

Tipton Elementary School District

AGENDA

REGULAR BOARD MEETING

Tuesday, December 10, 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. 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 board. The Board presentations are limited to 3 minutes per person and 15 minutes per topic.

2.1 Community Relations/Citizen Comments

2.2 Reports by Employee Units CTA/CSEA

3. CONSENT CALENDAR: Action items:

3.1 Minutes of Board Meeting, November 5, 2019

3.2 Conference, Field Trip, Fund Raiser and Facilities Requests

4. ADMINISTRATIVE: Action items:

4.1 Board Meeting Dates for 2020

4.2 Resolution #2019-2020-09 Approving Participation in the Classified School Employee Summer Assistance Program Year 2

4.3 Approve Rescheduling of the Time of the December 17, 2019 Regular Board Meeting from 7:00 p.m. to 6:00 p.m.

4.4 Internet Service Agreement

4.5 Agreement for Internet Equipment

4.6 Nutrition Education Memorandum of Understanding

4.7 E-Rate Agreement with AMS.NET, INC for Project 0292-19C.1 Network Electronics for Tipton Elementary School District

5. FINANCE: Action items:

5.1 Vendor Payments

5.2 Budget Revisions

5.3 First Interim Report

6. INFORMATION: (Verbal Reports & presentations)

6.1 MOT--FOOD SERVICE—PROJECTS

7. **Any Other Business:**
 - 7.1 Quarterly Board Policy Updates – Informational
 - 7.2 Mental Wellness Triage Grant - Informational

8. **Adjourn to Closed Session:** The Board will consider and may act upon any of the following items in closed session. Any action taken will be reported publicly at the end of closed session as required by law.
 - 8.1 Education Code section 35146
Student transfers, inter District request, etc
 - 8.2 Government Code section 54957 Public Employee Discipline/Dismissal/Release

9. **Reconvene to open session**

10. **Report out from Closed Session**

11. **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, December 5, 2019

3. CONSENT CALENDAR: Action items:

3.1 Minutes of Board Meeting, November 5, 2019

Tipton Elementary School District MINUTES

REGULAR BOARD MEETING

Tuesday, November 5, 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, Desiree Heinks and Fausto Martin

2. Public Input:

2.1 Community Relations/Citizen Comments-

2.2 Reports by Employee Units CTA/CSEA-

2.3 Correspondence

2019 Fall Institute

Mrs. Bettencourt shared with the Board that the Fall Institutes would be on November 14, 2019.

2.4 Ms. Desiree Heinks – Presenting CA Education Partners Goals/Improvement Work

Ms. Heinks shared with the Board an update on the work the staff has done with CA Education Partners. She reviewed the 2018-2019 goals from improvement work as well as the goals for 2019-2020. The team revised the goal for the 2019-20 school year based on Math CAASPP data that showed a discrepancy for EL students in math. Ms. Heinks is providing math intervention for students that are +/- 20 points from standards met and Dr. Solian is conducting walk throughs in classrooms to look for students talking about math. She also shared that the staff is receiving professional development in math this year.

3. CONSENT CALENDAR: Action items:

3.1 Minutes of the Regular Board Meeting, October 1, 2019

3.2 Conference, Field Trip, Fund Raiser and Facilities Requests

3.3 Discard Library Materials and Books

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

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

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

No – 0

Abstain – 0

Absent – 0

4. ADMINISTRATIVE: Action items:

4.1 Setting Date for Annual Organizational Meeting

Motion to set and approve date as December 17, 2019 at 6 pm for the Annual Organizational Meeting was made by Fernando Cunha and second by John Cardoza.

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

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

No – 0

Abstain – 0

Absent – 0

4.2 Approval of Infinity Communications and Consulting for Level Two E-rate Services

Motion to approve Infinity Communications and Consulting for Level Two E-rate Services was made by Iva Sousa and second by John Cardoza.

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

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

No – 0

Abstain – 0

Absent – 0

4.3 Approval of Resolution #2019-2020-06 In the Matter of Meal Sales to Nonstudents

Motion to approve Resolution #2019-2020-06 In the Matter of Meal Sales to Nonstudents as made by Shelley Heeger and second by Fernando Cunha.

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

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

No – 0

Abstain – 0

Absent – 0

4.4 Memorandum of Understanding Between Tulare County Superintendent of Schools and Tipton School District – Participation of the Tobacco Law Enforcement Prop 56 Grant Program

Motion to approve Memorandum of Understanding Between Tulare County Superintendent of Schools and Tipton School District – Participation of the Tobacco Law Enforcement Prop 56 Grant Program was made by Shelley Heeger and second by Fernando Cunha.

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

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

No – 0

Abstain – 0

Absent – 0

4.5 Agreement #2019-2020-07 for Professional Services for Mary Jane Pharis

Motion to approve Agreement #2019-2020-07 for Professional Services for Mary Jane Pharis was made by Shelley Heeger and second by John Cardoza.

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

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

No – 0

Abstain – Iva Sousa

Absent – 0

4.6 Approval of Resolution #2019-2020-08 A Resolution of the Board of Directors of the Tipton Elementary School District Authorizing the General Manager to Submit an

Application to the San Joaquin Valley Air Pollution Control District Public Benefit Grants Program

Motion to approve Resolution #2019-2020-08 A Resolution of the Board of Directors of the Tipton Elementary School District Authorizing the General Manager to Submit an Application to the San Joaquin Valley Air Pollution Control District Public Benefit Grants Program was made by Iva Sousa and second by Fernando Cunha.

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

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

No – 0

Abstain – 0

Absent – 0

4.7 Agreement with Document Tracking Services

Motion to approve Agreement with Document Tracking Services was made by Iva Sousa and second by John Cardoza.

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

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

No – 0

Abstain – 0

Absent – 0

4.8 Agreement with M Green and Company for Auditing Services

Motion to approve Agreement with M Green and Company for Auditing Services was made by Iva Sousa and second by John Cardoza.

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

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

No – 0

Abstain – 0

Absent – 0

4.9 Say Something Anonymous Reporting System (SS-ARS) Memorandum of Understanding between Sandy Hook Promise Foundation and the School Districts (Affiliates(s) or Districts(s) listed as Signatories to the MOU who are affiliates of the Tulare County Office of Education

Motion to approve Say Something Anonymous Reporting System (SS-ARS) Memorandum of Understanding between Sandy Hook Promise Foundation and the School Districts (Affiliates(s) or Districts(s) listed as Signatories to the MOU who are affiliates of the Tulare County Office of Education was made by Fernando Cunha and second by John Cardoza.

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

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

No – 0

Abstain – 0

Absent – 0

4.10 SY2020-21 Annual Renewal of Services Super Co-op A California USDA Foods Cooperative

Motion to approve SY2020-21 Annual Renewal of Services Super Co-op A California USDA Foods Cooperative was made by Fernando Cunha and second by Shelley Heeger.

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

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

No – 0

Abstain – 0

Absent – 0

4.11 Approval of the 2019-20 School Plan for Student Achievement (SPSA)

Motion to approve the 2019-20 School Plan for Student Achievement (SPSA) was made by Shelley Heeger and second by Fernando Cunha.

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

Yea - Shelley Heeger, Iva Sousa, 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 Shelley Heeger and second by John Cardoza.

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

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

No – 0

Abstain – 0

Absent – 0

5.2 Budget Revisions

Motion to approve Budget Revisions was made by Iva Sousa and second by John Cardoza.

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

Yea - Shelley Heeger, Iva Sousa, 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 shared with the Board that the Fire Marshall would be here on November 7, 2019 for their annual inspection. He also shared that the hood ranges were recently checked.

Mr. Martin shared that the school would be practicing bus evacuations in November or December.

Ms. Maryann Henry shared with the Board that the State Health Inspector came and the school received 100 percent on the report. She also shared that the Auditors were here and there were no findings to report.

Mrs. Bettencourt shared the semi-annual inspection report for the solar panels with the Board. She shared that there are three PV panels broken, but not immediately affecting production. Two of these have previously been identified as being broken and one is recent. She also shared that there is moderate soiling on the PV modules. The modules were washed on October 3, 2019, but further soiling has accumulated. This will be monitored to see if another wash is required. The next tentative routine inspection will be in March of 2020. Mrs. Bettencourt also shared that the sixth graders would be attending Scicon next week and that the school was helping transport a few students and a teacher from a neighboring school district due to bus issues.

7. Adjourn to Closed Session: 8:09 pm

8. Reconvene to Open Session 8:38 pm

9. Report out from Closed Session

7.1 Education Code section 35146

Student transfers, inter District request, etc

Motion to approve student # 19-20011 request for inter District was made by John Cardoza 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

Motion to approve student # 19-20012 request for inter District was made by John Cardoza 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

7.2 Government Code Section 54957

Public Employee Appointment/Employment

Title: Instructional Aide

Motion to approve Jessica Aguirre as a 2 hour Instructional Aide for the 2019-2020 school year 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

7.3 Government Code 54957

Public Employee Discipline/Dismissal/ Release/ Resignation

Motion to ratify employee 3044649518, a Transportation/General Maintenance/Grounds/Custodian's resignation, effective November 5, 2019 and accepted

*by the Superintendent on October 31, 2019 was made by Iva Sousa 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 employee, #5636983919, Instructional Aides, request for a leave of absence from November 12, 2019 to December 2, 2019. The employee shall exhaust all available paid leave, with the remainder of this leave period on an unpaid basis. Motion made by Iva Sousa 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

10. Adjournment 8:40 pm

Minutes approved December 10, 2019

Greg Rice, President

Iva Sousa, Clerk

Stacey Bettencourt, Secretary

3. CONSENT CALENDAR: Action items:

3.2 Conference, Field Trip, Fund Raiser and Facilities Requests

Field Trip Approval Form

(MUST BE SUBMITTED ONE MONTH PRIOR TO FIELD TRIP)

TEACHER(S) Landers GRADE 5th - 8th

CLASSES ATTENDING Spelling Bee Students

DATE OF TRIP 12/4/19 NUMBER OF PUPILS 10 ADULTS 1

DESTINATION Pixley Elementary

BUS TO LEAVE SCHOOL AT 12:10 RETURN AT ?

BUS ROUTING AND STOPS

Pick up students in Tipton.

Drive to Pixley.

Return students back to Tipton

USE THE BACK OF THIS PAPER IF ROUTNING NEEDS MORE SPACE

PRELIMINARY STEPS: _____

TRIP RELEVENCY: _____

OTHER INFORMATION/STAFF CHAPARONE REQUEST:

COST \$ _____

* The students will most likely just eat lunch early (11:40 ish).

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

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

SIGNATURE OF TEACHER IN CHARGE Jan Gardner

TRIP AUTHORIZED BY SCHOOL BOARD YES _____ NO _____

SIGNATURE OF SUPERINTENDENT Gregory B...

2019 Tulare County Rural Schools Spelling Bee

To: All Spelling Bee Coaches and administrators

From: Carole Mederos, Buena Vista

Re: Rural School's Spelling Bee Contest

The following is a schedule for this year's Spelling Bee. The fee to participate is **\$50.00** for each team. The fee covers the cost of awards. Please send your entry fee as soon as possible to:

Buena Vista School
c/o Carole Mederos
21660 Rd. 60
Tulare, CA 93274

The following Schedule has been set:

Wednesday, December 4th

Northern Division: (8:45 @ Buena Vista) Southern Division: (12:45 @ Pixley Elem)

Buena Vista

Pixley

Sundale

Palo Verde

Liberty

Tipton

Oak Valley

Waukena

The championship contest has **tentatively been set for*

December 11 --(However there may be some conflicts with this date and depending on the schools involved this date may need to be changed)

The school receiving the highest spelling score between the two division Bees will host. (We will finalize date and times after the two division contests are complete.)

If you have any questions, please feel free to contact me at 559-686-2015 or e-mail me at cmederos@buenavista eagles.org

Thank you for participating! Happy Spelling!

Field Trip Approval Form

(MUST BE SUBMITTED ONE MONTH PRIOR TO FIELD TRIP)

TEACHER(S) Gilbert GRADE k-8

CLASSES ATTENDING Poetry + Prose

DATE OF TRIP 3/18/2020 NUMBER OF PUPILS TBA ADULTS 1

DESTINATION TCOE

BUS TO LEAVE SCHOOL AT 9:30 RETURN AT 1:30

BUS ROUTING AND STOPS

stop at park for lunch

USE THE BACK OF THIS PAPER IF ROUTNING NEEDS MORE SPACE

PRELIMINARY STEPS: _____

TRIP RELEVENCY: _____

OTHER INFORMATION/STAFF CHAPARONE REQUEST:

COST \$ 0

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

CAFETERIA LUNCHES NEEDED FOR ADULTS: YES NO _____ HOW MANY 1

SIGNATURE OF TEACHER IN CHARGE Douglas Gilbert

TRIP AUTHORIZED BY SCHOOL BOARD YES NO _____

SIGNATURE OF SUPERINTENDENT [Signature]

MARCH 18th

10:15

Poetry & Prose

36th Annual

ON STAGE 2020

A TCOE Oral Interpretation Event for Grades K-8.

This is a perfect opportunity for all students to share expressively a piece of literature to an enthusiastic, appreciative audience.

March 16, 17, 18, 23, 24, 25, 27

SESSIONS EACH DAY: 9:00 a.m., 10:15 a.m., and 11:30 a.m.

Tulare County Office of Education
6200 S. Mooney Blvd., Visalia

BEAUTIFUL KEEPSAKES

OUR PART: Personalized certificates for every student are printed ahead of time and certificates are finalized with gold seals of earned award levels.

YOUR PART: PLEASE TRIPLE CHECK the correct spelling of your students' names when you submit your entries.

For further information, contact

Nancy Bellin at (559) 733-6734, nancyb@tcoe.org; or
Brook Killingsworth at (559) 733-6326, brookk@tcoe.org

Registration Due: Friday, February 14th, 2020

Register your groups ONLINE at: <https://pnp.tcoe.org>

Over 1,400 Tulare County
students performed
On Stage in 2019!

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) Gilbert GRADE 5

CLASSES ATTENDING 2 - 5th grade students

DATE OF TRIP 3/05/02 NUMBER OF PUPILS 2 ADULTS 1

DESTINATION Agri Center

BUS-TO-LEAVE-SCHOOL AT _____ RETURN AT _____

BUS ROUTING AND STOPS Just need car @ 8:00 am

USE THE BACK OF THIS PAPER IF ROUTNING NEEDS MORE SPACE

PRELIMINARY STEPS: _____

TRIP RELEVENCY: _____

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 Debbie Gilbert

TRIP AUTHORIZED BY SCHOOL BOARD YES _____ NO _____

SIGNATURE OF SUPERINTENDENT [Signature]

Good Afternoon,

This year's 2nd annual Agribee will be held on Thursday, March 5th, 2020 at the International Agri-Center. I will be sending a word list out to all the schools in the next month for your students to begin studying. Once again this will be for 5th grade students. If you have any questions please feel free to contact me.

Kerissa Chapman

Ag Education Manager

AgVentures!

International Agri-Center

T 559-688-1030 | F 559-688-5527

4500 South Laspina Street | Tulare, CA 93274

<image001.jpg>

[Quoted text hidden]

Field Trip Approval Form

(MUST BE SUBMITTED ONE MONTH PRIOR TO FIELD TRIP)

TEACHER(S) Michelle Nuckols GRADE 8th

CLASSES ATTENDING Ag Class

DATE OF TRIP Dec. 10th NUMBER OF PUPILS 22 ADULTS 1

DESTINATION UC Davis Extension Program

BUS TO LEAVE SCHOOL AT 1:00 p.m. RETURN AT 3:00 p.m.

BUS ROUTING AND STOPS

USE THE BACK OF THIS PAPER IF ROUTNING NEEDS MORE SPACE

PRELIMINARY STEPS: _____

TRIP RELEVENCY: Hands on Learning

OTHER INFORMATION/STAFF CHAPARONE REQUEST:

COST \$ _____

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 [Signature]

paid 11/8/19
@ 9:45
Dr. Schi

**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
Manuel Flores

2. PERSON RESPONSIBLE Andrea Lopez
ADDRESS 678 E Lipscomb AVE
DATE OF APPLICATION 11/8/19 PHONE 559 331 3049

3. ROOM OR FACILITIES DESIRED Base ball field lights.
DATE(S) 11-8-19 TIME(S) 6:00 pm.

SERVICES OR ITEMS REQUESTED Field Lights

FACILITIES TO BE USED FOR Lights.

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 [Signature]

Superintendent or Designee [Signature]

4. ADMINISTRATIVE: Action items:

4.1 Board Meeting Dates for 2020

**TIPTON ELEMENTARY SCHOOL DISTRICT
BOARD MEETING DATES
FOR THE YEAR 2020**

January 7, 2020	7:00 pm
February 4, 2020	7:00 pm
March 10, 2020	7:00 pm
April 7, 2020	7:00 pm
May 5, 2020	7:00 pm
June 2, 2020	7:00 pm
June 9, 2020	7:00 pm
August 4, 2020	7:00 pm
September 1, 2020	7:00 pm
October 6, 2020	7:00 pm
November 3, 2020	7:00 pm
December 15, 2020	7:00 pm

4. ADMINISTRATIVE: Action items:

4.2 Resolution #2019-2020-09 Approving Participation in the Classified School Employee Summer Assistance Program Year 2

**BEFORE THE BOARD OF TRUSTEES
OF THE TIPTON ELEMENTARY SCHOOL DISTRICT**

TULARE COUNTY, CALIFORNIA

RESOLUTION #2019-2020-09 APPROVING PARTICIPATION IN THE
CLASSIFIED SCHOOL EMPLOYEE SUMMER ASSISTANCE PROGRAM YR 2

WHEREAS, Assembly Bill ("AB") 1808 signed by the Governor, provides the Governing Board of the Tipton Elementary School District with the option to participate in the Classified School Employee Summer Assistance Program ("CSESAP") for the 2020-2021 School Year (Yr.2).

WHEREAS, the CSESAP will allow a classified employee of the District who meets specified requirements to withhold an amount from his or her monthly paycheck during the 2020-2021 school year, to be paid out during the summer recess period in 2021 when regular classes are not in session.

WHEREAS, the participating classified employee will receive from the California Department of Education ("CDE") up to one dollar (\$1) for each dollar (\$1) that the classified employee has elected to have withheld from their monthly paycheck.

WHEREAS, the District is responsible for managing an account within its general fund called the "Classified School Employee Summer Assistance Program Fund" where monthly withholdings and CDE's matching funds will be deposited and then paid out to the eligible participating classified employees.

WHEREAS, in accordance with Education Code (45500-45500), State matching funds received by eligible employees from CDE as part of the CSESAP are not considered compensation for purposes of determining CalPERS or CalSTRS retirement benefits.

WHEREAS, Exhibit "A" contains eligibility requirements, responsibilities, and timelines for implementing the CSESAP, subject to impact bargaining for represented employees.

NOW, THEREFORE, BE IT RESOLVED by the Governing Board of the Tipton Elementary School District that it hereby finds, determines, and orders as follows:

1. The District elects to participate in the CSESAP pursuant to AB 1808 and Education Code 45500, for the 2020-2021 school year.

2. The Superintendent/designee is authorized and directed to take all necessary to implement the Resolution, including the Districts obligations provided in Exhibit A.

PASSED AND ADOPTED by the following vote this 10th day of December 2019.

AYE:

NO:

ABSTAIN:

ABSENT:

I, Iva Sousa, clerk of the Governing Board of the Tipton Elementary School District, do hereby certify that the foregoing Resolution is a true and correct copy of the Resolution that was regularly introduced, passed, and adopted by the Governing Board as its December 10, 2019 meeting.

Name (print): Iva Sousa
Clerk, Governing Board
Tipton Elementary School District
Tulare County, State of California

EXHIBIT A

EDUCATION CODE – EDC

ARTICLE 14. Classified School Employee Summer Assistance Program [45500-45500.]

(Article 14 added by Stats. 2019, Ch. 51, Sec. 27.)

45500.

(a) The Classified School Employee Summer Assistance Program is hereby established.

(b) The program shall provide a participating classified employee up to one dollar (\$1) for each one dollar (\$1) that the classified employee has elected to have withheld from the classified employee's monthly paychecks pursuant to this section.

(c) A local educational agency may elect to participate in the program. A participating local educational agency shall notify classified employees, by January 1 during a fiscal year in which moneys are appropriated for purposes of this section, that the local educational agency has elected to participate in the program for the next school year. Once a local educational agency elects to participate in the program and notifies classified employees pursuant to this subdivision, the local educational agency is prohibited from reversing its decision to participate in the program for the next school year beginning after the end of a fiscal year in which moneys are appropriated for purposes of this section.

(d) (1) A classified employee that elects to participate in the program shall notify the local educational agency, in writing, by March 1 during a fiscal year in which moneys are appropriated for purposes of this section, on a form developed by the department that the classified employee wishes to participate in the program for the applicable school year. The classified employee shall specify the amount to be withheld from their monthly paychecks during the applicable school year and whether they choose to have the amounts withheld paid out during the summer recess period in either one or two payments. A participating classified employee may elect to have up to 10 percent of the classified employee's monthly pay withheld during the applicable school year.

(2) A classified employee shall be eligible to participate in the program if the classified employee has been employed with the local educational agency for at least one year at the time the classified employee elects to participate in the program.

(3) A classified employee shall be eligible to participate in the program if the classified employee is employed by the local educational agency in the employee's regular assignment for fewer than 11 months out of a 12-month period. For purposes of determining a classified employee's total months employed by the local educational agency, the employing local educational agency shall exclude any hours worked by the classified employee outside of their regular assignment.

(4) (A) A classified employee shall not be eligible to participate in the program if the classified employee's regular annual pay received directly from the local educational agency is more than sixty-two thousand four hundred dollars (\$62,400) for an entire school year at the time of enrollment. For purposes of determining a classified employee's regular annual pay received directly from the local educational agency, the employing local educational agency shall exclude any pay received by the classified employee during the previous **summer** recess period.

(B) For purposes of this section, "**summer** recess period" means the period that regular class sessions are not being held by a local educational agency during the months of June, July, and August. Pay earned by a classified employee with limited employment during the months of June, July, or August that is not for the **summer** session shall not be excluded pursuant to this paragraph.

(e) A local educational agency that elects to participate in the program shall notify the department in writing, by April 1 during a fiscal year in which moneys are appropriated for purposes of this section, on a form developed by the department that it has elected to participate in the program. The local educational agency shall specify the number of classified employees that have elected to participate in the program and the total estimated amount to be withheld from participating classified employee paychecks for the applicable school year.

(f) The department shall notify participating local educational agencies in writing, by May 1 during a fiscal year in which moneys are appropriated for purposes of this section, of the estimated amount of state match funding that a participating classified employee can expect to receive as a result of participating in the program. If the funding provided for purposes of this section is insufficient to provide one dollar (\$1) for each one dollar (\$1) that has been withheld from participating classified employee monthly paychecks, the department shall notify local educational agencies of the expected prorated amount of state match funds that a participating classified employee can expect to receive as result of participating in the program.

(g) Participating local educational agencies shall notify participating classified employees, by June 1 during a fiscal year in which moneys are appropriated for purposes of this section, the amount of estimated state match funds that a participating classified employee can expect to receive as a result of

participating in the program. After receiving that notification, a classified employee may withdraw their election to participate in the program or reduce the amount to be withheld from their paycheck pursuant to paragraph (1) of subdivision (d) by notifying the employing local educational agency no later than 30 days after the start of school instruction for the applicable school year.

(h) The local educational agency shall deposit the amounts withheld from participating classified employee monthly paychecks in accordance with the choices made by each participating classified employee pursuant to subdivision (d) in a separate account.

(i) (1) A classified employee that separates from employment with a local educational agency during the applicable school year may request from the local educational agency any pay withheld from their paycheck pursuant to this section.

(2) A classified employee, due to economic or personal hardship, may request from the local educational agency any pay withheld from their paycheck pursuant to this section.

(3) A classified employee who requests any pay withheld by the local educational agency pursuant to paragraph (1) or (2) shall not be entitled to receive any state match funds provided pursuant to this section.

(j) Participating local educational agencies shall request payment from the department, on or before July 31 following the end of a school year during which the program was operative, on a form developed by the department, for the amount of classified employee pay withheld from the monthly paychecks of participating classified employees and placed in a separate account pursuant to subdivision (h).

(k) The department shall apportion funds to participating local educational agencies within 30 days of receiving a request for payment by the participating local educational agency pursuant to subdivision (j). The apportionment shall be determined for each local educational agency by the department on the basis of the amount that has been withheld from the monthly paychecks of participating classified employees and placed in a separate account pursuant to subdivision (h).

(l) If the total amount requested by participating local educational agencies exceeds the amount appropriated for purposes of this section, the department shall prorate the amount apportioned to participating local educational agencies accordingly, based on the amounts requested pursuant to subdivision (j).

(m) The participating local educational agency shall pay participating classified employees the amounts withheld in accordance with the classified employee's choices, plus the amount apportioned by the department that is

attributable to the amount withheld from that classified employee's paychecks during the applicable school year. This amount shall be paid to the participating classified employee during the **summer** recess period, in either one or two payments, in accordance with the classified employee's option pursuant to subdivision (d).

(n) The state match funding received by participating classified employees pursuant to this section shall not be considered compensation for purposes of determining retirement benefits for the California Public Employees' Retirement System or the California State Teachers' Retirement System.

(o) (1) For the 2019–20 fiscal year, the program shall be funded pursuant to Section 85 of Chapter 51 of the Statutes of 2019.

(2) For the 2020–21 fiscal year and each fiscal year thereafter, the operation of this section shall be contingent upon an appropriation in the annual Budget Act or another statute.

(p) For purposes of this section, the following definitions apply:

(1) "Local educational agency" means a school district or county office of education.

(2) "Program" means the Classified School Employee **Summer Assistance** Program.

(3) "Regular assignment" means a classified employee's employment during the academic school year, excluding the **summer** recess period.

(Amended by Stats. 2019, Ch. 413, Sec. 5. (AB 114) Effective October 2, 2019.)

4. ADMINISTRATIVE: Action items:

4.4 Internet Service Agreement

INTERNET SERVICES AGREEMENT

THIS AGREEMENT is entered into between the **Tulare County Superintendent of Schools**, referred to as SUPERINTENDENT and **Tipton School District**, referred to as DISTRICT.

ACCORDINGLY, IT IS AGREED:

1. **TERM:** This agreement shall become effective as of July 1, 2020 and shall expire on June 30, 2023, with the option for two, one (1)-year extensions of this agreement through June 30, 2025 (not to exceed a total of five (5) contract years), as mutually agreed upon by both parties. DISTRICT shall provide a written request to extend the agreement to SUPERINTENDENT within sixty (60) days prior to the termination date.
2. **SERVICES:** SUPERINTENDENT shall provide access to the Internet for the DISTRICT via an approved point to point transport provider (e.g. CVIN/VAST, tw telecom, AT&T, or Comcast).
3. **COST OF SERVICES:** DISTRICT shall pay SUPERINTENDENT an annual service fee of \$12,000.00 for Internet service and connectivity to TCOE up to and including 1 Gb or \$24,000.00 for Internet service and connectivity higher than 1 Gb, but not to exceed 10 Gb. SUPERINTENDENT will prorate charges based on the actual connection date. DISTRICT will be responsible for maintaining the district equipment and paying for the data transport to TCOE on point to point transports (e.g. CVIN/VAST, tw telecom, AT&T, or Comcast)
4. **INDEMNIFICATION:** SUPERINTENDENT and DISTRICT 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 DISTRICT 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.
5. **TERMINATION:**
 - a. The right to terminate this Agreement under this provision may be exercised without prejudice to any other right or remedy to which the terminating party may be entitled at law or under this Agreement.
 - b. DISTRICT will pay SUPERINTENDENT the compensation earned for work performed and not previously paid for to the date of termination.
 - i. Without Cause: SUPERINTENDENT and DISTRICT shall have the right to terminate this Agreement without cause by giving thirty (30) days prior written

notice of intention to terminate pursuant to this provision, specifying the date of termination.

ii. With Cause:

1. This Agreement may be terminated by either party should the other party:
 - a. be adjudged as bankrupt, or
 - b. become insolvent or have a receiver appointed, or
 - c. makes a general assignment of the benefit of creditors, or
 - d. suffer any judgment which remains unsatisfied for 30 days, and which would substantively impair the ability of the judgment debtor to perform under this Agreement, or
 - e. materially breach this Agreement.
 2. For any of the occurrences except item (e), termination may be effected upon written notice by the terminating party specifying the date of the termination.
 3. Upon a material breach, the Agreement may be terminated following the failure of the defaulting party to remedy the breach to the satisfaction of the non-defaulting party within five days of the written notice specifying the breach. If the breach is not remedied within that five day period, the non-defaulting party may terminate the agreement on further written notice specifying the date of termination.
 4. If the nature of the breach is such that it cannot be cured within a five day period, the defaulting party may, submit a written proposal within that period which sets forth a specific means to resolve the default. If the non-defaulting party consents to that proposal in writing, which consent will not be unreasonably withheld, the defaulting party shall immediately embark on its plan to cure. If the default is not cured within the time agreed, the non-defaulting party may terminate upon written notice specifying the date of termination.
 5. DISTRICT will not pay lost anticipated profits or other economic loss, nor will the DISTRICT pay compensation or make reimbursement to cure a breach arising out of or resulting from such termination. If the expense of finishing SUPERINTENDENT's scope of work exceeds the unpaid balance of the Agreement, SUPERINTENDENT shall pay the difference to DISTRICT.
- c. Effects of Termination: Expiration or termination of this Agreement will not terminate any obligation to indemnify, to maintain and make available any records pertaining to the Agreement, to cooperate with any audit, to be subject to offset, or to make any reports of pre-termination contract activities. Where SUPERINTENDENT's services have been terminated by DISTRICT, termination will not affect any rights of DISTRICT to recover damages against SUPERINTENDENT.


- d. **Suspension of Performance:** Independent of any right to terminate this Agreement, the authorized representative of either party may immediately suspend the performance of this Agreement, in whole or in part, in response to health, safety or financial emergency, or a failure or refusal by either party to comply with the provisions of this Agreement, until such time as the cause for suspension is resolved, or a notice of termination becomes effective.

6. FUNDING:

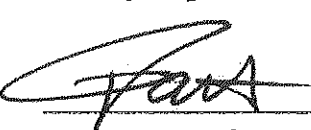
- a. If during the term of this Agreement DISTRICT fails to appropriate funds or if funds are not otherwise made available for continued performance for any fiscal period of the Agreement succeeding the first fiscal period, DISTRICT may elect to:
 - i. continue to receive services under this Agreement, in which DISTRICT shall remain bound by the terms and conditions set forth hereunder and remain responsible for all charges, for the remaining term of the Agreement, irrespective of E-Rate Funding status, or,
 - ii. terminate this Agreement by providing SUPERINTENDENT with 30 days written notice of termination prior to the beginning of the fiscal year for which funds are not appropriated or otherwise made available.
- b. The effect of termination of the Agreement pursuant to this paragraph 6. FUNDING will be to discharge both SUPERINTENDENT and DISTRICT from future performance of the Agreement. However, DISTRICT shall reimburse SUPERINTENDENT for any and all unpaid charges, any unpaid past due balance(s), and any additional costs already incurred by SUPERINTENDENT in conjunction with this Agreement.

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

Tipton School District

By: 
 Date: 11/5/19

Tulare County Superintendent of Schools

By: 
 Date: 10/31/19

The TCOE spin number is 143005947.

Please return **original** after board approval to:

Shelly DiCenzo, Business Services
 Tulare County Office of Education
 PO Box 5091
 Visalia CA 93278-5091

Please note that the date you sign this agreement is the date the agreement is entered into and must fall within the requisite filing timelines for E-Rate purposes in order for your district to receive funding.

4. ADMINISTRATIVE: Action items:

4.5 Agreement for Internet Equipment

AGREEMENT FOR INTERNET EQUIPMENT

THIS AGREEMENT is entered into between the **Tulare County Superintendent of Schools**, referred to as SUPERINTENDENT and **Tipton School District**, referred to as DISTRICT.

1. The DISTRICT understands that the SUPERINTENDENT will provide a point of access to the Internet under a separate contract; and
2. The SUPERINTENDENT is willing to provide a point of access to the Internet.

ACCORDINGLY, IT IS AGREED:

A. **TERM:** This agreement shall become effective as of July 1, 2020 and shall expire on June 30, 2023, with the option for two, one (1)-year extension of this agreement through June 30, 2025 (not to exceed a total of five (5) contract years), as mutually agreed upon by both parties. DISTRICT shall provide a written request to extend the agreement to SUPERINTENDENT within sixty (60) days prior to the termination date.

B. RESPONSIBILITIES:

1. The SUPERINTENDENT is providing a point of access to the Internet under a separate contract.
2. DISTRICT will be responsible for maintaining the district equipment and paying for the service to the demarcation point.

C. **COST:** DISTRICT shall pay SUPERINTENDENT \$1,000.00 per month, billed annually, for equipment lease.

D. **INDEMNIFICATION:** SUPERINTENDENT and DISTRICT 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 DISTRICT 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.

E. TERMINATION:

1. The right to terminate this Agreement under this provision may be exercised without prejudice to any other right or remedy to which the terminating party may be entitled at law or under this Agreement.

2. DISTRICT will pay SUPERINTENDENT the compensation earned for work performed and not previously paid for to the date of termination.
 - i. Without Cause: SUPERINTENDENT and DISTRICT shall have the right to terminate this Agreement without cause by giving thirty (30) days prior written notice of intention to terminate pursuant to this provision, specifying the date of termination.
 - ii. With Cause:
 1. This Agreement may be terminated by either party should the other party:
 - a. be adjudged as bankrupt, or
 - b. become insolvent or have a receiver appointed, or
 - c. makes a general assignment of the benefit of creditors, or
 - d. suffer any judgment which remains unsatisfied for 30 days, and which would substantively impair the ability of the judgment debtor to perform under this Agreement, or
 - e. materially breach this Agreement.
 2. For any of the occurrences except item (e), termination may be effected upon written notice by the terminating party specifying the date of the termination.
 3. Upon a material breach, the Agreement may be terminated following the failure of the defaulting party to remedy the breach to the satisfaction of the non-defaulting party within five days of the written notice specifying the breach. If the breach is not remedied within that five day period, the non-defaulting party may terminate the agreement on further written notice specifying the date of termination.
 4. If the nature of the breach is such that it cannot be cured within a five day period, the defaulting party may, submit a written proposal within that period which sets forth a specific means to resolve the default. If the non-defaulting party consents to that proposal in writing, which consent will not be unreasonably withheld, the defaulting party shall immediately embark on its plan to cure. If the default is not cured within the time agreed, the non-defaulting party may terminate upon written notice specifying the date of termination.
 5. DISTRICT will not pay lost anticipated profits or other economic loss, nor will the DISTRICT pay compensation or make reimbursement to cure a breach arising out of or resulting from such termination. If the expense of finishing SUPERINTENDENT's scope of work exceeds the unpaid balance of the Agreement, SUPERINTENDENT shall pay the difference to DISTRICT.
3. **Effects of Termination:** Expiration or termination of this Agreement will not terminate any obligation to indemnify, to maintain and make available any records pertaining to the Agreement, to cooperate with any audit, to be subject to offset, or to make any reports of pre-termination contract activities. Where SUPERINTENDENT's services have been terminated by DISTRICT, termination will not affect any rights of DISTRICT to recover damages against SUPERINTENDENT.
4. **Suspension of Performance:** Independent of any right to terminate this Agreement, the authorized representative of either party may immediately suspend the performance of

this Agreement, in whole or in part, in response to health, safety or financial emergency, or a failure or refusal by either party to comply with the provisions of this Agreement, until such time as the cause for suspension is resolved, or a notice of termination becomes effective.

F. FUNDING:

1. If during the term of this Agreement DISTRICT fails to appropriate funds or if funds are not otherwise made available for continued performance for any fiscal period of the Agreement succeeding the first fiscal period, DISTRICT may elect to:
 - i. continue to receive services under this Agreement, in which DISTRICT shall remain bound by the terms and conditions set forth hereunder and remain responsible for all charges, for the remaining term of the Agreement, irrespective of E-Rate Funding status, or,
 - ii. terminate this Agreement by providing SUPERINTENDENT with 30 days written notice of termination prior to the beginning of the fiscal year for which funds are not appropriated or otherwise made available.
2. The effect of termination of the Agreement pursuant to this paragraph F. FUNDING will be to discharge both SUPERINTENDENT and DISTRICT from future performance of the Agreement. However, DISTRICT shall reimburse SUPERINTENDENT for any and all unpaid charges, any unpaid past due balance(s), and any additional costs already incurred by SUPERINTENDENT in conjunction with this Agreement.

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

Tipton School District

Tulare County Superintendent of Schools

By: Sharon Betterment

By: Terri May

Date: 11/5/19

Date: 11-1-19

The TCOE spin number is 143005947.

Please return **original** after board approval to:

Shelly DiCenzo, Administrative Services
Tulare County Office of Education
PO Box 5091
Visalia CA 93278-5091

Please note that the date you sign this agreement is the date the agreement is entered into and must fall within the requisite filing timelines for E-Rate purposes in order for your district to receive funding.

4. ADMINISTRATIVE: Action items:

4.6 Nutrition Education Memorandum of Understanding

Copy



BUILDING A HEALTHY AND HUNGER-FREE TULARE COUNTY

NUTRITION EDUCATION MEMORANDUM OF UNDERSTANDING (MOU)

This Memorandum of Understanding (MOU) for FoodLink’s Nutrition Education Program is entered into for the period November 2019 Through April 2020 between Tipton Elementary _____ (hereinafter “Partner”) and **FoodLink of Tulare County** (hereinafter “FoodLink”).

Program Goal: To help schools incorporate their nutrition education goals, to support local schools’ wellness policies by incorporating nutrition education in the school activities, and modeling healthy behaviors among staff, students, and parents.

PARTNER UNDERSTANDS AND AGREES TO THE FOLLOWING RESPONSIBILITIES:

1. Appoint a Site Coordinator to provide leadership and oversight as the main contact for FoodLink Nutrition Education Coordinator.

Name: Yesenia Mendoza Phone: 559-804-6636

Email: ymendoza@tipton.k12.ca.us

2. Work with the Nutrition Education Partner to promote and facilitate the implementation of evidence-based curriculum with student groups.
Nutrition education program details: _____ Nutrition education program details: FoodLink Nutrition Education Coordinator will provide 5 classes to about 10-15 Adults on the 4th Friday of every month, except during holidays, 10:00-12:00pm. Another exception, the class for the month of February shall be on the third Friday at the same time. This is due to another already scheduled class with a different organization on the fourth Friday. The classes include hands-on cooking and nutrition education, beginning on November 22, 2019.
3. If classes are taking place at a site other than the FoodLink kitchen, partner will provide a space conducive for cooking classes (tables, sink, ample space, etc.).
4. Provide one volunteer or student helper for every 10 students.
5. Promote the classes within the school community.
6. Notify Nutrition Education Coordinator **at least one week** in advance, if classes need to be cancelled or rescheduled.
7. Communicate with the Nutrition Education Coordinator one week ahead of the class and provide estimated head count. In addition, email or call in the final head count a day before the class.

Copy

FOODLINK AGREES TO THE FOLLOWING RESPONSIBILITIES:

1. Provide a staff person as the Primary Contact for development, implementation, and oversight of the program:
Sara Arellano
sara.arellano@foodlinktc.org
559-651-3663
2. Provide all cooking materials and supplies.
3. Provide evidence-based cooking curriculum appropriate for age group and class size.
4. Maintain food safe conditions at all times.
5. Provide educational handouts.

Non-Compliance

If Partner does not comply with the terms of MOU, FoodLink may interrupt service to the Partner temporarily or suspend the MOU entirely, depending upon the severity of the violation. We recognize that these consequences may adversely impact your program participants, but we must maintain the integrity of our program in order to ensure its long-term viability. Any actions taken to suspend a Partner or terminate a MOU will receive written notification. FoodLink of Tulare County reserves the right to immediately suspend or terminate any participating school due to complaints of questionable activity or procedures.

BY: Sara Arellano November 04, 2019

Sara Arellano

Date

Nutrition Education Coordinator

FoodLink

BY: Stacey Bettencourt 11/6/19

Signature

Date

Stacey Bettencourt Superintendent

Printed Name & Title

4. ADMINISTRATIVE: Action items:

4.7 E-Rate Agreement with AMS.NET, INC for Project
0292-19C.1 Network Electronics for Tipton
Elementary School District

"E-RATE ATTACHMENT to SERVICE AGREEMENT"

for

PROJECT 0292-19C.1 Network Electronics for Tipton Elementary School District

THIS ATTACHMENT, hereafter referred to as "Attachment", is entered into by and between the Tipton Elementary School District, hereinafter called "Owner", and AMS.NET, Inc., hereinafter called "Service Provider", and is an attachment to the Agreement provided by the Service Provider, hereafter referred to as "Agreement". Owner and Service Provider are sometimes individually referred to as "Party" and collectively as "Parties." The terms and conditions set forth in this Attachment shall take precedent over any other agreement between the Parties.

NOW, THEREFORE, the Parties, in consideration of the mutual covenants hereinafter set forth, agree as follows:

1. **Scope of Work.** The Service Provider agrees to furnish all services and/or equipment necessary to perform and complete, in a good workmanlike manner, the work in strict accordance with the **Request for Proposal No. 0292-19C.1 Network Electronics for Tipton Elementary School District**
2. **Contingency.** The Service Provider understands that the Agreement is contingent on the Owner's receipt of federal and/or state funds for the work covered under the Agreement. If the Owner does not receive adequate federal and/or state funds, the Agreement shall be null and void. In the event that the Agreement is rendered void, the Owner will not be liable for any costs incurred by the Service Provider prior to the issuance of a Notice to Proceed.
3. **Total Contract Price.** As full consideration for the faithful performance of the agreement, District shall pay to Contractor, subject to any additions or deductions as provided in the Contract Documents, the sum of:

Total sum of Base Bid

six thousand, seventy-nine dollars and 94 cents Dollars (\$ 6,079.94).

Contingency amount (if applicable)

six hundred and seven dollars and 99 cents Dollars (\$ 607.99).

CONTRACTOR LEAVE BLANK TO BE FILLED IN BY THE OWNER

Total sum of Base Bid + Contingency:

Dollars (\$ _____).

4. **Payment.** The payment method for the agreed upon service shall be USAC's Service Provider Invoicing (SPI). Service Provider agrees to invoice the Owner for the undiscounted amount of the service only and shall be responsible to prepare and submit the Form 474 for the reimbursement of the discounted amount from USAC. The Service Provider agrees that prior to submitting the Form 472,
 - a. Service Provider has performed the services that reimbursement is being requested for, and
 - b. Service Provider has submitted a discounted invoice to the Owner for the reimbursement amount being requested for.

In the event that the Owner authorizes the Service Provider to begin service prior to filing a Form 486 (Receipt of Service Confirmation Form), the Owner agrees to pay the Service Provider in full for the discounted and undiscounted amount of the accepted service(s) received. The Owner shall, at their sole discretion, seek reimbursement for the discounted amount of the service provided from USAC. The Owner shall do so by preparing and submitting a Form 472 Billed Entity Applicant Reimbursement (BEAR) to USAC. Service Provider agrees to remit any and all

reimbursement payments received by the Service Provider as a result of a Form 472 filed by the Owner, within 20 business days after receipt of funds released by USAC.

5. Service Delivery. In compliance with the E-rate program rules, Parties agree that the service(s) under the Agreement will not begin prior to July 1, 2020, or extend beyond September 30, 2021, without prior approval of USAC. Parties agree that no service(s) may commence until the Service Provider has received a duly authorized written Notice to Proceed from the Owner.
6. Growth Clause. The Parties agree that during the term of the Agreement the Owner may increase the scope of the agreed upon service(s) in whatever manner that best meet the interest of the Owner. No change to the Agreement shall be enforceable unless agreed upon in writing by both Parties.

IN WITNESS WHEREOF, the parties hereto have caused this Amendment to be duly executed and delivered as of the Effective Date set forth in the introductory paragraph above.

"OWNER"

Tipton Elementary School District

By: Stacey Bettencourt
Name: Stacey Bettencourt
Title: Superintendent
Date: 12/15/19

"SERVICE PROVIDER"

AMSINET, Inc.

By: Diana Monaghan
Name: Diana Monaghan
Title: Vice President
Date: 12/13/2019

5. FINANCE: Action items:

5.1 Vendor Payments

APY List

Date Paid between 10/30/2019 and 11/29/2019

<u>Vendor No</u>	<u>Vendor Name</u>	<u>Reference Number</u>	<u>Payment Date</u>	<u>Invoice Number/Desc.</u>	<u>AccountCode</u>	<u>Amount</u>
13670	AERIES,INC - EAGLE SOFTWARE	200705	11/08/2019	CONF-19651	010-00000-0-11100-10000-52000-0	\$1,250.00
14391	AGUIRRE,JESSICA	200648	11/01/2019	REMBRST 10/09	010-90101-0-11100-31300-52000-0	\$19.95
14391	AGUIRRE,JESSICA	200679	11/08/2019	REMBRST 10/30	010-90101-0-11100-31300-52000-0	\$55.68
13036	AMERICAN FIDELITY	200734	11/22/2019	OCTOBER2019	010-00000-0-00000-00000-95024-0	\$317.04
12788	ARAMARK UNIFORM SERVICES INC	200597	11/01/2019	602301211	010-00000-0-00000-81000-56000-0	\$440.07
12788	ARAMARK UNIFORM SERVICES INC	200598	11/01/2019	602294047	010-00000-0-00000-81000-56000-0	\$440.07
12788	ARAMARK UNIFORM SERVICES INC	200680	11/08/2019	602308418	010-00000-0-00000-81000-56000-0	\$407.85
12788	ARAMARK UNIFORM SERVICES INC	200733	11/22/2019	602315800	010-00000-0-00000-81000-56000-0	\$438.85
12788	ARAMARK UNIFORM SERVICES INC	200760	11/22/2019	602322939	010-00000-0-00000-81000-56000-0	\$438.85
13904	AT&T	200785	11/22/2019	BAN 9391028858	010-00000-0-00000-72000-59000-0	\$453.48
13904	AT&T	200786	11/22/2019	BAN 9391028859	010-00000-0-00000-72000-59000-0	\$58.89
14101	B&B PEST CONTROL SERVICE	200681	11/08/2019	01-TIP-10-19	010-00000-0-00000-81000-58000-0	\$170.00
14101	BASIC INDUSTRIES	200732	11/08/2019	113398	010-81500-0-00000-81000-43000-0	\$590.48
13619	CDW GOVERNMENT, INC.	200703	11/08/2019	VMX3873	010-07200-0-11100-10000-43000-0	\$483.80
13619	CDW GOVERNMENT, INC.	200750	11/22/2019	VJB1916	010-07200-0-11100-10000-43000-0	\$2,488.80
13619	CDW GOVERNMENT, INC.	200761	11/22/2019	VQX4230	010-07200-0-11100-10000-43000-0	\$183.61
13619	CDW GOVERNMENT, INC.	200704	11/08/2019	VMD0819	010-41270-0-11100-10000-44000-0	\$545.28
12602	COLSON AUTO PARTS	200735	11/22/2019	967983	010-07230-0-00000-36000-43000-0	\$13.46
14167	DOCUMENT TRACKING SERVICES	200658	11/01/2019	9327206	010-07200-0-00000-24950-58000-0	\$525.00
14177	DUBUQUE BANK & TRUST	200674	11/08/2019	7287401335	010-99900-0-00000-91000-74380-0	\$4,479.12
14177	DUBUQUE BANK & TRUST	200675	11/08/2019	7287401335	010-99900-0-00000-91000-74390-0	\$23,520.88
13983	EWING IRRIGATION	200617	11/01/2019	8520350	010-81500-0-00000-81000-43000-0	\$884.93
13983	EWING IRRIGATION	200024	11/01/2019	8536929	010-81500-0-00000-81000-43000-0	(\$20.08)
13983	EWING IRRIGATION	200618	11/01/2019	8565004	010-81500-0-00000-81000-43000-0	\$23.74
13983	EWING IRRIGATION	200695	11/08/2019	8565005	010-81500-0-00000-81000-43000-0	\$143.13
14375	F & M VISA s	200667	11/01/2019	8230-SOLIAN	010-00000-0-00000-27000-52000-0	\$458.78
14375	F & M VISA s	200790	11/22/2019	8230-SOLIAN	010-00000-0-00000-72000-58000-0	\$32.58
14375	F & M VISA s	200789	11/22/2019	8230-SOLIAN	010-07200-0-11100-10000-58000-0	\$59.00
14375	F & M VISA s	200668	11/01/2019	8230-SOLIAN	010-41270-0-11100-10000-43000-0	\$75.38
14375	F & M VISA s	200669	11/01/2019	8230-SOLIAN	010-41270-0-11100-10000-43000-0	\$118.44
14374	F & M VISA b	200787	11/22/2019	7885-BETTENCOURT	010-00000-0-00000-71500-43000-0	\$1,133.47
14374	F & M VISA b	200788	11/22/2019	7885-BETTENCOURT	010-00000-0-00000-72000-58000-0	\$9.53
14374	F & M VISA b	200642	11/01/2019	7885-BETTENCOURT	010-00000-0-11100-10000-58000-0	\$179.88
14374	F & M VISA b	200644	11/01/2019	7885-BETTENCOURT	010-07200-0-00000-24950-43000-0	\$585.00
14374	F & M VISA b	200645	11/01/2019	7885-BETTENCOURT	010-11000-0-11100-10000-43000-0	\$55.23

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14374	F & M VISA b	200643	11/01/2019	7885-BETTENCOURT	010-56400-0-11100-10000-43000-0	\$59.58
14387	F & M VISA h	200795	11/22/2019	8453-HENRY	010-00000-0-00000-72000-59000-0	\$6.85
14373	F & M VISA m	200793	11/22/2019	7893-MARTIN	010-00000-0-00000-72000-58000-0	\$11.02
14373	F & M VISA m	200661	11/01/2019	7893-MARTIN	010-00000-0-00000-81000-58000-0	\$39.15
14373	F & M VISA m	200794	11/22/2019	7893-MARTIN	010-00000-0-11100-10000-43000-0	\$718.00
14373	F & M VISA m	200028	11/01/2019	7893-MARTIN	010-07200-0-11100-10000-43000-0	(\$27.64)
14373	F & M VISA m	200663	11/01/2019	7893-MARTIN	010-07200-0-11100-10000-43000-0	\$119.88
14373	F & M VISA m	200664	11/01/2019	7893--MARTIN	010-07200-0-11100-10000-43000-0	\$83.25
14373	F & M VISA m	200671	11/01/2019	7893-MARTIN	010-07230-0-00000-36000-43000-0	\$149.00
14373	F & M VISA m	200662	11/01/2019	7893-MARTIN	010-11000-0-11100-10000-43000-0	\$601.25
14373	F & M VISA m	200026	11/01/2019	7893-MARTIN	010-11000-0-11100-10000-43000-0	(\$601.25)
14373	F & M VISA m	200792	11/22/2019	7893-MARTIN	010-11000-0-11100-10000-43000-0	\$107.74
14373	F & M VISA m	200666	11/01/2019	7893-MARTIN	010-81500-0-00000-81000-43000-0	\$335.53
14373	F & M VISA m	200791	11/22/2019	7893-MARTIN	010-81500-0-00000-81000-43000-0	\$336.72
14373	F & M VISA m	200665	11/01/2019	7893-MARTIN	010-90336-0-11100-10000-43000-1	\$307.70
13590	Flipside Products Inc	200673	11/01/2019	181450	010-07200-0-11100-10000-43000-0	\$163.56
14394	FOLLETT INSTITUTE	200660	11/01/2019	ZDNFQQ626MC	010-07200-0-11100-24203-52000-0	\$297.00
14102	FOLLETT SCHOOL SOLUTIONS, INC.	200599	11/01/2019	543953F	010-07200-0-11100-24203-43000-0	\$205.51
14246	FRESNO PRODUCE INC	200723	11/08/2019	943909	010-90336-0-11100-10000-43000-0	\$67.43
11961	GIOTTOS ALARM TECH	200745	11/22/2019	127601	010-81500-0-00000-81000-58000-0	\$143.27
13752	GLORIA ALVAREZ	200756	11/22/2019	REMBRST 11/6	010-30100-0-11100-10000-52000-0	\$18.68
14069	J's COMMUNICATIONS, INC.	200764	11/22/2019	19-2237	010-00000-0-00000-81000-59000-0	\$553.94
11950	LAWRENCE TRACTOR CO, INC	200782	11/22/2019	379887	010-00000-0-00000-81000-43000-0	\$41.68
13961	LOWE'S	200670	11/01/2019	908544	010-00000-0-00000-81000-43000-0	\$57.26
13961	LOWE'S	200797	11/22/2019	08059	010-00000-0-00000-81000-43000-0	\$123.69
12270	LOZANO SMITH	200649	11/01/2019	2093739	010-00000-0-00000-71000-58000-0	\$740.25
12270	LOZANO SMITH	200650	11/01/2019	2093740	010-00000-0-00000-71000-58000-0	\$1,455.82
12270	LOZANO SMITH	200652	11/01/2019	2093743	010-00000-0-00000-71000-58000-0	\$1,332.45
12270	LOZANO SMITH	200651	11/01/2019	2093741	010-00000-0-00000-71000-58000-0	\$320.78
12270	LOZANO SMITH	200777	11/22/2019	2095757	010-00000-0-00000-71000-58000-0	\$715.58
12270	LOZANO SMITH	200778	11/22/2019	2095758	010-00000-0-00000-71000-58000-0	\$1,505.18
14343	MARYANN HENRY	200656	11/01/2019	REIMB.CERT.MAIL	010-00000-0-00000-72000-59000-0	\$7.00
13396	MAS ENTERPRISES	200739	11/22/2019	51043	010-07230-0-00000-36000-58000-0	\$60.00
13396	MAS ENTERPRISES	200740	11/22/2019	51042	010-07230-0-00000-36000-58000-0	\$51.75
13396	MAS ENTERPRISES	200741	11/22/2019	51040	010-07230-0-00000-36000-58000-0	\$51.75
14255	MEGAN RICE	200755	11/22/2019	REMBRST 11/6	010-73110-0-11100-24203-52000-0	\$137.46
14381	MENDOZA, YVONNE	200655	11/01/2019	10/30/19	010-00000-0-00000-72000-52000-0	\$14.27
13882	MOBILE MODULAR MGT. CORP.	200614	11/01/2019	1990806	010-00000-0-00000-81000-56000-0	\$610.00
13882	MOBILE MODULAR MGT. CORP.	200615	11/01/2019	1990785	010-00000-0-00000-81000-56000-0	\$610.00
13882	MOBILE MODULAR MGT. CORP.	200616	11/01/2019	1990748	010-00000-0-00000-81000-56000-0	\$610.00

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14347	MOSYLE CORPORATION	200759	11/22/2019	1910030	010-07200-0-11100-10000-58000-0	\$385.00
12836	OFFICE DEPOT, INC.	200621	11/01/2019	389347622001	010-00000-0-00000-72000-43000-0	\$76.83
12836	OFFICE DEPOT, INC.	200620	11/01/2019	391630438001	010-00000-0-00000-81000-43000-0	\$44.74
12836	OFFICE DEPOT, INC.	200622	11/01/2019	390442450001	010-00000-0-11100-10000-43000-0	\$19.14
12836	OFFICE DEPOT, INC.	200627	11/01/2019	374219596001	010-07200-0-11100-10000-43000-0	\$46.16
12836	OFFICE DEPOT, INC.	200625	11/01/2019	374216755001	010-07200-0-11100-10000-43000-0	\$24.95
12836	OFFICE DEPOT, INC.	200626	11/01/2019	374219595001	010-07200-0-11100-10000-43000-0	\$30.36
12836	OFFICE DEPOT, INC.	200629	11/01/2019	387645048001	010-07200-0-11100-10000-43000-0	\$78.63
12836	OFFICE DEPOT, INC.	200619	11/01/2019	385268879001	010-07200-0-11100-10000-43000-0	\$79.61
12836	OFFICE DEPOT, INC.	200025	11/01/2019	385267044001	010-07200-0-11100-10000-43000-0	(\$79.61)
12836	OFFICE DEPOT, INC.	200708	11/08/2019	392234843001	010-07200-0-11100-10000-43000-0	\$10.75
12836	OFFICE DEPOT, INC.	200709	11/08/2019	392233540001	010-07200-0-11100-10000-43000-0	\$53.40
12836	OFFICE DEPOT, INC.	200712	11/08/2019	379374727001	010-07200-0-11100-10000-43000-0	\$25.90
12836	OFFICE DEPOT, INC.	200713	11/08/2019	392926182001	010-07200-0-11100-10000-43000-0	\$56.28
12836	OFFICE DEPOT, INC.	200779	11/22/2019	382947834001	010-07200-0-11100-10000-43000-0	\$79.61
12836	OFFICE DEPOT, INC.	200751	11/22/2019	382948202001	010-07200-0-11100-10000-43000-0	\$63.45
12836	OFFICE DEPOT, INC.	200624	11/01/2019	390837016001	010-11000-0-11100-10000-43000-0	\$79.86
12836	OFFICE DEPOT, INC.	200628	11/01/2019	388427894001	010-11000-0-11100-10000-43000-0	\$92.16
12836	OFFICE DEPOT, INC.	200623	11/01/2019	390840506001	010-11000-0-11100-10000-43000-0	\$11.95
12836	OFFICE DEPOT, INC.	200706	11/08/2019	375883012001	010-11000-0-11100-10000-43000-0	\$29.29
12836	OFFICE DEPOT, INC.	200707	11/08/2019	375882460001	010-11000-0-11100-10000-43000-0	\$33.18
12836	OFFICE DEPOT, INC.	200730	11/08/2019	377670699001	010-11000-0-11100-10000-43000-0	\$51.62
12836	OFFICE DEPOT, INC.	200710	11/08/2019	393699031001	010-11000-0-11100-10000-43000-0	\$54.46
12836	OFFICE DEPOT, INC.	200711	11/08/2019	372771715001	010-11000-0-11100-10000-43000-0	\$25.19
12836	OFFICE DEPOT, INC.	200731	11/08/2019	377673382001	010-11000-0-11100-10000-43000-0	\$28.02
12836	OFFICE DEPOT, INC.	200030	11/22/2019	379396414001	010-11000-0-11100-10000-43000-0	(\$79.47)
12836	OFFICE DEPOT, INC.	200798	11/22/2019	374850152001	010-11000-0-11100-10000-43000-0	\$79.47
12836	OFFICE DEPOT, INC.	200780	11/22/2019	388450682001	010-11000-0-11100-10000-43000-0	\$127.26
12836	OFFICE DEPOT, INC.	200781	11/22/2019	388451896001	010-11000-0-11100-10000-43000-0	\$21.22
12836	OFFICE DEPOT, INC.	200765	11/22/2019	378994317002	010-11000-0-11100-10000-43000-0	\$35.65
12836	OFFICE DEPOT, INC.	200768	11/22/2019	382397051001	010-11000-0-11100-10000-43000-0	\$6.89
12836	OFFICE DEPOT, INC.	200767	11/22/2019	382396279001	010-11000-0-11100-10000-43000-0	\$73.04
12836	OFFICE DEPOT, INC.	200752	11/22/2019	379398337001	010-11000-0-11100-10000-43000-0	\$79.47
12836	OFFICE DEPOT, INC.	200630	11/01/2019	386362105001	010-60100-0-11100-10000-43000-0	\$29.73
12836	OFFICE DEPOT, INC.	200720	11/08/2019	386362029001	010-60100-0-11100-10000-43000-0	\$59.51
12836	OFFICE DEPOT, INC.	200716	11/08/2019	390539097001	010-60100-0-11100-10000-43000-0	\$88.48
12836	OFFICE DEPOT, INC.	200718	11/08/2019	373425473001	010-60100-0-11100-10000-43000-0	\$37.70
12836	OFFICE DEPOT, INC.	200717	11/08/2019	382671404001	010-60100-0-11100-10000-43000-0	\$14.75
12836	OFFICE DEPOT, INC.	200719	11/08/2019	373425477001	010-60100-0-11100-10000-43000-0	\$21.54
12836	OFFICE DEPOT, INC.	200721	11/08/2019	382671507001	010-60100-0-11100-10000-43000-0	\$5.28

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12836	OFFICE DEPOT, INC.	200766	11/22/2019	382671506001	010-60100-0-11100-10000-43000-0	\$40.33
12836	OFFICE DEPOT, INC.	200031	11/22/2019	400133192001	010-60100-0-11100-10000-43000-0	(\$40.33)
13562	ORIENTAL TRADING CO.	200770	11/22/2019	698685917-01	010-60100-0-11100-10000-43000-0	\$513.24
13562	ORIENTAL TRADING CO.	200769	11/22/2019	698685917-02	010-60100-0-11100-10000-43000-0	\$14.93
14094	PROFESSIONAL PRINT & MAIL	200613	11/01/2019	100890	010-07230-0-00000-36000-43000-0	\$276.54
13950	PROFESSOR TOY OF VIS	200758	11/19/2019	8002234	010-11000-0-11100-10000-43000-0	\$105.84
14355	QUALITY LANDSCAPE INC	200672	11/01/2019	12662	010-99901-0-00000-85000-61700-0	\$1,554.00
13548	SCHOLASTIC BOOK FAIRS - 13	200633	11/01/2019	W4279105BF	010-11000-0-11100-10000-43000-0	\$97.93
13548	SCHOLASTIC BOOK FAIRS - 13	200635	11/01/2019	W4279105BF	010-60100-0-11100-10000-43000-0	\$369.12
13548	SCHOLASTIC BOOK FAIRS - 13	200634	11/01/2019	W4279105BF	010-90336-0-11100-10000-43000-0	\$83.94
13717	SCHOOLWORKS, INC.	200659	11/01/2019	3235	010-00000-0-00000-72000-58000-0	\$1,500.00
14111	SISC	200678	11/08/2019	SISC 11/2019	010-00000-0-00000-00000-95024-0	\$62,555.24
14111	SISC	200676	11/08/2019	SISC 11/2019	010-00000-0-00000-00000-95028-0	\$6,867.00
14111	SISC	200677	11/08/2019	SISC 11/2019	010-00000-0-00000-71000-34020-0	\$7,242.40
5388	SOUTHERN CAL GAS	200606	11/01/2019	108 416 9100 8	010-00000-0-00000-81000-55000-0	\$493.43
5383	SOUTHERN CALIF EDISON CO	200639	11/01/2019	3-003-6474-91	010-00000-0-00000-81000-55000-0	\$735.43
5383	SOUTHERN CALIF EDISON CO	200605	11/01/2019	3-003-6248-80	010-99900-0-00000-81000-55000-0	\$5,350.94
13902	SOUTHWEST SCH. & OFFICE SUPPLY	200604	11/01/2019	PINV0640566	010-00000-0-11100-10000-43000-0	\$290.24
13130	SYSCO FOOD SERVICES	200638	11/01/2019	284202443	010-00000-0-11100-10000-43000-0	\$368.77
13130	SYSCO FOOD SERVICES	200783	11/22/2019	284230054	010-00000-0-11100-10000-43000-0	\$142.02
13130	SYSCO FOOD SERVICES	200637	11/01/2019	284202444	010-60100-0-11100-10000-43000-0	\$411.33
13130	SYSCO FOOD SERVICES	200724	11/08/2019	284211579	010-60100-0-11100-10000-43000-0	\$421.78
13130	SYSCO FOOD SERVICES	200722	11/08/2019	284169892	010-60100-0-11100-10000-43000-0	\$1,119.51
13130	SYSCO FOOD SERVICES	200784	11/22/2019	284230055	010-60100-0-11100-10000-43000-0	\$437.45
14393	TEAM LEADER INC	200776	11/22/2019	RG 105054	010-00000-0-11100-10000-43000-0	\$1,788.65
14369	THE HOME DEPOT PRO	200687	11/08/2019	518063458	010-81500-0-00000-81000-43000-0	\$283.57
14369	THE HOME DEPOT PRO	200700	11/08/2019	519413637	010-81500-0-00000-81000-43000-0	\$1,249.07
14369	THE HOME DEPOT PRO	200029	11/08/2019	519600290	010-81500-0-00000-81000-43000-0	(\$67.20)
14369	THE HOME DEPOT PRO	200748	11/22/2019	519158612	010-81500-0-00000-81000-43000-0	\$281.18
14369	THE HOME DEPOT PRO	200749	11/22/2019	520564865	010-81500-0-00000-81000-43000-0	\$86.18
13985	TIFFANI BENEDETTI	200647	11/01/2019	REMBRST 9/19-9/18	010-90111-0-11100-10000-52000-0	\$223.78
12264	TIPTON AUTO PARTS	200691	11/08/2019	16143	010-81500-0-00000-81000-43000-0	\$10.75
12264	TIPTON AUTO PARTS	200692	11/08/2019	16467	010-81500-0-00000-81000-43000-0	\$7.85
12264	TIPTON AUTO PARTS	200689	11/08/2019	15975	010-81500-0-00000-81000-43000-0	\$46.73
12264	TIPTON AUTO PARTS	200690	11/08/2019	16032	010-81500-0-00000-81000-43000-0	\$49.83
12264	TIPTON AUTO PARTS	200694	11/08/2019	16909	010-81500-0-00000-81000-43000-0	\$6.69
12264	TIPTON AUTO PARTS	200688	11/08/2019	15830	010-81500-0-00000-81000-43000-0	\$2.96
12264	TIPTON AUTO PARTS	200693	11/08/2019	16504	010-81500-0-00000-81000-43000-0	\$10.72
5760	TIPTON COMMUNITY SERVICES DIST	200684	11/08/2019	10040002	010-00000-0-00000-81000-55000-0	\$944.98
5763	TIPTON SCH REV CASH FUND	200636	11/01/2019	057842-0572	010-00000-0-00000-72000-59000-0	\$13.70

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13463	TULARE COUNTY OFFICE OF EDUCAT	200699	11/08/2019	200557	010-00000-0-00000-72000-52000-0	\$100.00
12324	TULE TRASH COMPANY	200686	11/08/2019	44489	010-00000-0-00000-81000-55000-0	\$754.00
13496	VALLEY PACIFIC PET. SERV., INC	200609	11/01/2019	19-704307	010-07230-0-00000-36000-43000-0	\$810.12
13496	VALLEY PACIFIC PET. SERV., INC	200747	11/22/2019	19-709936	010-07230-0-00000-36000-43000-0	\$1,399.62
13333	VERIZON WIRELESS	200612	11/01/2019	942004164-00001	010-00000-0-00000-81000-59000-0	\$557.00
14325	VIVIANA RAMIREZ	200796	11/22/2019	REMBRST 11/19	010-90336-0-11100-10000-52000-0	\$27.32
14354	WIZIX TECH GROUP INC	200728	11/08/2019	131720	010-00000-0-00000-72000-58000-0	\$248.19
14354	WIZIX TECH GROUP INC	200727	11/08/2019	131719	010-00000-0-11100-10000-58000-0	\$590.73
14354	WIZIX TECH GROUP INC	200726	11/08/2019	131722	010-00000-0-11100-10000-58000-0	\$1,862.68
14354	WIZIX TECH GROUP INC	200729	11/08/2019	131721	010-00000-0-11100-10000-58000-0	\$220.34

010-General Fund Total Expenditures:

\$157,663.23

<u>CAFETERIA FUND 130</u>						
14374	F & M VISA b	200646	11/01/2019	7885-BETTENCOURT	130-53100-0-00000-37000-43000-0	\$64.58
14345	J & E RESTAURANT SUPPLY	200744	11/22/2019	64145	130-53100-0-00000-37000-43000-0	\$1,263.99
12836	OFFICE DEPOT, INC.	200714	11/08/2019	393616730001	130-53100-0-00000-37000-43000-0	\$28.45
12836	OFFICE DEPOT, INC.	200715	11/08/2019	393616969001	130-53100-0-00000-37000-43000-0	\$80.50
14287	P & R Paper Supply Company, In	200754	11/22/2019	10754475-00	130-53100-0-00000-37000-43000-0	\$1,114.54
13412	US SOAP WEST, LLC	200725	11/08/2019	24476	130-53100-0-00000-37000-43000-0	\$70.04
14246	FRESNO PRODUCE INC	200601	11/01/2019	940762	130-53100-0-00000-37000-47000-0	\$719.96
14246	FRESNO PRODUCE INC	200602	11/01/2019	936729	130-53100-0-00000-37000-47000-0	\$57.00
14246	FRESNO PRODUCE INC	200603	11/01/2019	942775	130-53100-0-00000-37000-47000-0	\$798.63
14246	FRESNO PRODUCE INC	200696	11/08/2019	943909	130-53100-0-00000-37000-47000-0	\$690.73
14246	FRESNO PRODUCE INC	200736	11/22/2019	944618	130-53100-0-00000-37000-47000-0	\$495.85
14246	FRESNO PRODUCE INC	200738	11/22/2019	939721	130-53100-0-00000-37000-47000-0	\$57.00
14246	FRESNO PRODUCE INC	200737	11/22/2019	940906	130-53100-0-00000-37000-47000-0	\$57.00
14246	FRESNO PRODUCE INC	200762	11/22/2019	940907	130-53100-0-00000-37000-47000-0	\$335.61
12921	GOLD STAR FOODS INC.	200607	11/01/2019	2853557	130-53100-0-00000-37000-47000-0	\$802.10
12921	GOLD STAR FOODS INC.	200608	11/01/2019	2897547	130-53100-0-00000-37000-47000-0	\$813.60
12921	GOLD STAR FOODS INC.	200697	11/08/2019	2897512	130-53100-0-00000-37000-47000-0	\$308.25
12921	GOLD STAR FOODS INC.	200763	11/22/2019	2920528	130-53100-0-00000-37000-47000-0	\$459.65
13191	PRODUCERS DAIRY FOODS	200631	11/01/2019	48084927438	130-53100-0-00000-37000-47000-0	\$411.08
13191	PRODUCERS DAIRY FOODS	200632	11/01/2019	48084926726	130-53100-0-00000-37000-47000-0	\$900.56
13191	PRODUCERS DAIRY FOODS	200653	11/01/2019	48084928817	130-53100-0-00000-37000-47000-0	\$396.67
13191	PRODUCERS DAIRY FOODS	200654	11/01/2019	48084929903	130-53100-0-00000-37000-47000-0	\$473.31
13191	PRODUCERS DAIRY FOODS	200702	11/08/2019	48084931454	130-53100-0-00000-37000-47000-0	\$384.08
13191	PRODUCERS DAIRY FOODS	200701	11/08/2019	48084930462	130-53100-0-00000-37000-47000-0	\$415.04
13191	PRODUCERS DAIRY FOODS	200742	11/22/2019	48084932183	130-53100-0-00000-37000-47000-0	\$535.96
13191	PRODUCERS DAIRY FOODS	200743	11/22/2019	48084932986	130-53100-0-00000-37000-47000-0	\$311.64

<u>Vendor No</u>	<u>Vendor Name</u>	<u>Reference Number</u>	<u>Payment Date</u>	<u>Invoice Number/Desc.</u>	<u>AccountCode</u>	<u>Amount</u>
13191	PRODUCERS DAIRY FOODS	200773	11/22/2019	48084933677	130-53100-0-00000-37000-47000-0	\$558.69
13191	PRODUCERS DAIRY FOODS	200774	11/22/2019	48084933994	130-53100-0-00000-37000-47000-0	\$487.98
13191	PRODUCERS DAIRY FOODS	200771	11/22/2019	48084906960	130-53100-0-00000-37000-47000-0	\$610.66
13191	PRODUCERS DAIRY FOODS	200772	11/22/2019	2558675	130-53100-0-00000-37000-47000-0	\$114.17
13130	SYSCO FOOD SERVICES	200611	11/01/2019	284202442	130-53100-0-00000-37000-47000-0	\$3,510.32
13130	SYSCO FOOD SERVICES	200698	11/08/2019	284211578	130-53100-0-00000-37000-47000-0	\$4,029.85
13130	SYSCO FOOD SERVICES	200775	11/22/2019	284230053	130-53100-0-00000-37000-47000-0	\$3,149.09
13130	SYSCO FOOD SERVICES	200032	11/22/2019	284230948	130-53100-0-00000-37000-47000-0	(\$10.20)
13130	SYSCO FOOD SERVICES	200033	11/22/2019	284230951	130-53100-0-00000-37000-47000-0	(\$13.16)
12650	VALLEY FOOD SERVICE	200746	11/22/2019	375983	130-53100-0-00000-37000-47000-0	\$1,692.34
13388	TIPTON SCHOOL CAFETERIA	200640	11/01/2019	4171	130-53100-0-00000-37000-52000-0	\$60.00
14101	B&B PEST CONTROL SERVICE	200682	11/08/2019	01-TIP-10-19	130-53100-0-00000-37000-58000-0	\$40.00
14159	HEARTLAND SCHOOL SOLUTIONS	200657	11/01/2019	HSSREC004415	130-53100-0-00000-37000-58000-0	\$497.50
13130	SYSCO FOOD SERVICES	200757	11/22/2019	284225765	130-53100-0-00000-37000-58000-0	\$889.03
12324	TULE TRASH COMPANY	200685	11/08/2019	44488	130-53100-0-00000-81000-55000-0	\$1,131.00

130-Cafeteria Fund Total Expenditures: \$28,793.09

<u>FUND 140 Deferred Maintenance</u>				<u>DEFERRED MAINTENANCE FUND 140</u>		
13170	SOULTS PUMP	200641	11/01/2019	79107	140-06205-0-00000-81000-56000-0	\$10,541.12

140-Deferred Maintenance Total Expenditures: \$10,541.12

TOTAL PAYMENTS \$196,997.44

5. FINANCE: Action items:

5.2 Budget Revisions

Budget Revision Report

Bdg Revision Final

Control Number: 120539019

Account Classification		Approved / Revised	Change Amount	Proposed Budget
Fund: 0100	General Fund			
Revenues				
LCFF Sources				
	010-00000-0-00000-00000-80110-0	\$4,430,566.00	(\$302.00)	\$4,430,264.00
	Total:	\$4,430,566.00	(\$302.00)	\$4,430,264.00
Federal Revenues				
	010-30100-0-00000-00000-82900-0	\$249,081.00	\$97,292.00	\$346,373.00
	010-40350-0-00000-00000-82900-0	\$29,252.00	\$25,456.00	\$54,708.00
	010-41270-0-00000-00000-82900-0	\$0.00	\$34,544.00	\$34,544.00
	010-42010-0-00000-00000-82900-0	\$3,140.00	\$3,648.87	\$6,788.87
	Total:	\$281,473.00	\$160,940.87	\$442,413.87
Other State Revenues				
	010-00000-0-00000-00000-85500-0	\$17,686.00	(\$470.00)	\$17,216.00
	010-11000-0-00000-00000-85600-0	\$79,279.00	\$1,095.00	\$80,374.00
	010-63000-0-00000-00000-85600-0	\$27,827.00	\$540.00	\$28,367.00
	010-73110-0-00000-00000-85900-0	\$0.00	\$4,513.00	\$4,513.00
	Total:	\$124,792.00	\$5,678.00	\$130,470.00
Total Revenues		\$4,836,831.00	\$166,316.87	\$5,003,147.87
Expenditures				
Certificated Salaries				
	010-00000-0-11100-10000-11001-0	(\$520,475.00)	(\$39,800.00)	(\$560,275.00)
	010-14000-0-11100-10000-11000-0	\$520,475.00	\$39,800.00	\$560,275.00
	010-40350-0-11100-10000-11002-0	\$0.00	\$3,000.00	\$3,000.00
	010-40350-0-11100-10000-11003-0	\$0.00	\$7,000.00	\$7,000.00
	Total:	\$0.00	\$10,000.00	\$10,000.00
Classified Salaries				
	010-30100-0-11100-10000-21002-0	\$0.00	\$4,000.00	\$4,000.00
	Total:	\$0.00	\$4,000.00	\$4,000.00

Budget Revision Report

Bdg Revision Final

Control Number: 120539019

Account Classification	Approved / Revised	Change Amount	Proposed Budget
Employee Benefits			
010-00000-0-11100-10000-31011-0	(\$223,030.00)	(\$11,888.00)	(\$234,918.00)
010-14000-0-11100-10000-31010-0	\$87,920.00	\$11,888.00	\$99,808.00
010-30100-0-11100-10000-31010-0	\$509.00	\$391.00	\$900.00
010-30100-0-11100-10000-33022-0	\$5,528.00	\$500.00	\$6,028.00
010-30100-0-11100-10000-33023-0	\$1,293.00	\$107.00	\$1,400.00
010-30100-0-11100-10000-37520-0	\$0.00	\$195.00	\$195.00
010-40350-0-11100-10000-31010-0	\$0.00	\$2,000.00	\$2,000.00
010-40350-0-11100-10000-33013-0	\$0.00	\$200.00	\$200.00
010-40350-0-11100-10000-34010-0	\$0.00	\$2,000.00	\$2,000.00
010-40350-0-11100-10000-35010-0	\$0.00	\$18.00	\$18.00
010-40350-0-11100-10000-36010-0	\$0.00	\$550.00	\$550.00
010-40350-0-11100-10000-37010-0	\$0.00	\$15.00	\$15.00
010-40350-0-11100-10000-37510-0	\$0.00	\$15.00	\$15.00
Total:	(\$127,780.00)	\$5,991.00	(\$121,789.00)
Books and Supplies			
010-00000-0-00000-71500-43000-0	\$1,500.00	\$3,000.00	\$4,500.00
010-41270-0-11100-10000-43000-0	\$7,411.72	\$1,429.00	\$8,840.72
010-41270-0-11100-10000-44000-0	\$545.28	\$16,208.00	\$16,753.28
010-42010-0-11100-10000-43000-0	\$2,078.00	\$1,574.87	\$3,652.87
010-90111-0-11100-10000-43000-0	\$0.00	\$2,000.00	\$2,000.00
010-90358-0-00000-24950-43000-0	\$0.00	\$1,221.22	\$1,221.22
Total:	\$11,535.00	\$25,433.09	\$36,968.09
Services, Other Operating Expenses			
010-00000-0-00000-71000-52000-0	\$5,000.00	(\$3,000.00)	\$2,000.00
010-07200-0-11100-10000-53000-0	\$16,000.00	(\$8,000.00)	\$8,000.00
010-07200-0-11100-10000-58000-0	\$15,000.00	\$8,000.00	\$23,000.00
010-30100-0-11100-10000-58000-0	\$15,000.00	\$55,914.00	\$70,914.00
010-30100-0-11100-21300-58000-0	\$5,000.00	\$30,000.00	\$35,000.00
010-40350-0-11100-10000-52000-0	\$6,906.00	\$8,989.00	\$15,895.00
010-41270-0-11100-10000-58000-0	\$7,950.00	\$1,000.00	\$8,950.00
010-42010-0-11100-10000-58000-0	\$1,000.00	\$2,000.00	\$3,000.00
010-62300-0-00000-81000-58000-0	\$0.00	\$11,653.20	\$11,653.20

Budget Revision Report

Bdg Revision Final

Control Number: 120539019

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-73110-0-00000-27000-52000-0	\$0.00	\$500.00	\$500.00
010-73110-0-11100-10000-52000-0	\$0.00	\$1,500.00	\$1,500.00
010-73110-0-11100-10000-58000-0	\$0.00	\$2,013.00	\$2,013.00
010-73110-0-11100-24203-52000-0	\$0.00	\$500.00	\$500.00
010-90111-0-11100-10000-52000-0	\$9,000.00	\$3,000.53	\$12,000.53
010-90111-0-11100-10000-58000-0	\$1,000.00	\$1,097.00	\$2,097.00
Total:	\$81,856.00	\$115,166.73	\$197,022.73

Direct Support/Indirect Costs

010-00000-0-00000-72100-73100-0	(\$37,140.00)	(\$7,928.00)	(\$45,068.00)
010-30100-0-00000-72100-73100-0	\$13,446.00	\$6,185.00	\$19,631.00
010-40350-0-00000-72100-73100-0	\$1,673.00	\$1,669.00	\$3,342.00
010-42010-0-00000-72100-73100-0	\$62.00	\$74.00	\$136.00
Total:	(\$21,959.00)	\$0.00	(\$21,959.00)

Total Expenditures (\$56,348.00) \$160,590.82 \$104,242.82

Budgeted Unappropriated Fund Balance before this adjustment: \$2,816,353.38

Total Adjustment to Unappropriated Fund Balance: \$5,726.05

Budgeted Unappropriated Fund Balance after this adjustment: \$2,822,079.43

Budget Revision Report

Bdg Revision Final

Control Number: 120539019

Account Classification		Approved / Revised	Change Amount	Proposed Budget
Fund: 1300	Cafeteria Special Revenue Fund			
Expenditures				
Employee Benefits				
	130-53100-0-00000-37000-37520-0	\$100.00	\$500.00	\$600.00
	Total:	\$100.00	\$500.00	\$600.00
Books and Supplies				
	130-53100-0-00000-37000-43000-0	\$18,000.00	\$5,000.00	\$23,000.00
	Total:	\$18,000.00	\$5,000.00	\$23,000.00
Services, Other Operating Expenses				
	130-53100-0-00000-81000-55000-0	\$10,000.00	\$1,000.00	\$11,000.00
	Total:	\$10,000.00	\$1,000.00	\$11,000.00
Capital Outlay				
	130-53100-0-00000-81000-64000-0	\$15,000.00	(\$6,500.00)	\$8,500.00
	Total:	\$15,000.00	(\$6,500.00)	\$8,500.00
Total	Expenditures	\$43,100.00	\$0.00	\$43,100.00
Budgeted Unappropriated Fund Balance before this adjustment:			\$229,622.00	
Total Adjustment to Unappropriated Fund Balance:			\$0.00	
Budgeted Unappropriated Fund Balance after this adjustment:			\$229,622.00	

Budget Revision Report

Bdg Revision Final

Control Number: 120539019

Account Classification

Approved / Revised

Change Amount

Proposed Budget

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

Authorized by: _____

(County Office Use Only)

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

5. FINANCE: Action items:

5.3 First Interim Report



Tipton Elementary School District
370 N. Evans
Tipton, CA 93272

2019-2020 First Interim
Financials as of October 31, 2019

Board Meeting December 10th, 2019

Board of Trustees

Board President–Greg Rice

Board Clerk–Iva Sousa

Board Trustee–John Cardoza

Board Trustee–Shelley Heeger

Board Trustee–Fernando Cunha

District Administration

Stacey Bettencourt
Superintendent/Secretary of Board

Cherie Solian, Ed.D
Principal

Maryann Henry, Business Services

Fausto Martin, Maintenance Operations & Transportation

Connie Sanchez, Cafeteria



First Interim
TABLE OF CONTENTS

54 72215 000000
Form TCI

Tipton Elementary
Tulare County

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2019-20 Original Budget	2019-20 Board Approved Operating Budget	2019-20 Actuals to Date	2019-20 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
091	Charter Schools Special Revenue Fund				
101	Special Education Pass-Through Fund				
111	Adult Education Fund				
121	Child Development Fund				
131	Cafeteria Special Revenue Fund	G	G	G	G
141	Deferred Maintenance Fund	G	G	G	G
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects				
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits				
211	Building Fund	G	G	G	G
251	Capital Facilities Fund	G	G	G	G
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund	G	G	G	G
401	Special Reserve Fund for Capital Outlay Projects				
491	Capital Project Fund for Blended Component Units				
511	Bond Interest and Redemption Fund	G	G	G	G
521	Debt Service Fund for Blended Component Units				
531	Tax Override Fund				
561	Debt Service Fund				
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund				
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund				
711	Retiree Benefit Fund				
731	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				G
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

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

Signed: _____ Date: _____
District Superintendent or Designee

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

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

Meeting Date: December 10, 2019 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION**
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION**
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION**
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

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

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2018-19) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
		For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

2019-2020

First Interim
Financials as of October 31, 2019

MYP
(MULTI YEAR PROJECTIONS)

Unrestricted/Restricted
Restricted
Unrestricted

**TIPTON ELEMENTARY SCHOOL DISTRICT -
Multi-Year Projection - 2019-20 1st INTERIM Unrest /Res.Combined**



	2019-2020 PUBLIC HEAR Budget	2019-2020 FIRST INTERIM	2020-2021 Projected Budget	2021-2022 Projected Budget
ADA				
PY FUND 525.03				
CY PROJ 510.5				
Beginning Balance	\$3,174,395	\$3,174,395	\$2,822,079	\$2,181,894
Revenues				
LCFF	\$5,972,620	\$5,972,900	\$5,888,653	\$6,048,817
Federal	\$346,373	\$481,635	\$336,441	\$336,441
Other State	\$519,239	\$539,476	\$522,482	\$522,980
CONTRIB	\$166,377	\$187,377	\$187,377	\$187,377
	\$0	\$0	\$0	\$0
Total Revenues	\$7,004,609	\$7,181,388	\$6,934,953	\$7,095,615
Expenditures				
Certificated Salaries	\$2,645,095	\$2,659,095	\$2,721,876	\$2,787,552
Classified Salaries	\$1,061,507	\$1,083,744	\$1,104,509	\$1,126,617
Employee Benefits	\$1,979,525	\$1,992,157	\$1,966,342	\$2,032,207
Books & Supplies	\$575,087	\$617,917	\$626,831	\$639,367
Services/Operating	\$739,065	\$872,604	\$769,823	\$785,220
Capital Outlay	\$120,000	\$120,000	\$183,026	\$183,026
Other Outgo	\$218,290	\$218,290	\$232,834	\$232,834
Inter Fund Transfers	-\$30,103	-\$30,103	-\$30,103	-\$30,103
Total Expenditures	\$7,308,466	\$7,533,704	\$7,575,138	\$7,756,720
Ending Balance:	\$2,870,537.63	\$2,822,078.63	\$2,181,893.63	\$1,520,788.63
Categorical Restricted	\$292,339	\$301,348	\$303,006	\$310,269
Economic Reserve	39.28%	37.46%	28.80%	19.61%
Net Increase (Decrease) in Fd Bal	\$ (503,857) \$	\$(352,316) \$	\$(640,185) \$	\$(661,105)

\$2,578,198.99 \$2,520,730.47 \$1,878,888.11 \$1,210,519.83



**TIPTON ELEMENTARY SCHOOL DISTRICT -
Multi-Year Projection - 2019-20 1st INTERIM UNRESTRICTED**

ADA PY FUND CY PROJ	525.03 510.5	2019-2020		2020-2021		2021-2022	
		PUBLIC HEAR Budget	FIRST INTERIM INTERIM	Projected Budget	Projected Budget	Projected Budget	Projected Budget
Beginning Balance		2,791,689.16	2,791,689.16	\$2,457,805.91		\$1,896,715.91	
Revenues							
Obj. 8010-8099	LCFF	5,972,620.00	\$5,972,900	\$5,888,653		\$6,048,817	
8100-8299	Federal	\$0	\$0	\$0		\$0	
8300-8599	Other State	99,165.00	\$99,790	\$100,309		\$100,807	
8600-8799	Local	56,000.00	\$56,000	\$56,000		\$56,000	
	CONTRIB	(644,065.00)	(\$644,065)	(734,988.00)		(749,007.00)	
Total Revenues		5,483,720.00	\$5,484,625	\$5,309,974		\$5,456,617	
Expenditures							
	Certificated Salaries	2,586,476.00	\$2,586,476	\$2,649,411		\$2,713,605	
	Classified Salaries	676,886.00	\$686,886	\$700,624		\$714,636	
	Employee Benefits	1,556,076.00	\$1,559,256	\$1,515,422		\$1,568,038	
	Books & Supplies	425,623.00	\$428,026	\$436,587		\$445,318	
	Services/Operating	560,188.00	\$557,785	\$568,941		\$580,320	
	Capital Outlay	20,000.00	\$20,000	\$20,000		\$20,000	
	Other Outgo	55,250.00	\$55,250	\$55,250.00		\$55,250.00	
	Inter Fund Transfers	(67,243.00)	(\$75,171)	(75,171.00)		(75,171.00)	
Total Expenditures		5,813,256.00	5,818,508.00	5,871,064.00		6,021,996.00	
revolving cash							
Ending Balance:		\$2,462,153.16	\$2,457,805.91	\$1,896,715.91		\$1,331,336.91	
Net Increase (Decrease) in Fd Bal		\$ (329,536)	\$ (333,883)	\$ (561,090)		\$ (565,379)	
		\$232,740.32	\$234,842.56	\$240,879.84		\$240,879.84	



**TIPTON ELEMENTARY SCHOOL DISTRICT -
Multi-Year Projection - 2019-20 1st INTERIM RESTRICTED**

ADA	2019-2020	2019-2020	2020-2021	2021-2022
PY FUND	PUBLIC HEAR	FIRST	Projected	Projected
CY PROJ	Budget	INTERIM	Budget	Budget
Beginning Balance	\$382,705	\$382,705	\$364,273	\$285,178
Revenues				
Obj.				
8010-8599	\$0	\$0	\$0	\$0
8100-8299	\$346,373	\$481,635	\$336,441	\$336,441
8300-8599	\$420,074	\$439,686	\$422,173	\$422,173
8600-8799	\$110,377	\$131,377	\$131,377	\$131,377
CONTRIB	\$644,065	\$644,065	\$734,988	\$749,007
Total Revenues	\$1,520,889	\$1,696,763	\$1,624,979	\$1,638,998
Expenditures				
Certificated Salaries	\$58,619	\$72,619	\$72,465	\$73,947
Classified Salaries	\$384,621	\$396,858	\$403,885	\$411,981
Employee Benefits	\$423,449	\$432,901	\$450,920	\$464,169
Books & Supplies	\$149,464	\$189,891	\$190,244	\$194,049
Services/Operating	\$178,877	\$314,819	\$200,882	\$204,900
Capital Outlay	\$100,000	\$100,000	\$163,026	\$163,026
Other Outgo	\$163,040	\$163,040	\$177,584	\$177,584
Inter Fund Transfers	\$37,140	\$45,068	\$45,068	\$45,068
Total Expenditures	\$1,495,210	\$1,715,196	\$1,704,074	\$1,734,724
Ending Balance:	\$816,768.94	\$364,272.72	\$285,177.72	\$189,451.72

Net Increase (Decrease) in Fd Bal \$ 25,679 \$ (18,433) \$ (79,095) \$ (95,726)

408,384 364,273 285,178 189,452

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	5,972,900.00	-1.41%	5,888,653.00	2.72%	6,048,817.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	99,790.00	0.52%	100,309.00	0.50%	100,807.00
4. Other Local Revenues	8600-8799	56,000.00	0.00%	56,000.00	0.00%	56,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(644,065.25)	14.12%	(734,988.00)	1.91%	(749,007.00)
6. Total (Sum lines A1 thru A5c)		5,484,624.75	-3.18%	5,309,974.00	2.76%	5,456,617.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,586,476.00		2,649,411.00
b. Step & Column Adjustment				62,935.00		64,194.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,586,476.00	2.43%	2,649,411.00	2.42%	2,713,605.00
2. Classified Salaries						
a. Base Salaries				686,886.00		700,624.00
b. Step & Column Adjustment				13,738.00		14,012.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	686,886.00	2.00%	700,624.00	2.00%	714,636.00
3. Employee Benefits	3000-3999	1,559,256.00	-2.81%	1,515,422.00	3.47%	1,568,038.00
4. Books and Supplies	4000-4999	428,026.00	2.00%	436,587.00	2.00%	445,318.00
5. Services and Other Operating Expenditures	5000-5999	557,785.00	2.00%	568,941.00	2.00%	580,320.00
6. Capital Outlay	6000-6999	20,000.00	0.00%	20,000.00	0.00%	20,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	55,250.00	0.00%	55,250.00	0.00%	55,250.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(75,171.00)	0.00%	(75,171.00)	0.00%	(75,171.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		5,818,508.00	0.90%	5,871,064.00	2.57%	6,021,996.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(333,883.25)		(561,090.00)		(565,379.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,791,689.16		2,457,805.91		1,896,715.91
2. Ending Fund Balance (Sum lines C and D1)		2,457,805.91		1,896,715.91		1,331,336.91
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	2,455,305.91		1,894,215.91		1,328,836.91
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,457,805.91		1,896,715.91		1,331,336.91

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	2,455,305.91		1,894,215.91		1,328,836.91
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		2,455,305.91		1,894,215.91		1,328,836.91
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	481,634.87	-30.15%	336,441.00	0.00%	336,441.00
3. Other State Revenues	8300-8599	439,686.20	-3.98%	422,173.00	0.00%	422,173.00
4. Other Local Revenues	8600-8799	131,377.47	0.00%	131,377.47	0.00%	131,377.47
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	644,065.25	14.12%	734,988.00	1.91%	749,007.00
6. Total (Sum lines A1 thru A5c)		1,696,763.79	-4.23%	1,624,979.47	0.86%	1,638,998.47
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				72,619.00		72,465.00
b. Step & Column Adjustment				1,452.00		1,481.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,606.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	72,619.00	-0.21%	72,465.00	2.04%	73,946.00
2. Classified Salaries						
a. Base Salaries				396,857.80		403,884.80
b. Step & Column Adjustment				7,937.00		8,096.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(910.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	396,857.80	1.77%	403,884.80	2.00%	411,980.80
3. Employee Benefits	3000-3999	432,901.32	4.16%	450,920.00	2.94%	464,169.00
4. Books and Supplies	4000-4999	189,890.89	0.19%	190,244.00	2.00%	194,049.00
5. Services and Other Operating Expenditures	5000-5999	314,818.73	-36.19%	200,882.00	2.00%	204,900.00
6. Capital Outlay	6000-6999	100,000.00	63.03%	163,026.00	0.00%	163,026.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	163,040.00	8.92%	177,584.00	0.00%	177,584.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	45,068.00	0.00%	45,068.00	0.00%	45,068.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		1,715,195.74	-0.65%	1,704,073.80	1.80%	1,734,722.80
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(18,431.95)		(79,094.33)		(95,724.33)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1c)		382,705.47		364,273.52		285,179.19
2. Ending Fund Balance (Sum lines C and D1)		364,273.52		285,179.19		189,454.86
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	364,273.52		285,179.19		189,454.86
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		364,273.52		285,179.19		189,454.86

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

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

District had carryover for federal revenue in which one time expense will be done in 19/20 and will not be in susequent years for the amounts indicated.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	5,972,900.00	-1.41%	5,888,653.00	2.72%	6,048,817.00
2. Federal Revenues	8100-8299	481,634.87	-30.15%	336,441.00	0.00%	336,441.00
3. Other State Revenues	8300-8599	539,476.20	-3.15%	522,482.00	0.10%	522,980.00
4. Other Local Revenues	8600-8799	187,377.47	0.00%	187,377.47	0.00%	187,377.47
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		7,181,388.54	-3.43%	6,934,953.47	2.32%	7,095,615.47
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,659,095.00		2,721,876.00
b. Step & Column Adjustment				64,387.00		65,675.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,606.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,659,095.00	2.36%	2,721,876.00	2.41%	2,787,551.00
2. Classified Salaries						
a. Base Salaries				1,083,743.80		1,104,508.80
b. Step & Column Adjustment				21,675.00		22,108.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(910.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,083,743.80	1.92%	1,104,508.80	2.00%	1,126,616.80
3. Employee Benefits	3000-3999	1,992,157.32	-1.30%	1,966,342.00	3.35%	2,032,207.00
4. Books and Supplies	4000-4999	617,916.89	1.44%	626,831.00	2.00%	639,367.00
5. Services and Other Operating Expenditures	5000-5999	872,603.73	-11.78%	769,823.00	2.00%	785,220.00
6. Capital Outlay	6000-6999	120,000.00	52.52%	183,026.00	0.00%	183,026.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	218,290.00	6.66%	232,834.00	0.00%	232,834.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(30,103.00)	0.00%	(30,103.00)	0.00%	(30,103.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		7,533,703.74	0.55%	7,575,137.80	2.40%	7,756,718.80
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(352,315.20)		(640,184.33)		(661,103.33)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,174,394.63		2,822,079.43		2,181,895.10
2. Ending Fund Balance (Sum lines C and D1)		2,822,079.43		2,181,895.10		1,520,791.77
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740	364,273.52		285,179.19		189,454.86
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	2,455,305.91		1,894,215.91		1,328,836.91
f. Total Components of Ending Fund Balance		2,822,079.43		2,181,895.10		1,520,791.77
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
I. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	2,455,305.91		1,894,215.91		1,328,836.91
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		2,455,305.91		1,894,215.91		1,328,836.91
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		32.59%		25.01%		17.13%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		510.50		510.50		510.50
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		7,533,703.74		7,575,137.80		7,756,718.80
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		7,533,703.74		7,575,137.80		7,756,718.80
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		301,348.15		303,005.51		310,268.75
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		69,000.00		69,000.00		69,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		301,348.15		303,005.51		310,268.75
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

2019-2020 First Interim

ADA

(Average Daily Attendance)

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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)	525.03	525.03	510.50	525.03	0.00	0%
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)	0.00	0.00	0.00	0.00	0.00	0%
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)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	525.03	525.03	510.50	525.03	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	2.79	2.79	2.79	2.79	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	2.79	2.79	2.79	2.79	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	527.82	527.82	513.29	527.82	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

TIPTON ELEMENTARY SCHOOL DISTRICT

GENERAL FUND

First Interim

As of October 31, 2019

Fund # 01

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

2019-20 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	5,972,620.00	5,973,202.00	1,661,873.92	5,972,900.00	(302.00)	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	99,165.00	99,165.00	15,491.43	99,790.00	625.00	0.6%
4) Other Local Revenue		8600-8799	56,000.00	56,000.00	(1,632.09)	56,000.00	0.00	0.0%
5) TOTAL, REVENUES			6,127,785.00	6,128,367.00	1,575,733.26	6,128,690.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,586,476.00	2,586,476.00	834,742.02	2,586,476.00	0.00	0.0%
2) Classified Salaries		2000-2999	676,886.00	686,886.00	181,922.74	686,886.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,556,076.00	1,559,256.00	474,873.07	1,559,256.00	0.00	0.0%
4) Books and Supplies		4000-4999	425,623.00	425,026.00	125,433.61	428,026.00	(3,000.00)	-0.7%
5) Services and Other Operating Expenditures		5000-5999	560,188.00	560,785.00	129,464.20	557,785.00	3,000.00	0.5%
6) Capital Outlay		6000-6999	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	55,250.00	55,250.00	(4,381.00)	55,250.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(67,243.00)	(67,243.00)	0.00	(75,171.00)	7,928.00	-11.8%
9) TOTAL, EXPENDITURES			5,813,256.00	5,826,436.00	1,742,054.64	5,818,508.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			314,529.00	301,931.00	(166,321.38)	310,182.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(644,065.25)	(644,065.25)	0.00	(644,065.25)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(644,065.25)	(644,065.25)	0.00	(644,065.25)		

2019-20 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(329,536.25)	(342,134.25)	(166,321.38)	(333,883.25)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,791,689.16	2,791,689.16		2,791,689.16	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,791,689.16	2,791,689.16		2,791,689.16		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,791,689.16	2,791,689.16		2,791,689.16		
2) Ending Balance, June 30 (E + F1e)			2,462,152.91	2,449,554.91		2,457,805.91		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,500.00	2,500.00		2,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			2,459,652.91	2,447,054.91		2,455,305.91		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	4,508,633.00	4,430,566.00	1,342,106.92	4,430,264.00	(302.00)	0.0%
Education Protection Account State Aid - Current Year		8012	756,807.00	808,495.00	219,767.00	808,495.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	717,180.00	744,141.00	0.00	744,141.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			5,982,620.00	5,983,202.00	1,561,873.92	5,982,900.00	(302.00)	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(10,000.00)	(10,000.00)	0.00	(10,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,972,620.00	5,973,202.00	1,561,873.92	5,972,900.00	(302.00)	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

2019-20 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290						
Other NCLB / Every Student Succeeds Act		8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	17,686.00	17,686.00	0.00	17,216.00	(470.00)	-2.7%
Lottery - Unrestricted and Instructional Materials		8560	79,279.00	79,279.00	15,256.43	80,374.00	1,095.00	1.4%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	2,200.00	2,200.00	235.00	2,200.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			99,165.00	99,165.00	15,491.43	99,790.00	625.00	0.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	26,000.00	26,000.00	16,033.81	26,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(20,000.00)	(20,000.00)	(23,988.70)	(20,000.00)	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	50,000.00	50,000.00	6,322.80	50,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			56,000.00	56,000.00	(1,632.09)	56,000.00	0.00	0.0%
TOTAL, REVENUES			6,127,785.00	6,128,367.00	1,575,733.26	6,128,690.00	323.00	0.0%

2019-20 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	2,327,691.00	2,327,691.00	751,764.70	2,327,691.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	147,850.00	147,850.00	45,666.64	147,850.00	0.00	0.0%
Other Certificated Salaries		1900	110,935.00	110,935.00	37,310.68	110,935.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,586,476.00	2,586,476.00	834,742.02	2,586,476.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	127,300.00	127,300.00	36,597.40	127,300.00	0.00	0.0%
Classified Support Salaries		2200	292,112.00	302,112.00	68,622.24	302,112.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	127,479.00	127,479.00	42,497.00	127,479.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	129,495.00	129,495.00	34,206.10	129,495.00	0.00	0.0%
Other Classified Salaries		2900	500.00	500.00	0.00	500.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			676,886.00	686,886.00	181,922.74	686,886.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	300,123.00	300,123.00	141,886.07	300,123.00	0.00	0.0%
PERS		3201-3202	132,037.00	134,037.00	32,553.44	134,037.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	92,925.00	93,690.00	26,025.47	93,690.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	859,851.00	859,851.00	234,501.68	859,851.00	0.00	0.0%
Unemployment Insurance		3501-3502	5,684.00	5,734.00	507.15	5,734.00	0.00	0.0%
Workers' Compensation		3601-3602	143,742.00	144,107.00	30,070.58	144,107.00	0.00	0.0%
OPEB, Allocated		3701-3702	5,078.00	5,078.00	3,984.66	5,078.00	0.00	0.0%
OPEB, Active Employees		3751-3752	11,436.00	11,436.00	5,344.02	11,436.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,200.00	5,200.00	0.00	5,200.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,556,076.00	1,559,256.00	474,873.07	1,559,256.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	15,000.00	15,000.00	5,922.17	15,000.00	0.00	0.0%
Materials and Supplies		4300	230,686.00	230,089.00	55,036.52	233,089.00	(3,000.00)	-1.3%
Noncapitalized Equipment		4400	177,937.00	177,937.00	64,371.76	177,937.00	0.00	0.0%
Food		4700	2,000.00	2,000.00	103.16	2,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			425,623.00	425,026.00	125,433.61	428,026.00	(3,000.00)	-0.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	22,000.00	20,797.00	2,649.99	17,797.00	3,000.00	14.4%
Dues and Memberships		5300	31,200.00	31,200.00	11,483.00	23,200.00	8,000.00	25.6%
Insurance		5400-5450	35,400.00	35,400.00	19,570.00	35,400.00	0.00	0.0%
Operations and Housekeeping Services		5500	50,000.00	50,000.00	9,722.73	50,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	73,500.00	73,500.00	18,340.32	73,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	307,088.00	308,888.00	64,559.07	316,888.00	(8,000.00)	-2.6%
Communications		5900	41,000.00	41,000.00	3,139.09	41,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			560,188.00	560,785.00	129,464.20	557,785.00	3,000.00	0.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
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	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	31,625.00	31,625.00	(4,381.00)	31,625.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	23,625.00	23,625.00	0.00	23,625.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			55,250.00	55,250.00	(4,381.00)	55,250.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(37,140.00)	(37,140.00)	0.00	(45,068.00)	7,928.00	-21.3%
Transfers of Indirect Costs - Interfund		7350	(30,103.00)	(30,103.00)	0.00	(30,103.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(67,243.00)	(67,243.00)	0.00	(75,171.00)	7,928.00	-11.8%
TOTAL, EXPENDITURES			5,813,256.00	5,826,436.00	1,742,054.64	5,818,508.00	7,928.00	0.1%

2019-20 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	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	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(644,065.25)	(644,065.25)	0.00	(644,065.25)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(644,065.25)	(644,065.25)	0.00	(644,065.25)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(644,065.25)	(644,065.25)	0.00	(644,065.25)	0.00	0.0%

2019-20 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	320,694.00	320,694.00	84,159.32	481,634.87	160,940.87	50.2%
3) Other State Revenue		8300-8599	420,074.00	434,633.20	40,797.63	439,686.20	5,053.00	1.2%
4) Other Local Revenue		8600-8799	110,377.47	131,377.47	63,341.95	131,377.47	0.00	0.0%
5) TOTAL, REVENUES			851,145.47	886,704.67	188,298.90	1,052,698.54		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	58,619.00	62,619.00	7,838.96	72,619.00	(10,000.00)	-16.0%
2) Classified Salaries		2000-2999	384,620.80	392,857.80	140,122.96	396,857.80	(4,000.00)	-1.0%
3) Employee Benefits		3000-3999	423,449.32	426,910.32	70,198.82	432,901.32	(5,991.00)	-1.4%
4) Books and Supplies		4000-4999	149,464.60	167,457.80	25,327.49	189,890.89	(22,433.09)	-13.4%
5) Services and Other Operating Expenditures		5000-5999	178,877.00	196,652.00	54,535.21	314,818.73	(118,166.73)	-60.1%
6) Capital Outlay		6000-6999	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	163,040.00	163,040.00	49,991.17	163,040.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	37,140.00	37,140.00	0.00	45,068.00	(7,928.00)	-21.3%
9) TOTAL, EXPENDITURES			1,495,210.72	1,546,676.92	348,014.61	1,715,195.74		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(644,065.25)	(659,972.25)	(159,715.71)	(662,497.20)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	644,065.25	644,065.25	0.00	644,065.25	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			644,065.25	644,065.25	0.00	644,065.25		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(15,907.00)	(159,715.71)	(18,431.95)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	382,705.47	382,705.47		382,705.47	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			382,705.47	382,705.47		382,705.47		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			382,705.47	382,705.47		382,705.47		
2) Ending Balance, June 30 (E + F1e)			382,705.47	366,798.47		364,273.52		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	382,705.47	382,705.47		364,273.52		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(15,907.00)		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	249,081.00	249,081.00	60,592.99	346,373.00	97,292.00	39.1%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	29,252.00	29,252.00	4,687.44	54,708.00	25,456.00	87.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	3,140.00	3,140.00	1,360.87	6,788.87	3,648.87	116.2%
Title III, Part A, English Learner Program	4203	8290	39,221.00	39,221.00	9,566.02	39,221.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290	0.00	0.00	7,952.00	34,544.00	34,544.00	New
Other NCLB / Every Student Succeeds Act		8290	0.00	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	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			320,694.00	320,694.00	84,159.32	481,634.87	160,940.87	50.2%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Material		8560	27,827.00	27,827.00	16,337.63	28,367.00	540.00	1.9%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	163,000.00	177,559.20	16,380.00	177,559.20	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	219,247.00	219,247.00	8,080.00	223,760.00	4,513.00	2.1%
TOTAL, OTHER STATE REVENUE			420,074.00	434,633.20	40,797.63	439,686.20	5,053.00	1.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Secured Roll								
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	11,000.00	0.00	11,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm:		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	110,377.47	120,377.47	63,341.95	120,377.47	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			110,377.47	131,377.47	63,341.95	131,377.47	0.00	0.0%
TOTAL, REVENUES			851,145.47	886,704.67	188,298.90	1,052,698.54	165,993.87	18.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	34,189.00	38,189.00	2,250.00	48,189.00	(10,000.00)	-26.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	24,430.00	24,430.00	5,588.96	24,430.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			58,619.00	62,619.00	7,838.96	72,619.00	(10,000.00)	-16.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	222,425.00	222,425.00	65,023.68	226,425.00	(4,000.00)	-1.8%
Classified Support Salaries		2200	90,400.00	98,637.00	51,506.67	98,637.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	16,195.00	16,195.00	5,398.32	16,195.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	55,600.80	55,600.80	18,194.29	55,600.80	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			384,620.80	392,857.80	140,122.96	396,857.80	(4,000.00)	-1.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	226,138.00	226,936.00	1,340.43	229,327.00	(2,391.00)	-1.1%
PERS		3201-3202	74,526.00	73,190.00	24,566.15	73,190.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	30,326.74	31,121.74	10,814.82	31,928.74	(807.00)	-2.6%
Health and Welfare Benefits		3401-3402	73,910.00	73,910.00	27,756.85	75,910.00	(2,000.00)	-2.7%
Unemployment Insurance		3501-3502	606.00	657.00	73.93	675.00	(18.00)	-2.7%
Workers' Compensation		3601-3602	12,756.00	16,409.00	4,380.69	16,959.00	(550.00)	-3.4%
OPEB, Allocated		3701-3702	3,381.58	3,381.58	580.97	3,396.58	(15.00)	-0.4%
OPEB, Active Employees		3751-3752	1,805.00	1,305.00	684.98	1,515.00	(210.00)	-16.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			423,449.32	426,910.32	70,198.82	432,901.32	(5,991.00)	-1.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	12,827.00	12,827.00	0.00	12,827.00	0.00	0.0%
Books and Other Reference Materials		4200	15,400.00	15,400.00	2,935.54	15,400.00	0.00	0.0%
Materials and Supplies		4300	76,577.60	91,392.32	22,391.95	97,617.41	(6,225.09)	-6.8%
Noncapitalized Equipment		4400	44,660.00	47,838.48	0.00	64,046.48	(16,208.00)	-33.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			149,464.60	167,457.80	25,327.49	189,890.89	(22,433.09)	-13.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	44,569.40	44,694.40	4,111.01	59,183.93	(14,489.53)	-32.4%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	65,000.00	65,000.00	31,556.18	65,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,500.00	7,500.00	0.00	7,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	61,807.60	71,457.60	18,868.02	175,134.80	(103,677.20)	-145.1%
Communications		5900	0.00	8,000.00	0.00	8,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			178,877.00	196,652.00	54,535.21	314,818.73	(118,166.73)	-60.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
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	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	60,800.00	60,800.00	26,558.14	60,800.00	0.00	0.0%
Other Debt Service - Principal		7439	102,240.00	102,240.00	23,433.03	102,240.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			163,040.00	163,040.00	49,991.17	163,040.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	37,140.00	37,140.00	0.00	45,068.00	(7,928.00)	-21.3%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			37,140.00	37,140.00	0.00	45,068.00	(7,928.00)	-21.3%
TOTAL, EXPENDITURES			1,495,210.72	1,546,676.92	348,014.61	1,715,195.74	(168,518.82)	-10.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	644,065.25	644,065.25	0.00	644,065.25	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			644,065.25	644,065.25	0.00	644,065.25	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			644,065.25	644,065.25	0.00	644,065.25	0.00	0.0%

2019-20 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	5,972,620.00	5,973,202.00	1,561,873.92	5,972,900.00	(302.00)	0.0%
2) Federal Revenue		8100-8299	320,694.00	320,694.00	84,159.32	481,634.87	160,940.87	50.2%
3) Other State Revenue		8300-8599	519,239.00	533,798.20	56,289.06	539,476.20	5,678.00	1.1%
4) Other Local Revenue		8600-8799	166,377.47	187,377.47	61,709.86	187,377.47	0.00	0.0%
5) TOTAL, REVENUES			6,978,930.47	7,015,071.67	1,764,032.16	7,181,388.54		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,645,095.00	2,649,095.00	842,580.98	2,659,095.00	(10,000.00)	-0.4%
2) Classified Salaries		2000-2999	1,061,506.80	1,079,743.80	322,045.70	1,083,743.80	(4,000.00)	-0.4%
3) Employee Benefits		3000-3999	1,979,525.32	1,986,166.32	545,071.89	1,992,157.32	(5,991.00)	-0.3%
4) Books and Supplies		4000-4999	575,087.60	592,483.80	150,761.10	617,916.89	(25,433.09)	-4.3%
5) Services and Other Operating Expenditures		5000-5999	739,065.00	757,437.00	183,999.41	872,603.73	(115,166.73)	-15.2%
6) Capital Outlay		6000-6999	120,000.00	120,000.00	0.00	120,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	218,290.00	218,290.00	45,610.17	218,290.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(30,103.00)	(30,103.00)	0.00	(30,103.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			7,308,466.72	7,373,112.92	2,090,069.25	7,533,703.74		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(329,536.25)	(358,041.25)	(326,037.09)	(352,315.20)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2019-20 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(329,536.25)	(358,041.25)	(326,037.09)	(352,315.20)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,174,394.63	3,174,394.63		3,174,394.63	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,174,394.63	3,174,394.63		3,174,394.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,174,394.63	3,174,394.63		3,174,394.63		
2) Ending Balance, June 30 (E + F1e)			2,844,858.38	2,816,353.38		2,822,079.43		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,500.00	2,500.00		2,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	382,705.47	382,705.47		384,273.52		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	2,459,652.91	2,431,147.91		2,455,305.91		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	4,508,633.00	4,430,566.00	1,342,106.92	4,430,264.00	(302.00)	0.0%
Education Protection Account State Aid - Current Year		8012	756,807.00	808,495.00	219,767.00	808,495.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	717,180.00	744,141.00	0.00	744,141.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			5,982,620.00	5,983,202.00	1,561,873.92	5,982,900.00	(302.00)	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(10,000.00)	(10,000.00)	0.00	(10,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,972,620.00	5,973,202.00	1,561,873.92	5,972,900.00	(302.00)	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	249,081.00	249,081.00	60,592.99	346,373.00	97,292.00	39.1%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	29,252.00	29,252.00	4,687.44	54,708.00	25,456.00	87.0%

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Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	3,140.00	3,140.00	1,360.87	6,788.87	3,648.87	116.2%
Title III, Part A, English Learner Program	4203	8290	39,221.00	39,221.00	9,566.02	39,221.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
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	7,952.00	34,544.00	34,544.00	New
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			320,694.00	320,694.00	84,159.32	481,634.87	160,940.87	50.2%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	17,686.00	17,686.00	0.00	17,216.00	(470.00)	-2.7%
Lottery - Unrestricted and Instructional Material		8560	107,106.00	107,106.00	31,594.06	108,741.00	1,635.00	1.5%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	163,000.00	177,559.20	16,380.00	177,559.20	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	221,447.00	221,447.00	8,315.00	225,960.00	4,513.00	2.0%
TOTAL, OTHER STATE REVENUE			519,239.00	533,798.20	56,289.06	539,476.20	5,678.00	1.1%

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Revenues, Expenditures, and Changes in Fund Balance

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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	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	26,000.00	26,000.00	16,033.81	26,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(20,000.00)	(20,000.00)	(23,988.70)	(20,000.00)	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	11,000.00	0.00	11,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	160,377.47	170,377.47	69,864.75	170,377.47	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			166,377.47	187,377.47	61,709.86	187,377.47	0.00	0.0%
TOTAL, REVENUES			6,978,930.47	7,015,071.67	1,764,032.16	7,181,388.54	166,316.87	2.4%

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CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,361,880.00	2,365,880.00	754,014.70	2,375,880.00	(10,000.00)	-0.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	147,850.00	147,850.00	45,666.64	147,850.00	0.00	0.0%
Other Certificated Salaries		1900	135,365.00	135,365.00	42,899.64	135,365.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,645,095.00	2,649,095.00	842,580.98	2,659,095.00	(10,000.00)	-0.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	349,725.00	349,725.00	101,621.08	353,725.00	(4,000.00)	-1.1%
Classified Support Salaries		2200	382,512.00	400,749.00	120,128.91	400,749.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	143,674.00	143,674.00	47,895.32	143,674.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	129,495.00	129,495.00	34,206.10	129,495.00	0.00	0.0%
Other Classified Salaries		2900	56,100.80	56,100.80	18,194.29	56,100.80	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,061,506.80	1,079,743.80	322,045.70	1,083,743.80	(4,000.00)	-0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	526,261.00	527,059.00	143,226.50	529,450.00	(2,391.00)	-0.5%
PERS		3201-3202	206,563.00	207,227.00	57,119.59	207,227.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	123,251.74	124,811.74	36,840.29	125,618.74	(807.00)	-0.6%
Health and Welfare Benefits		3401-3402	933,761.00	933,761.00	262,258.53	935,761.00	(2,000.00)	-0.2%
Unemployment Insurance		3501-3502	6,290.00	6,391.00	581.08	6,409.00	(18.00)	-0.3%
Workers' Compensation		3601-3602	156,498.00	160,516.00	34,451.27	161,066.00	(550.00)	-0.3%
OPEB, Allocated		3701-3702	8,459.58	8,459.58	4,565.63	8,474.58	(15.00)	-0.2%
OPEB, Active Employees		3751-3752	13,241.00	12,741.00	6,029.00	12,951.00	(210.00)	-1.6%
Other Employee Benefits		3901-3902	5,200.00	5,200.00	0.00	5,200.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,979,525.32	1,986,166.32	545,071.89	1,992,157.32	(5,991.00)	-0.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	12,827.00	12,827.00	0.00	12,827.00	0.00	0.0%
Books and Other Reference Materials		4200	30,400.00	30,400.00	8,857.71	30,400.00	0.00	0.0%
Materials and Supplies		4300	307,263.60	321,481.32	77,428.47	330,706.41	(9,225.09)	-2.9%
Noncapitalized Equipment		4400	222,597.00	225,775.48	64,371.76	241,983.48	(16,208.00)	-7.2%
Food		4700	2,000.00	2,000.00	103.16	2,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			575,087.60	592,483.80	150,761.10	617,916.89	(25,433.09)	-4.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	66,569.40	65,491.40	6,761.00	76,980.93	(11,489.53)	-17.5%
Dues and Memberships		5300	31,200.00	31,200.00	11,483.00	23,200.00	8,000.00	25.6%
Insurance		5400-5450	35,400.00	35,400.00	19,570.00	35,400.00	0.00	0.0%
Operations and Housekeeping Services		5500	115,000.00	115,000.00	41,278.91	115,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	81,000.00	81,000.00	18,340.32	81,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	368,895.60	380,345.60	83,427.09	492,022.80	(111,677.20)	-29.4%
Communications		5900	41,000.00	49,000.00	3,139.09	49,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			739,065.00	757,437.00	183,999.41	872,603.73	(115,166.73)	-15.2%

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CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			120,000.00	120,000.00	0.00	120,000.00	0.00	0.0%
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	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	31,625.00	31,625.00	(4,381.00)	31,625.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	84,425.00	84,425.00	26,558.14	84,425.00	0.00	0.0%
Other Debt Service - Principal		7439	102,240.00	102,240.00	23,433.03	102,240.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			218,290.00	218,290.00	45,610.17	218,290.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(30,103.00)	(30,103.00)	0.00	(30,103.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(30,103.00)	(30,103.00)	0.00	(30,103.00)	0.00	0.0%
TOTAL, EXPENDITURES			7,308,466.72	7,373,112.92	2,090,069.25	7,533,703.74	(160,590.82)	-2.2%

2019-20 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

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

<u>Resource</u>	<u>Description</u>	<u>2019-20 Projected Year Totals</u>
5640	Medi-Cal Billing Option	15,297.05
6300	Lottery: Instructional Materials	59,280.15
7311	Classified School Employee Professional De	4,513.00
9010	Other Restricted Local	285,183.32
Total, Restricted Balance		<u>364,273.52</u>

TIPTON ELEMENTARY SCHOOL DISTRICT

CAFETERIA FUND

2019-20 First Interim
Financials as of October 31, 2019

Fund # 13

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

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

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

2019-20 First Interim
Cafeteria Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	395,000.00	395,000.00	47,811.58	395,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	35,000.00	35,000.00	3,729.85	35,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,200.00	14,200.00	(191.43)	14,200.00	0.00	0.0%
5) TOTAL REVENUES			444,200.00	444,200.00	51,350.00	444,200.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	161,000.00	161,000.00	39,850.57	161,000.00	0.00	0.0%
3) Employee Benefits		3000-3999	78,250.00	78,250.00	17,904.15	78,750.00	(500.00)	-0.6%
4) Books and Supplies		4000-4999	210,000.00	210,000.00	43,217.92	215,000.00	(5,000.00)	-2.4%
5) Services and Other Operating Expenditures		5000-5999	14,700.00	14,700.00	4,974.36	15,700.00	(1,000.00)	-6.8%
6) Capital Outlay		6000-6999	15,000.00	15,000.00	0.00	8,500.00	6,500.00	43.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	30,103.00	30,103.00	0.00	30,103.00	0.00	0.0%
9) TOTAL EXPENDITURES			509,053.00	509,053.00	105,747.00	509,053.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(64,853.00)	(64,853.00)	(54,397.00)	(64,853.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2019-20 First Interim
Cafeteria Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(64,853.00)	(64,853.00)	(54,397.00)	(64,853.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	294,475.00	294,475.00		294,475.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			294,475.00	294,475.00		294,475.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			294,475.00	294,475.00		294,475.00		
2) Ending Balance, June 30 (E + F1e)			229,622.00	229,622.00		229,622.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	229,622.00	229,622.00		229,622.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	395,000.00	395,000.00	47,811.58	395,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			395,000.00	395,000.00	47,811.58	395,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	35,000.00	35,000.00	3,729.85	35,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			35,000.00	35,000.00	3,729.85	35,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,200.00	2,200.00	1,461.27	2,200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(3,000.00)	(3,000.00)	(1,678.20)	(3,000.00)	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	13,000.00	13,000.00	25.50	13,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,200.00	14,200.00	(191.43)	14,200.00	0.00	0.0%
TOTAL REVENUES			444,200.00	444,200.00	51,350.00	444,200.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	115,000.00	115,000.00	26,856.69	115,000.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	48,000.00	48,000.00	12,793.88	48,000.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			161,000.00	161,000.00	39,650.57	161,000.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	32,855.00	32,855.00	7,391.99	32,855.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	12,197.00	12,197.00	3,033.27	12,197.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	28,308.00	28,308.00	6,015.04	28,308.00	0.00	0.0%
Unemployment Insurance		3501-3502	90.00	90.00	19.81	90.00	0.00	0.0%
Workers' Compensation		3601-3602	6,000.00	6,000.00	1,175.88	6,000.00	0.00	0.0%
OPEB, Allocated		3701-3702	700.00	700.00	155.69	700.00	0.00	0.0%
OPEB, Active Employees		3751-3752	100.00	100.00	112.47	600.00	(500.00)	-500.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			78,250.00	78,250.00	17,904.15	78,750.00	(500.00)	-0.6%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	18,000.00	18,000.00	3,572.67	23,000.00	(5,000.00)	-27.8%
Noncapitalized Equipment		4400	7,000.00	7,000.00	1,839.37	7,000.00	0.00	0.0%
Food		4700	185,000.00	185,000.00	37,805.88	185,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			210,000.00	210,000.00	43,217.92	215,000.00	(5,000.00)	-2.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Dues and Memberships		5300	200.00	200.00	97.65	200.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	10,000.00	10,000.00	4,556.51	11,000.00	(1,000.00)	-10.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	500.00	500.00	0.00	500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,000.00	3,000.00	320.20	3,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,700.00	14,700.00	4,974.36	15,700.00	(1,000.00)	-6.8%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	15,000.00	15,000.00	0.00	8,500.00	6,500.00	43.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			15,000.00	15,000.00	0.00	8,500.00	6,500.00	43.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	30,103.00	30,103.00	0.00	30,103.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			30,103.00	30,103.00	0.00	30,103.00	0.00	0.0%
TOTAL EXPENDITURES			509,053.00	509,053.00	105,747.00	509,053.00		

2019-20 First Interim
Cafeteria Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

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

<u>Resource</u>	<u>Description</u>	<u>2019/20 Projected Year Totals</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	229,622.00
Total, Restricted Balance		<u>229,622.00</u>

TIPTON ELEMENTARY SCHOOL DISTRICT

DEFERRED MAINTENANCE FUND

First Interim

Financials as of October 31, 2019

Fund # 14

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

Principle revenues in this fund are:

- Interest
- Interfund Transfers In
- LCFF Revenue

2019-20 First Interim
Deferred Maintenance Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(110.49)	0.00	0.00	0.0%
5) TOTAL, REVENUES			10,000.00	10,000.00	(110.49)	10,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	9,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,000.00	15,000.00	0.00	15,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			1,000.00	(5,000.00)	(110.49)	(5,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7830-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2019-20 First Interim
Deferred Maintenance Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,000.00	(5,000.00)	(110.49)	(5,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	66,410.61	66,410.61		66,410.61	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			66,410.61	66,410.61		66,410.61		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			66,410.61	66,410.61		66,410.61		
2) Ending Balance, June 30 (E + F1e)			67,410.61	81,410.61		61,410.61		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	67,410.61	61,410.61		61,410.61		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2019-20 First Interim
Deferred Maintenance Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	383.85	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(494.34)	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(110.49)	0.00	0.00	0.0%
TOTAL REVENUES			10,000.00	10,000.00	(110.49)	10,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	15,000.00	0.00	15,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,000.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			9,000.00	15,000.00	0.00	15,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8985	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2019/20 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

TIPTON ELEMENTARY SCHOOL DISTRICT

BUILDING FUND

First Interim

Financials as of October 31, 2019

Fund # 21

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

Principle revenues and other sources in this fund are:

Rentals and leases

Interest

Proceeds from the Sale of Bonds (Current Year and/or Prior Years).

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100.00	100.00	(2.76)	100.00	0.00	0.0%
5) TOTAL REVENUES			100.00	100.00	(2.76)	100.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			100.00	100.00	(2.76)	100.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2019-20 First Interim
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100.00	100.00	(2.76)	100.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,549.17	1,549.17		1,549.17	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,549.17	1,549.17		1,549.17		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,549.17	1,549.17		1,549.17		
2) Ending Balance, June 30 (E + F1e)			1,649.17	1,649.17		1,649.17		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			1,649.17	1,649.17		1,649.17		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8580	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100.00	100.00	8.77	100.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(11.53)	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100.00	100.00	(2.76)	100.00	0.00	0.0%
TOTAL, REVENUES			100.00	100.00	(2.76)	100.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7289	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2019/20 Projected Year Totals</u>
9010	Other Restricted Local	1,649.17
Total, Restricted Balance		<u>1,649.17</u>

TIPTON ELEMENTARY SCHOOL DISTRICT

CAPITAL FACILITIES FUND

First Interim

Financials as of October 31, 2019

Fund # 25

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

Principle revenues in this fund are the following:

- Interest
- Mitigation/Developer Fees

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,195.00	8,195.00	(3.41)	8,195.00	0.00	0.0%
5) TOTAL, REVENUES			8,195.00	8,195.00	(3.41)	8,195.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,000.00	5,000.00	0.00	5,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,195.00	3,195.00	(3.41)	3,195.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,195.00	3,195.00	(3.41)	3,195.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,037.72	2,037.72		2,037.72	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,037.72	2,037.72		2,037.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,037.72	2,037.72		2,037.72		
2) Ending Balance, June 30 (E + F1e)			5,232.72	5,232.72		5,232.72		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			5,232.72	5,232.72		5,232.72		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

2019-20 First Interim
Capital Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8580	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction								
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	125.00	125.00	11.76	125.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	70.00	70.00	(15.17)	70.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	8,000.00	8,000.00	0.00	8,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,195.00	8,195.00	(3.41)	8,195.00	0.00	0.0%
TOTAL REVENUES			8,195.00	8,195.00	(3.41)	8,195.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,000.00	5,000.00	0.00	5,000.00		

2019-20 First Interim
Capital Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2019/20 Projected Year Totals</u>
9010	Other Restricted Local	5,232.72
Total, Restricted Balance		<u>5,232.72</u>

TIPTON ELEMENTARY SCHOOL DISTRICT

COUNTY SCHOOL FACILITIES FUND

First Interim

Financials as of October 31, 2019

Fund # 35

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

The principal revenues and other sources in this fund are:

- School Facilities Apportionments
- Interest
- Interfund Transfers In

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100.00	100.00	18.61	100.00	0.00	0.0%
5) TOTAL, REVENUES			100.00	100.00	18.61	100.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			100.00	100.00	18.61	100.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100.00	100.00	18.61	100.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,196.15	3,196.15		3,196.15	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,196.15	3,196.15		3,196.15		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,196.15	3,196.15		3,196.15		
2) Ending Balance, June 30 (E + F1e)			3,296.15	3,296.15		3,296.15		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	3,296.15	3,296.15		3,296.15		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100.00	100.00	18.61	100.00	0.00	0.0%
Not Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8899	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100.00	100.00	18.61	100.00	0.00	0.0%
TOTAL, REVENUES			100.00	100.00	18.61	100.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund		8913	0.00	0.00	0.00	0.00	0.00	0.0%
From: All Other Funds								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2019/20 Projected Year Totals</u>
7710	State School Facilities Projects	3,296.15
Total, Restricted Balance		<u>3,296.15</u>

TIPTON ELEMENTARY SCHOOL DISTRICT

BOND INTEREST AND REDEMPTION FUND

First Interim
Financials as of October 31, 2019

Fund # 51

This Fund is strictly in use by the Tulare County Office of Education, Tulare County
Controllers and Tulare County Treasurer. This is the ins/outs of our Bond Sales and
Proceeds.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,650.00	100,650.00	1,367.88	100,650.00	0.00	0.0%
5) TOTAL, REVENUES			100,650.00	100,650.00	1,367.88	100,650.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	100,650.00	100,650.00	50,325.00	100,650.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			100,650.00	100,650.00	50,325.00	100,650.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(48,957.14)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2019-20 First Interim
Bond Interest and Redemption Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(48,957.14)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	289,877.22	289,877.22		289,877.22	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			289,877.22	289,877.22		289,877.22		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			289,877.22	289,877.22		289,877.22		
2) Ending Balance, June 30 (E + F1e)			289,877.22	289,877.22		289,877.22		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	289,877.22	289,877.22		289,877.22		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2019-20 First Interim
Bond Interest and Redemption Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies								
Secured Roll		8611	100,650.00	100,650.00	0.00	100,650.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
Interest		8680	0.00	0.00	1,367.86	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100,650.00	100,650.00	1,367.86	100,650.00	0.00	0.0%
TOTAL, REVENUES			100,650.00	100,650.00	1,367.86	100,650.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	100,650.00	100,650.00	50,325.00	100,650.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			100,650.00	100,650.00	50,325.00	100,650.00	0.00	0.0%
TOTAL, EXPENDITURES			100,650.00	100,650.00	50,325.00	100,650.00		

2019-20 First Interim
Bond Interest and Redemption Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8985	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2019/20 Projected Year Totals</u>
9010	Other Restricted Local	289,877.22
Total, Restricted Balance		<u>289,877.22</u>

First Interim
Financials as of October 31, 2019

SUPPLEMENTAL FORMS

ESMOE – Every Student Succeeds Act Maintenance of Effort

SIAA – Summary of Inter-fund Activities –

C&S – Criteria and Standards

Cash Flow

Section I - Expenditures	Funds 01, 09, and 62			2019-20 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	7,533,703.74
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	496,969.87
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	120,000.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	186,665.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	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)				306,665.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	64,853.00
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)				6,794,921.87

		2019-20 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		513.29
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,237.98
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	6,520,631.10	12,347.11
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)	6,520,631.10	12,347.11
B. Required effort (Line A.2 times 90%)	5,868,567.99	11,112.40
C. Current year expenditures (Line I.E and Line II.B)	6,794,921.87	13,237.98
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 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

First Interim
2019-20 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9510
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(30,103.00)	0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	30,103.00	0.00	0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								

First Interim
2019-20 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
821 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00			0.00			
Other Sources/Uses Detail								
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	30,103.00	(30,103.00)	0.00	0.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA				
Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2019-20)				
District Regular	525.00	525.03		
Charter School	0.00	0.00		
Total ADA	525.00	525.03	0.0%	Met
1st Subsequent Year (2020-21)				
District Regular	525.03	510.50		
Charter School				
Total ADA	525.03	510.50	-2.8%	Not Met
2nd Subsequent Year (2021-22)				
District Regular	525.03	510.50		
Charter School				
Total ADA	525.03	510.50	-2.8%	Not Met

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Since budget adoption district has updated current year to date ADA in which has declined, and the projections were based on prior year actuals.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2019-20)	District Regular	545		
	Charter School			
	Total Enrollment	545	533	-2.2%
1st Subsequent Year (2020-21)	District Regular	545		
	Charter School			
	Total Enrollment	545	533	-2.2%
2nd Subsequent Year (2021-22)	District Regular	545		
	Charter School			
	Total Enrollment	545	533	-2.2%

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

District is in declining enrollment, projections were based on prior year trend and actuals.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2016-17)			
District Regular	550	564	
Charter School			
Total ADA/Enrollment	550	564	97.5%
Second Prior Year (2017-18)			
District Regular	554	589	
Charter School			
Total ADA/Enrollment	554	589	94.1%
First Prior Year (2018-19)			
District Regular	525	545	
Charter School	0		
Total ADA/Enrollment	525	545	96.3%
		Historical Average Ratio:	96.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.5%

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

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

Fiscal Year	Estimated P-2 ADA (Form A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2019-20)				
District Regular	511	533		
Charter School	0			
Total ADA/Enrollment	511	533	95.9%	Met
1st Subsequent Year (2020-21)				
District Regular	511	533		
Charter School				
Total ADA/Enrollment	511	533	95.9%	Met
2nd Subsequent Year (2021-22)				
District Regular	511	533		
Charter School				
Total ADA/Enrollment	511	533	95.9%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2019-20)	5,982,620.00		
1st Subsequent Year (2020-21)	6,073,515.00	5,898,653.00	-2.9%	Not Met
2nd Subsequent Year (2021-22)	6,239,505.00	6,058,817.00	-2.9%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

Since budget adoption district has updated their enrollment based on current numbers, in which district is declining therefore the LCFF revenue for district in subsequent years has decreased since budget adoption.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2016-17)	4,258,275.13	4,886,278.75	87.1%
Second Prior Year (2017-18)	4,351,127.94	4,935,644.04	88.2%
First Prior Year (2018-19)	4,370,040.51	5,036,059.12	86.8%
	Historical Average Ratio:		87.4%

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	83.4% to 91.4%	83.4% to 91.4%	83.4% to 91.4%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2019-20)	4,832,618.00	5,818,508.00	83.1%	Not Met
1st Subsequent Year (2020-21)	4,865,457.00	5,871,064.00	82.9%	Not Met
2nd Subsequent Year (2021-22)	4,996,279.00	6,021,996.00	83.0%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

Due to increase in health and welfare, STRS, PERS, Step and Column for current and subsequent years.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2019-20)	320,694.00	481,634.87	50.2%	Yes
1st Subsequent Year (2020-21)	320,694.00	336,441.00	4.9%	No
2nd Subsequent Year (2021-22)	320,694.00	336,441.00	4.9%	No

Explanation:
(required if Yes)

Since budget adoption district has updated budget for Federal revenue to include carryover that district has from prior years for Title I, II and III in which increased revenue in 19/20.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2019-20)	519,239.00	539,476.20	3.9%	No
1st Subsequent Year (2020-21)	518,958.00	522,482.00	0.7%	No
2nd Subsequent Year (2021-22)	519,449.00	522,960.00	0.7%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2019-20)	166,377.47	187,377.47	12.6%	Yes
1st Subsequent Year (2020-21)	166,377.47	187,377.47	12.6%	Yes
2nd Subsequent Year (2021-22)	166,377.47	187,377.47	12.6%	Yes

Explanation:
(required if Yes)

Since budget adoption district has update budget for save the children and Special Friends in which has increase revenue for current and subsequent years.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2019-20)	575,087.60	617,916.89	7.4%	Yes
1st Subsequent Year (2020-21)	592,340.00	626,831.00	5.8%	Yes
2nd Subsequent Year (2021-22)	608,628.00	639,367.00	5.1%	Yes

Explanation:
(required if Yes)

District has updated budget since budget adoption for books and supplies to meet the needs of students and staff, and with one time carryover expenses that will be expended in 19/20.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2019-20)	739,065.00	872,603.73	18.1%	Yes
1st Subsequent Year (2020-21)	761,237.00	769,823.00	1.1%	No
2nd Subsequent Year (2021-22)	782,171.00	785,220.00	0.4%	No

Explanation:
(required if Yes)

District has updated budget since budget adoption for services and operating to meet the needs of students and staff, and with one time carryover expenses that will be expended in 19/20.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2019-20)	1,006,310.47	1,208,488.54	20.1%	Not Met
1st Subsequent Year (2020-21)	1,006,029.47	1,046,300.47	4.0%	Met
2nd Subsequent Year (2021-22)	1,006,520.47	1,046,798.47	4.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2019-20)	1,314,152.60	1,490,520.62	13.4%	Not Met
1st Subsequent Year (2020-21)	1,353,577.00	1,396,654.00	3.2%	Met
2nd Subsequent Year (2021-22)	1,390,799.00	1,424,587.00	2.4%	Met

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

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

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

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

Since budget adoption district has updated budget for Federal revenue to include carryover that district has from prior years for Title I, II and III in which increased revenue in 19/20.

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

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

Since budget adoption district has update budget for save the children and Special Friends in which has increase revenue for current and subsequent years.

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

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

District has updated budget since budget adoption for books and supplies to meet the needs of students and staff, and with one time carryover expenses that will be expended in 19/20.

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

District has updated budget since budget adoption for services and operating to meet the needs of students and staff, and with one time carryover expenses that will be expended in 19/20.

7. CRITERION: Facilities Maintenance

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

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

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	219,254.00	247,210.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		247,210.00	

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Available Reserve Percentages (Criterion 10C, Line 9)	32.6%	25.0%	17.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	10.9%	8.3%	5.7%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2019-20)	(333,883.25)	5,818,508.00	5.7%	Met
1st Subsequent Year (2020-21)	(561,090.00)	5,871,064.00	9.6%	Not Met
2nd Subsequent Year (2021-22)	(565,379.00)	6,021,996.00	9.4%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

District is in declining enrollment, stakeholders will review and monitor and reduce where applicable in current and subsequent years.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2019-20)	2,822,079.43		Met
1st Subsequent Year (2020-21)	2,181,895.10		Met
2nd Subsequent Year (2021-22)	1,520,791.77		Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2019-20)	1,156,571.33		Met

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

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

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA		
5% or \$69,000 (greater of)	0	to	300
4% or \$69,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	511	511	511
District's Reserve Standard Percentage Level:	4%	4%	4%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s): _____

No

	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	7,533,703.74	7,575,137.80	7,756,718.80
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	7,533,703.74	7,575,137.80	7,756,718.80
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	301,348.15	303,005.51	310,268.75
6. Reserve Standard - by Amount (\$69,000 for districts with less than 1,001 ADA, else 0)	69,000.00	69,000.00	69,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	301,348.15	303,005.51	310,268.75

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	2,455,305.91	1,894,215.91	1,328,836.91
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	2,455,305.91	1,894,215.91	1,328,836.91
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	32.59%	25.01%	17.13%
District's Reserve Standard (Section 10B, Line 7):	301,348.15	303,005.51	310,268.75
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for Items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

District's Contributions and Transfers Standard: -5.0% to +5.0%
or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, if Form MYP exists, the data will be extracted into the First Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2019-20)	(644,065.25)	(644,065.25)	0.0%	0.00	Met
1st Subsequent Year (2020-21)	(644,065.25)	(734,988.00)	14.1%	90,922.75	Not Met
2nd Subsequent Year (2021-22)	(644,065.25)	(749,007.00)	16.3%	104,941.75	Not Met
1b. Transfers In, General Fund *					
Current Year (2019-20)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2019-20)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation: (required if NOT met) In prior year and current year district was contributing to fund 211 for expenses but has reclassified expenses into the general fund therefore the increase in contribution.

1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation: (required if NOT met)

1c. MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: If Budget Adoption data exist (Form 01CS, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2019
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	19		010-99900-0-00000-94000-74380/74390-0	1,178,646
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
QZAB	12		010-99900-0-00000-91000-74380/74390-0	1,215,786
TOTAL:				2,394,432

Type of Commitment (continued)	Prior Year (2018-19) Annual Payment (P & I)	Current Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
Capital Leases				
Certificates of Participation	60,228	60,800	89,584	89,584
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
QZAB	92,860	102,240	88,000	88,000
Total Annual Payments:	153,088	163,040	177,584	177,584
Has total annual payment increased over prior year (2018-19)?		Yes	Yes	Yes

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation:
(Required if Yes
to increase in total
annual payments)

The increase will be fund from the general fund.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in Items 2-4.

- 1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip Items 1b-4)
- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	609,832.00	817,207.00
b. OPEB plan(s) fiduciary net position (if applicable)	81,746.00	88,495.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	528,086.00	728,712.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Mar 31, 2018	Jul 01, 2017

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2019-20)		47,721.00
1st Subsequent Year (2020-21)		47,721.00
2nd Subsequent Year (2021-22)		47,721.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2019-20)	22,500.58	22,725.58
1st Subsequent Year (2020-21)	22,500.58	22,725.58
2nd Subsequent Year (2021-22)	22,500.58	22,725.58
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2019-20)	31,328.00	31,328.00
1st Subsequent Year (2020-21)	31,766.00	31,766.00
2nd Subsequent Year (2021-22)	29,141.00	29,141.00
d. Number of retirees receiving OPEB benefits		
Current Year (2019-20)	4	4
1st Subsequent Year (2020-21)	4	4
2nd Subsequent Year (2021-22)	4	4

Data must be entered.
Data must be entered.
Data must be entered.

4. Comments:

S7B. Identification of the District's Unfunded Liability for Self-insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

No

b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

n/a

c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

n/a

2. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
- b. Unfunded liability for self-insurance programs

Budget Adoption (Form 01CS, Item S7B)	First Interim

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
 - Current Year (2019-20)
 - 1st Subsequent Year (2020-21)
 - 2nd Subsequent Year (2021-22)
- b. Amount contributed (funded) for self-insurance programs
 - Current Year (2019-20)
 - 1st Subsequent Year (2020-21)
 - 2nd Subsequent Year (2021-22)

Budget Adoption (Form 01CS, Item S7B)	First Interim

4. Comments:

--

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8B.
If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	27.0	26.0	26.0	26.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

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Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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7. Amount included for any tentative salary schedule increases

--	--	--

Certificated (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the Interim?

--	--	--

If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

Certificated (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

Certificated (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?
If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	35.0	32.0	32.0	32.0

1a. Have any salary and benefit negotiations been settled since budget adoption?
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
One Year Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>
or			
Multiyear Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

7. Amount included for any tentative salary schedule increases

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	<input type="text"/>	<input type="text"/>	<input type="text"/>

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Classified (Non-management) Health and Welfare (H&W) Benefits			
1. Are costs of H&W benefit changes included in the Interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

If Yes, amount of new costs included in the interim and MYPs

If Yes, explain the nature of the new costs:

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Classified (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Classified (Non-management) Attrition (layoffs and retirements)			
1. Are savings from attrition included in the interim and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Classified (Non-management) - Other
List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption?
 If Yes or n/a, complete number of FTEs, then skip to S9.
 If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	4.0	4.6	4.6	4.6

1a. Have any salary and benefit negotiations been settled since budget adoption?
 If Yes, complete question 2.
 If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?
 If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
4. Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

- A2. Is the system of personnel position control independent from the payroll system?

- A3. Is enrollment decreasing in both the prior and current fiscal years?

- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

- A7. Is the district's financial system independent of the county office system?

- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

Cash Flow Projection

District: 53 - Tipton Elementary School District
Fund: 0100 - General Fund
Fiscal Year: 2020
Current Year Actuals Thru: Nov 30 2019 12:00AM
(Thru Fiscal Month) 5
Budget As Of: Dec 4 2019 12:00AM
Calendar Month Beginning Balance

Comments:

Table with columns: Calendar Month, Beginning Balance, Jan, Feb, Mar, Apr, May, Jun, Jul, Aug, Sep, Oct, Nov, Dec, Total, Adjustments, Reversals, Working Difference.

Main data table containing financial projections for various categories like RECEIPTS, DISBURSEMENTS, ASSETS, and LIABILITIES.

SACS2019ALL Financial Reporting Software - 2019.2.0
12/5/2019 9:46:10 AM

54-72215-0000000

First Interim
2019-20 Original 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.

SACS2019ALL Financial Reporting Software - 2019.2.0
12/5/2019 9:46:39 AM

54-72215-0000000

First Interim
2019-20 Projected Totals
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

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)

EXCEPTION

Explanation: District will provide an excel worksheet for cash flow.

Checks Completed.

SACS2019ALL Financial Reporting Software - 2019.2.0
12/5/2019 9:46:52 AM

54-72215-0000000

First Interim
2019-20 Actuals to Date
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.

Budget Comparison Report

by Fund

	2019 - 2020 Approved Thru 12/4/2019			2019 - 2020 Working Thru 12/4/2019		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
010 General Fund						
Revenues						
LCFF Sources						
80110 LCFF State Aid - Current Year	\$4,508,633.00	\$0.00	\$4,508,633.00	\$4,430,264.00	\$0.00	\$4,430,264.00
80120 Education Protection Account	\$756,807.00	\$0.00	\$756,807.00	\$808,495.00	\$0.00	\$808,495.00
80410 Secured Rolls Tax	\$717,180.00	\$0.00	\$717,180.00	\$744,141.00	\$0.00	\$744,141.00
80910 LCFF Transfers - Current Year	(\$10,000.00)	\$0.00	(\$10,000.00)	(\$10,000.00)	\$0.00	(\$10,000.00)
Total LCFF Sources	\$5,972,620.00	\$0.00	\$5,972,620.00	\$5,972,900.00	\$0.00	\$5,972,900.00
Federal Revenues						
82900 All Other Federal Revenue	\$0.00	\$320,694.00	\$320,694.00	\$0.00	\$481,634.87	\$481,634.87
Total Federal Revenues	\$0.00	\$320,694.00	\$320,694.00	\$0.00	\$481,634.87	\$481,634.87
Other State Revenues						
85500 Mandated Cost Reimbursements	\$17,686.00	\$0.00	\$17,686.00	\$17,216.00	\$0.00	\$17,216.00
85600 State Lottery Revenue	\$79,279.00	\$27,827.00	\$107,106.00	\$80,374.00	\$28,367.00	\$108,741.00
85900 All Other State Revenue	\$2,200.00	\$392,247.00	\$394,447.00	\$2,200.00	\$411,319.20	\$413,519.20
Total Other State Revenues	\$99,165.00	\$420,074.00	\$519,239.00	\$99,790.00	\$439,686.20	\$539,476.20
Other Local Revenues						
86600 Interest	\$26,000.00	\$0.00	\$26,000.00	\$26,000.00	\$0.00	\$26,000.00
86620 Net Increase (Decrease) in the Fair Value of Investments	(\$20,000.00)	\$0.00	(\$20,000.00)	(\$20,000.00)	\$0.00	(\$20,000.00)
86890 All Other Fees and Contracts	\$0.00	\$0.00	\$0.00	\$0.00	\$11,000.00	\$11,000.00
86990 All Other Local Revenue	\$50,000.00	\$110,377.47	\$160,377.47	\$50,000.00	\$120,377.47	\$170,377.47
Total Other Local Revenues	\$56,000.00	\$110,377.47	\$166,377.47	\$56,000.00	\$131,377.47	\$187,377.47
Total Revenues	\$6,127,785.00	\$851,145.47	\$6,978,930.47	\$6,128,690.00	\$1,052,698.54	\$7,181,388.54
Expenditures						
Certificated Salaries						
11000 Certificated Teachers' Salaries	\$2,753,166.00	\$30,189.00	\$2,783,355.00	\$2,792,966.00	\$23,689.00	\$2,816,655.00

For SACS Extract

by Fund

12:55:23PM

	2019 - 2020 Approved Thru 12/4/2019			2019 - 2020 Working Thru 12/4/2019		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
010 General Fund						
11001 Abatement of Teachers' Salaries	(\$520,475.00)	\$0.00	(\$520,475.00)	(\$560,275.00)	\$0.00	(\$560,275.00)
11002 Substitute Teachers	\$80,000.00	\$0.00	\$80,000.00	\$80,000.00	\$3,000.00	\$83,000.00
11003 Teacher - Auxiliary	\$15,000.00	\$4,000.00	\$19,000.00	\$15,000.00	\$21,500.00	\$36,500.00
13000 Certificated Supervisors and Administrators Salaries	\$147,850.00	\$0.00	\$147,850.00	\$147,850.00	\$0.00	\$147,850.00
19000 Other Certificated Salaries	\$110,935.00	\$24,430.00	\$135,365.00	\$110,935.00	\$24,430.00	\$135,365.00
Total Certificated Salaries	\$2,586,476.00	\$58,619.00	\$2,645,095.00	\$2,586,476.00	\$72,619.00	\$2,659,095.00
Classified Salaries						
21000 Classified Instructional Salaries	\$127,300.00	\$220,625.00	\$347,925.00	\$127,300.00	\$220,625.00	\$347,925.00
21002 Substitute Instructional Aides	\$0.00	\$1,800.00	\$1,800.00	\$0.00	\$5,800.00	\$5,800.00
22000 Classified Support Salaries	\$276,652.00	\$77,900.00	\$354,552.00	\$276,652.00	\$86,137.00	\$362,789.00
22002 Substitute Classified Support	\$14,060.00	\$11,500.00	\$25,560.00	\$14,060.00	\$11,500.00	\$25,560.00
22003 Classified Support Salaries - Auxiliary	\$1,400.00	\$1,000.00	\$2,400.00	\$11,400.00	\$1,000.00	\$12,400.00
23000 Classified Supervisors' and Administrators' Salaries	\$127,479.00	\$16,195.00	\$143,674.00	\$127,479.00	\$16,195.00	\$143,674.00
24000 Clerical, Technical and Office Staff Salaries	\$119,495.00	\$0.00	\$119,495.00	\$119,495.00	\$0.00	\$119,495.00
24002 Substitute Clerical, Technical & Office Staff	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00
29000 Other Classified Salaries	\$500.00	\$55,600.80	\$56,100.80	\$500.00	\$55,600.80	\$56,100.80
Total Classified Salaries	\$676,886.00	\$384,620.80	\$1,061,506.80	\$686,886.00	\$396,857.80	\$1,083,743.80
Employee Benefits						
31010 State Teachers' Retirement System, certificated positions	\$523,153.00	\$226,138.00	\$749,291.00	\$535,041.00	\$229,327.00	\$764,368.00
31011 Abatement of STRS, certificated positions	(\$223,030.00)	\$0.00	(\$223,030.00)	(\$234,918.00)	\$0.00	(\$234,918.00)
32010 Public Employees Retirement System, certificated positions	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00
32020 Public Employees' Retirement System, classified positions	\$131,037.00	\$74,526.00	\$205,563.00	\$133,037.00	\$73,190.00	\$206,227.00
33012 OASDI, Certificated Positions	\$1,215.00	\$0.00	\$1,215.00	\$1,215.00	\$0.00	\$1,215.00
33013 Medicare, Certificated Positions	\$46,222.00	\$872.00	\$47,094.00	\$46,222.00	\$1,222.00	\$47,444.00
33022 OASDI, classified positions	\$36,106.00	\$23,878.00	\$59,984.00	\$36,726.00	\$24,901.00	\$61,627.00
33023 Medicare, classified positions	\$9,382.00	\$5,576.74	\$14,958.74	\$9,527.00	\$5,805.74	\$15,332.74
34010 Health & Welfare Benefits, certificated positions	\$613,416.00	\$3,449.00	\$616,865.00	\$613,416.00	\$5,449.00	\$618,865.00
34020 Health & Welfare Benefits, classified positions	\$246,435.00	\$70,461.00	\$316,896.00	\$246,435.00	\$70,461.00	\$316,896.00
35010 State Unemployment Insurance, certificated positions	\$1,851.00	\$40.00	\$1,891.00	\$1,851.00	\$105.00	\$1,956.00

Budget Comparison Report

BCR600

12/4/2019

Page Page 3 of 21

For SACS Extract

by Fund

12:55:23PM

	2019 - 2020 Approved Thru 12/4/2019			2019 - 2020 Working Thru 12/4/2019		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
010 General Fund						
35020 State Unemployment Insurance, classified positions	\$3,833.00	\$566.00	\$4,399.00	\$3,883.00	\$570.00	\$4,453.00
36010 Worker's Compensation Insurance, certificated positions	\$122,791.00	\$2,607.00	\$125,398.00	\$122,791.00	\$3,260.00	\$126,051.00
36020 Worker's Compensation Insurance, classified positions	\$20,951.00	\$10,149.00	\$31,100.00	\$21,316.00	\$13,699.00	\$35,015.00
37010 OPEB, Allocated, certificated positions	\$3,160.00	\$245.00	\$3,405.00	\$3,160.00	\$260.00	\$3,420.00
37020 OPEB, Allocated, classified positions	\$1,918.00	\$3,136.58	\$5,054.58	\$1,918.00	\$3,136.58	\$5,054.58
37510 OPEB, Active Employees, certificated Positions	\$7,419.00	\$205.00	\$7,624.00	\$7,419.00	\$220.00	\$7,639.00
37520 OPEB, Active Employees, classified positions	\$4,017.00	\$1,600.00	\$5,617.00	\$4,017.00	\$1,295.00	\$5,312.00
39010 Other Benefits, certificated positions	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00
39020 Other Benefits, classified positions	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	\$200.00
Total Employee Benefits	\$1,556,076.00	\$423,449.32	\$1,979,525.32	\$1,559,256.00	\$432,901.32	\$1,992,157.32
Books and Supplies						
41000 Approved Textbooks and Core Curricula Materials	\$0.00	\$12,827.00	\$12,827.00	\$0.00	\$12,827.00	\$12,827.00
42000 Books and Other Reference Materials	\$15,000.00	\$15,400.00	\$30,400.00	\$15,000.00	\$15,400.00	\$30,400.00
43000 Materials and Supplies	\$230,686.00	\$76,577.60	\$307,263.60	\$233,089.00	\$97,617.41	\$330,706.41
43001 Abatement of Materials and Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
44000 Non-Capitalized Equipment	\$177,937.00	\$44,660.00	\$222,597.00	\$177,937.00	\$64,046.48	\$241,983.48
47000 Food	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00
Total Books and Supplies	\$425,623.00	\$149,464.60	\$575,087.60	\$428,026.00	\$189,890.89	\$617,916.89
Services, Other Operating Expenses						
52000 Travel and Conferences	\$22,000.00	\$44,569.40	\$66,569.40	\$17,797.00	\$59,183.93	\$76,980.93
53000 Dues and Memberships	\$31,200.00	\$0.00	\$31,200.00	\$23,200.00	\$0.00	\$23,200.00
54500 Other Insurance	\$35,400.00	\$0.00	\$35,400.00	\$35,400.00	\$0.00	\$35,400.00
55000 Operation and Housekeeping Services	\$50,000.00	\$65,000.00	\$115,000.00	\$50,000.00	\$65,000.00	\$115,000.00
56000 Rentals, Leases, Repairs and Non-Capitalized Improvements	\$73,500.00	\$7,500.00	\$81,000.00	\$73,500.00	\$7,500.00	\$81,000.00
57103 Transfers of Direct Costs - Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
58000 Professional/Consulting Services and Operating Expenditures	\$307,078.00	\$61,807.60	\$368,885.60	\$316,878.00	\$175,134.80	\$492,012.80
58009 Pension Penalties & Interest	\$10.00	\$0.00	\$10.00	\$10.00	\$0.00	\$10.00
59000 Communications	\$41,000.00	\$0.00	\$41,000.00	\$41,000.00	\$8,000.00	\$49,000.00
Total Services, Other Operating Expenses	\$560,188.00	\$178,877.00	\$739,065.00	\$557,785.00	\$314,818.73	\$872,603.73

Budget Comparison Report

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by Fund

	2019 - 2020 Approved Thru 12/4/2019			2019 - 2020 Working Thru 12/4/2019		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
010 General Fund						
Capital Outlay						
61700 Land Improvements	\$0.00	\$100,000.00	\$100,000.00	\$0.00	\$100,000.00	\$100,000.00
64000 Equipment	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$0.00	\$20,000.00
Total Capital Outlay	\$20,000.00	\$100,000.00	\$120,000.00	\$20,000.00	\$100,000.00	\$120,000.00
Other Outgo						
71420 Other Tuition, Excess Costs, and/or Deficits Payments to COE	\$31,625.00	\$0.00	\$31,625.00	\$31,625.00	\$0.00	\$31,625.00
74380 Debt Service - Interest	\$23,625.00	\$60,800.00	\$84,425.00	\$23,625.00	\$60,800.00	\$84,425.00
74390 Other Debt Service - Principal	\$0.00	\$102,240.00	\$102,240.00	\$0.00	\$102,240.00	\$102,240.00
Total Other Outgo	\$55,250.00	\$163,040.00	\$218,290.00	\$55,250.00	\$163,040.00	\$218,290.00
Direct Support/Indirect Costs						
73100 Transfers of Indirect Costs	(\$37,140.00)	\$37,140.00	\$0.00	(\$45,068.00)	\$45,068.00	\$0.00
73500 Transfers of Indirect Costs - Interfund	(\$30,103.00)	\$0.00	(\$30,103.00)	(\$30,103.00)	\$0.00	(\$30,103.00)
Total Direct Support/Indirect Costs	(\$67,243.00)	\$37,140.00	(\$30,103.00)	(\$75,171.00)	\$45,068.00	(\$30,103.00)
Total Expenditures	\$5,813,256.00	\$1,495,210.72	\$7,308,466.72	\$5,818,508.00	\$1,715,195.74	\$7,533,703.74
Excess (Deficiency) of Revenues	\$314,529.00	(\$644,065.25)	(\$329,536.25)	\$310,182.00	(\$662,497.20)	(\$352,315.20)
Other Financing Sources/Uses						
Transfers Out						
76190 Other Authorized Interfund Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contributions						
89800 Contributions from Unrestricted Resources	(\$644,065.25)	\$644,065.25	\$0.00	(\$644,065.25)	\$644,065.25	\$0.00
Total Contributions	(\$644,065.25)	\$644,065.25	\$0.00	(\$644,065.25)	\$644,065.25	\$0.00
Total Other Financing Sources/Uses	(\$644,065.25)	\$644,065.25	\$0.00	(\$644,065.25)	\$644,065.25	\$0.00
Net Increase (Decrease) in Fund	(\$329,536.25)	\$0.00	(\$329,536.25)	(\$333,883.25)	(\$18,431.95)	(\$352,315.20)
Beginning Balance						

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by Fund

	2019 - 2020 Approved Thru 12/4/2019			2019 - 2020 Working Thru 12/4/2019		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
010 General Fund						
Assets						
91100 Cash in County Treasury	\$2,773,358.94	\$425,358.03	\$3,198,716.97	\$2,773,358.94	\$425,358.03	\$3,198,716.97
91110 Fair Value Adjustment to Cash in County Treasury	\$23,988.70	\$0.00	\$23,988.70	\$23,988.70	\$0.00	\$23,988.70
91300 Revolving Cash Account	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00
92001 Accounts Receivable Clearing	\$69,125.66	\$69,016.02	\$138,141.68	\$69,125.66	\$69,016.02	\$138,141.68
92004 Due From Employees - Payroll Corrections	\$652.58	\$0.00	\$652.58	\$652.58	\$0.00	\$652.58
93100 Due From Other Funds	\$688.17	\$0.00	\$688.17	\$688.17	\$0.00	\$688.17
Total Assets	\$2,870,314.05	\$494,374.05	\$3,364,688.10	\$2,870,314.05	\$494,374.05	\$3,364,688.10
Liabilities						
95009 County Wide Liabilities - by COE	\$26,961.00	\$0.00	\$26,961.00	\$26,961.00	\$0.00	\$26,961.00
95010 Accounts Payable Clearing	\$10,053.27	\$7,151.10	\$17,204.37	\$10,053.27	\$7,151.10	\$17,204.37
95013 Deferred Wages Payable	\$40,443.19	\$0.00	\$40,443.19	\$40,443.19	\$0.00	\$40,443.19
95025 State Unemployment Insurance Payable	\$464.35	\$0.00	\$464.35	\$464.35	\$0.00	\$464.35
95030 Use Tax Payable	\$514.48	\$0.00	\$514.48	\$514.48	\$0.00	\$514.48
95051 Outlawed Employee Refunds & Voluntary Deductions	\$183.41	\$0.00	\$183.41	\$183.41	\$0.00	\$183.41
96100 Due to Other Funds	\$5.19	\$0.00	\$5.19	\$5.19	\$0.00	\$5.19
96500 Unearned Revenue	\$0.00	\$104,517.48	\$104,517.48	\$0.00	\$104,517.48	\$104,517.48
Total Liabilities	\$78,624.89	\$111,668.58	\$190,293.47	\$78,624.89	\$111,668.58	\$190,293.47
Total Beginning Balance	\$2,791,689.16	\$382,705.47	\$3,174,394.63	\$2,791,689.16	\$382,705.47	\$3,174,394.63
Adjusted Beginning Balance	\$2,791,689.16	\$382,705.47	\$3,174,394.63	\$2,791,689.16	\$382,705.47	\$3,174,394.63
Ending Balance						
Assets						
91100 Cash in County Treasury	\$2,459,652.91	\$382,705.47	\$2,842,358.38	\$2,455,305.91	\$364,273.52	\$2,819,579.43
91300 Revolving Cash Account	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00
Total Assets	\$2,462,152.91	\$382,705.47	\$2,844,858.38	\$2,457,805.91	\$364,273.52	\$2,822,079.43
Total Ending Balance	\$2,462,152.91	\$382,705.47	\$2,844,858.38	\$2,457,805.91	\$364,273.52	\$2,822,079.43
Components of Ending Fund Balance						

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	2019 - 2020 Approved Thru 12/4/2019			2019 - 2020 Working Thru 12/4/2019		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
010 General Fund						
Fund Balance, Nonspendable						
97110 Nonspendable Revolving Cash	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00
97200 Reserve for Encumbrances	\$112,454.25	\$69,117.87	\$181,572.12	\$112,454.25	\$69,117.87	\$181,572.12
Total Fund Balance, Nonspendable	\$114,954.25	\$69,117.87	\$184,072.12	\$114,954.25	\$69,117.87	\$184,072.12
Fund Balance, Unassigned						
97890 Reserve for Economic Uncertainties	\$292,338.67	\$0.00	\$292,338.67	\$292,338.67	\$0.00	\$292,338.67
97900 Undesignated/Unappropriated	(\$966,509.17)	(\$15,907.00)	(\$982,416.17)	(\$970,856.17)	(\$34,338.95)	(\$1,005,195.12)
97910 Beginning Fund Balance	\$2,791,689.16	\$382,705.47	\$3,174,394.63	\$2,791,689.16	\$382,705.47	\$3,174,394.63
Total Fund Balance, Unassigned	\$2,117,518.66	\$366,798.47	\$2,484,317.13	\$2,113,171.66	\$348,366.52	\$2,461,538.18
Budgetary and Other Accounts						
98100 Estimated Revenue	(\$5,484,301.75)	(\$1,530,769.92)	(\$7,015,071.67)	(\$5,484,301.75)	(\$1,530,769.92)	(\$7,015,071.67)
98200 Appropriations	\$5,826,436.00	\$1,546,676.92	\$7,373,112.92	\$5,826,436.00	\$1,546,676.92	\$7,373,112.92
98300 Encumbrances	(\$112,454.25)	(\$69,117.87)	(\$181,572.12)	(\$112,454.25)	(\$69,117.87)	(\$181,572.12)
Total Budgetary and Other Accounts	\$229,680.00	(\$53,210.87)	\$176,469.13	\$229,680.00	(\$53,210.87)	\$176,469.13
Total Components of Ending Fund Balance	\$2,462,152.91	\$382,705.47	\$2,844,858.38	\$2,457,805.91	\$364,273.52	\$2,822,079.43

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	2019 - 2020 Approved Thru 12/4/2019			2019 - 2020 Working Thru 12/4/2019		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
130 Cafeteria Special Revenue Fund						
Revenues						
Federal Revenues						
82200 Child Nutrition Programs	\$0.00	\$395,000.00	\$395,000.00	\$0.00	\$395,000.00	\$395,000.00
Total Federal Revenues	\$0.00	\$395,000.00	\$395,000.00	\$0.00	\$395,000.00	\$395,000.00
Other State Revenues						
85200 Child Nutrition	\$0.00	\$35,000.00	\$35,000.00	\$0.00	\$35,000.00	\$35,000.00
Total Other State Revenues	\$0.00	\$35,000.00	\$35,000.00	\$0.00	\$35,000.00	\$35,000.00
Other Local Revenues						
86340 Food Service Sales	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00
86600 Interest	\$0.00	\$2,200.00	\$2,200.00	\$0.00	\$2,200.00	\$2,200.00
86620 Net Increase (Decrease) in the Fair Value of Investments	\$0.00	(\$3,000.00)	(\$3,000.00)	\$0.00	(\$3,000.00)	(\$3,000.00)
86990 All Other Local Revenue	\$0.00	\$13,000.00	\$13,000.00	\$0.00	\$13,000.00	\$13,000.00
Total Other Local Revenues	\$0.00	\$14,200.00	\$14,200.00	\$0.00	\$14,200.00	\$14,200.00
Total Revenues	\$0.00	\$444,200.00	\$444,200.00	\$0.00	\$444,200.00	\$444,200.00
Expenditures						
Classified Salaries						
22000 Classified Support Salaries	\$0.00	\$105,000.00	\$105,000.00	\$0.00	\$105,000.00	\$105,000.00
22002 Substitute Classified Support	\$0.00	\$8,000.00	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00
22003 Classified Support Salaries - Auxiliary	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00
23000 Classified Supervisors' and Administrators' Salaries	\$0.00	\$46,000.00	\$46,000.00	\$0.00	\$46,000.00	\$46,000.00
Total Classified Salaries	\$0.00	\$161,000.00	\$161,000.00	\$0.00	\$161,000.00	\$161,000.00
Employee Benefits						
32020 Public Employees' Retirement System, classified positions	\$0.00	\$32,855.00	\$32,855.00	\$0.00	\$32,855.00	\$32,855.00
33022 OASDI, classified positions	\$0.00	\$9,892.00	\$9,892.00	\$0.00	\$9,892.00	\$9,892.00
33023 Medicare, classified positions	\$0.00	\$2,305.00	\$2,305.00	\$0.00	\$2,305.00	\$2,305.00

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	2019 - 2020 Approved Thru 12/4/2019			2019 - 2020 Working Thru 12/4/2019		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
130 Cafeteria Special Revenue Fund						
34020 Health & Welfare Benefits, classified positions	\$0.00	\$26,308.00	\$26,308.00	\$0.00	\$26,308.00	\$26,308.00
35020 State Unemployment Insurance, classified positions	\$0.00	\$90.00	\$90.00	\$0.00	\$90.00	\$90.00
36020 Worker's Compensation Insurance, classified positions	\$0.00	\$6,000.00	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00
37020 OPEB, Allocated, classified positions	\$0.00	\$700.00	\$700.00	\$0.00	\$700.00	\$700.00
37520 OPEB, Active Employees, classified positions	\$0.00	\$100.00	\$100.00	\$0.00	\$600.00	\$600.00
Total Employee Benefits	\$0.00	\$78,250.00	\$78,250.00	\$0.00	\$78,750.00	\$78,750.00
Books and Supplies						
43000 Materials and Supplies	\$0.00	\$18,000.00	\$18,000.00	\$0.00	\$23,000.00	\$23,000.00
44000 Non-Capitalized Equipment	\$0.00	\$7,000.00	\$7,000.00	\$0.00	\$7,000.00	\$7,000.00
47000 Food	\$0.00	\$185,000.00	\$185,000.00	\$0.00	\$185,000.00	\$185,000.00
Total Books and Supplies	\$0.00	\$210,000.00	\$210,000.00	\$0.00	\$215,000.00	\$215,000.00
Services, Other Operating Expenses						
52000 Travel and Conferences	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
53000 Dues and Memberships	\$0.00	\$200.00	\$200.00	\$0.00	\$200.00	\$200.00
55000 Operation and Housekeeping Services	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$11,000.00	\$11,000.00
56000 Rentals, Leases, Repairs and Non-Capitalized Improvements	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00
58000 Professional/Consulting Services and Operating Expenditures	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00
Total Services, Other Operating Expenses	\$0.00	\$14,700.00	\$14,700.00	\$0.00	\$15,700.00	\$15,700.00
Capital Outlay						
64000 Equipment	\$0.00	\$15,000.00	\$15,000.00	\$0.00	\$8,500.00	\$8,500.00
Total Capital Outlay	\$0.00	\$15,000.00	\$15,000.00	\$0.00	\$8,500.00	\$8,500.00
Direct Support/Indirect Costs						
73500 Transfers of Indirect Costs - Interfund	\$0.00	\$30,103.00	\$30,103.00	\$0.00	\$30,103.00	\$30,103.00
Total Direct Support/Indirect Costs	\$0.00	\$30,103.00	\$30,103.00	\$0.00	\$30,103.00	\$30,103.00
Total Expenditures	\$0.00	\$509,053.00	\$509,053.00	\$0.00	\$509,053.00	\$509,053.00
Excess (Deficiency) of Revenues	\$0.00	(\$64,853.00)	(\$64,853.00)	\$0.00	(\$64,853.00)	(\$64,853.00)
Net Increase (Decrease) in Fund	\$0.00	(\$64,853.00)	(\$64,853.00)	\$0.00	(\$64,853.00)	(\$64,853.00)

Budget Comparison Report

by Fund

	2019 - 2020 Approved Thru 12/4/2019			2019 - 2020 Working Thru 12/4/2019		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
130 Cafeteria Special Revenue Fund						
Beginning Balance						
Assets						
91100 Cash in County Treasury	\$682.98	\$223,092.50	\$223,775.48	\$682.98	\$223,092.50	\$223,775.48
91110 Fair Value Adjustment to Cash in County Treasury	\$0.00	\$1,678.20	\$1,678.20	\$0.00	\$1,678.20	\$1,678.20
91300 Revolving Cash Account	\$0.00	\$300.00	\$300.00	\$0.00	\$300.00	\$300.00
92001 Accounts Receivable Clearing	\$0.00	\$65,625.17	\$65,625.17	\$0.00	\$65,625.17	\$65,625.17
93100 Due From Other Funds	\$5.19	\$0.00	\$5.19	\$5.19	\$0.00	\$5.19
93200 Stores	\$0.00	\$5,731.94	\$5,731.94	\$0.00	\$5,731.94	\$5,731.94
Total Assets	\$688.17	\$296,427.81	\$297,115.98	\$688.17	\$296,427.81	\$297,115.98
Liabilities						
95010 Accounts Payable Clearing	\$0.00	\$895.27	\$895.27	\$0.00	\$895.27	\$895.27
96100 Due to Other Funds	\$688.17	\$0.00	\$688.17	\$688.17	\$0.00	\$688.17
96500 Unearned Revenue	\$0.00	\$1,057.54	\$1,057.54	\$0.00	\$1,057.54	\$1,057.54
Total Liabilities	\$688.17	\$1,952.81	\$2,640.98	\$688.17	\$1,952.81	\$2,640.98
Total Beginning Balance	\$0.00	\$294,475.00	\$294,475.00	\$0.00	\$294,475.00	\$294,475.00
Adjusted Beginning Balance	\$0.00	\$294,475.00	\$294,475.00	\$0.00	\$294,475.00	\$294,475.00
Ending Balance						
Assets						
91100 Cash in County Treasury	\$0.00	\$229,622.00	\$229,622.00	\$0.00	\$229,622.00	\$229,622.00
Total Assets	\$0.00	\$229,622.00	\$229,622.00	\$0.00	\$229,622.00	\$229,622.00
Total Ending Balance	\$0.00	\$229,622.00	\$229,622.00	\$0.00	\$229,622.00	\$229,622.00
Components of Ending Fund Balance						
Fund Balance, Nonspendable						
97200 Reserve for Encumbrances	\$0.00	\$125,380.99	\$125,380.99	\$0.00	\$125,380.99	\$125,380.99
Total Fund Balance, Nonspendable	\$0.00	\$125,380.99	\$125,380.99	\$0.00	\$125,380.99	\$125,380.99

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by Fund

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	2019 - 2020 Approved Thru 12/4/2019			2019 - 2020 Working Thru 12/4/2019		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
130 Cafeteria Special Revenue Fund						
<u>Fund Balance, Unassigned</u>						
97900 Undesignated/Unappropriated	\$0.00	(\$129,706.00)	(\$129,706.00)	\$0.00	(\$129,706.00)	(\$129,706.00)
97910 Beginning Fund Balance	\$0.00	\$294,475.00	\$294,475.00	\$0.00	\$294,475.00	\$294,475.00
Total Fund Balance, Unassigned	\$0.00	\$164,769.00	\$164,769.00	\$0.00	\$164,769.00	\$164,769.00
<u>Budgetary and Other Accounts</u>						
98100 Estimated Revenue	\$0.00	(\$444,200.00)	(\$444,200.00)	\$0.00	(\$444,200.00)	(\$444,200.00)
98200 Appropriations	\$0.00	\$509,053.00	\$509,053.00	\$0.00	\$509,053.00	\$509,053.00
98300 Encumbrances	\$0.00	(\$125,380.99)	(\$125,380.99)	\$0.00	(\$125,380.99)	(\$125,380.99)
Total Budgetary and Other Accounts	\$0.00	(\$60,527.99)	(\$60,527.99)	\$0.00	(\$60,527.99)	(\$60,527.99)
Total Components of Ending Fund Balance	\$0.00	\$229,622.00	\$229,622.00	\$0.00	\$229,622.00	\$229,622.00

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	2019 - 2020 Approved Thru 12/4/2019			2019 - 2020 Working Thru 12/4/2019		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
140 Deferred Maintenance Fund						
Revenues						
LCFF Sources						
80910 LCFF Transfers - Current Year	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00
Total LCFF Sources	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00
Other Local Revenues						
86600 Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
86620 Net Increase (Decrease) in the Fair Value of Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Local Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00
Expenditures						
Services, Other Operating Expenses						
56000 Rentals, Leases, Repairs and Non-Capitalized Improvements	\$0.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00
58000 Professional/Consulting Services and Operating Expenditures	\$9,000.00	\$0.00	\$9,000.00	\$0.00	\$0.00	\$0.00
Total Services, Other Operating Expenses	\$9,000.00	\$0.00	\$9,000.00	\$15,000.00	\$0.00	\$15,000.00
Total Expenditures	\$9,000.00	\$0.00	\$9,000.00	\$15,000.00	\$0.00	\$15,000.00
Excess (Deficiency) of Revenues	\$1,000.00	\$0.00	\$1,000.00	(\$5,000.00)	\$0.00	(\$5,000.00)
Net Increase (Decrease) in Fund	\$1,000.00	\$0.00	\$1,000.00	(\$5,000.00)	\$0.00	(\$5,000.00)
Beginning Balance						
Assets						
91100 Cash in County Treasury	\$65,916.27	\$0.00	\$65,916.27	\$65,916.27	\$0.00	\$65,916.27
91110 Fair Value Adjustment to Cash in County Treasury	\$494.34	\$0.00	\$494.34	\$494.34	\$0.00	\$494.34
Total Assets	\$66,410.61	\$0.00	\$66,410.61	\$66,410.61	\$0.00	\$66,410.61
Total Beginning Balance	\$66,410.61	\$0.00	\$66,410.61	\$66,410.61	\$0.00	\$66,410.61
Adjusted Beginning Balance	\$66,410.61	\$0.00	\$66,410.61	\$66,410.61	\$0.00	\$66,410.61
Ending Balance						

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For SACS Extract

by Fund

	2019 - 2020 Approved Thru 12/4/2019			2019 - 2020 Working Thru 12/4/2019		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
140 Deferred Maintenance Fund						
Assets						
91100 Cash in County Treasury	\$67,410.61	\$0.00	\$67,410.61	\$61,410.61	\$0.00	\$61,410.61
Total Assets	\$67,410.61	\$0.00	\$67,410.61	\$61,410.61	\$0.00	\$61,410.61
Total Ending Balance	\$67,410.61	\$0.00	\$67,410.61	\$61,410.61	\$0.00	\$61,410.61
Components of Ending Fund Balance						
Fund Balance, Nonspendable						
97200 Reserve for Encumbrances	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Fund Balance, Nonspendable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance, Unassigned						
97900 Undesignated/Unappropriated	(\$4,000.00)	\$0.00	(\$4,000.00)	(\$10,000.00)	\$0.00	(\$10,000.00)
97910 Beginning Fund Balance	\$66,410.61	\$0.00	\$66,410.61	\$66,410.61	\$0.00	\$66,410.61
Total Fund Balance, Unassigned	\$62,410.61	\$0.00	\$62,410.61	\$56,410.61	\$0.00	\$56,410.61
Budgetary and Other Accounts						
98100 Estimated Revenue	(\$10,000.00)	\$0.00	(\$10,000.00)	(\$10,000.00)	\$0.00	(\$10,000.00)
98200 Appropriations	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$0.00	\$15,000.00
98300 Encumbrances	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Budgetary and Other Accounts	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00
Total Components of Ending Fund Balance	\$67,410.61	\$0.00	\$67,410.61	\$61,410.61	\$0.00	\$61,410.61

Budget Comparison Report

by Fund

	2019 - 2020 Approved Thru 12/4/2019			2019 - 2020 Working Thru 12/4/2019		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
210 Building Fund						
Revenues						
Other Local Revenues						
86600 Interest	\$0.00	\$100.00	\$100.00	\$0.00	\$100.00	\$100.00
Total Other Local Revenues	\$0.00	\$100.00	\$100.00	\$0.00	\$100.00	\$100.00
Total Revenues	\$0.00	\$100.00	\$100.00	\$0.00	\$100.00	\$100.00
Excess (Deficiency) of Revenues	\$0.00	\$100.00	\$100.00	\$0.00	\$100.00	\$100.00
Net Increase (Decrease) in Fund	\$0.00	\$100.00	\$100.00	\$0.00	\$100.00	\$100.00
Beginning Balance						
Assets						
91100 Cash in County Treasury	\$0.00	\$1,537.64	\$1,537.64	\$0.00	\$1,537.64	\$1,537.64
91110 Fair Value Adjustment to Cash in County Treasury	\$0.00	\$11.53	\$11.53	\$0.00	\$11.53	\$11.53
Total Assets	\$0.00	\$1,549.17	\$1,549.17	\$0.00	\$1,549.17	\$1,549.17
Total Beginning Balance	\$0.00	\$1,549.17	\$1,549.17	\$0.00	\$1,549.17	\$1,549.17
Adjusted Beginning Balance	\$0.00	\$1,549.17	\$1,549.17	\$0.00	\$1,549.17	\$1,549.17
Ending Balance						
Assets						
91100 Cash in County Treasury	\$0.00	\$1,649.17	\$1,649.17	\$0.00	\$1,649.17	\$1,649.17
Total Assets	\$0.00	\$1,649.17	\$1,649.17	\$0.00	\$1,649.17	\$1,649.17
Total Ending Balance	\$0.00	\$1,649.17	\$1,649.17	\$0.00	\$1,649.17	\$1,649.17
Components of Ending Fund Balance						
Fund Balance, Unassigned						
97900 Undesignated/Unappropriated	\$0.00	\$200.00	\$200.00	\$0.00	\$200.00	\$200.00
97910 Beginning Fund Balance	\$0.00	\$1,549.17	\$1,549.17	\$0.00	\$1,549.17	\$1,549.17
Total Fund Balance, Unassigned	\$0.00	\$1,749.17	\$1,749.17	\$0.00	\$1,749.17	\$1,749.17

Budget Comparison Report
 by Fund

BCR600

12/4/2019

12:55:23PM

	2019 - 2020 Approved Thru 12/4/2019			2019 - 2020 Working Thru 12/4/2019		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
210 Building Fund						
<u>Budgetary and Other Accounts</u>						
98100 Estimated Revenue	\$0.00	(\$100.00)	(\$100.00)	\$0.00	(\$100.00)	(\$100.00)
Total Budgetary and Other Accounts	\$0.00	(\$100.00)	(\$100.00)	\$0.00	(\$100.00)	(\$100.00)
Total Components of Ending Fund Balance	\$0.00	\$1,649.17	\$1,649.17	\$0.00	\$1,649.17	\$1,649.17

Budget Comparison Report

BCR600

12/4/2019

by Fund

12:55:23PM

	2019 - 2020 Approved Thru 12/4/2019			2019 - 2020 Working Thru 12/4/2019		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
251 Developer Fees Fund						
Revenues						
Other Local Revenues						
86600 Interest	\$0.00	\$125.00	\$125.00	\$0.00	\$125.00	\$125.00
86620 Net Increase (Decrease) in the Fair Value of Investments	\$0.00	\$70.00	\$70.00	\$0.00	\$70.00	\$70.00
86810 Mitigation/Developer Fees	\$0.00	\$8,000.00	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00
Total Other Local Revenues	\$0.00	\$8,195.00	\$8,195.00	\$0.00	\$8,195.00	\$8,195.00
Total Revenues	\$0.00	\$8,195.00	\$8,195.00	\$0.00	\$8,195.00	\$8,195.00
Expenditures						
Services, Other Operating Expenses						
58000 Professional/Consulting Services and Operating Expenditures	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00
Total Services, Other Operating Expenses	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00
Capital Outlay						
62000 Buildings and Improvement of Buildings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00
Excess (Deficiency) of Revenues	\$0.00	\$3,195.00	\$3,195.00	\$0.00	\$3,195.00	\$3,195.00
Net Increase (Decrease) in Fund	\$0.00	\$3,195.00	\$3,195.00	\$0.00	\$3,195.00	\$3,195.00
Beginning Balance						
Assets						
91100 Cash in County Treasury	\$0.00	\$2,022.55	\$2,022.55	\$0.00	\$2,022.55	\$2,022.55
91110 Fair Value Adjustment to Cash in County Treasury	\$0.00	\$15.17	\$15.17	\$0.00	\$15.17	\$15.17
Total Assets	\$0.00	\$2,037.72	\$2,037.72	\$0.00	\$2,037.72	\$2,037.72
Total Beginning Balance	\$0.00	\$2,037.72	\$2,037.72	\$0.00	\$2,037.72	\$2,037.72
Adjusted Beginning Balance	\$0.00	\$2,037.72	\$2,037.72	\$0.00	\$2,037.72	\$2,037.72
Ending Balance						

Budget Comparison Report

by Fund

	2019 - 2020 Approved Thru 12/4/2019			2019 - 2020 Working Thru 12/4/2019		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
251 Developer Fees Fund						
Assets						
91100 Cash in County Treasury	\$0.00	\$5,232.72	\$5,232.72	\$0.00	\$5,232.72	\$5,232.72
Total Assets	\$0.00	\$5,232.72	\$5,232.72	\$0.00	\$5,232.72	\$5,232.72
Total Ending Balance	\$0.00	\$5,232.72	\$5,232.72	\$0.00	\$5,232.72	\$5,232.72
Components of Ending Fund Balance						
Fund Balance, Unassigned						
97900 Undesignated/Unappropriated	\$0.00	\$6,390.00	\$6,390.00	\$0.00	\$6,390.00	\$6,390.00
97910 Beginning Fund Balance	\$0.00	\$2,037.72	\$2,037.72	\$0.00	\$2,037.72	\$2,037.72
Total Fund Balance, Unassigned	\$0.00	\$8,427.72	\$8,427.72	\$0.00	\$8,427.72	\$8,427.72
Budgetary and Other Accounts						
98100 Estimated Revenue	\$0.00	(\$8,195.00)	(\$8,195.00)	\$0.00	(\$8,195.00)	(\$8,195.00)
98200 Appropriations	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00
Total Budgetary and Other Accounts	\$0.00	(\$3,195.00)	(\$3,195.00)	\$0.00	(\$3,195.00)	(\$3,195.00)
Total Components of Ending Fund Balance	\$0.00	\$5,232.72	\$5,232.72	\$0.00	\$5,232.72	\$5,232.72

Budget Comparison Report

For SACS Extract

by Fund

12:55:23PM

	2019 - 2020 Approved Thru 12/4/2019			2019 - 2020 Working Thru 12/4/2019		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
350 County School Facilities Fund - New Construction						
Revenues						
Other Local Revenues						
86600 Interest	\$0.00	\$100.00	\$100.00	\$0.00	\$100.00	\$100.00
Total Other Local Revenues	\$0.00	\$100.00	\$100.00	\$0.00	\$100.00	\$100.00
Total Revenues	\$0.00	\$100.00	\$100.00	\$0.00	\$100.00	\$100.00
Excess (Deficiency) of Revenues	\$0.00	\$100.00	\$100.00	\$0.00	\$100.00	\$100.00
Net Increase (Decrease) in Fund	\$0.00	\$100.00	\$100.00	\$0.00	\$100.00	\$100.00
Beginning Balance						
Assets						
91100 Cash in County Treasury	\$0.00	\$2,164.97	\$2,164.97	\$0.00	\$2,164.97	\$2,164.97
Total Assets	\$0.00	\$2,164.97	\$2,164.97	\$0.00	\$2,164.97	\$2,164.97
Total Beginning Balance	\$0.00	\$2,164.97	\$2,164.97	\$0.00	\$2,164.97	\$2,164.97
Adjusted Beginning Balance	\$0.00	\$2,164.97	\$2,164.97	\$0.00	\$2,164.97	\$2,164.97
Ending Balance						
Assets						
91100 Cash in County Treasury	\$0.00	\$2,264.97	\$2,264.97	\$0.00	\$2,264.97	\$2,264.97
Total Assets	\$0.00	\$2,264.97	\$2,264.97	\$0.00	\$2,264.97	\$2,264.97
Total Ending Balance	\$0.00	\$2,264.97	\$2,264.97	\$0.00	\$2,264.97	\$2,264.97
Components of Ending Fund Balance						
Fund Balance, Unassigned						
97900 Undesignated/Unappropriated	\$0.00	\$200.00	\$200.00	\$0.00	\$200.00	\$200.00
97910 Beginning Fund Balance	\$0.00	\$2,164.97	\$2,164.97	\$0.00	\$2,164.97	\$2,164.97
Total Fund Balance, Unassigned	\$0.00	\$2,364.97	\$2,364.97	\$0.00	\$2,364.97	\$2,364.97
Budgetary and Other Accounts						

Budget Comparison Report
 by Fund

BCR600

12/4/2019

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	2019 - 2020 Approved Thru 12/4/2019			2019 - 2020 Working Thru 12/4/2019		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
350 County School Facilities Fund - New Construction						
<u>98100 Estimated Revenue</u>	\$0.00	(\$100.00)	(\$100.00)	\$0.00	(\$100.00)	(\$100.00)
Total Budgetary and Other Accounts	\$0.00	(\$100.00)	(\$100.00)	\$0.00	(\$100.00)	(\$100.00)
Total Components of Ending Fund Balance	\$0.00	\$2,264.97	\$2,264.97	\$0.00	\$2,264.97	\$2,264.97

Budget Comparison Report

by Fund

	2019 - 2020 Approved Thru 12/4/2019			2019 - 2020 Working Thru 12/4/2019		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
351 County School Facilities Fund - Modernization						
Beginning Balance						
Assets						
91100 Cash in County Treasury	\$0.00	\$1,031.18	\$1,031.18	\$0.00	\$1,031.18	\$1,031.18
Total Assets	\$0.00	\$1,031.18	\$1,031.18	\$0.00	\$1,031.18	\$1,031.18
Total Beginning Balance	\$0.00	\$1,031.18	\$1,031.18	\$0.00	\$1,031.18	\$1,031.18
Adjusted Beginning Balance	\$0.00	\$1,031.18	\$1,031.18	\$0.00	\$1,031.18	\$1,031.18
Ending Balance						
Assets						
91100 Cash in County Treasury	\$0.00	\$1,031.18	\$1,031.18	\$0.00	\$1,031.18	\$1,031.18
Total Assets	\$0.00	\$1,031.18	\$1,031.18	\$0.00	\$1,031.18	\$1,031.18
Total Ending Balance	\$0.00	\$1,031.18	\$1,031.18	\$0.00	\$1,031.18	\$1,031.18
Components of Ending Fund Balance						
Fund Balance, Unassigned						
97910 Beginning Fund Balance	\$0.00	\$1,031.18	\$1,031.18	\$0.00	\$1,031.18	\$1,031.18
Total Fund Balance, Unassigned	\$0.00	\$1,031.18	\$1,031.18	\$0.00	\$1,031.18	\$1,031.18
Total Components of Ending Fund Balance	\$0.00	\$1,031.18	\$1,031.18	\$0.00	\$1,031.18	\$1,031.18

Budget Comparison Report

BCR600

12/4/2019

by Fund

12:55:23PM

	2019 - 2020 Approved Thru 12/4/2019			2019 - 2020 Working Thru 12/4/2019		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
510 Bond Interest & Redemption Fund - #1						
Revenues						
Other Local Revenues						
86110 Voted Indebtedness Levies, Secured Roll	\$0.00	\$100,650.00	\$100,650.00	\$0.00	\$100,650.00	\$100,650.00
Total Other Local Revenues	\$0.00	\$100,650.00	\$100,650.00	\$0.00	\$100,650.00	\$100,650.00
Total Revenues	\$0.00	\$100,650.00	\$100,650.00	\$0.00	\$100,650.00	\$100,650.00
Expenditures						
Other Outgo						
74340 Bond Interest and Other Service Charges	\$0.00	\$100,650.00	\$100,650.00	\$0.00	\$100,650.00	\$100,650.00
Total Other Outgo	\$0.00	\$100,650.00	\$100,650.00	\$0.00	\$100,650.00	\$100,650.00
Total Expenditures	\$0.00	\$100,650.00	\$100,650.00	\$0.00	\$100,650.00	\$100,650.00
Excess (Deficiency) of Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Net Increase (Decrease) in Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Beginning Balance						
Assets						
91100 Cash in County Treasury	\$0.00	\$289,877.22	\$289,877.22	\$0.00	\$289,877.22	\$289,877.22
Total Assets	\$0.00	\$289,877.22	\$289,877.22	\$0.00	\$289,877.22	\$289,877.22
Total Beginning Balance	\$0.00	\$289,877.22	\$289,877.22	\$0.00	\$289,877.22	\$289,877.22
Adjusted Beginning Balance	\$0.00	\$289,877.22	\$289,877.22	\$0.00	\$289,877.22	\$289,877.22
Ending Balance						
Assets						
91100 Cash in County Treasury	\$0.00	\$289,877.22	\$289,877.22	\$0.00	\$289,877.22	\$289,877.22
Total Assets	\$0.00	\$289,877.22	\$289,877.22	\$0.00	\$289,877.22	\$289,877.22
Total Ending Balance	\$0.00	\$289,877.22	\$289,877.22	\$0.00	\$289,877.22	\$289,877.22
Components of Ending Fund Balance						

Budget Comparison Report

BCR600

12/4/2019

by Fund

12:55:23PM

	2019 - 2020 Approved Thru 12/4/2019			2019 - 2020 Working Thru 12/4/2019		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
510 Bond Interest & Redemption Fund - #1						
<u>Fund Balance, Unassigned</u>						
97910 Beginning Fund Balance	\$0.00	\$289,877.22	\$289,877.22	\$0.00	\$289,877.22	\$289,877.22
Total Fund Balance, Unassigned	\$0.00	\$289,877.22	\$289,877.22	\$0.00	\$289,877.22	\$289,877.22
<u>Budgetary and Other Accounts</u>						
98100 Estimated Revenue	\$0.00	(\$100,650.00)	(\$100,650.00)	\$0.00	(\$100,650.00)	(\$100,650.00)
98200 Appropriations	\$0.00	\$100,650.00	\$100,650.00	\$0.00	\$100,650.00	\$100,650.00
Total Budgetary and Other Accounts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Components of Ending Fund Balance	\$0.00	\$289,877.22	\$289,877.22	\$0.00	\$289,877.22	\$289,877.22

7. Any Other Business:

7.1 Quarterly Board Policy Updates – Informational

LOCAL CONTROL AND ACCOUNTABILITY PLAN

The Governing Board desires to ensure the most effective use of available funding to improve outcomes for all students. A comprehensive, data-driven planning process shall be used to identify annual goals and specific actions which are aligned with the district budget and facilitate continuous improvement of district practices.

(cf. 0000 - Vision)

(cf. 0200 - Goals for the School District)

(cf. 0415 - Equity)

The Board shall adopt a districtwide local control and accountability plan (LCAP), based on the template adopted by the State Board of Education (SBE), that addresses the state priorities in Education Code 52060 and any local priorities adopted by the Board. The LCAP shall be updated on or before July 1 of each year and, like the district budget, shall cover the next fiscal year and two subsequent fiscal years. (Education Code 52060, 52064; 5 CCR 15494-15497)

(cf. 3100 - Budget)

The LCAP shall focus on improving outcomes for all students, particularly those who are "unduplicated students" or are part of any numerically significant student subgroup that is at risk of or is underperforming.

Unduplicated students include students who are eligible for free or reduced-price meals, English learners, and foster youth, as defined in Education Code 42238.01 for purposes of the local control funding formula (LCFF). (Education Code 42238.02)

(cf. 3553 - Free and Reduced Price Meals)

(cf. 6173.1 - Education for Foster Youth)

(cf. 6174 - Education for English Learners)

Numerically significant student subgroups include ethnic subgroups, socioeconomically disadvantaged students, English learners, students with disabilities, foster youth, and homeless students, when there are at least 30 students in the subgroup or at least 15 foster youth or homeless students. (Education Code 52052)

(cf. 6164.4 - Identification and Evaluation of Individuals for Special Education)

(cf. 6173 - Education for Homeless Children)

The Superintendent or designee shall review the school plan for student achievement (SPSA) submitted by each district school pursuant to Education Code 64001 to ensure that the specific actions included in the LCAP are consistent with strategies included in the SPSA. (Education Code 52062)

(cf. 0420 - School Plans/Site Councils)

LOCAL CONTROL AND ACCOUNTABILITY PLAN (continued)

The LCAP shall also be aligned with other district and school plans to the extent possible in order to minimize duplication of effort and provide clear direction for program implementation.

(cf. 0400 - Comprehensive Plans)
(cf. 0440 - District Technology Plan)
(cf. 0450 - Comprehensive Safety Plan)
(cf. 5030 - Student Wellness)
(cf. 6171 - Title I Programs)
(cf. 7110 - Facilities Master Plan)

As part of the LCAP adoption and annual update to the LCAP, the Board shall separately adopt an LCFF budget overview for parents/guardians, based on the template developed by the SBE, which includes specified information relating to the district's budget. The budget overview shall be adopted, reviewed, and approved in the same manner as the LCAP and the annual update. (Education Code 52064.1)

Any complaint that the district has not complied with legal requirements pertaining to the LCAP may be filed pursuant to AR 1312.3 - Uniform Complaint Procedures. (Education Code 52075)

(cf. 1312.3 - Uniform Complaint Procedures)

Plan Development

The Superintendent or designee shall gather data and information needed for effective and meaningful plan development and present it to the Board and community. Such data and information shall include, but not be limited to, data regarding the number of students in student subgroups, disaggregated data on student achievement levels, and information about current programs and expenditures.

The Board shall consult with teachers, principals, administrators, other school personnel, employee bargaining units, parents/guardians, and students in developing the LCAP. Consultation with students shall enable unduplicated students and other numerically significant student subgroups to review and comment on LCAP development and may include surveys of students, student forums, student advisory committees, and/or meetings with student government bodies or other groups representing students. (Education Code 52060; 5 CCR 15495)

(cf. 1220 - Citizen Advisory Committees)
(cf. 4140/4240/4340 - Bargaining Units)
(cf. 6020 - Parent Involvement)

LOCAL CONTROL AND ACCOUNTABILITY PLAN (continued)

Public Review and Input

The Board shall establish a parent advisory committee to review and comment on the LCAP. The committee shall be composed of a majority of parents/guardians and shall include parents/guardians of unduplicated students as defined above. (Education Code 52063; 5 CCR 15495)

Whenever district enrollment includes at least 15 percent English learners, with at least 50 students who are English learners, the Board shall establish an English learner parent advisory committee composed of a majority of parents/guardians of English learners to review and comment on the LCAP. (Education Code 52063; 5 CCR 15495)

The Superintendent or designee shall present the LCAP to the committee(s) before it is submitted to the Board for adoption, and shall respond in writing to comments received from the committee(s). (Education Code 52062)

The Superintendent or designee shall notify members of the public of the opportunity to submit written comments regarding the specific actions and expenditures proposed to be included in the LCAP. The notification shall be provided using the most efficient method of notification possible, which may not necessarily include producing printed notices or sending notices by mail. All written notifications related to the LCAP shall be provided in the primary language of parents/guardians when required by Education Code 48985. (Education Code 52062)

(cf. 5145.6 - Parental Notifications)

As part of the parent/guardian and community engagement process, the district shall solicit input on effective and appropriate instructional methods, including, but not limited to, establishing language acquisition programs to enable all students, including English learners and native English speakers, to have access to the core academic content standards and to become proficient in English. (Education Code 305-306)

The Superintendent or designee shall consult with the administrator(s) of the special education local plan area of which the district is a member to ensure that specific actions for students with disabilities are included in the LCAP and are consistent with strategies included in the annual assurances support plan for the education of students with disabilities. (Education Code 52062)

(cf. 0430 - Comprehensive Local Plan for Special Education)

The Board shall hold at least one public hearing to solicit the recommendations and comments of members of the public regarding the specific actions and expenditures proposed

LOCAL CONTROL AND ACCOUNTABILITY PLAN (continued)

to be included in the LCAP. The public hearing shall be held at the same meeting as the budget hearing required pursuant to Education Code 42127 and AR 3100 - Budget. (Education Code 42127, 52062)

(cf. 9320 - Meetings and Notices)

Adoption of the Plan

The Board shall adopt the LCAP prior to adopting the district budget, but at the same public meeting. This meeting shall be held after the public hearing described above, but not on the same day as the hearing. (Education Code 52062)

The Board may adopt revisions to the LCAP at any time during the period in which the plan is in effect, provided the Board follows the process to adopt the LCAP pursuant to Education Code 52062 and the revisions are adopted in a public meeting. (Education Code 52062)

Submission of Plan to County Superintendent of Schools

Not later than five days after adoption of the LCAP, the district budget, and the budget overview for parents/guardians, the Board shall file the LCAP, the budget, and the budget overview with the County Superintendent of Schools. (Education Code 42127, 52064.1, 52070)

If the County Superintendent sends, by August 15, a written request for clarification of the contents of the LCAP, the Board shall respond in writing within 15 days of the request. If the County Superintendent then submits recommendations for amendments to the LCAP within 15 days of receiving the Board's response, the Board shall consider those recommendations in a public meeting within 15 days of receiving the recommendations. (Education Code 52070)

If the County Superintendent does not approve the district's LCAP, the Board shall accept technical assistance from the County Superintendent focused on revising the plan so that it can be approved. (Education Code 52071)

Monitoring Progress

The Superintendent or designee shall report to the Board, at least annually in accordance with the timeline and indicators established by the Superintendent and the Board, regarding the district's progress toward attaining each goal identified in the LCAP. Evaluation shall include, but not be limited to, an assessment of district and school performance reported on the California School Dashboard. Evaluation data shall be used to recommend any necessary revisions to the LCAP.

LOCAL CONTROL AND ACCOUNTABILITY PLAN (continued)

(cf. 0500 - Accountability)

The Superintendent or designee shall seek and/or accept technical assistance or other intervention that may be required pursuant to Education Code 52071 or 52072 or 20 USC 6311 when a school or a numerically significant student subgroup is not making sufficient progress toward the goals in the LCAP.

(cf. 0520 - Intervention for Underperforming Schools)

(cf. 0520.1 - Comprehensive and Targeted Support and Improvement)

Legal Reference:

EDUCATION CODE

305-306 English language education

17002 State School Building Lease-Purchase Law, including definition of good repair

33430-33436 Learning Communities for School Success Program; grants for LCAP implementation

41020 Audits

41320-41322 Emergency apportionments

42127 Public hearing on budget adoption

42238.01-42238.07 Local control funding formula

44258.9 County superintendent review of teacher assignment

47604.33 Submission of reports by charter schools

47606.5 Charter schools, local control and accountability plan

48985 Parental notices in languages other than English

51210 Course of study for grades 1-6

51220 Course of study for grades 7-12

52052 Numerically significant student subgroups

52059.5 Statewide system of support

52060-52077 Local control and accountability plan

52302 Regional occupational centers and programs

52372.5 Linked learning program

54692 Partnership academies

60119 Sufficiency of textbooks and instructional materials; hearing and resolution

60605.8 California Assessment of Academic Achievement; Academic Content Standards Commission

64001 School plan for student achievement

99300-99301 Early Assessment Program

WELFARE AND INSTITUTIONS CODE

300 Dependent child of the court

CODE OF REGULATIONS, TITLE 5

4600-4670 Uniform complaint procedures

15494-15497 Local control and accountability plan and spending requirements

UNITED STATES CODE, TITLE 20

6311 State plan

6312 Local educational agency plan

6826 Title III funds, local plans

Management Resources: (see next page)

LOCAL CONTROL AND ACCOUNTABILITY PLAN (continued)

Management Resources:

CSBA PUBLICATIONS

The California School Dashboard and Small Districts, October 2018

Promising Practices for Developing and Implementing LCAPs, Governance Brief, November 2016

LCFF Rubrics, Issue 1: What Boards Need to Know About the New Rubrics, Governance Brief, rev. October 2016

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

California School Accounting Manual

California School Dashboard

LCFF Frequently Asked Questions

Local Control and Accountability Plan and Annual Update (LCAP) Template

Family Engagement Framework: A Tool for California School Districts, 2014

California Career Technical Education Model Curriculum Standards, 2013

California Common Core State Standards: English Language Arts and Literacy in History/Social Studies, Science, and Technical Subjects, rev. 2013

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

California Common Core State Standards: Mathematics, rev. 2013

California English Language Development Standards, 2012

WEB SITES

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

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

California School Dashboard: <http://www.caschooldashboard.org>

LOCAL CONTROL AND ACCOUNTABILITY PLAN

Goals and Actions Addressing State and Local Priorities

The district's local control and accountability plan (LCAP) and annual updates shall include, for the district and each district school: (Education Code 52060)

1. A description of the annual goals established for all students and for each numerically significant subgroup as defined in Education Code 52052, including ethnic subgroups, socioeconomically disadvantaged students, English learners, students with disabilities, foster youth, and homeless students. The LCAP shall identify goals for each of the following state priorities:

- a. The degree to which district teachers are appropriately assigned in accordance with Education Code 44258.9 and fully credentialed in the subject areas and for the students they are teaching; every district student has sufficient access to standards-aligned instructional materials as determined pursuant to Education Code 60119; and school facilities are maintained in good repair as specified in Education Code 17002

(cf. 1312.4 - Williams Uniform Complaint Procedures)

(cf. 3517 - Facilities Inspection)

(cf. 4112.2 - Certification)

(cf. 4113 - Assignment)

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

- b. Implementation of the academic content and performance standards adopted by the State Board of Education (SBE), including how the programs and services will enable English learners to access the Common Core State Standards and the English language development standards for purposes of gaining academic content knowledge and English language proficiency

(cf. 6011 - Academic Standards)

(cf. 6174 - Education for English Learners)

- c. Parent/guardian involvement and family engagement, including efforts the district makes to seek parent/guardian input in district and school site decision making and how the district will promote parent/guardian participation in programs for unduplicated students, as defined in Education Code 42238.02 and Board policy, and students with disabilities

(cf. 3553 - Free and Reduced Price Meals)

(cf. 6020 - Parent Involvement)

(cf. 6173.1 - Education for Foster Youth)

- d. Student achievement, as measured by all of the following as applicable:

- (1) Statewide assessments of student achievement

LOCAL CONTROL AND ACCOUNTABILITY PLAN (continued)

- (2) The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University; have successfully completed career technical education (CTE) sequences or programs of study that align with SBE-approved career technical education standards and frameworks, including, but not limited to, those described in Education Code 52302, 52372.5, or 54692; and have successfully completed both college entrance courses and CTE sequences or programs
- (3) The percentage of English learners who make progress toward English proficiency as measured by the SBE-certified assessment of English proficiency
- (4) The English learner reclassification rate
- (5) The percentage of students who have passed an Advanced Placement examination with a score of 3 or higher
- (6) The percentage of students who demonstrate college preparedness in the Early Assessment Program pursuant to Education Code 99300-99301

(cf. 0500 - Accountability)
(cf. 6141.5 - Advanced Placement)
(cf. 6162.5 - Student Assessment)
(cf. 6162.51 - State Academic Achievement Tests)
(cf. 6178 - Career Technical Education)

- e. Student engagement, as measured by school attendance rates, chronic absenteeism rates, middle school dropout rates, high school dropout rates, and high school graduation rates, as applicable

(cf. 5113.1 - Chronic Absence and Truancy)
(cf. 5147 - Dropout Prevention)
(cf. 6146.1 - High School Graduation Requirements)

- f. School climate, as measured by student suspension and expulsion rates and other local measures, including surveys of students, parents/guardians, and teachers on the sense of safety and school connectedness, as applicable

(cf. 5137 - Positive School Climate)
(cf. 5144 - Discipline)
(cf. 5144.1 - Suspension and Expulsion/Due Process)
(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))

LOCAL CONTROL AND ACCOUNTABILITY PLAN (continued)

- g. The extent to which students have access to and are enrolled in a broad course of study that includes all of the subject areas described in Education Code 51210 and 51220, as applicable, including the programs and services developed and provided to unduplicated students and students with disabilities, and the programs and services that are provided to benefit these students as a result of supplemental and concentration grant funding pursuant to Education Code 42238.02 and 42238.03

(cf. 6143 - Courses of Study)

(cf. 6159 - Individualized Education Program)

- h. Student outcomes, if available, in the subject areas described in Education Code 51210 and 51220, as applicable

- 2. Any goals identified for any local priorities established by the Board.

(cf. 0200 - Goals for the School District)

- 3. A description of the specific actions the district will take during each year of the LCAP to achieve the identified goals, including the enumeration of any specific actions necessary for that year to correct any deficiencies in regard to the state and local priorities specified in items #1-2 above. Such actions shall not supersede provisions of existing collective bargaining agreements within the district.

For purposes of the descriptions required by items #1-3 above, the Board may consider qualitative information, including, but not limited to, findings that result from any school quality review conducted pursuant to Education Code 52052 or any other reviews. (Education Code 52060)

For any local priorities addressed in the LCAP, the Board and Superintendent or designee shall identify and include in the LCAP the method for measuring the district's progress toward achieving those goals. (Education Code 52060)

To the extent practicable, data reported in the LCAP shall be reported in a manner consistent with how information is reported on the California School Dashboard. (Education Code 52060)

Increase or Improvement in Services for Unduplicated Students

The LCAP shall demonstrate how the district will increase or improve services for unduplicated students at least in proportion to the increase in funds apportioned on the basis of the number and concentration of unduplicated students. (5 CCR 15494-15496)

LOCAL CONTROL AND ACCOUNTABILITY PLAN (continued)

When the district expends supplemental and/or concentration grant funds on a districtwide or schoolwide basis during the year for which the LCAP is adopted, the district's LCAP shall: (5 CCR 15496)

1. Identify those services that are being funded and provided on a districtwide or schoolwide basis
2. Describe how such services are principally directed towards, and are effective in, meeting the district's goals for unduplicated students in the state priority areas and any local priority areas
3. If the enrollment of unduplicated students is less than 55 percent of district enrollment or less than 40 percent of school enrollment, describe how these services are the most effective use of the funds to meet the district's goals for its unduplicated students in the state priority areas and any local priority areas. The description shall provide the basis for this determination, including, but not limited to, any alternatives considered and any supporting research, experiences, or educational theory.

Availability of the Plan

The Superintendent or designee shall prominently post the LCAP, any updates or revisions to the LCAP, and the LCFF budget overview for parents/guardians on the homepage of the district's web site. (Education Code 52064.1, 52065)

(cf. 1113 - District and School Web Sites)

INTERVENTION FOR UNDERPERFORMING SCHOOLS

The Governing Board desires that all district schools provide a high-quality educational program that maximizes the achievement of each district student. The district shall provide assistance to schools to support the continuous improvement of student performance within the priorities identified in the district's local control and accountability plan (LCAP) and to enhance the achievement of low-performing student subgroups.

(cf. 0460 - Local Control and Accountability Plan)

(cf. 0500 - Accountability)

At its discretion, the Board may submit a request to the County Superintendent of Schools for technical assistance regarding the following: (Education Code 52071)

1. Identifying the district's strengths and weaknesses in regard to state priorities addressed in the LCAP, including collaboration between the district and County Superintendent to review performance data on the state and local indicators included in the California School Dashboard and other relevant local data and to identify effective, evidence-based programs or practices that address any areas of weakness
2. Securing assistance from an academic, programmatic, or fiscal expert, or team of experts, to identify and implement effective programs and practices that are designed to improve performance in any areas of weakness identified by the district

In the event that the County Superintendent requires the district to receive technical assistance based on a determination that one or more numerically significant student subgroups in a district school meet the performance criteria established pursuant Education Code 52064.5, the Board shall work with the County Superintendent and shall provide the County Superintendent timely documentation of the district's completion of the activities listed in items #1-2 above or substantially similar activities. (Education Code 52071)

With the approval of the County Superintendent, the district may, at its own expense, engage another service provider, including, but not limited to, another school district, the county office of education, or a charter school, to act as a partner to the district in filling the district's need for technical assistance. (Education Code 52071)

If referred to the California Collaborative for Educational Excellence by either the County Superintendent or the Superintendent of Public Instruction (SPI), the district shall implement the recommendations of that agency in order to accomplish the goals set forth in the district's LCAP. (Education Code 52071, 52074)

If the SPI identifies the district as needing intervention, the district shall cooperate with any action taken by the SPI or any academic advisor appointed by the SPI, which may include one or more of the following: (Education Code 52072)

1. Revision of the district's LCAP

INTERVENTION FOR UNDERPERFORMING SCHOOLS

2. Revision of the district's budget, in conjunction with changes in the LCAP, that would allow the district to improve the outcomes for all student subgroups in regard to state and local priorities
3. A determination to stay or rescind any district action that would prevent the district from improving outcomes for all student subgroups, provided that action is not required by a collective bargaining agreement

In addition, any school identified by the California Department of Education for comprehensive support and improvement, targeted support and improvement, or additional targeted support and improvement shall develop and implement a school plan in accordance with 20 USC 6311. Such schools may be required to partner with an external entity, agency, or individual with demonstrated expertise and capacity to identify and implement more rigorous interventions.

(cf. 0420 - School Plans/Site Councils)

(cf. 0520.1 - Comprehensive and Targeted Support and Improvement)

Legal Reference:

EDUCATION CODE

52052 Numerically significant student subgroups

52059.5 Statewide system of support

52060-52077 Local control and accountability plan

60640-60649 California Assessment of Student Performance and Progress

64001 School plan for student achievement

UNITED STATES CODE, TITLE 20

6311-6322 Improving basic programs for disadvantaged students, especially:

6311 State plans

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

California School Dashboard

CSI/TSI/ATSI Frequently Asked Questions

California ESSA Consolidated State Plan, 2017

U.S. DEPARTMENT OF EDUCATION PUBLICATIONS

Non-Regulatory Guidance: Using Evidence to Strengthen Education Investments, 2016

WEB SITES

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

California School Dashboard: <http://www.caschooldashboard.org>

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

COMPREHENSIVE AND TARGETED SUPPORT AND IMPROVEMENT

The Governing Board is committed to enabling all district students to meet state academic achievement standards. The district shall provide support and assistance to increase student achievement in all district schools, especially any school that has been identified by the California Department of Education (CDE) as in need of comprehensive support and improvement (CSI), targeted support and improvement (TSI), or additional targeted support and improvement (ATSI).

(cf. 0500 - Accountability)

(cf. 0520 - Intervention for Underperforming Schools)

(cf. 6011 - Academic Standards)

(cf. 6171 - Title I Programs)

When any school is identified for CSI, TSI, or ATSI, the Superintendent or designee shall notify the school community, including the principal, teachers, and parent/guardians of students of the school, of the identification and, if applicable, shall inform the school of the student subgroup(s) which are consistently underperforming at the school.

School Plan

Upon receiving notification from CDE that a district school has been identified as eligible for CSI, TSI, or ATSI, the district shall, in partnership with principals, other school leaders, teachers, and parents/guardians, develop and implement a plan to improve student outcomes at the school. The plan shall: (20 USC 6311)

1. Be based on all state indicators in the California School Dashboard, including student performance against state-determined long-term goals, except that any school subject to the state's Dashboard Alternative School Status that has fewer than 100 students may focus on the state indicators that are more applicable to the nature of its program
2. Be based on a school-level needs assessment
3. Include evidence-based interventions
4. If the school is identified for CSI or ATSI, identify resource inequities, which may include a review of district and school-level budgets, to be addressed through implementation of the plan

(cf. 0400 - Comprehensive Plans)

The school plan for student achievement developed pursuant to Education Code 64001 may serve as the school improvement plan required for CSI, TSI, or ATSI, provided that the plan meets the requirements of 20 USC 6311. (Education Code 64001)

(cf. 0420 - School Plans/Site Councils)

The school improvement plan shall be submitted to the Board for approval. (20 USC 6311)

COMPREHENSIVE AND TARGETED SUPPORT AND IMPROVEMENT
(continued)

If any district school is identified for CSI, the district's local control and accountability plan shall include descriptions of how the district provides support to CSI school(s) in developing the CSI plan and how the district will monitor and evaluate the implementation and effectiveness of the CSI plan to support student and school improvement.

(cf. 0460 - Local Control and Accountability Plan)

Monitoring and Intervention

The Board and the Superintendent or designee shall regularly review the performance of each school identified for CSI, TSI, or ATSI.

After two years of implementing the school plan, if any such school has been unsuccessful in improving student outcomes to a level that exceeds initial eligibility criteria, the district shall identify the problem and take additional action as necessary.

If a school identified for CSI fails to improve student outcomes within four years to a level that exceeds the CSI eligibility criteria, it shall be subject to more rigorous interventions that include, but are not limited to, partnering with an external entity, agency, or individual with demonstrated expertise and capacity to:

1. Conduct a new needs assessment that focuses on systemic factors and conduct a root cause analysis that identifies gaps between current conditions and desired conditions in student performance and progress
2. Use the results of the analysis along with stakeholder feedback to develop a new improvement plan that includes:
 - a. A prioritized set of evidence-based interventions and strategies
 - b. A program evaluation component with support to conduct ongoing performance and progress monitoring

Legal Reference: (see next page)

COMPREHENSIVE AND TARGETED SUPPORT AND IMPROVEMENT
(continued)

Legal Reference:

EDUCATION CODE

52052 Numerically significant student subgroups

52059.5 Statewide system of support

52060-52077 Local control and accountability plan

64001 School plan for student achievement

UNITED STATES CODE, TITLE 20

6311-6322 Improving basic programs for disadvantaged students, especially:

6311 State plans

6313 Eligibility of schools and school attendance areas; funding allocation

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

California School Dashboard

CSI/TSI/ATSI Frequently Asked Questions

California ESSA Consolidated State Plan, 2017

U.S. DEPARTMENT OF EDUCATION PUBLICATIONS

Non-Regulatory Guidance: Using Evidence to Strengthen Education Investments, 2016

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California School Dashboard: <http://www.caschooldashboard.org>

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

WAIVERS

The Governing Board recognizes that circumstances may arise in the operation of the district that require a waiver from state law or regulation. When it is in the interest of district students, the Board may request that the State Board of Education (SBE) waive any provision of state law or regulation which SBE has authority to waive pursuant to Education Code 33050.

Any waiver request to be submitted to SBE shall first be approved by the Board. The Superintendent or designee shall ensure that each proposed waiver request includes all information necessary for the Board to analyze the need for the waiver and make an informed decision.

If the proposed waiver request affects a program that requires the existence of a school site council, the Superintendent or designee shall obtain the school site council's approval of the request before presenting it to the Board. As appropriate, other councils or advisory committees, including bilingual advisory committees, shall be provided adequate opportunity to review a proposed waiver request, and the request shall include a written summary of any objections to the request by the councils or advisory committees. (Education Code 33051)

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

In addition, the Superintendent or designee shall consult with the exclusive representative of district employees in the development of the waiver request, and shall include in the request the exclusive representative's position regarding the waiver. (Education Code 33050, 33051)

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

To receive public testimony on each proposal for a waiver request, the Board shall hold a properly noticed public hearing during a Board meeting. (Education Code 33050)

The notice, which shall state the time, date, location, and subject of the public hearing and invite public testimony, may be printed in a newspaper of general circulation and/or posted at each school and three public places in the district.

(cf. 9320 - Meetings and Notices)

WAIVERS (continued)

If the district determines that a waiver is needed for more than one year, the Board shall reapply to SBE. When the Board has requested and received the same general waiver from SBE for two consecutive years, the Board does not subsequently need to reapply annually provided that the information contained on the request remains current, except that the district shall apply annually for the renewal of any waiver regarding teacher credentialing. (Education Code 33051)

Legal Reference:

EDUCATION CODE

33050-33053 General waiver authority
48800 Attendance at community college
51747.3 Charter school independent study funding
56000-56867 Special education programs
65001 School site councils

Management Resources:

WEB SITES

California Department of Education, Waiver Office: <http://www.cde.ca.gov/re/lr/wr>
Commission on Teacher Credentialing: <http://www.ctc.ca.gov>

CAMPUS SECURITY

The Governing Board is committed to providing a school environment that promotes the safety of students, staff, and visitors to school grounds. The Board also recognizes the importance of protecting district property, facilities, and equipment from vandalism and theft.

(cf. 4158/4258/4358 - Employee Security)

(cf. 5131.5 - Vandalism and Graffiti)

(cf. 5142 - Safety)

The Superintendent or designee shall develop campus security procedures, which may be included in the district's comprehensive safety plan and/or site-level safety plans. Such procedures shall be regularly reviewed to reflect changed circumstances and to assess their effectiveness in achieving safe school objectives.

(cf. 0450 - Comprehensive Safety Plan)

Surveillance Systems

In consultation with the district's safety planning committee, other relevant stakeholders, and staff, the Superintendent or designee shall identify appropriate locations for the placement of surveillance cameras. Cameras shall not be placed in areas where students, staff, or community members have a reasonable expectation of privacy. Any audio capability on the district's surveillance equipment shall be disabled so that sounds are not recorded.

(cf. 5131.1 - Bus Conduct)

(cf. 5145.12 - Search and Seizure)

Prior to the operation of the surveillance system, the Superintendent or designee shall ensure that signs are posted at conspicuous and targeted locations around school buildings and grounds. These signs shall state that the facility uses video surveillance equipment for security purposes and that the equipment may or may not be actively monitored at any time. The Superintendent or designee shall also provide prior written notice to students and parents/guardians about the district's surveillance system, including the locations where surveillance may occur and that the recordings may be used in disciplinary proceedings and/or referred to local law enforcement, as appropriate.

(cf. 5144 - Discipline)

(cf. 5144.1 - Suspension and Expulsion/Due Process)

To the extent that any images from the district's surveillance system create a student or personnel record, the Superintendent or designee shall ensure that the images are accessed, retained, and disclosed in accordance with law, Board policy, administrative regulation, and any applicable collective bargaining agreements.

CAMPUS SECURITY (continued)

(cf. 4112.6/4212.6/4312.6 - *Personnel Files*)
(cf. 5125 - *Student Records*)
(cf. 5125.1 - *Release of Directory Information*)

Legal Reference:

EDUCATION CODE

17070.10-17079.30 *Leroy F. Greene School Facilities Act, especially:*

17075.50 *Classroom security locks, new construction projects*

17583 *Classroom security locks, modernization projects*

32020 *Access gates*

32211 *Threatened disruption or interference with classes*

32280-32289 *School safety plans*

35160 *Authority of governing boards*

35160.1 *Broad authority of school districts*

38000-38005 *Security departments*

49050-49051 *Searches by school employees*

49060-49079 *Student records*

PENAL CODE

469 *Unauthorized making, duplicating or possession of key to public building*

626-626.11 *Disruption of schools*

CALIFORNIA CODE OF REGULATIONS, TITLE 24

1010.1.9 *Door operations*

1010.1.11 *Lockable doors from the inside*

CALIFORNIA CONSTITUTION

Article 1, Section 28(c) *Right to Safe Schools*

UNITED STATES CODE, TITLE 20

1232g *Family Educational Rights and Privacy Act*

CODE OF FEDERAL REGULATIONS, TITLE 34

99.3 *Definition of education records*

COURT DECISIONS

Brannum v. Overton County School Board (2008) 516 F. 3d 489

New Jersey v. T.L.O. (1985) 469 U.S. 325

ATTORNEY GENERAL OPINIONS

83 *Ops. Cal. Atty. Gen.* 257 (2000)

75 *Ops. Cal. Atty. Gen.* 155 (1992)

Management Resources: (see next page)

CAMPUS SECURITY (continued)

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Safe Schools: A Planning Guide for Action, 2002

NATIONAL INSTITUTE OF JUSTICE PUBLICATIONS

The Appropriate and Effective Use of Security Technologies in U.S. Schools: A Guide for Schools and Law Enforcement Agencies, rev. 2005

U.S. DEPARTMENT OF EDUCATION PUBLICATIONS

FAQs on Photos and Videos under FERPA

WEB SITES

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

California Department of Education, Safe Schools Office: <http://www.cde.ca.gov/lss>

National Institute of Justice: <http://www.ojp.usdoj.gov/nij>

National School Safety Center: <http://www.schoolsafety.us>

U.S. Department of Education, Protecting Student Privacy: <https://studentprivacy.ed.gov>

CAMPUS SECURITY

The Superintendent or designee shall develop a campus security plan which contributes to a positive school climate, fosters social and emotional learning and student well-being, and includes strategies to:

1. Secure the campus perimeter and school facilities in order to prevent criminal activity

These strategies include a risk management analysis of each campus' security system, lighting system, and fencing. Procedures to ensure unobstructed views and eliminate blind spots caused by doorways and landscaping shall also be considered. In addition, parking lot design may be studied, including methods to discourage through traffic.

2. Secure buildings and interior spaces from outsiders and discourage trespassing

These strategies may include installing locks, requiring visitor registration, providing staff and student identification tags, and patrolling places used for congregating and loitering.

(cf. 1250 - Visitors/Outsiders)

(cf. 3515.2 - Disruptions)

(cf. 5112.5 - Open/Closed Campus)

3. Discourage vandalism and graffiti

These strategies may include plans to immediately cover graffiti and implement campus beautification.

(cf. 3515.4 - Recovery for Property Loss or Damage)

(cf. 5131.5 - Vandalism and Graffiti)

(cf. 5137 - Positive School Climate)

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

4. Control access to keys and other school inventory

(cf. 3440 - Inventories)

5. Detect and intervene with school crime

These strategies may include creating a school watch program, increasing adult presence and supervision, establishing an anonymous crime reporting system, analyzing school crime incidents, and collaborating with local law enforcement agencies, including providing for law enforcement presence.

CAMPUS SECURITY (continued)

(cf. 3515.3 - District Police/Security Department)
(cf. 3515.7 - Firearms on School Grounds)
(cf. 3516.2 - Bomb Threats)
(cf. 5116.2 - Involuntary Student Transfers)
(cf. 5131.2 - Bullying)
(cf. 5131.7 - Weapons and Dangerous Instruments)
(cf. 5141.52 - Suicide Prevention)
(cf. 5138 - Conflict Resolution/Peer Mediation)
(cf. 5145.9 - Hate-Motivated Behavior)
(cf. 6164.2 - Guidance/Counseling Services)

All staff shall receive training in building and grounds security procedures and emergency response.

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

Locks

All state-funded new construction and modernization projects shall include locks that allow doors to classrooms and any room with an occupancy of five or more persons to be locked from the inside. Student restrooms and doors that lock from the outside at all times are not required to have locks that can be locked from the inside. (Education Code 17075.50, 17583; 24 CCR 1010.1.9, 1010.1.11)

Keys

All keys used in a school shall be the responsibility of the principal or designee. Keys shall be issued only to authorized employees who regularly need a key in order to carry out their job responsibilities.

The principal or designee shall create a key control system with a record of each key assigned and room(s) or building(s) which the key opens.

Keys shall never be loaned to students, parents/guardians, or volunteers, nor shall the master key ever be loaned.

Any person issued a key shall be responsible for its safekeeping. The duplication of school keys is prohibited. If a key is lost, the person responsible shall immediately report the loss to the principal or designee and shall pay for a replacement key.

Regulation
approved:

CSBA MANUAL MAINTENANCE SERVICE
October 2019

PROBATIONARY/PERMANENT STATUS

The Governing Board desires to employ and retain highly qualified certificated personnel to implement the district's educational program. Newly hired certificated personnel shall serve a probationary period during which the Board shall determine their suitability for long-term district employment.

Certificated employees who satisfactorily complete the probationary period shall be granted permanent status.

OPTION 1: (Districts of 250 ADA or more, and districts with less than 250 ADA whose Board has elected to dismiss probationary employees during the school year pursuant to Education Code 44948.2 and 44948.3)

A probationary employee who has been employed by the district in position(s) requiring certification for two complete consecutive school years and is then reelected for the next succeeding school year shall become a permanent employee at the beginning of the third year. (Education Code 44929.21, 44929.23)

During the probationary period, employees shall receive professional development and assistance which may consist of inservice training and/or meetings with the employee's evaluator to discuss areas of strength and areas requiring improvement. Inservice training may be provided during school hours as part of a comprehensive staff development program.

(cf. 4131 - Staff Development)

The performance of each probationary employee shall be evaluated and assessed at least once every school year.

(cf. 4115 - Evaluation/Supervision)

Dismissal/Nonreelection of Probationary Employees

During the school year, a probationary employee may be suspended or dismissed only for cause and in accordance with district procedures. (Education Code 44948.3)

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

PROBATIONARY/PERMANENT STATUS (continued)

With proper notice, the Board may, without cause, elect not to reemploy a probationary employee for the subsequent year. (Education Code 44929.21, 44929.23)

(cf. 4117.3 - Personnel Reduction)

The Superintendent or designee shall annually provide the Board with recommendations regarding the reelection or nonreelection of probationary certificated personnel for the ensuing school year.

At any time during a probationary employee's first year of employment in the district, the Board may give written notice to the employee of the Board's decision not to reelect the employee for a second school year. If the Board does not give written notice, the employee shall be deemed reelected for the next succeeding school year.

During the final year of the probationary period, the Board may decide not to reelect the employee for the following year, and shall so notify the employee in writing on or before March 15. If the Board does not give written notice on or before March 15, the employee shall be deemed reelected for the next succeeding school year. (Education Code 44929.21, 44948.5)

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

Such notices shall be delivered through personal service upon the employee, certified mail with return receipt, email, or another method which documents actual receipt of the notice by the employee.

Legal Reference: (see next page)

PROBATIONARY/PERMANENT STATUS (continued)

Legal Reference:

EDUCATION CODE

44466 *Status of university interns*

44850.1 *No tenure in administrative or supervisory position*

44885.5 *Status of district interns*

44908 *Complete year for probationary employees*

44909 *Classification of certificated employees in categorically funded projects*

44910-44913 *Service not computed in eligibility for permanent status*

44915 *Classification of probationary employees*

44917-44921 *Status of substitute or temporary employees*

44929.20 *Continuing contracts (not to exceed four years - ADA under 250)*

44929.21 *Districts of 250 ADA or more*

44929.23 *Districts with less than 250 ADA*

44929.28 *Employment by another district*

44930-44988 *Resignations, dismissals and leaves of absence, especially:*

44948.2 *Election to use provisions of Section 44948.3*

44948.3 *Dismissal of probationary employees*

44948.5 *Nonreelection procedures, districts under 250 ADA*

44949 *Cause, notice and right to hearing required for dismissal of probationary employee*

44955 *Reduction in number of permanent employees*

COURT DECISIONS

Grace v. Beaumont Unified School District (2013) 216 Cal. App. 4th 1325

Stockton Teachers Association CTA/NEA v. Stockton Unified School District (2012) 203 Cal. App. 4th 1552

Sullivan v. Centinela Valley Union High School District (2011) 194 Cal. App. 4th 69

California Teachers Assn. v. Vallejo City Unified School District (2007) 149 Cal. App. 4th 135, 146

Hoschler v. Sacramento City Unified School District (2007) 149 Cal. App. 4th 258

Bakersfield Elementary Teachers Assn. v. Bakersfield City School District (2006) 145 Cal. App. 4th 1260, 1280

Fischer v. Los Angeles Unified School District (1999) 70 Cal.App.4th 87

Bellflower Education Assn. v. Bellflower Unified School District (1991) 228 Cal.App.3d 805

Fontana Teachers Assn. v. Fontana Unified School District (1988) 201 Cal.App.3d 1517

Grimsley v. Board of Trustees (1987) 189 Cal.App.3d 1440

Policy
adopted:
Certificated Personnel

CSBA MANUAL MAINTENANCE SERVICE
October 2019
AR 4116

PROBATIONARY/PERMANENT STATUS

Eligibility for Permanent Status

A probationary employee who, in any one school year, has served for at least 75 percent of the number of days maintained by regular district schools shall be deemed to have served a complete school year. (Education Code 44908)

The following shall not be included for purposes of computing the service required as a prerequisite to classification as a permanent employee:

1. Service as an instructor in classes conducted at regional occupational centers or programs (Education Code 44910)
2. Service under a provisional credential other than a one-year emergency credential (Education Code 44911)
3. Service only as a teacher of basic military drill in high school cadet companies (Education Code 44912)
4. Employment in summer school (Education Code 44913)

Interns

A person employed as a district or university intern shall be classified as a probationary employee. Following completion of the internship, if reelected by the district to serve in a position requiring certification qualifications for the next succeeding school year, the employee shall continue to be classified as a probationary employee during that year. (Education Code 44466, 44885.5)

(cf. 4112.21 - Interns)

An employee who has completed an internship and at least one complete school year in a position requiring certification qualifications within the district shall be granted permanent status when the employee is reelected for the next succeeding school year to a position requiring certification qualifications. (Education Code 44466, 44885.5)

Regulation
approved:

CSBA MANUAL MAINTENANCE SERVICE
October 2019

All Personnel

BP 4119.22(a)

4219.22

DRESS AND GROOMING

4319.22

The Governing Board believes that appropriate dress and grooming by district employees contribute to a productive learning environment and model positive behavior. During school hours and at school activities, employees shall maintain professional standards of dress and grooming that demonstrate their high regard for education, present an image consistent with their job responsibilities and assignment, and do not endanger the health or safety of employees or students. All employees shall be held to the same standards unless their assignment provides for modified dress as approved by their supervisor.

(cf. 0415 - Equity)

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

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

(cf. 4119.25/4219.25/4319.25 - Political Activities of Employees)

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

The district shall allow employees to appear and dress in a manner consistent with their gender identity or gender expression. (Government Code 12949)

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

(cf. 4030 - Nondiscrimination in Employment)

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

The district shall not discriminate against employees based on hair texture and protective hairstyles, including, but not limited to, braids, locks, and twists. (Government Code 12926)

The district shall not dismiss an employee, discriminate against an employee in compensation or in terms, conditions, or privileges of employment, or refuse to hire a job applicant on the basis of religious dress or grooming practices. (Government Code 12926, 12940)

This policy shall be presented to employees upon employment, through the employee handbook or other appropriate means, and may be periodically reviewed with all employees as necessary.

Legal Reference: (see next page)

DRESS AND GROOMING (continued)

Legal Reference:

EDUCATION CODE

35160 Authority of governing boards

35160.1 Broad authority of school districts

GOVERNMENT CODE

3543.2 Scope of representation

12926 Definitions

12940 Unfair employment practices

12949 Dress standards, consistency with gender identity

COURT DECISIONS

San Mateo City School District v. PERB (1983) 33 Cal. 3d 850

Domico v. Rapides Parish School Board (5th Cir. 1982) 675 F.2d 100

East Hartford Education Assn. v. Board of Education (2d Cir. 1977) 562 F. 2d 838

Finot v. Pasadena Board of Education (1967) 250 Cal.App.2d 189

PUBLIC EMPLOYMENT RELATIONS BOARD DECISIONS

Santa Ana Unified School District (1998) 22 PERC P29, 136

Inglewood Unified School District (1985) 10 PERC P17, 000

Management Resources:

CALIFORNIA DEPARTMENT OF FAIR EMPLOYMENT AND HOUSING PUBLICATIONS

Transgender Rights in the Workplace

WEB SITES

California Department of Fair Employment and Housing: <https://www.dfeh.ca.gov>

Public Employment Relations Board: <http://www.perb.ca.gov>

PROBATIONARY/PERMANENT STATUS

The Governing Board desires to employ and retain highly qualified classified personnel to support the district's educational program and operations. Newly hired classified employees shall serve a probationary period during which the Board shall determine their suitability for long-term district employment.

A probationary employee who has been employed by the district for six months or 130 days of paid service, whichever is longer, shall be classified as a permanent employee of the district. (Education Code 45113, 45301)

Probationary employees shall receive written performance evaluations by their supervisor during the probationary period. These evaluations shall indicate whether the evaluator is satisfied or not satisfied with the employee's ability, performance, and compatibility with the job.

(cf. 4215 - Evaluation/Supervision)

The district may, without cause, dismiss a new employee during the probationary period.

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

Permanent employees promoted to a higher classification shall be considered probationary in their new position until they have satisfactorily completed the probationary period.

A permanent employee who accepts a promotion and fails to complete the probationary period for that promotional position shall be employed in the classification from which the employee was promoted. (Education Code 45113)

This policy shall be made available to classified employees and the public. (Education Code 45113)

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

Legal Reference:

EDUCATION CODE

45113 Rules and regulations for classified service in districts not incorporating the merit system

45240-45320 Merit system

Management Resources:

WEB SITES

California School Employees Association: <http://www.csea.org>

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, or 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. 4119.24/4219.24/4319.24 - Maintaining Appropriate Adult-Student Interactions)

(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 Serious Disciplinary Proceedings

The Superintendent or designee shall develop disciplinary procedures for use when dismissal, suspension, demotion, involuntary reassignment, or other serious disciplinary action is contemplated against an employee. The procedures for such discipline shall include an opportunity for an employee for whom any such disciplinary action is recommended to meet with, or respond in writing to, a designated district official ("Skelly officer") who will determine whether the recommended discipline should proceed further or be modified or withdrawn.

DISMISSAL/SUSPENSION/DISCIPLINARY ACTION (continued)

After meeting with the employee or considering the employee's written response, if the Skelly officer determines that the recommended discipline should proceed, the Superintendent or designee shall send the employee a notice of the recommended disciplinary action, a statement of charges, and the results of the Skelly hearing. The notice shall include a statement advising the employee of the right to 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.

If a timely request is submitted, a hearing shall be conducted by the Board. (Education Code 45113, 45312)

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 allegations may be made orally at the hearing and shall be noted on the record.

DISMISSAL/SUSPENSION/DISCIPLINARY ACTION (continued)

Following the hearing or, if the employee has not requested a hearing, after reviewing the Superintendent or designee's recommendation for disciplinary action, the Board shall affirm, modify, or reject the recommended disciplinary action. 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.

In lieu of holding a Board hearing on the sufficiency of the causes for disciplinary action, the Board may delegate its authority to an impartial third-party hearing officer. When the matter is heard by a third-party hearing officer, the Board retains the authority to review the determination and to adopt or reject the recommended decision. (Education Code 45113)

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. In such cases, 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
Skelly v. State Personnel Board (1975) 15 Cal. 3d 194

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)

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

DISMISSAL/SUSPENSION/DISCIPLINARY ACTION (continued)

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 provide notice to the employee of a recommendation for discipline, which includes the charges and materials upon which the recommendation is based. The notification shall identify an impartial district official ("Skelly officer") with whom the employee may meet at a specified time and place or to whom the employee may provide a written response to the recommendation of discipline. After meeting with the employee or considering any response from the employee, the Skelly officer shall recommend to the Superintendent or designee whether to proceed with the recommendation for discipline.

The Superintendent or designee shall file any final 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 Board 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

DISMISSAL/SUSPENSION/DISCIPLINARY ACTION (continued)

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.

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.

CONDUCT

The Governing Board believes that all students have the right to be educated in a safe and positive learning environment free from disruptions. Students shall be expected to exhibit appropriate conduct that does not infringe upon the rights of others or interfere with the school program while on school grounds, going to or coming from school, at school activities, or using district transportation.

(cf. 0450 - Comprehensive Safety Plan)

(cf. 5131.1 - Bus Conduct)

(cf. 5137 - Positive School Climate)

(cf. 6145.2 - Athletic Competition)

The Superintendent or designee shall ensure that each school develops standards of conduct and discipline consistent with Board policies and administrative regulations. Students and parents/guardians shall be notified of district and school rules related to conduct.

Prohibited student conduct includes, but is not limited to:

1. Conduct that endangers students, staff, or others, including, but not limited to, physical violence, possession of a firearm or other weapon, and terrorist threats

(cf. 5131.7 - Weapons and Dangerous Instruments)

(cf. 5142 - Safety)

2. Discrimination, harassment, intimidation, or bullying of students or staff, including sexual harassment, hate-motivated behavior, cyberbullying, hazing or initiation activity, extortion, or any other verbal, written, or physical conduct that causes or threatens to cause violence, bodily harm, or substantial disruption to the school program

(cf. 5131.2 - Bullying)

(cf. 5145.3 - Nondiscrimination/Harassment)

(cf. 5145.7 - Sexual Harassment)

(cf. 5145.9 - Hate-Motivated Behavior)

3. Conduct that disrupts the orderly classroom or school environment

(cf. 5131.4 - Student Disturbances)

4. Willful defiance of staff's authority

5. Damage to or theft of property belonging to students, staff, or the district

(cf. 3515.4 - Recovery for Property Loss or Damage)

(cf. 5131.5 - Vandalism and Graffiti)

CONDUCT (continued)

6. Obscene acts or use of profane, vulgar, or abusive language

(cf. 5145.2 - Freedom of Speech/Expression)

7. Possession, use, or being under the influence of tobacco, alcohol, or other prohibited substances

(cf. 5131.6 - Alcohol and Other Drugs)

(cf. 5131.62 - Tobacco)

(cf. 5131.63 - Steroids)

8. Possession or use of a laser pointer, unless for a valid instructional or other school-related purpose with prior permission of the principal or designee (Penal Code 417.27)

9. Use of a cell phone, smart watch, pager, or other mobile communication device during instructional time or in an unauthorized manner in violation of district policy

(cf. 5131.8 - Mobile Communication Devices)

(cf. 6163.4 - Student Use of Technology)

10. Plagiarism or dishonesty on school work or tests

(cf. 5131.9 - Academic Honesty)

(cf. 6162.54 - Test Integrity/Test Preparation)

(cf. 6162.6 - Use of Copyrighted Materials)

11. Wearing of any attire that violates district or school dress codes, including gang-related apparel

(cf. 5132 - Dress and Grooming)

(cf. 5136 - Gangs)

12. Tardiness or unexcused absence from school

(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)

13. Failure to remain on school premises in accordance with school rules

(cf. 5112.5 - Open/Closed Campus)

CONDUCT (continued)

Employees are expected to enforce standards of conduct and, when they observe or receive a report of a violation of these standards, to appropriately intervene or seek assistance. As necessary, the employee shall refer the matter to a supervisor or the principal or designee.

When a school employee suspects that a search of a student or a student's belongings will turn up evidence of the student's violation of the law or school rules, such a search shall be conducted in accordance with BP/AR 5145.12 - Search and Seizure.

(cf. 5145.12 - Search and Seizure)

When a student uses any prohibited device, or uses a permitted device in an unauthorized manner, a district employee may confiscate the device. The employee shall store the device securely until it is returned to the student or turned over to the principal or designee, as appropriate.

Students who violate district or school rules and regulations may be subject to discipline including, but not limited to, suspension, expulsion, transfer to alternative programs, referral to a student success team or counseling services, or denial of participation in extracurricular or cocurricular activities or other privileges in accordance with Board policy and administrative regulation. The Superintendent or designee shall notify local law enforcement as appropriate.

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

(cf. 5020 - Parent Rights and Responsibilities)

(cf. 5127 - Graduation Ceremonies and Activities)

(cf. 5138 - Conflict Resolution/Peer Mediation)

(cf. 5144 - Discipline)

(cf. 5144.1 - Suspension and Expulsion/Due Process)

(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))

(cf. 6020 - Parent Involvement)

(cf. 6145 - Extracurricular and Cocurricular Activities)

(cf. 6159.4 - Behavioral Interventions for Special Education Students)

(cf. 6164.2 - Guidance/Counseling Services)

(cf. 6164.5 - Student Success Teams)

(cf. 6184 - Continuation Education)

(cf. 6185 - Community Day School)

Students also may be subject to discipline, in accordance with law, Board policy, or administrative regulation, for any off-campus conduct during nonschool hours which poses a threat or danger to the safety of students, staff, or district property, or substantially disrupts school activities.

Legal Reference: (see next page)

CONDUCT (continued)

Legal Reference:

EDUCATION CODE

200-262.4 *Prohibition of discrimination*

32280-32289 *Comprehensive safety plan*

35181 *Governing board authority to set policy on responsibilities of students*

35291-35291.5 *Rules*

44807 *Duty concerning conduct of students*

48900-48925 *Suspension and expulsion*

51512 *Prohibition against electronic listening or recording device in classroom without permission*

CIVIL CODE

1714.1 *Liability of parents and guardians for willful misconduct of minor*

PENAL CODE

288.2 *Harmful matter with intent to seduce*

313 *Harmful matter*

417.25-417.27 *Laser scope or laser pointer*

647 *Use of camera or other instrument to invade person's privacy; misdemeanor*

653.2 *Electronic communication devices, threats to safety*

VEHICLE CODE

23123-23124 *Prohibitions against use of electronic devices while driving*

CODE OF REGULATIONS, TITLE 5

300-307 *Duties of students*

UNITED STATES CODE, TITLE 42

20 USC 1681-1688 *Title IX, 1972 Education Act Amendments*

COURT DECISIONS

J.C. v. Beverly Hills Unified School District (2010) 711 F.Supp.2d 1094

LaVine v. Blaine School District (2001, 9th Cir.) 257 F.3d 981

Emmett v. Kent School District No. 415 (2000) 92 F.Supp. 1088

Bethel School District No. 403 v. Fraser (1986) 478 U.S. 675

New Jersey v. T.L.O. (1985) 469 U.S. 325

Tinker v. Des Moines Independent Community School District (1969) 393 U.S. 503

Management Resources:

CSBA PUBLICATIONS

Safe Schools: Strategies for Governing Boards to Ensure Student Success, 2011

Providing a Safe, Nondiscriminatory School Environment for All Students, Policy Brief, April 2010

Cyberbullying: Policy Considerations for Boards, Policy Brief, July 2007

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Bullying at School, 2003

WEB SITES

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

California Department of Education, Safe Schools Office: <http://www.cde.ca.gov/lr/ss>

Center for Safe and Responsible Internet Use: <https://www.ewa.org/organization/center-safe-and-responsible-internet-use>

National School Safety Center: <http://www.schoolsafety.us>

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

DRESS AND GROOMING

The Governing Board believes that appropriate dress and grooming contribute to a productive learning environment. The Board expects students to wear clothing that is suitable for the school activities in which they participate. Students shall not wear clothing that presents a health or safety hazard or causes a substantial disruption to the educational program.

(cf. 4119.22/4219.22/4319.22 - Dress and Grooming)

District and school rules pertaining to student attire shall be included in student handbooks, may be posted in school offices and classrooms, and may be periodically reviewed with all students as necessary.

Students shall not be prohibited from dressing in a manner consistent with their gender identity or gender expression or with their religious or cultural observance.

(cf. 5145.3 - Nondiscrimination/Harassment)
(cf. 5145.7 - Sexual Harassment)

In addition, the dress code shall not discriminate against students based on hair texture and protective hairstyles, including, but not limited to, braids, locks, and twists. (Education Code 212.1)

The principal or designee is authorized to enforce this policy and shall inform any student who does not reasonably conform to the dress code. The dress code shall not be enforced in a manner that discriminates against a particular viewpoint or results in a disproportionate application of the dress code based on students' gender, sexual orientation, race, ethnicity, household income, or body type or size.

(cf. 0410 - Nondiscrimination in District Programs and Activities)
(cf. 0415 - Equity)
(cf. 5145.2 - Freedom of Speech/Expression)

School administrators, teachers, and other staff shall be notified of appropriate and equitable enforcement of the dress code.

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

When practical, students shall not be directed to correct a dress code violation during instructional time or in front of other students.

Repeated violations or refusal to comply with the district's dress code may result in disciplinary action.

(cf. 5144 - Discipline)

DRESS AND GROOMING (continued)

Gang-Related Apparel

The principal, staff, and parents/guardians at a school may establish a reasonable dress code that prohibits students from wearing gang-related apparel when there is evidence of a gang presence that disrupts or threatens to disrupt the school's activities. Such a proposed dress code shall be presented to the Board, which shall approve the plan upon determining that it is necessary to protect the health and safety of the school environment. The dress code policy may be included in the school's comprehensive safety plan. (Education Code 35183)

(cf. 0450 - Comprehensive Safety Plan)

(cf. 5136 - Gangs)

When determining specific items of clothing that may be defined as gang apparel, the school shall ensure that the determination is free from bias based on race, ethnicity, national origin, immigration status, or other protected characteristics.

Uniforms

The Board may approve a school-initiated dress code requiring students at the school to wear a school uniform whenever the Board determines that such a dress code will promote student achievement, a positive school climate, and/or student safety.

The Superintendent or designee shall establish procedures whereby parents/guardians may choose to have their children exempted from the school uniform policy. Students shall not be penalized academically, otherwise discriminated against, or denied attendance to school if their parents/guardians so decide. (Education Code 35183)

The Superintendent or designee shall ensure that resources are identified to assist economically disadvantaged students in obtaining uniforms. (Education Code 35183)

Legal Reference: (see next page)

DRESS AND GROOMING (continued)

Legal Reference:

EDUCATION CODE

212.1 Nondiscrimination based on race or ethnicity

220 Nondiscrimination

32281 School safety plans

35183 School dress codes; uniforms

35183.5 Sun-protective clothing

48907 Student exercise of free expression

49066 Grades; effect of physical education class apparel

COURT DECISIONS

Jacobs v. Clark County School District (2008) 26 F. 3d 419

Harper v. Poway Unified School District (2006) 445 App. 3d 166

Marvin H. Jeglin et al v. San Jacinto Unified School District et al (C.D. Cal. 1993)

827 F.Supp. 1459

Arcadia Unified School District v. California Department of Education (1992) 2 Cal. 4th 251

Hazelwood School District v. Kuhlmeier (1988) 108 S. Ct. 562

Hartzell v. Connell (1984) 35 Cal. 3d 899

Tinker v. Des Moines Independent Community School District (1969) 393 U.S. 503

TUBERCULOSIS TESTING

Any student who is reasonably suspected of having active tuberculosis shall be excluded from attendance at a district school until the student provides evidence of a certificate showing that the student is free of communicable tuberculosis. (Health and Safety Code 121485, 121495, 121505)

(cf. 5112.2 - Exclusions from Attendance)

Students shall be screened or tested for tuberculosis under the following circumstances:

1. When required by the local health department as part of the comprehensive health screening required for school entry, parents/guardians shall, within 90 days after their child's entry into first grade, provide certification evidencing that their child has been screened for risk of tuberculosis within the preceding 18 months. Such certification shall be on a form approved by the California Department of Health Care Services. (Health and Safety Code 124040, 124085, 124105)

In lieu of the certificate, parents/guardians may submit a signed waiver indicating that they do not want or are unable to obtain the health screening and evaluation services for their child and, if applicable, the reasons that they are unable to obtain the services. (Health and Safety Code 124085)

(cf. 5141.32 - Health Screening for School Entry)

2. Whenever ordered by the local health officer for the preservation and protection of public health, students seeking admission for the first time to a district school at any grade level shall submit to tuberculosis testing. Students who are subject to the health officer's order shall be admitted to school as follows:
 - a. The Superintendent or designee shall unconditionally admit any student who, prior to admission, submits a certificate signed by any public or private medical provider indicating that the student has completed an approved tuberculosis examination and is free from active tuberculosis. (Health and Safety Code 121485, 121490, 121500; 22 CCR 41305, 41311, 41313)

(cf. 5141.3 - Health Examinations)

(cf. 5141.6 - School Health Services)

(cf. 5148 - Child Care and Development)

(cf. 5148.3 - Preschool/Early Childhood Education)

The Superintendent or designee shall exempt a student from the requirement to submit a certificate if the student's parent/guardian, or the student if an emancipated minor, provides an affidavit stating that the required examination is contrary to one's personal beliefs. If there is probable cause to believe that

TUBERCULOSIS TESTING (continued)

such a student has active tuberculosis, the student may be excluded from school until the Superintendent or designee is satisfied that the student is not afflicted. (Health and Safety Code 121505)

- b. A student who has not submitted the certificate or personal beliefs affidavit may be admitted on condition that the student receives an approved tuberculin skin test within 10 school days after admission. A student who has had a positive skin test and has not subsequently obtained a chest x-ray may be admitted on condition that the student receives a chest x-ray within 20 school days after admission. Any student who fails to provide the certificate within those time periods shall be prohibited from further attendance until the certificate is provided. (Health and Safety Code 121495; 22 CCR 41315, 41327)
 - c. Whenever the local health officer so orders, a student may be required to complete an additional examination and provide another certificate indicating that the student is free of communicable tuberculosis. (Health and Safety Code 121485)
 - d. At the discretion of the local health officer, the district may admit a student without a certificate if the student is undergoing or has already undergone preventive treatment for tuberculosis infection or treatment for tuberculosis disease. (22 CCR 41319)
3. Whenever the Superintendent or designee suspects that a student who has not been examined for tuberculosis either has the disease or has been exposed, the Superintendent or designee shall immediately report by telephone to the local health officer. When required by the local health officer, the district shall exclude the student from school until the student is certified to be free of communicable tuberculosis. (22 CCR 41329)

The Superintendent or designee shall maintain a record of any student's tuberculosis examination as part of the student's mandatory permanent student record. (22 CCR 41323)

(cf. 5125 - Student Records)

The Superintendent or designee shall annually file a report with the local health department on the results of tuberculosis examinations for all new district students required to complete such examinations in accordance with item #2 above, including, but not necessarily limited to, the number of students unconditionally and conditionally admitted and the number of students exempted on the basis of their personal beliefs. (22 CCR 41325)

TUBERCULOSIS TESTING (continued)

Legal Reference:

EDUCATION CODE

48213 *Prior parent notification of exclusion; exemption*

49451 *Parent's refusal to consent to health examination*

HEALTH AND SAFETY CODE

120230 *Exclusion of persons from school when residence is in isolation or quarantine*

121365 *Duties of local health officer re: tuberculosis control*

121475-121520 *Tuberculosis tests for students*

124025-124110 *Child Health and Disability Prevention Program*

CODE OF REGULATIONS, TITLE 5

202 *Exclusion of students with contagious disease*

432 *Student records*

3030 *Eligibility for special education; tuberculosis that adversely affects educational performance*

CODE OF REGULATIONS, TITLE 22

41301-41329 *Tuberculosis tests for students*

Management Resources:

CALIFORNIA DEPARTMENT OF HEALTH CARE SERVICES PUBLICATIONS

CHDP School Handbook: School Entry Health Examination Requirements, rev. January 2006

CALIFORNIA DEPARTMENT OF PUBLIC HEALTH PUBLICATIONS

California Immunization Handbook: Pre-Kindergarten (Child-Care) and School Immunization Requirements, 10th Edition, July 2019

WEB SITES

American Lung Association: <http://www.lungusa.org>

California Department of Health Care Services: <https://www.dhcs.ca.gov>

California Department of Public Health, Tuberculosis Control:

<https://www.cdph.ca.gov/Programs/CID/DCDC/Pages/TBCB.aspx>

Centers for Disease Control and Prevention, Tuberculosis: <http://www.cdc.gov/tb>

Health Officers Association of California: <http://www.calhealthofficers.org>

Regulation
approved:

CSBA MANUAL MAINTENANCE SERVICE
October 2019

SAFETY

The Governing Board recognizes the importance of providing a safe school environment that is conducive to learning and promotes student safety and well-being. Appropriate measures shall be implemented to minimize the risk of harm to students, including, but not limited to, protocols for maintaining safe conditions on school grounds, promoting safe use of school facilities and equipment, and guiding student participation in educational programs and school-sponsored activities.

(cf. 0450 - Comprehensive Safety Plan)
(cf. 3320 - Claims and Actions Against the District)
(cf. 3514 - Environmental Safety)
(cf. 3514.1 - Hazardous Substances)
(cf. 3514.2 - Integrated Pest Management)
(cf. 3515 - Campus Security)
(cf. 3515.21 - Unmanned Aircraft Systems (Drones))
(cf. 3516 - Emergencies and Disaster Preparedness Plan)
(cf. 3530 - Risk Management/Insurance)
(cf. 3542 - School Bus Drivers)
(cf. 3543 - Transportation Safety and Emergencies)
(cf. 4119.42/4219.42/4319.42 - Exposure Control Plan for Bloodborne Pathogens)
(cf. 4119.43/4219.43/4319.43 - Universal Precautions)
(cf. 5131 - Conduct)
(cf. 5131.1 - Bus Conduct)
(cf. 5141 - Health Care and Emergencies)
(cf. 5141.22 - Infectious Diseases)
(cf. 5142.1 - Identification and Reporting of Missing Children)
(cf. 5143 - Insurance)
(cf. 6145.2 - Athletic Competition)
(cf. 6163.2 - Animals at School)
(cf. 7111 - Evaluating Existing Buildings)

School staff shall be responsible for the proper supervision of students at all times when students are subject to district rules, including, but not limited to, during school hours, school-sponsored activities, before and after-school programs, morning drop-off and afternoon pick-up, and while students are using district transportation.

The Superintendent or designee shall ensure that students receive appropriate instruction on topics related to safety and emergency procedures, as well as injury and disease prevention.

(cf. 5141.7 - Sun Safety)
(cf. 6142.8 - Comprehensive Health Education)

SAFETY (continued)

Student Identification Cards and Safety Information

Student identification cards of students in grades 7-12 shall have printed on them safety information, including the following: (Education Code 215.5, 217)

1. The National Suicide Prevention Lifeline telephone number and, at the district's discretion, the Crisis Text Line and/or a local suicide prevention hotline telephone number

(cf. 5141.52 - Suicide Prevention)

2. The National Domestic Violence Hotline

(cf. 5141.4 - Child Abuse Prevention and Reporting)

BP 5142(c)

SAFETY

Legal Reference:

EDUCATION CODE

8482-8484.65 *After School Education and Safety Program*

17280-17317 *Building approvals (Field Act)*

17365-17374 *Fitness of school facilities for occupancy*

32001 *Fire alarms and drills*

32020 *School gates; entrances for emergency vehicles*

32030-32034 *Eye safety*

32040 *First aid equipment*

32225-32226 *Two-way communication devices in classrooms*

32240-32245 *Lead-free schools*

32250-32254 *CDE school safety and security resources unit*

32280-32289 *Safety plans*

44807 *Duty of teachers concerning conduct of students*

44808 *Exemption from liability when students are not on school property*

44808.5 *Permission for students to leave school grounds; notice (high school)*

45450-45451 *Crossing guards*

48900 *Hazing*

49300-49307 *School safety patrol*

49330-49335 *Injurious objects*

49341 *Hazardous materials in school science laboratories*

51202 *Instruction in personal and public health and safety*

GOVERNMENT CODE

810-996.6 *California Tort Claims Act*

HEALTH AND SAFETY CODE

115725-115735 *Playground safety*

115775-115800 *Wooden playground equipment*

116046 *Issuance of best practices guidelines for K-12 pool safety*

PENAL CODE

245.6 *Hazing*

PUBLIC RESOURCES CODE

5411 *Purchase of equipment usable by persons with disabilities*

VEHICLE CODE

21100 *Rules and regulations; crossing guards*

21201 *Rules for operation of bicycle on roadway*

21212 Use of helmets
42200 Fines and forfeitures, disposition by cities
42201 Fines and forfeitures, disposition by counties

BP 5142(d)

SAFETY (continued)

Legal Reference: (continued)

CODE OF REGULATIONS, TITLE 5

202 Exclusion of students with a contagious disease
570-576 School safety patrols
5531 Supervision of social activities
5552 Playground supervision
5570 When school shall be open and teachers present
14030 Standards for development of plans for the design and construction of school facilities
14103 Bus driver; authority over pupils

COURT DECISIONS

J.H. v. Los Angeles Unified School District, (2010) 183 Cal.App.4th 123
Lane v. City of Sacramento, (2010) 183 Cal. App. 4th. 1337
Wiener v. Southcoast Childcare Centers, (2004) 32 Cal.4th 1138
Kahn v. East Side Union High School District, (2003) 31 Cal.4th 990
Knight v. Jewett, (1992) 3 Cal.4th 296, 313
Hoyem v. Manhattan Beach City School District, (1978) 22 Cal. 3d 508
Dailey v. Los Angeles Unified School District, (1970) 2 Cal 3d 741

Management Resources:

AMERICAN SOCIETY FOR TESTING AND MATERIALS

F 1487-05, Standard Consumer Safety Performance Specification for Playground Equipment for Public Use, 2017

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Science Safety Handbook for California Public Schools, 2014

U.S. CONSUMER PRODUCT SAFETY COMMISSION PUBLICATIONS

Public Playground Safety Handbook, 2010

WEB SITES

American Society for Testing and Materials: <http://www.astm.org>
California Department of Education, Safe Schools Office: <http://www.cde.ca.gov/ls/ss>
California Department of Public Health: <http://www.cdph.ca.gov>
Centers for Disease Control and Prevention: <http://www.cdc.gov>
Environmental Protection Agency: <http://www.epa.gov>
U.S. Consumer Product Safety Commission: <http://www.cpsc.gov>
U.S. Department of Education, Safe Schools: <http://www.ed.gov/about/offices/list/osers/osep/gtss.html>

Regulation
approved:

CSBA MANUAL MAINTENANCE SERVICE
October 2019

ARCHITECTURAL AND ENGINEERING SERVICES

The Governing Board desires to provide school facilities that support the educational program and meet all applicable safety and design standards. When required by law, the Board shall employ or contract with a licensed and certified architect and/or structural engineer to design and supervise the construction of district schools and other facilities.

(cf. 7110 - Facilities Master Plan)

The architect and/or structural engineer shall be responsible for preparing all construction plans, specifications, and estimates and for the observation of the work of construction. (Education Code 17302)

To ensure compliance with state design and safety standards, preliminary and final plans for any state-funded school facility project, including Board-approved educational specifications for school design when necessary, shall be submitted to the California Department of Education and the Department of General Services, Division of the State Architect. (Education Code 17267; 5 CCR 14030-14032)

The Superintendent or designee shall devise a competitive process for the selection of architects, structural engineers, and other design professionals that is based on demonstrated competence and on the professional qualifications necessary for the satisfactory performance of the services required. For each project, the Superintendent or designee shall recommend architectural and engineering firms to the Board for approval. The Board shall pay fair and reasonable amounts warranted by the provider's qualifications and competence. The Board need not select the lowest responsible bidder.

(cf. 3311 - Bids)

(cf. 3311.3 - Design-Build Contracts)

Legal Reference: (see next page)

ARCHITECTURAL AND ENGINEERING SERVICES (continued)

Legal Reference:

EDUCATION CODE

17070.10-17079.30 *Leroy F. Greene School Facilities Act, especially:*

17070.50 *Conditions for apportionment*

17250.10-17250.55 *Design-build contracts*

17251 *School construction; duties of the California Department of Education*

17262-17268 *School construction plans*

17280-17316 *Approvals, especially:*

17302 *Persons qualified to prepare plans, specifications and estimates and supervise construction*

17316 *Contract provision regarding school district property*

17371 *Limitation on liability of governing board*

BUSINESS AND PROFESSIONS CODE

5500-5502 *Architecture*

5550-5558 *Architects, licensure*

6700-6706.3 *Engineers*

6750-6766 *Engineers, licensure*

GOVERNMENT CODE

4525-4529.5 *Contracts with private architects, engineering, land surveying, and construction project management firms*

14837 *Definition of small business*

87100 *Public officials; financial interest*

PUBLIC CONTRACT CODE

20111 *School district contracts*

CODE OF REGULATIONS, TITLE 5

14001 *Minimum standards for school facilities*

14030-14036 *Standards, planning, and approval of school facilities*

CODE OF REGULATIONS, TITLE 24

101 *et seq. California Building Standards Code*

CALIFORNIA CONSTITUTION

Article 22 *Architectural and engineering services*

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Plan Submission Requirements for Modernization Projects, Form SFPD 4.08

Plan Submission Requirements for New Construction, Form SFPD 4.07

OFFICE OF PUBLIC SCHOOL CONSTRUCTION PUBLICATIONS

School Facility Program Handbook, January 2019

WEB SITES

American Institute of Architects California Council: <https://aiacalifornia.org>

California Department of Education, Facilities: <http://www.cde.ca.gov/lc/fa>

Department of General Services, Division of the State Architect: <https://www.dgs.ca.gov/DSA>

Department of General Services, Office of Public School Construction: <https://www.dgs.ca.gov/OPSC>

ARCHITECTURAL AND ENGINEERING SERVICES

Contractors for any architectural, landscape architectural, engineering, environmental, land surveying, or construction project management services shall be selected, at fair and reasonable prices, on the basis of demonstrated competence and professional qualifications necessary for the satisfactory performance of the services required. (Government Code 4526)

The Superintendent or designee shall ensure that the selection process for projects receiving state funding: (Government Code 4526)

1. Assures maximum participation by small business firms as defined pursuant to Government Code 14837
2. Prohibits practices which might result in unlawful activity such as rebates, kickbacks, or other unlawful consideration
3. Prohibits district employees from participating in the selection process when they have a relationship with a person or business entity seeking a contract which would subject the employee to the prohibition of Government Code 87100

(cf. 9270 - Conflict of Interest)

The selection process may also include: (Government Code 4527)

1. Evaluation of current statements of qualifications and performance data on file with the district and evaluation of statements that may be submitted by other firms regarding the proposed project
2. Discussion with at least three firms regarding anticipated concepts and the relative utility of alternative approaches for furnishing the required services
3. Selection, in order of preference, of at least three firms deemed to be the most highly qualified to provide the required services in accordance with established district criteria

The district shall negotiate a contract with the best qualified firm at compensation determined by the district to be fair and reasonable. If the district is unable to negotiate a contract with the most qualified firm, the district shall negotiate a contract with the second most qualified firm and, if unsuccessful, with the third most qualified firm. If the district is unable to negotiate a satisfactory contract with any of the selected firms, the district shall select additional firms in order of their competence and qualification and continue negotiations until an agreement is reached. (Government Code 4528)

The above procedures shall not apply if the Superintendent or designee determines that the services needed are more of a technical nature and involve little professional judgment and that requiring bids would be in the public interest. (Government Code 4529)

ARCHITECTURAL AND ENGINEERING SERVICES (continued)

(cf. 3311 - Bids)

Contracts shall specify that all plans, including, but not limited to, record drawings, specifications, and estimates prepared by the architect or structural engineer shall become the property of the district. The contract shall also specify terms and conditions for reuse within the district of any plans prepared by the architect or structural engineer. (Education Code 17316)

A contract may be awarded to a single entity for both design and construction of any school facility in excess of \$1,000,000 in accordance with AR 3311.3 - Design-Build Contracts. (Education Code 17250.20)

(cf. 3311.3 - Design-Build Contracts)

MEETING CONDUCT

Meeting Procedures

All Governing Board meetings shall begin on time and shall be guided by an agenda prepared in accordance with Board bylaws and posted and distributed in accordance with the Ralph M. Brown Act (open meeting requirements) and other applicable laws.

(cf. 9322 - Agenda/Meeting Materials)

The Board president shall conduct Board meetings in accordance with Board bylaws and procedures that enable the Board to efficiently consider issues and carry out the will of the majority.

(cf. 9121 - President)

The Board believes that late night meetings deter public participation, can affect the Board's decision-making ability, and can be a burden to staff. Regular Board meetings shall be adjourned at 10:30 p.m. unless extended to a specific time determined by a majority of the Board. The meeting shall be extended no more than once and subsequently may be adjourned to a later date.

(cf. 9320 - Meetings and Notices)

Quorum and Abstentions

The Board shall act by majority vote of all of the membership constituting the Board. (Education Code 35164)

(cf. 9323.2 - Actions by the Board)

The Board believes that when no conflict of interest requires abstention, its members have a duty to vote on issues before them. When a member abstains, the abstention shall not be counted for purposes of determining whether a majority of the membership of the Board has taken action.

(cf. 9270 - Conflict of Interest)

MEETING CONDUCT (continued)

Public Participation

Members of the public are encouraged to attend Board meetings and to address the Board concerning any item on the agenda or within the Board's jurisdiction. So as not to inhibit public participation, persons attending Board meetings shall not be requested to sign in, complete a questionnaire, or otherwise provide their name or other information as a condition of attending the meeting.

In order to conduct district business in an orderly and efficient manner, the Board requires that public presentations to the Board comply with the following procedures:

1. The Board shall give members of the public an opportunity to address the Board on any item of interest to the public that is within the subject matter jurisdiction of the Board, either before or during the Board's consideration of the item. (Education Code 35145.5; Government Code 54954.3)
2. At a time so designated on the agenda at a regular meeting, members of the public may bring before the Board matters that are not listed on the agenda. The Board shall take no action or discussion on any item not appearing on the posted agenda, except as authorized by law. (Education Code 35145.5; Government Code 54954.2)
3. Without taking action, Board members or district staff members may briefly respond to statements made or questions posed by the public about items not appearing on the agenda. Additionally, on their own initiative or in response to questions posed by the public, Board members or staff members may ask a question for clarification, make a brief announcement, or make a brief report on their own activities. (Government Code 54954.2)

Furthermore, the Board or a Board member may provide a reference to staff or other resources for factual information, ask staff to report back to the Board at a subsequent meeting concerning any matter, or take action directing staff to place a matter of business on a future agenda. (Government Code 54954.2)

4. The Board need not allow the public to speak on any item that has already been considered by a committee composed exclusively of Board members at a public meeting where the public had the opportunity to address the committee on that item. However, if the Board determines that the item has been substantially changed since the committee heard the item, the Board shall provide an opportunity for the public to speak. (Government Code 54954.3)

(cf. 9130 - Board Committees)

MEETING CONDUCT (continued)

5. A person wishing to be heard by the Board shall first be recognized by the president and shall then proceed to comment as briefly as the subject permits.

In general, individual speakers will be allowed three minutes to address the Board on each agenda or nonagenda item, and the Board will limit the total time for public input on each item to 15 minutes. However, in exceptional circumstances when necessary to ensure full opportunity for public input, the Board president may, with Board consent, adjust the amount of time allowed for public input and/or the time allotted for each speaker. Any such adjustment shall be done equitably so as to allow a diversity of viewpoints. The president may also ask members of the public with the same viewpoint to select a few individuals to address the Board on behalf of that viewpoint.

In order to ensure that non-English speakers receive the same opportunity to directly address the Board, any member of the public who utilizes a translator shall be provided at least twice the allotted time to address the Board, unless simultaneous translation equipment is used to allow the Board to hear the translated public testimony simultaneously. (Government Code 54954.3)

6. The Board president may rule on the appropriateness of a topic, subject to the following conditions:
 - a. If a topic would be suitably addressed at a later time, the Board president may indicate the time and place when it should be presented.
 - b. The Board shall not prohibit public criticism of its policies, procedures, programs, services, acts, or omissions. (Government Code 54954.3)
 - c. The Board shall not prohibit public criticism of district employees. However, whenever a member of the public initiates specific complaints or charges against an individual employee, the Board president shall inform the complainant of the appropriate complaint procedure.

(cf. 1312.1 - Complaints Concerning District Employees)
(cf. 9321 - Closed Session Purposes and Agendas)

7. The Board president shall not permit any disturbance or willful interruption of Board meetings. Persistent disruption by an individual or group or any conduct or statements that threaten the safety of any person(s) at the meeting shall be grounds for the president to terminate the privilege of addressing the Board.

MEETING CONDUCT (continued)

The Board may remove disruptive individuals and order the room cleared if necessary. In this case, members of the media not participating in the disturbance shall be allowed to remain, and individuals not participating in such disturbances may be allowed to remain at the discretion of the Board. When the room is ordered cleared due to a disturbance, further Board proceedings shall concern only matters appearing on the agenda. (Government Code 54957.9)

When such disruptive conduct occurs, the Superintendent or designee shall contact local law enforcement as necessary.

Recording by the Public

Members of the public may record an open Board meeting using an audio or video recorder, still or motion picture camera, cell phone, or other device, provided that the noise, illumination, or obstruction of view does not persistently disrupt the meeting. The Superintendent or designee may designate locations from which members of the public may make such recordings without causing a distraction.

(cf. 9324 - Board Minutes and Recordings)

If the Board finds that noise, illumination, or obstruction of view related to these activities would persistently disrupt the proceedings, these activities shall be discontinued or restricted as determined by the Board. (Government Code 54953.5, 54953.6)

Legal Reference: (see next page)

MEETING CONDUCT (continued)

Legal Reference:

EDUCATION CODE

- 5095 Powers of remaining board members and new appointees
- 32210 Willful disturbance of public school or meeting a misdemeanor
- 35010 Prescription and enforcement of rules
- 35145.5 Agenda; public participation; regulations
- 35163 Official actions, minutes and journal
- 35164 Vote requirements
- 35165 Effect of vacancies upon majority and unanimous votes by seven member board

CODE OF CIVIL PROCEDURE

- 527.8 Workplace Violence Safety Act

GOVERNMENT CODE

- 54953.3 Prohibition against conditions for attending a board meeting
- 54953.5 Audio or video recording of proceedings
- 54953.6 Broadcasting of proceedings
- 54954.2 Agenda; posting; action on other matters
- 54954.3 Opportunity for public to address legislative body; regulations
- 54957 Closed sessions
- 54957.9 Disorderly conduct of general public during meeting; clearing of room

PENAL CODE

- 403 Disruption of assembly or meeting

COURT DECISIONS

- City of San Jose v. Garbett* (2010) 190 Cal.App.4th 526
- Norse v. City of Santa Cruz* (9th Cir. 2010) 629 F3d 966
- McMahon v. Albany Unified School District* (2002) 104 Cal.App.4th 1275
- Rubin v. City of Burbank* (2002) 101 Cal.App.4th 1194
- Baca v. Moreno Valley Unified School District* (1996) 936 F.Supp. 719

ATTORNEY GENERAL OPINIONS

- 90 *Ops. Cal. Atty. Gen.* 47 (2007)
- 76 *Ops. Cal. Atty. Gen.* 281 (1993)
- 66 *Ops. Cal. Atty. Gen.* 336 (1983)
- 63 *Ops. Cal. Atty. Gen.* 215 (1980)
- 61 *Ops. Cal. Atty. Gen.* 243, 253 (1978)
- 59 *Ops. Cal. Atty. Gen.* 532 (1976)
- 55 *Ops. Cal. Atty. Gen.* 26 (1972)

Management Resources:

CSBA PUBLICATIONS

- Call to Order: A Blueprint for Great Board Meetings*, 2015
- The Brown Act: School Boards and Open Meeting Laws*, rev. 2014

ATTORNEY GENERAL PUBLICATIONS

- The Brown Act: Open Meetings for Local Legislative Bodies*, 2003

WEB SITES

- CSBA: <http://www.csba.org>
- California Attorney General's Office: <https://oag.ca.gov>

Bylaw
adopted:

CSBA MANUAL MAINTENANCE SERVICE
October 2019

7. Any Other Business:

7.2 Mental Wellness Triage Grant - Informational

TAILORED TO SUPPORT STUDENT MENTAL WELLNESS

Mental Wellness Triage Grant has developed partnerships with 24 school districts to provide a Triage Social Worker one day per week for a two-year cycle, at no cost to the district. The district agrees to subsequently sustain a mental health professional that will fulfill the same job duties as a Triage Social Worker for at least one day per week for an additional two years.


The Triage Social Workers support their assigned school sites through individual, group, and family triage services. In addition, the Mental Wellness Triage Grant provides in-classroom mindfulness training to students throughout Tulare County.

Mental Wellness Triage Grant provides linkage to community resources and promotes active collaboration between school sites and their respective local children's mental health clinic. Mental Wellness Triage Grant also offers a variety of relevant and free training opportunities to all school districts and staff as well as parents and community members. MWTG staff participate in community events to promote mental wellness and assist with linkage of resources.

MWTG PROFESSIONAL STAFF

- Clinical Psychologist
- Licensed Clinical Social Workers
- Associate Clinical Social Workers
- Peer Support Specialists

CONTACT:

 Clinic:
(559) 730-2969

 bhs@tcoe.org

 1830 S. Central St.
Visalia, CA 93277

 www.tcoe.org/Special/MWTG/

The Mental Wellness Triage Grant was awarded to TCOE in partnership with Tulare County Health and Human Services and is funded by the Mental Health Services Oversight & Accountability Commission for 2018-2022

Tulare County
Office of Education

Tim A. Hire, County Superintendent of Schools



BEHAVIORAL HEALTH SERVICES
MENTAL WELLNESS TRIAGE GRANT

A PROGRAM OF THE
TULARE COUNTY OFFICE OF EDUCATION

IN PARTNERSHIP WITH THE
TULARE COUNTY HEALTH AND HUMAN SERVICES

Tulare County
Office of Education

Tim A. Hire, County Superintendent of Schools

2018-2020 DISTRICT PARTNERSHIPS

Alta Vista School District
 Buena Vista School District
 Burton School District
 Cutler-Orosi Joint Unified School District
 Dinuba Unified School District
 Earlimart School District
 Farmersville Unified School District
 Kings River Union School District
 Liberty Elementary School District
 Monson-Sultana Union School District
 Oak Valley Union School District
 Pixley Union School District
 Pleasant View School District
 Porterville Unified School District
 Sequoia Union School District
 Springville Union School District
 Stone Corral Elementary School District
 Strathmore Union School District
 Sunnyside Union School District
 TCOE - La Sierra Military Academy
 Tulare Joint Union School District
 Valley Life Charter Schools
 Visalia Unified School District
 Woodville Union School District



SERVICES PROVIDED AT PARTNERSHIP SITES

- Brief Mental Health Support
- Interim Mental Health Support (pending community provider referral)
- Crisis Support
- SARB Support
- School Staff/Classroom Support
- Family Outreach & Support
- Community Linkage
- Social Emotional Groups
 - Social Skills
 - Anger Management
 - Friendship/Anti-bullying
 - Social Emotional Learning
 - Girls Circle
 - Mindfulness
- Monthly collaborative mental health meetings between school and Children’s Mental Health providers
- Additional student wellness related services

MWTG MENU OF TRAININGS

- Youth Mental Health First Aid
- Trauma Informed Practices for Schools (TIPS)
- Mindfulness
- Social Emotional Learning (SEL)
- Mental Wellness: What is it and how do we foster it?
- Self-Care for Helpers
- Strategies for Supporting Students with Mental Health Needs
- Disengaged Students: What can we do to support them?
- Absenteeism: What does mental health have to do with it?
- Bullying
- Considerations for Effective De-escalation of Challenging Student Behaviors
- Suicide Prevention - safeTALK, suicideTALK, ASIST
- Cultural Awareness and Inclusion

Additional trainings can be created to meet district needs



BEHAVIORAL HEALTH SERVICES
MENTAL WELLNESS TRIAGE GRANT

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

School-County Triage Grant: *Mental Wellness Triage Grant*

Jennifer Newell, Psy.D., Director, Behavioral Health Services
Mary Xavier, LCSW, Clinical Supervisor, MWTG
Tulare County Office of Education, Special Services

SB82 School-County Collaborative Triage Grant

- Mental Health Services Oversight & Accountability Commission (MHSOAC.ca.gov)
- 4 years & sustainability plan
- RFA submitted as a partnership between Tulare County Office of Education & Tulare County Health and Human Services
- May 9, 2018: Notice of Intent to Award: TCOE, CAHELP JPA, Placer County, & Humboldt County \$5,293,367
- 24 successful district partnerships for 1st Wave: *2018-2019 & 2019-2020*
- Looking for 2nd Wave partnerships: *2020-2021 & 2021-2022*

MHSOAC School/County Collaborative Triage Grant Goals

1. Increase access to a continuum of mental health services and supports through school-county collaborative and community partnerships for the purposes of:
 - a. Preventing children from developing social, emotional, and behavioral problems
 - b. Providing targeted, early intervention services for children at risk
 - c. Providing intensive, individually-tailored services for children with mental health needs
 - d. Providing family-based services and supports, such as assessment, brief intervention, linkage, and referral to services
2. Further develop a coordinated and effective crisis response system on school campuses when mental health crises arise.
3. Further engage parents and caregivers in supporting their child's social-emotional development and building family resilience.
4. Reduce the number of children placed in special education for emotional disturbance or removed from their school and community due to their mental health issues.

2018-2020 District Partnerships

- Alta Vista School District
- Buena Vista School District
- Burton School District
- Cutler Orosi Joint Unified School District
- Dinuba Unified School District
- Earlimart School District
- Farmersville Unified School District
- Kings River Union School District
- La Sierra Military Academy
- Liberty Elementary School District
- Monson-Sultana Union School District
- Oak Valley Union School District
- Pixley Union School District
- Pleasant View School District
- Porterville Unified School District
- Sequoia Union School District
- Springville Union School District
- Stone Corral Elementary School District
- Strathmore Union School District
- Sunnyside Union School District
- Tulare Joint Union High School District
- Valley Life Charter Schools
- Visalia Unified School District
- Woodville Union School District



Mental Wellness Triage Grant - Main Components

- Seven Triage Social Workers (LCSW/ACSW)
 - Individual triage support to students
 - Group triage supports for students
 - Deliver *Mindful Schools* curriculum in classrooms
- Four Peer Support Specialists (TAY)
 - Deliver *Mindful Schools* curriculum in classrooms
 - Assist with district and community outreach events
- Mental Wellness Training Team
 - County-wide trainings open to district and school staff, community professionals, as well as parents and caregivers
 - District and school site-based trainings
- Collaboration with children's mental health service providers, as well as community and cultural brokers.



Triage Social Workers

- Masters Degree in Social Work - LCSW or ASW (supervised by Clinical Supervisor)
- Assigned to school site 1 day/week for 2 school years (each assigned to 4 districts/schools)
- Ongoing clinical and administrative support and training
- Trained to deliver K-12 Mindful Schools Curriculum
- Triage Social Worker job description (*handout*)
 - Provides collaborative student and family-centered social work services
 - Comprehensive linkage to appropriate and all available services to assist children and families
 - Unifying member of a collaborative of parents, school staff, community and cultural brokers, regional MH prevention and early intervention service providers and MH treatment providers

Peer Support Specialists

- Transitional-Aged Youth (18-25)
- Opportunity for foster youth and district graduates
- Trained to deliver K-12 Mindful Schools Curriculum
- Will work closely with Triage Social Worker at respective sites
- Model recovery, teach skills and offer supports to students who are experiencing mental health challenges

Collaboration & Communication

- Triage Social Worker will play a unique role on each school site, working as a collaborative team member that promotes and ensures a strong and effective partnership, while also optimizing resources to identify at-risk students and ensure the deployment of all available and appropriate supports and services
- Coordinate monthly site-based *Student Mental Wellness Meeting* (includes community partners)
 - Identify/Discuss site-based strengths and needs
 - Identify/Discuss student needs & pairing of resources
- Bi-annual county Children, Youth, and Family Mental Wellness Stakeholder Team Meeting
- Crisis Response Protocol & Support

Partners

Resources

- TCOE Special Services
- TCHHSA & Mental Health Board
- Child Welfare Services
- Community Services Employment Training
- Family Resource Centers
- Univ: MSW Practicum Students/Interns
- Community/Cultural Brokers

Intervention

- Children's MH Providers, including BHS
- Therapeutic Behavioral Services
- Wraparound Services

Prevention/Early Intervention

- Preschool Expulsion Reduction Program
- Primary Intervention Program (Special Friends)
- Children of Promise (CHOICES)
- RESTATE Program (CHOICES)
- First Episode Psychosis Program (Jan 2019)
- Youth at Work Program
- Nutrition Education
- Services for Education & Employment Program

Sustainability Plan

The district will commit to sustain a mental health professional on their campus (who fulfills TSW job duties) for 8hrs/wk at least two additional years.

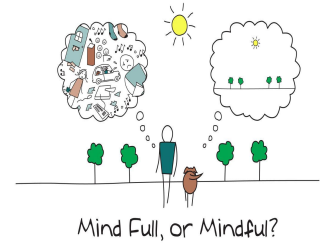
Potential Consideration:

- LCFF Priority 3: Parent Engagement (Engagement)
- LCFF Priority 5: Student Engagement (Engagement)
- LCFF Priority 6: School Climate (Engagement)
- LCFF Priority 7: Course Access (Conditions of Learning)
- LCFF Priority 8: Student Outcomes (Pupil Outcomes)
- LCFF Priority 9: Expelled Youth (Conditions of Learning)
- LCFF Priority 10: Foster Youth (Conditions of Learning)

To support funding efforts, Mental Wellness Triage Grant staff will provide:

1. Quarterly reports regarding delivery of services and trainings as requested
2. Annual data on progress and outcomes that can be shared with school board and district stakeholders
3. Presentations to stakeholders as requested

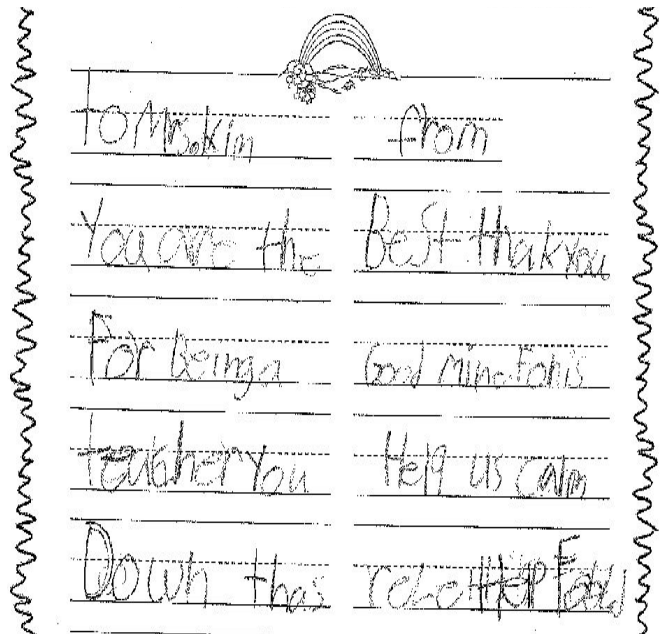
K-12 Mindful Schools Curriculum



- MindfulSchools.org
- Flexibility in administration - 16 lessons - 15 minutes 2x/wk
- Minimum of 5 classes each year: universal effort to prevent children and adolescents from developing social, emotional, and behavioral problems
- Students provided with a Mindfulness Workbook which compliments the lessons
- Teachers are encouraged to participate and promote mindfulness in their classrooms, teacher's manual is provided
- Research has found that individuals who practice mindfulness experience beneficial changes in their brain as well as:
 - improved attention and focus
 - better emotional regulation
 - improved engagement and prosocial behavior in school
 - more empathy and perspective taking
 - improved social skills
 - improved well-being (i.e., reduction in depressive symptoms, stress, and test anxiety)

Mindfulness in the Classroom

- MWTG staff completed 12 weeks of MindfulSchools.org training on 4/12/2019
- Curriculum was piloted at a partnership school site 3-4x per week in order to complete all 16 sessions before the end of the school year
- Mindfulness classroom training provided to 92 students in grades Kindergarten through 3rd grade
- Positive responses were received from students and school staff!



Note written by a first grader, following the MindfulSchools.org lesson on gratitude

Additional Services and Supports Provided to ALL Districts...

MWTG Team Participates in School and Community Events

The MWTG team participates in various school and community events to promote and support student mental wellness, as well as bring resources to the school community.

- Back to School Nights
- Family Education Nights
- Health & Resource Fairs
- Multicultural Events
- SIREN Immigration Presentation & Resources for parents
- Mindfulness Presentations for Youth events
- Family Resource Center Presentations & Resource Booths for parents
- Mental Wellness & End the Stigma Booths at high school sites

