedures for Disciplinary Proceedings

If a permanent classified employee receives a notice from the Superintendent or designee of a recommended suspension, demotion, involuntary reassignment, or dismissal, the employee may request a Board hearing on the matter.

If the employee fails to request a hearing within the time specified in the notice, the employee is deemed to have waived the right to do so, and the Board may order the recommended disciplinary action into effect immediately.

DISMISSAL/SUSPENSION/DISCIPLINARY ACTION (continued)

If a timely request is submitted, a hearing shall be conducted by the Board, except that, if the matter involves an allegation of egregious misconduct as defined in Education Code 44932 and involves a minor, the matter shall be referred to an administrative law judge to determine whether sufficient cause exists for disciplinary action against the employee. (Education Code 45113, 45312)

(cf. 3515.3 - District Police/Security Department)

The hearing shall be held at the earliest convenient date, taking into consideration the established schedule of the Board and the availability of legal counsel and witnesses. The employee shall be notified of the time and place of the hearing.

The hearing shall be held in closed session, unless the employee requests that the matter be heard in an open session meeting. (Government Code 54957)

(cf. 9321 - Closed Session)

The employee shall be entitled to appear personally, produce evidence, and be represented by legal counsel.

The Board may use the services of its legal counsel in ruling upon procedural questions, objections to evidence, and issues of law. The Board may review and consider the records of any prior personnel action proceedings against the employee in which a disciplinary action was ultimately sustained and any records contained in the employee's personnel files and introduced into evidence at the hearing. The Board shall not be bound by rules of evidence used in California courts. Informality in any such hearing shall not invalidate any order or decision made by the Board.

At any time before a matter is submitted to the Board for decision, the Superintendent or designee may, with the consent of the Board, serve on the employee and file with the Board an amended or supplemental recommendation of disciplinary action. If the amended or supplemental recommendation includes new causes or allegations, the employee shall be afforded a reasonable opportunity to prepare a defense. Any new causes or allegations shall be deemed controverted and any objections to the amended or supplemental causes or allegation may be made orally at the hearing and shall be noted on the record.

Following the hearing, the Board shall affirm, modify, or reject the disciplinary action recommended by the Superintendent or designee. The decision of the Board shall be in writing and shall contain findings of fact and the disciplinary action approved, if any. The decision of the Board shall be final.

Within 10 working days of the Board's final decision, a copy of the decision shall be delivered to the employee and/or designated representative personally or by registered mail.

DISMISSAL/SUSPENSION/DISCIPLINARY ACTION (continued)

In cases involving an allegation of egregious misconduct, the ruling of the administrative law judge shall be binding on the district and the employee. (Education Code 45113)

Legal Reference: (see next page)

DISMISSAL/SUSPENSION/DISCIPLINARY ACTION (continued)

Legal Reference:

EDUCATION CODE

- 35161 *Delegation of powers and duties*
- 44009 *Conviction of specified crimes*
- 44010 *Sex offense*
- 44011 *"Controlled substance offense" defined*
- 44031 *Personnel file*
- 44940 *Leave of absence; employee charged with mandatory or optional leave of absence offense*
- 44940.5 *Compulsory leave of absence; procedures; extension; compensation; bond or security*
- 44990-44994 *Testimony of minor witnesses at dismissal or suspension hearings*
- 45101 *Definitions (including "disciplinary action," "cause")*
- 45109 *Fixing of duties*
- 45113 *Rules and regulations for classified service in districts not incorporating the merit system*
- 45123 *Employment after conviction of sex or narcotics offense*
- 45124 *Dismissal of sexual psychopath*
- 45202 *Transfer of accumulated sick leave and other benefits following dismissal*
- 45240-45320 *Merit system, classified employees*

CODE OF CIVIL PROCEDURE

- 1286.2 *Grounds for vacating decision of arbitrator*

GOVERNMENT CODE

- 11500-11529 *Administrative adjudication*
- 12900-12996 *Fair Employment and Housing Act*
- 54957 *Brown Act open meeting laws; closed session*

HEALTH AND SAFETY CODE

- 11054 *Schedule I; substances included*
- 11055 *Schedule II, substances included*
- 11056 *Schedule III, substances included*
- 11357-11361 *Marijuana*
- 11363 *Peyote*
- 11364 *Opium*
- 11370.1 *Possession of controlled substances with a firearm*

PENAL CODE

- 187 *Murder*
- 667.5 *Sex offenders*
- 830.32 *Peace officers employed by district*
- 1192.7 *Violent or serious felony*
- 11165.2-11165.6 *Child abuse or neglect, definitions*

VEHICLE CODE

- 1808.8 *School bus drivers; dismissal for safety-related cause*

UNITED STATES CODE, TITLE 42

- 12101-12213 *Americans with Disabilities Act*

COURT DECISIONS

- California School Employees Association v. Bonita Unified School District, (2008) No. B200141*
- California School Employees v. Livingston Union School District, (2007) 149 Cal.App 4th 391*
- CSEA v. Foothill Community College District, (1975) 52 Cal.App. 3rd 150, 155-156, 124 Cal. Rptr 830*

DISMISSAL/SUSPENSION/DISCIPLINARY ACTION

Causes for Disciplinary Action

A permanent classified employee may be subject to suspension, demotion, involuntary reassignment, or dismissal for one or more of the following causes:

1. Immoral conduct, including, but not limited to, egregious misconduct that is the basis for a sex offense as defined in Education Code 44010, a controlled substance offense as defined in Education Code 44011, or child abuse and neglect as described in Penal Code 11165.2-11165.6

(cf. 4112.5/4212.5/4312.5 - Criminal Record Check)

(cf. 4119.24/4219.24/4319.24 - Maintaining Appropriate Adult-Student Interactions)

(cf. 5141.4 - Child Abuse Prevention and Reporting)

2. Conduct that constitutes a violent or serious felony as defined in Penal Code 667.5(c) or 1192.7(c)

3. Unlawful discrimination, including harassment, against any student or other employee

(cf. 4119.11/4219.11/4319.11 - Sexual Harassment)

(cf. 5145.3 - Nondiscrimination/Harassment)

(cf. 5145.7 - Sexual Harassment)

4. Violation of or refusal to obey state or federal law or regulation, Board policy, or district or school procedure

5. Falsification of any information supplied to the district, including, but not limited to, information supplied on application forms, employment records, or any other school district records

6. Unsatisfactory performance

7. Unprofessional conduct

8. Dishonesty

9. Neglect of duty or absence without leave

10. Insubordination

11. Use of alcohol or a controlled substance while on duty or in such close time proximity thereto as to affect the employee's performance

DISMISSAL/SUSPENSION/DISCIPLINARY ACTION (continued)

(cf. 4020 - Drug and Alcohol-Free Workplace)
(cf. 4112.41/4212.41/4312.41 - Employee Drug Testing)
(cf. 4112.42/4212.42/4312.42 - Drug and Alcohol Testing for School Bus Drivers)
(cf. 4159/4259/4359 - Employee Assistance Program)

12. Destruction or misuse of district property

(cf. 4040 - Employee Use of Technology)

13. Failure to fulfill any ongoing condition of employment including, but not limited to, maintenance of any license, certificate, or other similar requirement specified in the employee's class specification or otherwise necessary for the employee to perform the duties of the position

(cf. 4112.4/4212.4/4312.4 - Health Examinations)
(cf. 4212 - Appointment and Conditions of Employment)

14. A physical or mental condition which precludes the employee from the proper performance of duties and responsibilities as determined by competent medical authority, except as otherwise provided by a contract or by law

(cf. 4030 - Nondiscrimination in Employment)
(cf. 4032 - Reasonable Accommodation)

15. Retaliation against any person who, in good faith, reports, discloses, divulges, or otherwise brings to the attention of any appropriate authority any information relative to an actual or suspected violation of state or federal law occurring on or directly related to the job

(cf. 4119.1/4219.1/4319.1 - Civil and Legal Rights)

16. Violation of Education Code 45303 or Government Code 1028 (advocacy of communism)

17. Any other misconduct which is of such nature that it causes discredit or injury to the district or the employee's position

An employee shall not be suspended, disciplined, reassigned, transferred, dismissed, or otherwise retaliated against solely for acting to protect a student, or for refusing to infringe on a student's protected conduct, when that student is exercising free speech or press rights pursuant to Education Code 48907 or 48950. (Education Code 48907, 48950)

(cf. 5145.2 - Freedom of Speech/Expression)

DISMISSAL/SUSPENSION/DISCIPLINARY ACTION (continued)

No disciplinary action shall be taken for any cause which arose before the employee became permanent, nor for any cause which arose more than two years before the date of the filing of the notice of cause unless this cause was concealed or not disclosed by the employee when it could be reasonably assumed that the employee would have disclosed the facts to the district. (Education Code 45113)

(cf. 4216 - Probationary/Permanent Status)

Initiation and Notification of Charges

The Superintendent or designee shall file any recommendation for a disciplinary action in writing with the Governing Board. A copy of the recommendation shall be served upon the employee either personally or by registered or certified mail, return receipt requested, at the employee's last known address.

The notice shall, in ordinary and concise language, inform the employee of the specific charge(s) or cause(s) for the disciplinary action, the specific acts and omissions upon which the action is based, and, if applicable, the district rule or regulation that the employee has allegedly violated. In addition, the notice shall include the employee's right to a hearing on those charges, the time within which the hearing may be requested which shall be not less than five days after service of the notice to the employee, and a card or paper which the employee may sign and file to deny the charges and request a hearing. (Education Code 45113, 45116)

(cf. 4112.9/4212.9/4312.9 - Employee Notifications)

Request for Hearing

Within the time specified in the notice of the recommendation of disciplinary action, the employee may request a hearing on the charges by signing and filing the card or paper included with the notice. (Education Code 45113)

Any other written document signed and appropriately filed within the specified time limit by the employee shall constitute a sufficient notice of the request for a hearing. The request shall be delivered to the office of the Superintendent or designee during normal work hours of that office. If mailed to the office of the Superintendent or designee, it must be received or postmarked no later than the time limit specified by the district. In cases where an order of suspension without pay has been issued in conjunction with a recommendation of dismissal, any request for a hearing on the dismissal shall also constitute a request to hear the suspension order, and the necessity of the suspension order shall be an issue in the hearing.

DISMISSAL/SUSPENSION/DISCIPLINARY ACTION (continued)**Employment Status Pending a Hearing**

A classified employee against whom a recommendation of disciplinary action has been issued shall remain on active duty status pending any hearing on the charges, unless the Superintendent or designee determines that the employee's continuance in active duty would present an unreasonable risk of harm to students, staff, or property. The Superintendent or designee may, in writing, order the employee immediately suspended from duty without pay and shall state the reasons that the suspension is deemed necessary. The suspension order shall be served upon the employee either personally or by registered or certified mail, return receipt requested, immediately after issuance.

Compulsory Leave of Absence

Upon being informed by law enforcement that a classified employee has been charged with a "mandatory leave of absence offense," the Superintendent or designee shall immediately place the employee on a leave of absence. A mandatory leave of absence offense includes:

1. Any sex offense as defined in Education Code 44010
2. Violation or attempted violation of Penal Code 187 (murder or attempted murder)
3. Any offense involving the unlawful sale, use, or exchange to minors of controlled substances as listed in Health and Safety Code 11054, 11055, and 11056

The Superintendent or designee may place on an immediate compulsory leave of absence a classified employee who is charged with an "optional leave of absence offense," defined as a controlled substance offense specified in Education Code 44011 and Health and Safety Code 11357-11361, 11363, 11364, and 11370.1 except as it relates to marijuana, mescaline, peyote, or tetrahydrocannabinols.

An employee's compulsory leave for a mandatory or optional leave of absence offense may extend for not more than 10 days after the entry of judgment in the criminal proceedings. However, the compulsory leave may be extended if the Board gives notice, within 10 days after the entry of judgment in the proceedings, that the employee will be dismissed within 30 days from the date of service of the notice unless the employee demands a hearing on the dismissal.

PROMOTION/ACCELERATION/RETENTION

The Governing Board expects students to progress through each grade level within one school year. Toward this end, instruction shall be designed to accommodate the variety of ways that students learn and provide strategies for addressing academic deficiencies as needed.

Students shall progress through the grade levels by demonstrating growth in learning and meeting grade-level standards of expected student achievement.

(cf. 6011 - Academic Standards)

(cf. 6146.1 - High School Graduation Requirements)

(cf. 6146.5 - Elementary/Middle School Graduation Requirements)

(cf. 6170.1 - Transitional Kindergarten)

When high academic achievement is evident, the teacher may recommend a student for acceleration to a higher grade level. The student's maturity level shall be taken into consideration in making a determination to accelerate a student.

Teachers shall identify students who should be retained or who are at risk of being retained at their current grade level as early as possible in the school year and as early in their school careers as practicable. Such students shall be identified at the following grade levels: (Education Code 48070.5)

1. Between grades 2 and 3
2. Between grades 3 and 4
3. Between grades 4 and 5
4. Between the end of the intermediate grades and the beginning of the middle school grades
5. Between the end of the middle school grades and the beginning of the high school grades

OPTION 1: Students shall be identified for retention on the basis of failure to meet minimum levels of proficiency, as indicated by grades and the following additional indicators of academic achievement:

When considering the status of a student at risk of retention, grade level teachers consider local assessments, student study team recommendations, overall grades, and the student's social emotion needs.

(cf. 5121 - Grades/Evaluation of Student Achievement)

PROMOTION/ACCELERATION/RETENTION (continued)

Students between grades 2 and 3 and grades 3 and 4 shall be identified primarily on the basis of their level of proficiency in reading. Proficiency in reading, English language arts, and mathematics shall be the basis for identifying students between grades 4 and 5, between intermediate and middle school grades, and between middle school grades and high school grades. (Education Code 48070.5)

(cf. 6142.91 - Reading/Language Arts Instruction)

(cf. 6142.92 - Mathematics Instruction)

If a student does not have a single regular classroom teacher, the Superintendent or designee shall specify the teacher(s) responsible for the decision to promote or retain the student. (Education Code 48070.5)

The teacher's decision to promote or retain a student may be appealed in accordance with AR 5123 - Promotion/Acceleration/Retention.

When any student in grades 2-9 is recommended for retention or is identified as being at risk for retention, the Superintendent or designee shall offer an appropriate program of remedial instruction to assist the student in meeting grade-level expectations. (Education Code 48070.5)

(cf. 6176 - Weekend/Saturday Classes)

(cf. 6177 - Summer Learning Programs)

(cf. 6179 - Supplemental Instruction)

Legal Reference: (see next page)

PROMOTION/ACCELERATION/RETENTION (continued)

Legal Reference:

EDUCATION CODE

46300 *Method of computing average daily attendance*

48010 *Admittance to first grade*

48011 *Promotion/retention following one year of kindergarten*

48070-48070.5 *Promotion and retention*

56345 *Elements of individualized education program*

60640-60649 *California Assessment of Student Performance and Progress*

CODE OF REGULATIONS, TITLE 5

200-202 *Admission and exclusion of students*

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

FAQs Promotion, Retention, and Grading (students with disabilities)

FAQs Pupil Promotion and Retention

Kindergarten Continuance Form

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education: <http://www.cde.ca.gov>

GANGS

The Governing Board desires to keep district schools free from the threats or harmful influence of any groups who exhibit behavior disruptive to the school environment and/or the safety and well-being of students. The Board additionally desires to provide support and intervention to students who are members of gangs to enable them to successfully disengage from gang involvement and be successful in school.

(cf. 0450 - Comprehensive Safety Plan)
(cf. 3513.4 - Drug and Alcohol Free Schools)
(cf. 5131.4 - Student Disturbances)
(cf. 5131.6 - Alcohol and Other Drugs)
(cf. 5131.7 - Weapons and Dangerous Instruments)
(cf. 5137 - Positive School Climate)

The Superintendent or designee shall develop strategies for gang prevention that address the reasons that students may become involved in gangs, including the identity, recognition, or status achieved as being part of a gang, protection from gang violence in the community, the need for companionship and an extended family, intimidation to join a gang, desire to join a gang to be in a position to intimidate others, and/or connection with criminal activity.

Gang violence prevention shall start as early as possible and include, but not be limited to, age-appropriate education that focuses on developing emotional and social competence, increasing prosocial peer bonds, strengthening attachment and commitment to school, and enhancing cooperative learning skills. Prevention shall also include improving parent/guardian involvement in and support for their children's academic progress, as well as ongoing gang awareness education for parents/guardians, including gang identifiers.

(cf. 5020 - Parent Involvement)
(cf. 6164.2 - Guidance/Counseling Services)

The Superintendent or designee shall take steps to deter gang activity on school campuses, including threats and intimidation of students and staff, recruitment or intimidation of students to join gangs, bullying, fighting, criminal activities, and confrontations between members of different gangs.

(cf. 5131.2 - Bullying)

The Superintendent or designee shall ensure that school rules of conduct and any school dress code prohibiting gang-related apparel are enforced consistently. If a student exhibits signs of gang affiliation, staff shall so inform the principal or designee and the student's parent/guardian.

(cf. 5132 - Dress and Grooming)

The Superintendent or designee shall provide in-service training which helps staff to identify gangs and gang symbols, recognize early manifestations of disruptive activities, and respond

BP 5136(b)

GANGS (continued)

appropriately to gang behavior. Staff shall be informed about conflict management techniques and alerted to intervention measures and community resources. The Superintendent or designee shall also provide staff development on social and emotional learning, classroom management, interactive teaching, and cooperative learning skills.

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

The Superintendent or designee may consider gang activity prevention and intervention when developing programs outside of the school day.

(cf. 5148 - Child Care and Development)

(cf. 5148.2 - Preschool/Early Childhood Education)

(cf. 5148.3 - Before/After School Programs)

(cf. 6145 - Extracurricular and Cocurricular Activities)

(cf. 6145.2 - Athletic Competition)

The Superintendent or designee shall collaborate with child welfare services, mental health agencies, social services, and local law enforcement authorities in the prevention and intervention of gang activity.

(cf. 1400 - Relations Between Other Governmental Agencies and the Schools)

Legal Reference:

EDUCATION CODE

32282 *School safety plans*

35183 *Gang-related apparel*

48907 *Student exercise of free expression*

48950 *Student freedom of speech*

51264 *Educational in-service training; CDE guidelines*

51265 *Gang violence and drug and alcohol abuse prevention in-service training*

51266-51266.5 *Model gang and substance abuse prevention curriculum*

PENAL CODE

186.22 *Participation in criminal street gang*

13826-13826.7 *Gang violence suppression*

UNITED STATES CODE, TITLE 20

7101-7122 *Student Support and Academic Enrichment Grants*

Management Resources: (see next page)

GANGS (continued)

Management Resources:

LOS ANGELES POLICE DEPARTMENT PUBLICATIONS

Why Young People Join Gangs

NATIONAL GANG CENTER PUBLICATIONS

Strategic Planning Tool

Gangs in Schools, March 2019

Parents' Guide to Gangs, July 2015

WEB SITES

California Cities Gang Prevention Network: <http://www.ccgpn.org>

California Department of Education: <https://www.cde.ca.gov/ls/ss/sa>

Gang Resistance Education and Training: <https://www.great-online.org/GREAT-Home>

Los Angeles Police Department, Gangs:

http://www.lapdonline.org/get_informed/content_basic_view/1396

Homeboy Industries: <https://homeboyindustries.org>

National Gang Center: <https://www.nationalgangcenter.gov>

GANGS

Prevention, Intervention, and Suppression Measures

The Superintendent or designee shall become informed of the gang history in the district and community, conduct assessments of current gang activity at the school sites, and document and follow up on gang-related incidents.

In order to discourage the influence of gangs, the following measures shall be implemented:

1. Any student suspected of gang affiliation based on the display of behavior, gestures, apparel, or paraphernalia shall be referred to the principal or designee, and the following actions taken, as appropriate:
 - a. The student's parent/guardian shall be contacted and may be asked to meet with school staff in order to proactively address the concern and be included as part of the solution.
 - b. The student may be sent home to change clothes if necessary.

(cf. 5132 - Dress and Grooming)

- c. The student's behaviors and progress in school shall be documented, including attendance and grades.

(cf. 5113 - Absences and Excuses)

(cf. 5113.1 - Chronic Absence and Truancy)

(cf. 5113.11 - Attendance Supervision)

(cf. 5113.12 - District School Attendance Review Board)

(cf. 6164.2 - Guidance/Counseling Services)

- d. Intervention techniques such as mentoring, academic support, and a system of wraparound support service shall be implemented to help the student disengage from gang involvement.
 - e. Consistent and graduated discipline and accountability shall be implemented when appropriate and combined with positive support using conflict-resolution strategies and other restorative justice practices demonstrated to be effective with gang-involved youth.
 - f. Students shall be offered help in rejecting gang associations, including possible referral to community-based gang suppression and prevention organizations.
 - g. Law enforcement shall be notified if the student is suspected of being involved in gangs.

GANGS (continued)

(cf. 1400 - Relations Between Other Governmental Agencies and the Schools)

2. Any graffiti on school premises shall be removed, washed down, or painted over as soon as discovered. Graffiti shall be documented and photographed before it is removed. These photographs shall be shared with local law enforcement authorities and used in future disciplinary or criminal action against the offenders. This information can also be used to determine whether a threat or incident is imminent.

(cf. 3515 - Campus Security)

(cf. 5131.5 - Vandalism and Graffiti)

3. Classroom and after-school programs may include gang prevention lessons that are taught jointly by teachers, counselors, law enforcement, and/or other organizations that are knowledgeable about gang prevention and shall:
 - a. Provide social and emotional learning designed to enhance individual self-esteem, provide positive reinforcement for acceptable behavior, and foster interest in a variety of constructive activities
 - b. Explain the dangers of gang membership
 - c. Provide counseling for targeted at-risk students
 - d. Include lessons or role-playing workshops in gang avoidance skills and nonviolent conflict resolution, including communication skills, anti-bullying, anger management, acceptance, and mediation skills

(cf. 5131.2 - Bullying)

- e. Assign individual gang members to cooperative learning groups in which they may work toward common goals with students who are not members of their gang
- f. Provide school-to-career instruction
- g. Provide positive interaction with local law enforcement

(cf. 5137 - Positive School Climate)

4. Staff shall actively promote membership in authorized school clubs and student organizations, sports and cultural activities and affiliations with the local community, and community service projects which can provide students companionship, safety, and a sense of purpose and belonging.

GANGS (continued)

(cf. 6142.4 - Service Learning/Community Service Classes)

(cf. 6145 - Extracurricular and Cocurricular Activities)

(cf. 6145.2 - Athletic Competition)

ATHLETIC COMPETITION

Nondiscrimination and Equivalent Opportunities in the Athletic Program

No student shall be excluded from participation in, be denied the benefits of, be denied equivalent opportunity in, or otherwise be discriminated against in interscholastic, intramural, or club athletics on the basis of any actual or perceived characteristic specified in law and BP 0410 - Nondiscrimination in District Programs and Activities. (Education Code 220, 221.5, 230 5 CCR 4920, 34 CFR 106.41)

(cf. 0410 - Nondiscrimination in District Programs and Activities)
(cf. 5145.3 - Nondiscrimination/Harassment)

The Superintendent or designee may provide single-sex teams when selection for the teams is based on competitive skills. (5 CCR 4921; 34 CFR 106.41)

Each student shall be allowed to participate in any single-sex athletic program or activity consistent with the student's gender identity, irrespective of the gender listed on the student's records, for which the student is otherwise eligible to participate. (Education Code 221.5)

(cf. 5125 - Student Records)

When a school provides only one team in a particular sport for members of one sex, but provides no team in the same sport for members of the other sex, and athletic opportunities in the total program for that sex have been previously limited, members of the excluded sex shall be allowed to try out and compete with the team. The same standards for eligibility shall be applied to every student trying out for the team, regardless of sex, sexual orientation, gender, gender identity, gender expression, or other protected group status. (5 CCR 4921; 34 CFR 106.41)

The Superintendent or designee shall ensure that equivalent opportunities are available to both sexes in athletic programs by considering, among other factors: (5 CCR 4922; 34 CFR 106.41)

1. Whether the offered selection of sports and levels of competition effectively accommodate the interests and abilities of both sexes

The athletic program may be found to effectively accommodate the interests and abilities of both sexes using any one of the following tests: (Education Code 230)

- a. Whether the interscholastic-level participation opportunities for male and female students are provided in numbers substantially proportionate to their respective enrollments
- b. Where the members of one sex have been and are underrepresented among interscholastic athletes, whether the district can show a history and a continuing practice of program expansion that is demonstrably responsive to

the developing interests and abilities of the members of that sex

AR 6145.2(b)

ATHLETIC COMPETITION (continued)

- c. Where the members of one sex are underrepresented among interscholastic athletes and the district cannot show a history and continuing practice of program expansion as required in item #1b above, whether the district can demonstrate that the interests and abilities of the members of that sex have been fully and effectively accommodated by the present program
2. The provision and maintenance of equipment and supplies
3. Scheduling of games and practice times, selection of the season for a sport, and location of the games and practices
4. Travel and per diem allowances
5. Opportunities to receive coaching and academic tutoring
6. Assignment and compensation of coaches and tutors
7. Provision of locker rooms, practice facilities, and competitive facilities
8. Provision of medical and training facilities and services
9. Provision of housing and dining facilities and services
10. Publicity
11. Provision of necessary funds

Each school that offers competitive athletics shall, at the end of the school year, post on its school web site, or on the district web site if the school does not have a web site, the following information: (Education Code 221.9)

1. The total enrollment of the school, classified by gender
2. The number of students enrolled at the school who participate in competitive athletics, classified by gender
3. The number of boys' and girls' teams, classified by sport and by competition level

(cf. 1113 - District and School Web Sites)

The data reported for items #1-3 above shall reflect the total number of players on a team roster on the official first day of competition. The materials used to compile this information

ATHLETIC COMPETITION (continued)

shall be retained by the school for at least three years after the information is posted on the web site. (Education Code 221.9)

(cf. 3580 - District Records)

Concussions and Head Injuries

The Superintendent or designee shall annually distribute to student athletes and their parents/guardians an information sheet on concussions and head injuries. The student and parent/guardian shall sign and return the information sheet before the student initiates practice or competition. (Education Code 49475)

(cf. 5145.6 - Parental Notifications)

The Superintendent or designee shall provide training to coaches and/or athletic trainers regarding concussion symptoms, prevention, and appropriate response. (Education Code 35179.1, 49032)

(cf. 4127/4227/4327 - Temporary Athletic Team Coaches)

If a student athlete is suspected of sustaining a concussion or head injury in an athletic activity, the student shall be immediately removed from the activity for the remainder of the day. The student shall not be permitted to return to the activity until the student is evaluated by a licensed health care provider trained in the management of concussions and receives the health care provider's written clearance to return to the activity. If the health care provider determines that the student sustained a concussion or a head injury, the student shall also complete a graduated return-to-play protocol of no less than seven days in duration under the supervision of a licensed health care provider. (Education Code 49475)

A middle school or high school football team shall not hold a full-contact practice during the off-season and shall not conduct more than two full-contact practices per week during the preseason and regular season (from 30 days before the commencement of the regular season until the completion of the final interscholastic football game of that season). In addition, the full-contact portion of a practice shall not exceed 90 minutes in any single day. For these purposes, *full-contact practice* means a practice where drills or live action is conducted that involves collisions at game speed, where players execute tackles and other activity that is typical of an actual tackle football game. (Education Code 35179.5)

Heat Illness

The Superintendent or designee shall provide training to coaches and/or athletic trainers regarding the signs and symptoms of, and the appropriate response to, heat illness, including heat cramps, heat syncope, heat exhaustion, and exertional heat stroke. (Education Code

ATHLETIC COMPETITION (continued)

To assist in the prevention of heat illness, coaches and/or athletic trainers shall gradually increase the intensity and duration of exercise to acclimate student athletes to practice in the heat, provide adequate rest breaks, make water available during all athletic activities, and alter practice plans in extreme environmental conditions.

Sudden Cardiac Arrest

The Superintendent or designee shall distribute the California Interscholastic Federation (CIF) information sheet on sudden cardiac arrest to all student athletes who will be participating in a CIF-governed athletic activity and to their parents/guardians. The student and parent/guardian shall sign and return the information sheet prior to the student's participation in the athletic activity. If an athletic activity is not covered by CIF, the student and parent/guardian shall, prior to the student's participation in the athletic activity, sign and return an acknowledgement that they have received and reviewed the sudden cardiac arrest information posted on the California Department of Education's web site. (Education Code 33479.2, 33479.3)

The Superintendent or designee shall provide training to coaches and/or athletic trainers regarding the nature and warning signs of sudden cardiac arrest. (Education Code 33479.6, 33479.7, 35179.1, 49032)

If a student athlete passes out or faints, or is known to have passed out or fainted, while participating in or immediately following participation in an athletic activity, the student shall be removed from participation at that time. If a student exhibits any other symptoms of sudden cardiac arrest, including seizures during exercise, unexplained shortness of breath, chest pains, dizziness, racing heart rate, or extreme fatigue, the student may be removed from participation by a coach or other employee who observes these symptoms. If any such symptoms are observed, notification shall be given to the student's parent/guardian so that the parent/guardian can determine the treatment, if any, the student should seek. A student who has been removed from participation shall not be permitted to return until the student is evaluated and given written clearance to return to participation by a health care provider. (Education Code 33479.2, 33479.5)

Automated External Defibrillators

The Superintendent or designee shall acquire at least one automated external defibrillator (AED) for each district school and shall make the AED(s) available to coaches, athletic trainers, and/or other authorized persons at athletic activities or events for the purpose of providing emergency care or treatment to students, spectators, and other individuals in attendance at athletic activities and events. (Education Code 35179.6)

(cf. 5141 - Health Care and Emergencies)

ATHLETIC COMPETITION (continued)

The district shall comply with all requirements of Health and Safety Code 1797.196 pertaining to any AED acquired by the district, including, but not limited to, regular maintenance and testing of the AED and the provision and posting of information regarding the proper use of the AED. (Education Code 35179.6; Health and Safety Code 1797.196)

EDUCATION FOR ENGLISH LEARNERS

The Governing Board intends to provide English learners with challenging curriculum and instruction that maximize the attainment of high levels of proficiency in English, advance multilingual capabilities, and facilitate student achievement in the district's regular course of study.

English learners shall be provided differentiated English language development instruction which is targeted to their English proficiency level. Such instruction shall be based on sound instructional theory, be aligned with state content standards, emphasize inquiry-based learning and critical thinking skills, and be integrated across all subject areas.

(cf. 6011 - Academic Standards)

(cf. 6141 - Curriculum Development and Evaluation)

(cf. 6161.1 - Selection and Evaluation of Instructional Materials)

(cf. 6161.11 - Supplementary Instructional Materials)

(cf. 6171 - Title I Programs)

No middle or high school student who is an English learner shall be denied enrollment in any of the following: (Education Code 60811.8)

1. Courses in the core curriculum areas of reading/language arts, mathematics, science, and history-social science, courses required to meet state and local high school graduation requirements, or courses required for middle school grade promotion

However, an English learner may be denied participation in any such course if the student has been enrolled in a school in the United States for less than 12 months or is enrolled in a program designed to develop the basic English skills of newly arrived immigrant students, and the course of study provided to the student is designed to remedy academic deficits incurred during participation and to enable the student to attain parity of participation in the standard instructional program within a reasonable length of time after the student enters the school system.

2. A full course load of courses specified in item #1 above
3. Other courses that meet the "a-g" course requirements for college admission or are advanced courses such as honors or Advanced Placement courses, on the sole basis of the student's classification as an English learner

(cf. 0415 - Equity)

(cf. 6141.4 - International Baccalaureate Program)

(cf. 6141.5 - Advanced Placement)

The district shall identify in its local control and accountability plan (LCAP) goals and specific actions and services to enhance student engagement, academic achievement, and other outcomes for English learners.

EDUCATION FOR ENGLISH LEARNERS (continued)

(cf. 0460 - Local Control and Accountability Plan)
(cf. 3100 - Budget)

The Superintendent or designee shall encourage parent/guardian and community involvement in the development and evaluation of programs for English learners. The Superintendent or designee may also provide an English development literacy training program for parents/guardians and community members so that they may better support students' English language development.

(cf. 0420 - School Plans/Site Councils)
(cf. 1220 - Citizen Advisory Committees)
(cf. 6020 - Parent Involvement)

Staff Qualifications and Training

The Superintendent or designee shall ensure that all staff employed to teach English learners possess the appropriate authorization from the Commission on Teacher Credentialing.

(cf. 4112.22 - Staff Teaching English Learners)

The district shall provide effective professional development to teachers (including teachers in classroom settings that are not the settings of language instruction educational programs), administrators, and other school or community-based organization personnel to improve the instruction and assessment of English learners and enhance staff's ability to understand and development shall be of sufficient intensity and duration to produce a positive and lasting impact on teachers' performance in the classroom. (20 USC 6825)

(cf. 4131 - Staff Development)
(cf. 4231 - Staff Development)
(cf. 4331 - Staff Development)

Staff development shall also address the sociocultural needs of English learners and provide opportunities for teachers to engage in supportive, collaborative learning communities.

Identification and Assessment

The Superintendent or designee shall maintain procedures for the early identification of English learners and an assessment of their proficiency using the state's English Language Proficiency Assessments for California (ELPAC). To oversee test administration, the Superintendent or designee shall annually designate a district ELPAC coordinator and a site coordinator for each test site in accordance with 5 CCR 11518.40-11518.45.

Once identified as an English learner, a student shall be annually assessed for language proficiency until the student is reclassified based on criteria specified in the accompanying administrative regulation.

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EDUCATION FOR ENGLISH LEARNERS (continued)

In addition, English learners' academic achievement in English language arts, mathematics, science, and any additional subject required by law shall be assessed using the California Assessment of Student Performance and Progress. As necessary, the test shall be administered with testing variations in accordance with 5 CCR 854.1-854.3. English learners who are in their first 12 months of attending a school in the United States shall be exempted from taking the English language arts assessment to the extent allowed by federal law. (Education Code 60603, 60640; 5 CCR 854.1-854.3)

(cf. 6162.51 - State Academic Achievement Tests)

Formative assessments may be utilized to analyze student performance and appropriately adapt teaching methodologies and instructions.

(cf. 6162.5 - Student Assessment)

Language Acquisition Programs

The district shall offer research-based language acquisition programs that are designed to ensure English acquisition as rapidly and as effectively as possible and that provide instruction to students on the state-adopted academic content standards, including the English language development standards. (Education Code 306; 5 CCR 11300)

At a minimum, the district shall offer a structured English immersion program which includes designated and integrated English language development. In the structured English immersion program, nearly all of the classroom instruction shall be provided in English, but with the curriculum and presentation designed for students who are learning English. (Education Code 305-306; 5 CCR 11309)

For the purpose of determining the amount of instruction to be conducted in English in the structured English immersion program, "nearly all" means that all classroom instruction shall be conducted in English except for clarification, explanation, and support as needed.

EDUCATION FOR ENGLISH LEARNERS (continued)

The district's language acquisition programs for grades K-3 shall comply with class size requirements specified in Education Code 42238.02. (Education Code 310)

(cf. 6151 - Class Size)

In establishing the district's language acquisition programs, the Superintendent or designee shall consult with parents/guardians and the community during the LCAP development process. The Superintendent or designee shall also consult with administrators, teachers, and other personnel with appropriate authorizations and experience in establishing a language acquisition program. (Education Code 305)

At the beginning of each school year or upon a student's enrollment, parents/guardians shall be provided information on the types of language acquisition programs available to students enrolled in the district, including, but not limited to, a description of each program, the process to be followed in making a program selection, identification of any language to be taught in addition to English when the program includes instruction in another language, and the process to request establishment of a language acquisition program. (Education Code 310; 5 CCR 11310)

(cf. 5145.6 - Parental Notifications)

Whenever a student is identified as an English learner based on the results of the ELPAC, the student's parents/guardians may choose a language acquisition program that best suits their child. To the extent possible, any language acquisition program requested by the parents/guardians of 30 or more students at the school or by the parents/guardians of 20 or more students at any grade level shall be offered by the school. (Education Code 310; 5 CCR 11311)

Reclassification

When an English learner is determined based on state and district reclassification criteria to have acquired a reasonable level of English proficiency pursuant to Education Code 313 and 52164.6, or upon request by the student's parent/guardian, the student shall be transferred from a language acquisition program into an English language mainstream classroom.

EDUCATION FOR ENGLISH LEARNERS (continued)

Program Evaluation

To evaluate the effectiveness of the district's educational program for English learners, the Superintendent or designee shall report to the Board, at least annually, regarding:

1. Progress of English learners towards proficiency in English
2. The number and percentage of English learners reclassified as fluent English proficient
3. The number and percentage of English learners who are or are at risk of being classified as long-term English learners in accordance with Education Code 313.1
4. The achievement of English learners on standards-based tests in core curricular areas
5. For any language acquisition program that includes instruction in a language other than English, student achievement in the non-English language in accordance with 5 CCR 11309
6. Progress toward any other goals for English learners identified in the district's LCAP

The Superintendent or designee shall also provide the Board with regular reports from any district or schoolwide English learner advisory committees.

Legal Reference:

EDUCATION CODE

300-340 *English language education, especially:*

305-310 *Language acquisition programs*

313-313.5 *Assessment of English proficiency*

430-446 *English Learner and Immigrant Pupil Federal Conformity Act*

33050 *State Board of Education waiver authority*

42238.02-42238.03 *Local control funding formula*

44253.1-44253.11 *Qualifications for teaching English learners*

48980 *Parental notifications*

48985 *Notices to parents in language other than English*

52052 *Accountability; numerically significant student subgroups*

52060-52077 *Local control and accountability plan*

52160-52178 *Bilingual Bicultural Act*

56305 *CDE manual on English learners with disabilities*

60603 *Definition, recently arrived English learner*

60640 *California Assessment of Student Performance and Progress*

60811-60812 *Assessment of English language development*

62002.5 *Continuation of advisory committee after program sunsets*

CODE OF REGULATIONS, TITLE 5

854.1-854.3 *CAASPP and universal tools, designated supports, and accommodations*

854.9 CASSPP and unlisted resources for students with disabilities
11300-11316 English learner education
11517.6-11519.5 English Language Proficiency Assessments for California
UNITED STATES CODE, TITLE 20
1412 Individuals with Disabilities Education Act; state eligibility
1701-1705 Equal Educational Opportunities Act
6311 Title I state plan
6312 Title I local education agency plans
6801-7014 Title III, language instruction for English learners and immigrant students
7801 Definitions
CODE OF FEDERAL REGULATIONS, TITLE 34
100.3 Discrimination prohibited
200.16 Assessment of English learners
COURT DECISIONS
Valeria O. v. Davis, (2002) 307 F.3d 1036
California Teachers Association v. State Board of Education et al., (9th Circuit, 2001) 271 F.3d 1141
McLaughlin v. State Board of Education, (1999) 75 Cal.App.4th 196
Teresa P. et al v. Berkeley Unified School District et al., (1989) 724 F.Supp. 698
ATTORNEY GENERAL OPINIONS
83 Ops.Cal.Atty.Gen. 40 (2000)

Management Resources:

CSBA PUBLICATIONS

English Learners in Focus: The English Learner Roadmap: Providing Direction for English Learner Success, Governance Brief, February 2018

English Learners in Focus, Issue 4: Expanding Bilingual Education in California after Proposition 58, Governance Brief, March 2017

Management Resources: (continued)

CSBA PUBLICATIONS (continued)

English Learners in Focus, Issue 1: Updated Demographic and Achievement Profile of California's English Learners, Governance Brief, rev. September 2016

English Learners in Focus, Issue 3: Ensuring High-Quality Staff for English Learners, Governance Brief, July 2016

English Learners in Focus, Issue 2: The Promise of Two-Way Immersion Programs, Governance Brief, September 2014

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

California Practitioners' Guide for Educating English Learners with Disabilities, 2019

California English Learner Roadmap: Strengthening Comprehensive Educational Policies, Programs and Practices for English Learners, 2018

Matrix One: Universal Tools, Designated Supports, and Accommodations for the California Assessment of Student Performance and Progress for 2017-18, rev. August 2017

Reclassification Guidance for 2017-18, CDE Correspondence, April 28, 2017

Integrating the CA ELD Standards into K-12 Mathematics and Science Teaching and Learning, December 2015

Next Generation Science Standards for California Public Schools, Kindergarten through Grade Twelve, rev. March 2015

English Language Arts/English Language Development Framework for California Public Schools: Transitional Kindergarten Through Grade Twelve, 2014

Common Core State Standards for Mathematics, rev. 2013

English Language Development Standards for California Public Schools: Kindergarten Through Grade Twelve, 2012

THE EDUCATION TRUST- WEST PUBLICATIONS

Unlocking Learning II: Math as a Lever for English Learner Equity, March 2018

Unlocking Learning: Science as a Lever for English Learner Equity, January 2017

U.S. DEPARTMENT OF EDUCATION PUBLICATIONS

Accountability for English Learners Under the ESEA, Non-Regulatory Guidance, January 2017

Innovative Solutions for Including Recently Arrived English Learners in State Accountability Systems: A Guide for States, January 2017

English Learner Tool Kit for State and Local Educational Agencies (SEAs and LEAs), rev. November 2016

English Learners and Title III of the Elementary and Secondary Education Act (ESEA), as Amended by the Every Student Succeeds Act (ESSA), Non-Regulatory Guidance, September 23, 2016

Dear Colleague Letter: English Learner Students and Limited English Proficient Parents, January 7, 2015

WEB SITES

CSBA: <http://www.csba.org>

California Association for Bilingual Education: <http://www.gocabe.org>

California Department of Education: <http://www.cde.ca.gov/sp/el>

National Clearinghouse for English Language Acquisition: <http://www.ncela.us>

The Education Trust-West: <https://west.edtrust.org>

U.S. Department of Education: <http://www.ed.gov>

Policy
adopted:
Instruction

CSBA MANUAL MAINTENANCE SERVICE
July 2019
AR 6174(a)

EDUCATION FOR ENGLISH LEARNERS

Definitions

English learner means a student who is age 3-21 years, who is enrolled or is preparing to enroll in an elementary or secondary school, and whose difficulties in speaking, reading, writing, or understanding the English language may be sufficient to deny the student the ability to meet state academic standards, the ability to successfully achieve in classrooms where the language of instruction is English, or the opportunity to participate fully in society. An English learner may include a student who was not born in the United States or whose native language is a language other than English; a student who is Native American or Alaska Native, or a native resident of the outlying areas, who comes from an environment where a language other than English has had a significant impact on the individual's level of English language proficiency; or a student who is migratory, whose native language is a language other than English, and who comes from an environment where a language other than English is dominant. (Education Code 306; 20 USC 7801)

Designated English language development means instruction provided during a time set aside in the regular school day for focused instruction on the state-adopted English language development standards to assist English learners to develop critical English language skills necessary for academic content learning in English. (5 CCR 11300)

Integrated English language development means instruction in which the state-adopted English language development standards are used in tandem with the state-adopted academic content standards. Integrated English language development includes specially designed academic instruction in English. (5 CCR 11300)

Native speaker of English means a student who has learned and used English at home from early childhood and English has been the primary means of concept formation and communication. (Education Code 306)

Identification and Assessments

Upon enrollment in the district, each student's primary language shall be determined through the use of a home language survey. (Education Code 52164.1; 5 CCR 11307)

Any student who is identified as having a primary language other than English as determined by the home language survey, and who has not previously been identified as an English learner by a California public school or for whom there is no record of results from an administration of an English language proficiency test, shall be initially assessed for English proficiency using the English Language Proficiency Assessments for California (ELPAC). (Education Code 313, 52164.1; 5 CCR 11518.5)

EDUCATION FOR ENGLISH LEARNERS (continued)

Each year after a student is identified as an English learner and until the student is redesignated as English proficient, the summative assessment of the ELPAC shall be administered to the student during a four-month period after January 1 as determined by the California Department of Education. (Education Code 313)

Administration of the ELPAC, including the use of variations and accommodations in test administration when authorized, shall be conducted in accordance with test publisher instructions and 5 CCR 11518.5-11518.35.

(cf. 6159 - Individualized Education Program)
(cf. 6162.51 - State Academic Achievement Tests)
(cf. 6164.6 - Identification and Education Under Section 504)

The Superintendent or designee shall notify parents/guardians of their child's results on the ELPAC within 30 calendar days following receipt of the results from the test contractor or, if the results are received from the test contractor after the last day of instruction for the school year, within 15 working days of the start of the next school year. (Education Code 52164.1; 5 CCR 11518.15)

(cf. 5145.6 - Parental Notifications)

The parent/guardian of a student participating in, or identified for participation in, a language instruction program supported by federal Title I or Title III funds shall receive notification of the assessment of the student's English proficiency. Such notice shall be provided not later than 30 calendar days after the beginning of the school year or, if the student is identified for program participation during the school year, within two weeks of the student's placement in the program. The notice shall include all of the following: (Education Code 313.2, 440; 20 USC 6312)

1. The reason for the identification of the student as an English learner and the need for placement in a language acquisition program
2. The level of English proficiency, how the level was assessed, and the status of the student's academic achievement
3. A description of the language acquisition program in which the student is, or will be, participating, including a description of all of the following:
 - a. The methods of instruction used in the program and in other available programs, including how such programs differ in content, instructional goals, and the use of English and a native language in instruction

- b. The manner in which the program will meet the educational strengths and needs of the student

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EDUCATION FOR ENGLISH LEARNERS (continued)

- c. The manner in which the program will help the student develop English proficiency and meet age-appropriate academic standards for grade promotion and graduation
 - d. The specific exit requirements for the program, the expected rate of transition from the program into classes not tailored for English learners, and the expected rate of graduation from secondary school if applicable
 - e. Where the student has been identified for special education, the manner in which the program meets the requirements of the student's IEP
4. As applicable, the identification of a student as a long-term English learner or at risk of becoming a long-term English learner, as defined in Education Code 313.1, and the manner in which the program for English language development instruction will meet the educational strengths and needs of such students and help such students develop English proficiency and meet age-appropriate academic standards
 5. Information about the parent/guardian's right to have the student immediately removed from a program upon the parent/guardian's request
 6. Information regarding a parent/guardian's option to decline to enroll the student in the program or to choose another program or method of instruction, if available
 7. Information designed to assist a parent/guardian in selecting among available programs, if more than one program or method is offered

Language Acquisition Programs

Whenever parents/guardians of enrolled students, and those enrolled for attendance in the next school year, request that the district establish a specific language acquisition program in accordance with Education Code 310, such requests shall be addressed through the following process: (5 CCR 11311)

1. The school shall make a written record of each request, including any request submitted verbally, that includes the date of the request, the names of the parent/guardian and student making the request, a general description of the request, and the student's grade level on the date of the request. As needed, the school shall assist the parent/guardian in clarifying the request. All requests shall be maintained for at least three years from the date of the request.

2. The school shall monitor requests on a regular basis and notify the Superintendent or designee when the parents/guardians of at least 30 students enrolled in the school, or

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EDUCATION FOR ENGLISH LEARNERS (continued)

- at least 20 students in the same grade level, request the same or a substantially similar type of language acquisition program. If the requests are for a multilingual program model, the district shall consider requests from parents/guardians of students enrolled in the school who are native English speakers in determining whether this threshold is reached.
3. If the number of parents/guardians described in item #2 is attained, the Superintendent or designee shall:
 - a. Within 10 days of reaching the threshold, notify the parents/guardians of students attending the school, the school's teachers, administrators, and the district's English learner parent advisory committee and parent advisory committee, in writing, of the requests for a language acquisition program
 - b. Identify costs and resources necessary to implement any new language acquisition program, including, but not limited to, certificated teachers with the appropriate authorizations, necessary instructional materials, pertinent professional development for the proposed program, and opportunities for parent/guardian and community engagement to support the proposed program goals
 - c. Within 60 calendar days of reaching the threshold number of parents/guardians described in item #2 above, determine whether it is possible to implement the requested language acquisition program and provide written notice of the determination to parents/guardians of students attending the school, the school's teachers, and administrators
 - d. If a determination is made to implement the language acquisition program, create and publish a reasonable timeline of actions necessary to implement the program. If a determination is made that it is not possible to implement the program, provide a written explanation of the reason(s) the program cannot be provided.

The district shall notify parents/guardians at the beginning of each school year or upon the student's enrollment regarding the process to request a language acquisition program, including a dual-language immersion program, for their child. The notice shall also include the following: (5 CCR 11309, 11310)

1. A description of the programs provided, including structured English immersion

2. Identification of any language to be taught in addition to English when the program includes instruction in a language other than English

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EDUCATION FOR ENGLISH LEARNERS (continued)

3. The manner in which the program is designed using evidence-based research and includes both designated and integrated English language development
4. The manner in which the district has allocated sufficient resources to effectively implement the program, including, but not limited to, certificated teachers with the appropriate authorizations, necessary instructional materials, pertinent professional development, and opportunities for parent/guardian and community engagement to support the program goals
5. The manner in which the program will, within a reasonable period of time, lead to language proficiency and achievement of the state-adopted content standards in English and, when the program includes instruction in another language, in that other language
6. The process to request establishment of a language acquisition program not offered at the school
7. For any dual-language immersion program offered, the specific languages to be taught. The notice also may include the program goals, methodology used, and evidence of the proposed program's effectiveness.

Reclassification/Redesignation

The district shall continue to provide additional and appropriate educational services to English learners for the purposes of overcoming language barriers until they: (5 CCR 11302)

1. Demonstrate English language proficiency comparable to that of the district's average native English language speakers
2. Recoup any academic deficits which may have been incurred in other areas of the core curriculum as a result of language barriers

English learners shall be reclassified as fluent English proficient when they are able to comprehend, speak, read, and write English well enough to receive instruction in an English language mainstream classroom and make academic progress at a level substantially equivalent to that of students of the same age or grade whose primary language is English and who are in the regular course of study. (Education Code 52164.6)

The procedures used to determine whether an English learner shall be reclassified as fluent English proficient shall include, but not be limited to: (Education Code 313, 52164.6; 5 CCR 11303)

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EDUCATION FOR ENGLISH LEARNERS (continued)

1. Assessment of English language proficiency using an objective assessment instrument, including, but not limited to, the ELPAC
2. Participation of the student's classroom teacher and any other certificated staff with direct responsibility for teaching or placement decisions related to the student
3. Parent/guardian involvement, including:
 - a. Notice to parents/guardians of language reclassification and placement, including a description of the reclassification process and the parent/guardian's opportunity to participate
 - b. Encouragement of parent/guardian participation in the district's reclassification procedure, including seeking parent/guardian opinion and consultation during the reclassification process
4. Student performance on an objective assessment of basic skills in English that shows whether the student is performing at or near grade level

The Superintendent or designee shall monitor the progress of reclassified students to ensure their correct classification and placement. (5 CCR 11304)

The Superintendent or designee shall monitor students for at least two years following their reclassification to determine whether any additional academic support is needed.

Advisory Committee

A parent/guardian advisory committee shall be established at the district level when there are more than 50 English learners in the district and at the school level when there are more than 20 English learners at the school. Parents/guardians of English learners shall constitute committee membership in at least the same percentage as English learners represent of the total number of students in the school. (Education Code 52176; 5 CCR 11308)

The district's English language advisory committee shall advise the Governing Board on at least the following tasks: (5 CCR 11308)

1. The development of a plan for education programs and services for English learners, taking into consideration the school site plans for English learners

2. The districtwide needs assessment on a school-by-school basis
3. Establishment of a district program, goals, and objectives for programs and services for English learners

AR 6174(g)

EDUCATION FOR ENGLISH LEARNERS (continued)

4. Development of a plan to ensure compliance with applicable teacher or aide requirements
5. Administration of the annual language census
6. Review of and comment on the district's reclassification procedures

(cf. 0420 - School Plans/Site Councils)

(cf. 1220 - Citizen Advisory Committees)

(cf. 5020 - Parent Rights and Responsibilities)

(cf. 6020 - Parent Involvement)

In order to assist the advisory committee in carrying out its responsibilities, the Superintendent or designee shall ensure that committee members receive appropriate training and materials. This training shall be planned in full consultation with the members. (5 CCR 11308)

LCAP Advisory Committee

When there are at least 15 percent English learners in the district, with at least 50 students who are English learners, a district-level English learner parent advisory committee shall be established to review and comment on the district's local control and accountability plan (LCAP) in accordance with BP 0460 - Local Control and Accountability Plan. The committee shall be composed of a majority of parents/guardians of English learners. (Education Code 52063; 5 CCR 11301, 15495)

(cf. 0460 - Local Control and Accountability Plan)

The advisory committee established pursuant to 5 CCR 11308, as described in the section "Advisory Committee" above, could serve as the LCAP English learner advisory committee if its composition includes a majority of parents/guardians of English learners.

Regulation
approved:
Instruction

CSBA MANUAL MAINTENANCE SERVICE
July 2019
BP 6179(a)

SUPPLEMENTAL INSTRUCTION

The Governing Board recognizes that high-quality supplemental instruction can motivate and support students to attain grade-level academic standards, overcome academic deficiencies, and/or acquire critical skills. The district shall offer programs of direct, systematic, and intensive supplemental instruction to meet student needs. Supplemental instruction shall be offered in accordance with law and may be used to assist the district in meeting its goals for student achievement.

(cf. 0460 - Local Control and Accountability Plan)
(cf. 5113.1 - Chronic Absence and Truancy)
(cf. 5147 - Dropout Prevention)
(cf. 6011 - Academic Standards)
(cf. 6146.1 - High School Graduation Requirements)
(cf. 6146.5 - Elementary/Middle School Graduation Requirements)
(cf. 6164.5 - Student Success Teams)

Supplemental instruction may be offered during and outside the regular school day, including during the summer, before school, after school, on Saturday, and/or during intersessions. When supplemental instruction is offered during the regular school day, it shall not supplant the student's instruction in the core curriculum areas or physical education.

(cf. 5148.2 - Before/After School Programs)
(cf. 6111 - School Calendar)
(cf. 6112 - School Day)
(cf. 6142.7 - Physical Education and Activity)
(cf. 6176 - Weekend/Saturday Classes)
(cf. 6177 - Summer Learning Programs)

As appropriate, supplemental instruction may be provided through a classroom setting, individual or small group instruction, technology-based instruction, and/or an arrangement with a community or other external service provider.

When determined to be necessary by the principal or designee and when written parent/guardian consent is obtained for the student's participation, a student may be required to participate in supplemental instruction outside the regular school day.

Supplemental instruction shall be offered to students who are recommended for retention, or are identified as being at risk for retention, at their current grade level. (Education Code 48070.5)

(cf. 5121 - Grades/Evaluation of Student Achievement)
(cf. 5123 - Promotion/Acceleration/Retention)
(cf. 6162.51 - State Academic Achievement Tests)

In addition, supplemental instruction may be offered to:

1. Students who demonstrate academic deficiencies that may jeopardize their attainment of academic standards

BP 6179(b)

SUPPLEMENTAL INSTRUCTION (continued)

(cf. 6142.6 - Visual and Performing Arts Education)

(cf. 6142.7 - Physical Education and Activity)

(cf. 6142.91 - Reading/Language Arts Instruction)

(cf. 6142.92 - Mathematics Instruction)

(cf. 6142.93 - Science Instruction)

(cf. 6142.94 - History-Social Science Instruction)

Legal Reference:

EDUCATION CODE

37200-37202 School calendar

37223 Weekend classes

42238.01-42238.5 Local control funding formula

46100 Length of school day

48070-48070.6 Promotion and retention

48200 Compulsory education

48985 Translation of notices

51210-51212 Courses of study, elementary schools

51220-51228 Courses of study, secondary schools

52060-52077 Local control and accountability plan

60603 Definitions, core curriculum areas

60640-60649 California Assessment of Student Performance and Progress

CODE OF REGULATIONS, TITLE 5

11470-11472 Summer school

UNITED STATES CODE, TITLE 20

6311 State plan

Management Resources:

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education: <http://www.cde.ca.gov>

U.S. Department of Education: <http://www.ed.gov>

Board Bylaws

BB 9321(a)

CLOSED SESSION

The Governing Board is committed to complying with state open meeting laws and modeling transparency in its conduct of district business. The Board shall hold a closed session during a regular, special, or emergency meeting only for purposes authorized by law.

Each agenda shall contain a general description of each closed session item to be discussed at the meeting, as required by law and specified below. (Government Code 54954.2)

(cf. 9320 - Meetings and Notices)

(cf. 9322 - Agenda/Meeting Materials)

In the open session preceding the closed session, the Board shall disclose the items to be discussed in closed session. In the closed session, the Board may consider only those matters covered in its statement. (Government Code 54957.7)

After the closed session, the Board shall reconvene in open session before adjourning the meeting and, when applicable, shall publicly disclose any action taken in the closed session, the votes or abstentions thereon, and other disclosures specified below that are applicable to the matter being addressed. Such reports may be made in writing or orally at the location announced in the agenda for the closed session. (Education Code 32281; Government Code 54957.1, 54957.7)

When an action taken during a closed session involves final approval or adoption of a document such as a contract or settlement agreement, the Superintendent or designee shall provide a copy of the document to any person present at the conclusion of the closed session who submitted a written request. If the action taken results in one or more substantive amendments, the Superintendent or designee shall make the document available the next business day or when the necessary retyping is completed. Whenever copies of an approved agreement will not be immediately released due to an amendment, the Board president shall orally summarize the substance of the amendment for those present at the end of the closed session. (Government Code 54957.1)

Confidentiality

A Board member shall not disclose confidential information received in closed session unless the Board authorizes the disclosure of that information. (Government Code 54963)

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

The Board shall not disclose any information that is protected by state or federal law. In addition, no victim or alleged victim of tortious sexual conduct or child abuse shall be

identified in any Board agenda, notice, announcement, or report required by the Brown Act, unless the identity of the person has previously been publicly disclosed. (Government Code 54957.7, 54961)

(cf. 1340 - Access to District Records)

BB 9321(b)

CLOSED SESSION (continued)

Personnel Matters

The Board may hold a closed session under the "personnel exception" to consider the appointment, employment, performance evaluation, discipline, or dismissal of an employee. Such a closed session shall not include discussion or action on proposed compensation except for a reduction of compensation that results from the imposition of discipline. (Government Code 54957)

(cf. 2140 - Evaluation of the Superintendent)
(cf. 4115 - Evaluation/Supervision)
(cf. 4118 - Dismissal/Suspension/Disciplinary Action)
(cf. 4215 - Evaluation/Supervision)
(cf. 4218 - Dismissal/Suspension/Disciplinary Action)
(cf. 4315 - Evaluation/Supervision)

The Board may also hold a closed session to hear complaints or charges brought against an employee by another person or employee, unless the employee who is the subject of the complaint requests an open session. Before the Board holds a closed session on specific complaints or charges brought against an employee, the employee shall receive written notice of the right to have the complaints or charges heard in open session if desired. This notice shall be delivered personally or by mail at least 24 hours before the time of the session. (Government Code 54957)

(cf. 1312.1 - Complaints Concerning District Employees)
(cf. 4112.9/4212.9/4312.9 - Employee Notifications)

The Board may hold a closed session to discuss an employee's application for early withdrawal of funds in a deferred compensation plan when the application is based on financial hardship arising from an unforeseeable emergency due to illness, accident, casualty, or other extraordinary event, as specified in the deferred compensation plan. (Government Code 54957.10)

Agenda items related to district employee appointments and employment shall describe the position to be filled. Agenda items related to performance evaluations shall specify the title of the employee being reviewed. Agenda items related to employee discipline, dismissal, or release require no additional information. (Government Code 54954.5)

After the closed session, the Board shall report any action taken to appoint, employ, dismiss, accept the resignation of, or otherwise affect the employment status of a district employee and shall identify the title of the affected position. The report shall be given at the public

meeting during which the closed session is held, except that the report of a dismissal or nonrenewal of an employment contract shall be deferred until the first public meeting after administrative remedies, if any, have been exhausted. (Government Code 54957.1)

(cf. 4117.7/4317.7 - Employment Status Reports)

BB 9321(c)

CLOSED SESSION (continued)

Negotiations/Collective Bargaining

Unless otherwise agreed upon by the parties involved, the following shall not be subject to the open meeting requirements of Brown Act: (Government Code 3549.1)

1. Any meeting and negotiating discussion between the district and a recognized or certified employee organization
2. Any meeting of a mediator with either party or both parties to the meeting and negotiating process
3. Any hearing, meeting, or investigation conducted by a factfinder or arbitrator
4. Any executive (closed) session of the district or between the district and its designated representative for the purpose of discussing its position regarding any matter within the scope of representation and instructing its designated representatives

(cf. 4140/4240/4340 - Bargaining Units)

(cf. 4143/4243 - Negotiations/Consultation)

(cf. 4143.1/4243.1 - Public Notice - Personnel Negotiations)

The Board may meet in closed session, prior to and during consultations and discussions with representatives of employee organizations and unrepresented employees, to review the Board's position and/or instruct its designated representative(s) regarding salaries, salary schedules, or compensation paid in the form of fringe benefits of its represented and unrepresented employees, and, for represented employees, any other matter within the statutorily provided scope of representation. Prior to the closed session, the Board shall identify its designated representative in open session. Any closed session held for this purpose may include discussions of the district's available funds and funding priorities, but only insofar as they relate to providing instructions to the Board's designated representative. Final action on the proposed compensation of one or more unrepresented employees shall not be taken in closed session. (Government Code 54957.6)

(cf. 2121 - Superintendent's Contract)

The Board also may meet in closed session with a state conciliator who has intervened in proceedings regarding any of the purposes enumerated in Government Code 54957.6.

Agenda items related to negotiations shall specify the name(s) of the district's designated representative(s) attending the closed session. If circumstances necessitate the absence of a specified designated representative, an agent or designee may participate in place of the

BB 9321(d)

CLOSED SESSION (continued)

absent representative as long as the name of the agent or designee is announced at an open session held prior to the closed session. The agenda shall also specify the name of the organization representing the employee(s) or the position title of the unrepresented employee who is the subject of the negotiations. (Government Code 54954.5)

Approval of an agreement regarding labor negotiations with represented employees pursuant to Government Code 54957.6 shall be reported after the agreement is final and has been accepted or ratified by the other party. This report shall identify the item approved and the other party or parties to the negotiation. (Government Code 54957.1)

Matters Related to Students

If a public hearing would lead to the disclosure of confidential student information, the Board shall meet in closed session to consider a suspension, disciplinary action, any other action against a student except expulsion, or a challenge to a student record. If a written request for open session is received from the parent/guardian or adult student, the meeting shall be public, except that any discussion at that meeting which may be in conflict with the right to privacy of any student other than the student requesting the public meeting shall be in closed session. (Education Code 35146, 48912, 49070)

(cf. 5117 - Interdistrict Attendance)
(cf. 5119 - Students Expelled from Other Districts)
(cf. 5125.3 - Challenging Student Records)
(cf. 5144 - Discipline)

The Board shall meet in closed session to consider the expulsion of a student, unless the student submits a written request at least five days before the date of the hearing that the hearing be held in open session. Regardless of whether the expulsion hearing is conducted in open or closed session, the Board may meet in closed session for the purpose of deliberating and determining whether the student should be expelled. (Education Code 48918)

(cf. 5144.1 - Suspension and Expulsion/Due Process)
(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))

Agenda items related to student matters shall briefly describe the reason for the closed session, such as "student expulsion hearing" or "grade change appeal," without violating the confidentiality rights of individual students. The student shall not be named on the agenda, but a number may be assigned to the student in order to facilitate record keeping. The

agenda shall also state that the Education Code requires closed sessions in these cases in order to prevent the disclosure of confidential student record information.

Final action on a student matter deliberated in closed session shall be taken in open session and shall be a matter of public record. (Education Code 35146, 48918)

BB 9321(e)

CLOSED SESSION (continued)

(cf. 5125 - Student Records)

However, in taking final action, the Board shall not release any information in violation of student privacy rights provided in 20 USC 1232g or other applicable laws. In an expulsion or other disciplinary action, the cause for the disciplinary action shall be disclosed in open session, but the Board shall refer to the student number or other identifier and shall not disclose the student's name.

Security Matters

The Board may meet in closed session with the Governor, Attorney General, district attorney, district legal counsel, sheriff or chief of police, or their respective deputies, or a security consultant or a security operations manager, on matters posing a threat to the security of public buildings; to the security of essential public services, including water, drinking water, wastewater treatment, natural gas service, and electric service; or to the public's right of access to public services or public facilities. Such discussions may be held in closed session during an emergency meeting called pursuant to Government Code 54956.5 if agreed to by a two-thirds vote of the Board members present, or, if less than two-thirds of the members are present, by a unanimous vote of the members present. (Government Code 54956.5, 54957)

(cf. 0450 - Comprehensive Safety Plan)

(cf. 3515 - Campus Security)

(cf. 3516 - Emergencies and Disaster Preparedness Plan)

(cf. 9323.2 - Actions by the Board)

Agenda items related to these security matters shall specify the name of the law enforcement agency and the title of the officer, or name of applicable agency representative and title, with whom the Board will consult. (Government Code 54954.5)

The Board may meet in closed session to consult with law enforcement officials on the development of a plan for tactical responses to criminal incidents and to approve the plan. Following the closed session, the Board shall report any action taken to approve the plan, but need not disclose the district's plan for tactical responses. (Education Code 32281)

Real Property Negotiations

The Board may meet in closed session with its real property negotiator prior to the purchase, sale, exchange, or lease of real property by or for the district in order to grant its negotiator

authority regarding the price and terms of payment for the property. (Government Code 54956.8)

BB 9321(f)

CLOSED SESSION (continued)

Before holding the closed session, the Board shall hold an open and public session to identify its negotiator(s), the property under negotiation, and the person(s) with whom the negotiator may negotiate. For purposes of real property transactions, negotiators may include members of the Board. (Government Code 54956.8)

Agenda items related to real property negotiations shall specify the district negotiator attending the closed session. If circumstances necessitate the absence of a specified negotiator, an agent or designee may participate in place of the absent negotiator as long as the name of the agent or designee is announced at an open session held prior to the closed session. The agenda shall also specify the name of the negotiating parties and the street address of the real property under negotiation. If there is no street address, the agenda item shall specify the parcel number or another unique reference of the property. The agenda item shall also specify whether instruction to the negotiator will concern price, terms of payment, or both. (Government Code 54954.5)

When the Board approves a final agreement concluding real estate negotiations pursuant to Government Code 54956.8, it shall report that approval and the substance of the agreement in open session at the public meeting during which the closed session is held. If final approval rests with the other party to the negotiations, the Superintendent or designee shall disclose the fact of that approval and the substance of the agreement upon inquiry by any person, as soon as the other party or its agent has informed the district of its approval. (Government Code 54957.1)

Pending Litigation

Based on the advice of its legal counsel, the Board may hold a closed session to confer with or receive advice from its legal counsel regarding pending litigation when discussion of the matter in open session would prejudice the district's position in the litigation. For this purpose, "litigation" means any adjudicatory proceeding, including eminent domain, before a court, administrative body exercising its adjudicatory authority, hearing officer, or arbitrator. (Government Code 54956.9)

Litigation is considered "pending" in any of the following circumstances: (Government Code 54956.9)

1. Litigation to which the district is a "party" has been initiated formally. (Government Code 54956.9(d)(1))

2. A point has been reached where, in the Board's opinion based on the advice of its legal counsel regarding the "existing facts and circumstances," there is a "significant exposure to litigation" against the district, or the Board is meeting solely to determine whether, based on existing facts or circumstances, a closed session is authorized. (Government Code 54956.9(d)(2), (3))

BB 9321(g)

CLOSED SESSION (continued)

Existing facts and circumstances for these purposes are limited to the following:
(Government Code 54956.9)

- a. Facts and circumstances that might result in litigation against the district but which the district believes are not yet known to potential plaintiff(s) and which do not need to be disclosed.
- b. Facts and circumstances including, but not limited to, an accident, disaster, incident, or transactional occurrence which might result in litigation against the district, which are already known to potential plaintiff(s) and which must be publicly disclosed before the closed session or specified on the agenda.
- c. The receipt of a claim pursuant to the Government Claims Act or a written threat of litigation from a potential plaintiff. The claim or written communication must be available for public inspection.

(*cf.* 3320 - *Claims and Actions Against the District*)

- d. A threat of litigation made by a person in an open meeting on a specific matter within the responsibility of the Board.
 - e. A threat of litigation made by a person outside of an open meeting on a specific matter within the responsibility of the Board, provided that the district official or employee receiving knowledge of the threat made a record of the statement before the meeting and the record is available for public inspection. Such record does not need to identify an alleged victim of tortious sexual conduct or anyone making a threat of litigation on the victim's behalf or identify an employee who is the alleged perpetrator of any unlawful or tortious conduct, unless the identity of this person has been publicly disclosed.
3. Based on existing facts and circumstances, the Board has decided to initiate or is deciding whether to initiate litigation. (Government Code 54956.9(d)(4))

Before holding a closed session pursuant to the pending litigation exception, the Board shall state on the agenda or publicly announce the subdivision of Government Code 54956.9 under which the closed session is being held. If authority is based on Government Code 54956.9 (d)(1), the Board shall either state the title or specifically identify the litigation to be

discussed or state that doing so would jeopardize the district's ability to effectuate service of process upon unserved parties or to conclude existing settlement negotiations to its advantage. (Government Code 54956.9)

BB 9321(h)

CLOSED SESSION (continued)

Agenda items related to pending litigation shall be described as a conference with legal counsel regarding either "existing litigation" or "anticipated litigation." (Government Code 54954.5)

"Existing litigation" items shall identify the name of the case specified by either the claimant's name, names of parties, or case or claim number, unless the Board states that to identify the case would jeopardize service of process or existing settlement negotiations. (Government Code 54954.5)

"Anticipated litigation" items shall state that there is significant exposure to litigation pursuant to Government Code 54956.9(d)(2) or (3) and shall specify the potential number of cases. When the district expects to initiate a suit, items related to anticipated litigation shall state that the discussion relates to the initiation of litigation pursuant to Government Code 54956.9(d)(4) and shall specify the potential number of cases. The agenda or an oral statement before the closed session may be required to provide additional information regarding existing facts and circumstances described in item #2 b-e above. (Government Code 54954.5)

Following the closed session, the Board shall publicly report, as applicable: (Government Code 54957.1)

1. Approval to legal counsel to defend, appeal or not appeal, or otherwise appear in litigation. This report shall identify the adverse parties, if known, and the substance of the litigation.
2. Approval to legal counsel to initiate or intervene in a lawsuit. This report shall state that directions to initiate or intervene in the action have been given and that the action, defendants, and other details will be disclosed to inquiring parties after the lawsuit is commenced unless doing so would jeopardize the district's ability to serve process on unserved parties or its ability to conclude existing settlement negotiations to its advantage.
3. Acceptance of a signed offer from the other party or parties which finalizes the settlement of pending litigation. This report shall state the substance of the agreement.

If approval is given to legal counsel to settle pending litigation but final approval rests with the other party or with the court, the district shall report the fact of approval and the

substance of the agreement thereon to persons who inquire once the settlement is final. (Government Code 54957.1)

BB 9321(i)

CLOSED SESSION (continued)

Joint Powers Agency Issues

The Board may meet in closed session to discuss a claim for the payment of tort liability losses, public liability losses, or workers' compensation liability incurred by a joint powers agency (JPA) formed for the purpose of insurance pooling or self-insurance authority of which the district is a member. (Government Code 54956.95)

Closed session agenda items related to liability claims shall specify the claimant's name and the name of the agency against which the claim is made. (Government Code 54954.5)

(cf. 3530 - Risk Management/Insurance)

Following the closed session, the Board shall publicly report the disposition of joint powers agency or self-insurance claims, including the name of the claimant(s), the name of the agency claimed against, the substance of the claim, and the monetary settlement agreed upon by the claimant. (Government Code 54957.1)

When the board of the JPA has so authorized and upon advice of district legal counsel, the Board may also meet in closed session in order to receive, discuss, and take action concerning information obtained in a closed session of the JPA that has direct financial or liability implications for the district. During the Board's closed session, a Board member serving on the JPA board may disclose confidential information acquired during a closed session of the JPA to fellow Board members. (Government Code 54956.96)

Closed session agenda items related to conferences involving a JPA shall specify the name of the JPA, the closed session description used by the JPA, and the name of the Board member representing the district on the JPA board. Additional information listing the names of agencies or titles of representatives attending the closed session as consultants or other representatives shall also be included. (Government Code 54954.5)

Review of Audit Report from California State Auditor's Office

Upon receipt of a confidential final draft audit report from the California State Auditor's Office, the Board may meet in closed session to discuss its response to that report. After public release of the report from the California State Auditor's Office, any Board meeting to discuss the report must be conducted in open session, unless exempted from that requirement by some other provision of law. (Government Code 54956.75)

Closed session agenda items related to an audit by the California State Auditor's Office shall state "Audit by California State Auditor's Office." (Government Code 54954.5)

BB 9321(j)

CLOSED SESSION (continued)

Following the closed session, the Board shall publicly confirm that the report was reviewed and a response was prepared.

Review of Assessment Instruments

The Board may meet in closed session to review the contents of any student assessment instrument approved or adopted for the statewide testing system. Before any such meeting, the Board shall agree by resolution to accept any terms or conditions established by the State Board of Education for this review. (Education Code 60617)

(cf. 6162.51 - State Academic Achievement Tests)

Agenda items related to the review of student assessment instruments shall state that the Board is reviewing the contents of an assessment instrument approved or adopted for the statewide testing program and that Education Code 60617 authorizes a closed session for this purpose in order to maintain the confidentiality of the assessment under review.

Following the closed session, the Board shall confirm that the assessment instruments were reviewed. Any actions related to the review shall be taken in open session without revealing any proprietary or confidential information and shall be a matter of public record.

Legal Reference:

EDUCATION CODE

32281 School safety plans

35145 Public meetings

35146 Closed session for student suspension or disciplinary action

44929.21 Districts with ADA of 250 or more

48912 Governing board suspension of student

48918 Rules governing expulsion procedures; hearings and notice

49070 Challenging content of student records

49073-49079 Privacy of student records

60617 Closed session (re review of contents of statewide assessment)

GOVERNMENT CODE

3540-3549.3 Educational Employment Relations Act

6252-6270 California Public Records Act

54950-54963 The Ralph M. Brown Act

CALIFORNIA CONSTITUTION

Article 1, Section 3 Public right to access information

UNITED STATES CODE, TITLE 20
1232g Family Educational Rights and Privacy Act

Legal Reference continued: (see next page)

BB 9321(k)

CLOSED SESSION (continued)

Legal Reference: (continued)

CODE OF FEDERAL REGULATIONS, TITLE 34

99.1-99.8 Family Educational Rights and Privacy

COURT DECISIONS

Moreno v. City of King, (2005) 127 Cal.App.4th 17

Morrison v. Housing Authority of the City of Los Angeles Board of Commissioners, (2003) 107 Cal.App.4th 860

Rim of the World Unified School District v. San Bernardino County Superior Court, (2002) 104 Cal.App.4th 1393

Bell v. Vista Unified School District, (2000) 82 Cal.App. 4th 672

Fischer v. Los Angeles Unified School District, (1999) 70 Cal.App. 4th 87

Kleitman v. Superior Court of Santa Clara County, (1999) 87 Cal Rptr. 2d

Furtado v. Sierra Community College District, (1998) 68 Cal.App. 4th 876

Roberts v. City of Palmdale, (1993) 5 Cal. 4th 363

San Diego Union v. City Council, (1983) 146 Cal.App.3d 947

Sacramento Newspaper Guild v. Sacramento County Board of Supervisors, (1968) 263 Cal.App. 2d 41

ATTORNEY GENERAL OPINIONS

94 Ops.Cal.Atty.Gen. 82 (2011)

89 Ops.Cal.Atty.Gen. 110 (2006)

86 Ops.Cal.Atty.Gen. 210 (2003)

78 Ops.Cal.Atty.Gen. 218 (1995)

59 Ops.Cal.Atty.Gen. 532 (1976)

57 Ops.Cal.Atty.Gen. 209 (1974)

Management Resources:

CSBA PUBLICATIONS

The Brown Act: School Boards and Open Meeting Laws, rev. 2014

CALIFORNIA OFFICE OF THE ATTORNEY GENERAL PUBLICATIONS

The Brown Act: Open Meetings for Legislative Bodies, 2003

LEAGUE OF CALIFORNIA CITIES PUBLICATIONS

Open and Public IV: A Guide to the Ralph M. Brown Act, rev. July 2010

WEB SITES

CSBA: <http://www.csba.org>

California Office of the Attorney General: <http://www.oag.ca.gov>

League of California Cities: <http://www.cacities.org>

Bylaw
adopted:
Board Bylaws

CSBA MANUAL MAINTENANCE SERVICE
July 2019
E(1) 9321(a)

CLOSED SESSION

BOARD MEETING AGENDA DESCRIPTIONS FOR CLOSED SESSION ITEMS

The Governing Board meeting agenda shall include the following description of a closed session item, as applicable:

Personnel Matters

PUBLIC EMPLOYEE APPOINTMENT
Government Code 54957
Title:

(Specify position to be filled)

PUBLIC EMPLOYMENT
Government Code 54957
Title:

(Specify position to be filled)

PUBLIC EMPLOYEE PERFORMANCE EVALUATION
Government Code 54957
Title:

(Specify position of employee being evaluated)

PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE
Government Code 54957

(No additional information is required. An employee's dismissal or nonrenewal shall not be reported until the employee has first exhausted any right to a hearing or other administrative remedy.)

SPECIFIC COMPLAINT OR CHARGE AGAINST EMPLOYEE
Government Code 54957
(No additional information is required.)

**EMPLOYEE APPLICATION FOR EARLY WITHDRAWAL OF FUNDS IN DEFERRED
COMPENSATION PLAN**

Government Code 54957.10
(No additional information is required.)

E(1) 9321(b)

CLOSED SESSION (continued)

Negotiations/Collective Bargaining

CONFERENCE WITH LABOR NEGOTIATORS
Government Code 54957.6

District-designated representatives:

(Specify names of representatives attending the closed session. If circumstances necessitate the absence of a specified designated representative, an agent or designee may participate in place of the absent representative as long as the name of the agent or designee is announced at an open session held prior to the closed session.)

Employee organization:

(Specify name of employee organization with which negotiations are being held.)

or

Unrepresented employee:

(Specify position of unrepresented employee who is the subject of the negotiations.)

Matters Related to Students

STUDENT SUSPENSION/OTHER DISCIPLINARY ACTION
Education Code 35146
Student identification number:

(It is recommended that the student's name not be listed. The district may use other means to identify the student for record-keeping purposes.)

STUDENT EXPULSION
Education Code 48912
Student identification number:

(It is recommended that the student's name not be listed. The district may use other means to identify the student for record-keeping purposes.)

STUDENT GRADE CHANGE APPEAL

Education Code 49070

Student identification number:

(It is recommended that the student's name not be listed. The district may use other means to identify the student for record-keeping purposes.)

E(1) 9321(c)

CLOSED SESSION (continued)

CONFIDENTIAL STUDENT MATTER

Action under consideration:

(If the Board is considering a confidential student matter other than those listed above, specify type of action.)

Student identification number:

(It is recommended that the student's name not be listed. The district may use other means to identify the student for record-keeping purposes.)

Security Matters

THREAT TO PUBLIC SERVICES OR FACILITIES

Government Code 54957

Consultation with: _____
(Specify name of law enforcement agency and title of officer, or name of applicable agency representative and title, with whom the Board will consult.)

DEVELOPMENT/APPROVAL OF TACTICAL RESPONSE PLAN

Education Code 32281

Consultation with: _____
(Specify name of law enforcement agency and title of officer, or name of applicable agency representative and title, with whom the Board will consult.)

Real Property Negotiations

CONFERENCE WITH REAL PROPERTY NEGOTIATORS

Government Code 54956.8

Property:

(Specify street address or, if no street address, the parcel number or other unique reference of the real property under negotiation.)

District negotiator: _____

(Specify names of negotiators attending the closed session. If circumstances necessitate the absence of a specified negotiator, an agent or designee may participate in place of the absent negotiator as long as the name of the agent or designee is announced at an open session held prior to the closed session.)

E(1) 9321(d)

CLOSED SESSION (continued)

Negotiating parties: _____
(Specify name of party, not agent.)

Under negotiation: _____
(Specify whether instruction to negotiator will concern price, terms of payment, or both.)

Pending Litigation

CONFERENCE WITH LEGAL COUNSEL—EXISTING LITIGATION
Government Code 54956.9(d)(1)

Name of case: _____
(Specify by reference to claimant's name, names of parties, or case or claim numbers.)

or

Case name unspecified, as identification of the case would jeopardize service of process or existing settlement negotiations.

CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED LITIGATION
Government Code 54956.9(d)(2) or (3)

Significant exposure to litigation pursuant to Government Code 54956.9(d)(2) or (3).
Number of potential cases: _____

Or

Initiation of litigation pursuant to Government Code 54956.9(d)(4). Number of potential cases: _____

If applicable, facts and circumstances: _____
(The district may be required to provide additional information on the agenda or in an oral statement prior to the closed session pursuant to Government Code 54956.9(e)(2)-(5). These include facts and circumstances, such as an accident, disaster, incident, or transactional occurrence that might result in litigation against the district and that are known to potential plaintiff(s).)

Joint Powers Authority Issues

LIABILITY CLAIMS FOR INSURANCE-RELATED JOINT POWERS AGENCY
Government Code 54956.95

Name of claimant(s): _____

E(1) 9321(e)

CLOSED SESSION (continued)

(Specify name, except pursuant to Government Code 54961 when the claimant is a victim or alleged victim of tortious sexual conduct or child abuse unless the identity of the person has been publicly disclosed.)

Name of agency against which the claim is made: _____

CONFERENCE INVOLVING INFORMATION FROM A JOINT POWERS AGENCY
WITH DIRECT FINANCIAL OR LIABILITY IMPLICATIONS FOR DISTRICT
Government Code 54956.96

Name of JPA: _____

Discussion will concern:

(Specify closed session description used by the JPA.)

Name of district representative on JPA board:

Names of agencies or titles of representatives attending the closed session as consultants or other representatives, if applicable: _____

Review of Audit from State Auditor's Office

AUDIT BY CALIFORNIA STATE AUDITOR'S OFFICE
Government Code 54956.75
(No additional information is required.)

Review of Assessment Instruments

REVIEW OF STUDENT ASSESSMENT INSTRUMENT
Education Code 60617

The Board is reviewing the contents of an assessment instrument approved or adopted for the statewide testing program. Education Code 60617 authorizes a closed session for this purpose in order to maintain the confidentiality of the assessment under review.

Exhibit
version:
Board Bylaws

CSBA MANUAL MAINTENANCE SERVICE
July 2019
E(2) 9321(a)

CLOSED SESSION

REPORTS OF CLOSED SESSION ACTIONS

Following a closed session during any Governing Board meeting, the Board shall reconvene in open session to present, orally or in writing, a report of any of the following actions taken during the closed session, as applicable:

Personnel Matters

Title of position: _____

Action taken: _____
(*e.g., appointment/employment/evaluation/discipline/dismissal/release*)

Board member votes/abstentions: _____

Negotiations/Collective Bargaining

Approval of final agreement with represented employees

Item approved: _____

Other party/parties to the negotiation: _____

Board member votes/abstentions: _____

Matters Related to Students

(Final action must be taken in open session. It is recommended that the student's name not be disclosed.)

Security Matters

Action taken: _____
(*e.g., consultation with law enforcement; approval of contract or memorandum of understanding; approval of tactical response plan, without disclosing the details of the plan*)

Board member votes/abstentions: _____

Real Property Negotiations

Action taken: _____
(Report if Board approves a final agreement concluding real estate negotiations. If final approval rests with the other party, report as soon as the other party has approved the agreement.)

E(2) 9321(b)

CLOSED SESSION (continued)

Substance of the agreement: _____

Board member votes/abstentions: _____

Existing Litigation

Action taken related to existing litigation:

(e.g., approval to legal counsel to defend, appeal or not appeal, or otherwise appear in litigation; or approval to legal counsel of a settlement of pending litigation at any stage prior to or during a judicial or quasi-judicial proceeding. If final approval of settlement rests with the other party, report to any person upon request once the settlement is final.)

Adverse party/parties, if known: _____

Substance of the litigation: _____

Board member votes/abstentions: _____

Anticipated Litigation

Action taken: The Board has given approval to legal counsel to initiate or intervene in a lawsuit. The action, defendants, and other details will be disclosed to any person upon request after the lawsuit is commenced, unless doing so would jeopardize the district's ability to serve process on unserved parties or its ability to conclude existing settlement negotiations to its advantage.

(The report does not need to initially identify the action, defendants, or other details.)

Board member votes/abstentions: _____

Joint Powers Agency Issues

LIABILITY CLAIMS FOR INSURANCE-RELATED JOINT POWERS AGENCY

Name of claimant(s): _____

Name of agency against which the claim is made: _____

Substance of the claim: _____

Monetary settlement agreed upon by the claimant: _____

Board member votes/abstentions: _____

E(2) 9321(c)

CLOSED SESSION (continued)

CONFERENCE INVOLVING INFORMATION FROM A JOINT POWERS AGENCY WITH DIRECT FINANCIAL OR LIABILITY IMPLICATIONS FOR DISTRICT

Name of JPA: _____

Action taken: _____

(Law does not include any specific disclosures to be reported.)

Board member votes/abstentions: _____

Review of Audit from State Auditor's Office

Action taken: The Board reviewed the confidential final draft audit report received from the California State Auditor's Office and has prepared a response.

(No additional information is required. Unless otherwise exempted by law, after the audit report is subsequently released to the public, any Board discussion of the report must be conducted in open session.)

Review of Assessment Instruments

Action taken: The Board reviewed the contents of a student assessment instrument approved or adopted for the statewide testing system.

Exhibit
version:

CSBA MANUAL MAINTENANCE SERVICE
July 2019