

# TIPTON ELEMENTARY SCHOOL DISTRICT REGULAR BOARD MEETING AGENDA

Tuesday, March 9, 2021  
7:00 p.m. District Cafeteria

**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 the board. Board presentations are limited to 3 minutes per person and 15 minutes per topic.*

**2.1** Community Relations/Citizen Comments

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

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

**3.1** Minutes of the Regular Board Meeting – February 2, 2021

**3.2** Library Surplus

**4. ADMINISTRATIVE: Action items:**

**4.1** 2021 Delegate Assembly Ballot Subregion 12-A (Tulare County)

**4.2** Consolidated Application Winter 2020-2021

**4.3** Annual Audit Agreement with M. Green and Company LLP

**4.4** Add Cassandra Cunha as an Authorized Signer for Tipton Elementary School

**4.5** Consideration and Approval of Board Resolution No. 2020-2021-06, in the matter of intent to provide leave for staff for reasons relating to Coronavirus (COVID-19)

**4.6** Approval of Addendum to Employment Agreement with Superintendent

**4.7** School Calendar 2021-2022

**4.8** Covid-19 Safety Plan

**5. FINANCE: Action items:**

**5.1** Vendor Payments

**5.2** Budget Revisions

**5.3** 2<sup>nd</sup> Interim Report 2020-2021

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

**6.1** MOT--FOOD SERVICE—PROJECTS

**6.2** Consideration and Public Notice of the Associated Teachers of Tipton's Initial Proposal to the District Regarding Certificated Collective Bargaining Agreement Negotiations, for the 2021-2022 School Year.

- 6.3 Consideration and Public notice of the District's Initial Proposal to Associated Teachers of Tipton Regarding Certificated Collective Bargaining Agreement Negotiations, for the 2021-2022 School Year
- 6.4 Tipton Solar Plant Annual Report
- 6.5 Update on Modernization Project

7. **ANY OTHER BUSINESS:**

7.1 Review Quarterly Board Policy – December 2020

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

8.1 Education Code 35146  
Student transfers, inter District et.

9. **RECONVENE TO OPEN SESSION**

10. **REPORT OUT FROM CLOSED SESSION**

11. **ADJOURNMENT**

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

**Notice: If documents are distributed to Board Members concerning an agenda item within 72 hours of a regular board meeting, at the same time the documents will be made available for public inspection at the District Office located at 370 N. Evans Road, Tipton CA. 93272, telephone 752-4213.**

**Agenda Posted: March 5, 2021**

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

**3.1 Minutes of the Regular Board Meeting – February 2, 2021**

# TIPTON ELEMENTARY SCHOOL DISTRICT REGULAR BOARD MEETING

## Minutes

Tuesday, February 2, 2021

7:00 p.m. District Cafeteria

**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: Shelley Heeger, Iva Sousa, John Cardoza, Fernando Cunha, and Greg Rice. Guest: Fausto Martin, Cherie Solian, Sandra Cunha and Cassandra Cunha.*

**2. PUBLIC INPUT:**

**2.1** Community Relations/Citizen Comments

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

**2.3** Correspondence

Review of First Interim Report

*No comments*

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

**3.1** Minutes of the Special Board Meeting - January 12, 2021

**3.2** Minutes of the Regular Board Meeting - January 12, 2021

**3.3** Library Surplus

**3.4** Agreement with TCOE for Family Service Worker

*Motion to approve the consent calendar was made by Iva Sousa and second by Shelley Heeger.*

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

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

*No – 0*

*Abstain –0*

*Absent – 0*

**4. ADMINISTRATIVE: Action items:**

**4.1** Comprehensive School Safety Plan 2020-2021

*Motion to approve the Comprehensive School Safety Plan 2020-2021 was made by Fernando Cunha and second by John Cardoza.*

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

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

*No – 0*

*Abstain –0*

*Absent – 0*

**4.2** Setting the Date of the Budget and LCAP Public Hearing. The proposed date is June 8, 2021

*Motion to prove Setting the Date of the Budget and LCAP Public Hearing for June 8, 2021 was made by Fernando Cunha and second by Iva Sousa.*

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

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

*No – 0*

*Abstain –0*

*Absent – 0*

**4.3** Setting the Date of the Budget and LCAP Approval. The proposed date is June 15, 2021

*Motion to approve Setting the Date of the Budget and LCAP Approval for June 15, 2021 was made by Iva Sousa and second by John Cardoza.*

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

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

*No – 0*

*Abstain –0*

*Absent – 0*

**4.4** Approval of the 2020-21 School Plan for Student Achievement (SPSA)

*Motion to approve the 2020-21 School Plan for Student Achievement (SPSA) was made by Iva Sousa and second by Fernando Cunha.*

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

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

*No – 0*

*Abstain –0*

*Absent – 0*

**4.5** Agreement with Jane Pharis for Professional Services

*Motion to approve Agreement with Jane Pharis for Professional Services was made by Fernando Cunha and second by John Cardoza.*

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

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

*No – 0*

*Abstain –Iva Sousa*

*Absent – 0*

**5. FINANCE: Action items:**

**5.1** Vendor Payments

*Motion to approve Vendor Payments was made by Iva Sousa and second by Fernando Cunha.*

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

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

*No – 0*

*Abstain –0*

*Absent – 0*

**5.2** Budget Revisions

*Motion to approve Budget Revisions was made by John Cardoza and second Shelley Heeger.*

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

*Yea -Shelley Heeger, Iva Sousa, John Cardoza, Fernando Cunha 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 new phones and voicemail have been installed. He shared that the new bus should arrive within the next week. Mr. Martin also shared that he was having all the trees trimmed and topped off. Mr. Martin update the Board on the CHP bus inspections and the status of staff testing for their bus license.*

*Mrs. Stacey Bettencourt shared with the Board that as of February 2<sup>nd</sup> there were 47.2 new COVID-19 cases per day per 100,000 and the positivity rate was 12.2%. She also shared that students in Tk- 5<sup>th</sup> grade returned to campus.*

**7. ANY OTHER BUSINESS:**

**8. ADJOURN TO CLOSED SESSION: 7:18 pm**

**9. RECONVENE TO OPEN SESSION 8:37 pm**

**10. REPORT OUT FROM CLOSED SESSION**

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

*Motion to approve student #20-212027 request for interdistrict was made by John Cardoza and second by Fernando Cunha.*

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

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

*No – 0*

*Abstain –0*

*Absent – 0*

*Motion to approve student #20-212028 request for interdistrict was made by John Cardoza and second by Fernando Cunha.*

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

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

*No – 0*

*Abstain –0*

*Absent – 0*

*Motion to approve student #20-212027 request for interdistrict was made by Iva Sousa and second by Shelley Heeger.*

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

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

*No – 0*

*Abstain –0*

*Absent – 0*

*Motion to approve student #20-212027 request for interdistrict was made by Shelley Heeger and second by Iva Sousa.*

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

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

*No – 0*

*Abstain –0*

*Absent – 0*

**8.2** Government Code Section 54957  
Public Employee Appointment/Employment  
Title: Social Worker

*Motion to approve Ernan Onofre as Social Worker was made by Shelley Heeger and second by John Cardoza.*

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

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

*No – 0*

*Abstain –0*

*Absent – 0*

**8.3** Government Code Section 54957  
Public Employee Appointment/Employment  
Title: Business Manager

*Motion to approve Cassandra Cunha as Business Manager was made by Iva Sousa and second by John Cardoza.*

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

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

*No – 0*

*Abstain –Fernando Cunha*

*Absent – 0*

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

*In tonight's closed session, the Board conducted the performance evaluation of the Superintendent for the 2020-2021 school year. The Superintendent received a satisfactory evaluation, and therefore is entitled to a salary increase and one (1) year extension to the terms of the Superintendent's Employment Agreement dated June 11, 2019. Action regarding the Superintendent's salary increase and contract extension will be addressed at the Board's next regular Board meeting.*

**11. ADJOURNMENT 8:42 pm**

**Minutes approved March 9, 2021**

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Greg Rice, President

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Iva Sousa, Clerk

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Stacey Bettencourt, Secretary



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

#### **3.2 Library Surplus**

# Memo

To: Mrs. Bettencourt  
From: Megan Rice  
Date: February 22, 2021  
Re: Library Surplus

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

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

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

In effort to keep our library materials & teacher resources current and up-to-date the following materials/resources are being removed from our collection.

After the following materials have been declared as a surplus teacher’s & staff will have an opportunity to take any materials. All materials will have “Tipton Elementary School” blacked out and barcodes removed (where applicable). Media items not taken by staff will be recycled or disposed of.

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

Thank you,

Megan Rice

February 22, 2021

**Tipton Elementary School Library**  
**Discarded/Weeded Library Materials**

**Title/Author/Number of copies**

**BOOKS**

11 birthdays / Mass, Wendy	Alices adventures in wonderland / Carroll, Lewis / 2
12 again / Corbett, Sue	
13 gifts / Mass, Wendy	Alice's adventures in wonderland & through the looking glass / Carroll, Lewis
13 treasures / Harrison, Michelle	Alicia / Harrison, Lisi
13 <sup>th</sup> floor, the / Fleischman, Sid	Alone in the world / Easley, Maryann
Abby takes a stand / McKissack, Patricia C.	Also known as harper / Leal, Ann Haywood
Abundance of katherines, an / Green, John	Alvin ho / Look, Lenore
Ace, the very important pig / King-Smith, Dick	Amazing magnetism / Carmi, Rebecca / 2
Across five Aprils / Hunt, Irene / 2	Amazing Mexican secret, the / Greenhut, Josh
Adam of the road / Gray, Elizabeth Janet / 2	Amber house / Moore, Kelly
Adios to my old life / Ferrer, Caridad	Amelia's middle school survival guide / Moss, Marissa
After the snow / Crockett, S.D.	
Air / Mason, Tom / 4	Among the betrayed / Haddix, Margaret Peterson
Akhenaten adventure, the / Kerr, Philip	Among the free / Haddix, Margaret Peterson
Akimbo and the lions / Smith, Alexander McCall / 2	Among the hidden / Haddix, Margaret Peterson / 2
Al capone does my homework: a tale from Alcatraz / Choldenko, Gennifer	Among the imposters / Haddix, Margaret Peterson
Al capone does my shirts / Choldenko, Gennifer	Angel's command, the / Jacques, Brian
Alchemy and meggy swann / Cushman, Karen	Anne of green gables / Montgomery, L.M. / 2
	Anne of green gables / Warren, Eliza Gatewood / 2

Anne of the island / Montgomery, L.M. / 2  
 Anyone but me / Krulik, Nancy  
 Anything but okay / Littman, Sarah Darer  
 Aries rising / Hill, Bonnie Hearn  
 Ark angel / Horowitz, Anthony / 2  
 Artemis fowl / Colfer, Eoin  
 Artemis fowl ; the arctic incident / Colfer, Eoin  
 Artemis fowl: the eternity code / Colfer, Eoin / 6  
 Artemis fowl: the lost colony / Colfer, Eoin / 4  
 Artemis fowl: the opal deception / Colfer, Eoin / 7  
 Artemis fowl files, the / Colfer, Eoin  
 Ashes / Lasky, Kathryn  
 Assassin / Myers, Anna  
 Atherton: the house of power / Carman, Patrick  
 Avatar: the lastair bender / Dimartino, Michael Dante / 2  
 Babysitting wars, the / McCoy, Mimi  
 Back door of midnight, the / Chandler, Elizabeth  
 Bandit / Miles, Ellen  
 Bandit's moon / Fleischman, Sid  
 Battle of Jericho, the / Draper, Sharon M.  
 Battle of the bands / Grace, N.B.  
 Beach party / Mason, Jane  
 Beathany the ballet fairy / Meadows, Daisy  
 Because of winn-dixie / DiCamillo, Kate / 4  
 Begging for change / Flake, Sharon G.  
 Behind the gates / Gray, Eva  
 Belle teal / Martin, Ann M.  
 Bellmaker / Jacques, Brian  
 Beloved dearly, the / Cooney, Doug  
 Best friends / Martin, Ann M.  
 Beverly hills Chihuahua / Egan, Kate  
 Bfg, the / Dahl, Roald  
 Big ben / Dale, Jenny  
 Birdwing / Martin, Rafe / 2  
 Birthday storm, the / Draper, Sharon M.  
 Black circle, the / Carman, Patrick / 2  
 Blood is thicker / Langan, Paul  
 Blue djinn of Babylon, the / Kerr, Philip  
 Boggart, the / Cooper, Susan  
 Bot wars / Kade, J.V.  
 Both sides of time / Cooney, Caroline B.  
 Boy at war: a novel of pearl harbor, a / Mazer, Harry  
 Boy called hopeless, a / Melton, David  
 Boy next door, the / Dower, Laura / 2  
 Boy no more, a / Mazer, Harry  
 Boy who spoke dog / Morgan, Clay / 2  
 Boys are dogs / Margolis, Leslie  
 Brave / Chmakova, Svetlana

Breathe : a ghost story / McNish, Cliff

Brendon buckley's universe and everything in it / Frazier, Sundee T.

Buddha's diamonds, the / Marsden, Carolyn

Buddy / Miles, Ellen

Bully, the / Langan, Paul

Burning , the / Lasky, Kathryn

Burns rubber / Holm, Jennifer L.

By the great horn spoon / Fleischman, Sid

Call of the wild, the / London, Jack / 2

Callie / Miles, Ellen

Camp confidential / Morgan, Melissa J. / 2

Captains courageous / Kipling, Rudyard

Capture, the / Lasky, Kathryn

Care and feeding of sprites / DiTerlizzi, Tony / 2

Case of the cyber-hacker / Capeci, Anne

Castle corona, the / Creech, Sharon

Cat ate my gymsuit, the / Danziger, Paula

Catching fire / Collins, Suzanne / 6

Catwings / Le Guin, Ursula

Caught / Haddix, Margaret Peterson / 2

Changeling / Gregory, Philippa

Charlie and the chocolate factory / Dahl, Roald

Changes for Julie / McDonald, Megan

Chasing the falconers / Korman, Gordon

Cheat, the / Koss, Amy Goldman

Cheer-up cupcakes bake a wish, the / Honeywell, Lorna / 2

Chicken boy / Dowell, Frances O'Roark / 2

Children of the new forest, the / Marryat, Captain

Christmas carol, a / Dickens, Charles

Cinder / Meyer, Marissa / 2

Circle of secrets / Little, Kimberly Griffiths

City of ember, the / DuPrau, Jeanne / 2

Claim to fame / Haddix, Margaret Peterson

Claire / Harrison, Lisi / 2

Class is not dismissed / Daneshvari, Gitty

Clone codes, the / McKissack, Patricia

Closed for the season / Hahn, Mary Downing

Cloud searchers, the / Kibuishi, Kazu

Cobra king of kathmandy, the / Kerr, Philip

Code, the / Lerangis, Peter

Cody / Miles, Ellen

Collision course / Korman, Gordon

Coming storm, the / Kidd, Rob / 2

Convicts, the / Lawrence, Iain

Cool as ice / Mantell, Paul

Copper sun / Draper, Sharon

Corn raid, the / Collier, James Lincoln

Corner of the universe, a / Martin, Ann M. / 3

Court of the stone children, the / Cameron, Eleanor

Crazy horse electric game, the / Crutcher, Chris  
 Crocodile tears / Horowitz, Anthony  
 Crossbones, the / Carman, Patrick  
 Cupcake queen, the / Hepler, Heather / 2  
 Danger in the palace / Doyle, Debra  
 Dark life / Falls, Kat  
 Dark rising, the / Cooper, Susan  
 Dark secrets / Chandler, Elizabeth  
 Dark souls / Morris, Paula / 2  
 Dark unwinding, the / Cameron, Sharon  
 Dark-thirty: southern tales of the supernatural,  
 the / McKissack, Pat  
 Darth Maul shadow conspiracy / Fry, Jason  
 Days of tears: a novel in dialogue / Lester,  
 Julius  
 Dazzle's first day / Moss, Olivia  
 Dear Mr. Henshaw / Cleary, Beverly / 2  
 Deep freeze / Muldrow, Diane  
 Diary of a Wimpy Kid: Double Down / Kinney,  
 Jeff  
 Diary of a Wimpy Kid: Old School / Kinney, Jeff  
 Diary of a Wimpy Kid: The Third Wheel / Kinney,  
 Jeff  
 Dog's life, a / Martin, Ann M. / 3  
 Don't go near the water / Charles, Veronika  
 Martenova  
 Don't toy with me / McCarthy, Rebecca  
 Double Dutch / Draper, Sharon M. / 2  
 Dragon rider / Funke, Cornelia  
 Dragonsdale / Drake, Salamanda  
 Dragonslayer / Holm, Jennifer L.  
 Dream on / Mlynowski, Sarah  
 Drita, my homegirl / Lombard, Jenny  
 Dulcie's taste of magic / Herman, Gail  
 Dylan / Harrison, Lisi / 2  
 Eagle strike / Horowitz, Anthony  
 Early Sunday Morning: The Pearl Harbor Diary of  
 Amber Billows / Denenberg, Barry  
 Edison mystery, the / Gutman, Dan  
 Education of Little Tree, the / Carter, Forrest  
 Edwards eyes / MacLachlan, Patricia  
 Egyptain box, the / Curry, Jane Louise  
 Electric storm / Capeci, Anne / 4  
 Elijah of Buxton / Curtis, Christopher Paul / 2  
 Ella Enchanted / Levine, Gail Carson  
 Ellie the guitar fairy / Meadows, Daisy  
 Emperor's Code, the / Korman, Gordon  
 Erupts / Dowell, Rances O'Roark  
 Escape from Lucien / Kibuishi, Kazu  
 Eva See's a Ghost / Elliot, Rebecca  
 Eva's Treetop Festival / Elliot, Rebecca  
 Every Soul a Star / Mass, Wendy  
 Everything for a Dog / Martin, Ann M.  
 Exile / Lasky, Kathryn

Expedition down under / Carmi, Rebecca / 3  
 Eye of the warlock, the / Catanese, P.W.  
 Fairest / Levine, Gail Carson  
 Fallen angels / Myers, Walter Dean  
 Fallen ; shattered / Langan, Paul / 5  
 Fences between us, the / Larson, Kirby / 3  
 Finding danny / Glass, Linzi  
 Fire / Mason, Tom / 4  
 Fire eternal, the / D'Lacey, Chris  
 Fire star / D'Lacey, Chris / 3  
 Firelight / Kibuishi, Kazu  
 First king adventure, the / Fujino, Moyamu  
 Flash / Miles, Ellen  
 Flush / Hiaasen, Carl / 2  
 Food chain frenzy / Capeci, Anne  
 Football genius / Green, Tim  
 Forever / Miles, Cindy  
 Found / Haddix, Margaret Peterson  
 Franny parker / McKinnon, Hannah Roberts  
 Friendship for today, a / McKissack, Pat  
 Frindle / Clements, Andrew / 4  
 From the mixed-up files of mrs. Basil e. frankweiler / Konigsburg, E.L.  
 Frost wolf / Lasky, Kathryn  
 Fugitive factor, the / Korman, Gordon  
 Gaby, lost and found / Cervantes, Angela  
 Game changers / Lupica, Mike  
 Garden of eve, the / Going, K.L.  
 George's marvelous medicine / Dahl, Roald  
 Ghosthunters and the incredibly revolting ghost / Funke, Cornelia  
 Ghosthunters and the totally moldy baroness / Funke, Cornelia  
 Ghoul next door, the / Harrison, Lisi  
 Giant germ, the / Capeci, Anne / 4  
 Giant problem, a / DiTerlizzi, Tony  
 Ginger pye / Estes, Eleanor  
 Girl in the locked room, the / Hahn, Mary Downing  
 Girl who could fly, the / Forester, Victoria  
 Girls against boys / Denton, P.J.  
 Girls of summer: bon voyage / Epstein, Robin  
 Giver, the / Lowry, Lois  
 Gloria's way / Cameron, Ann  
 Goblins in the castle / Coville, Bruce  
 Gold-threaded dress, the / Marsden, Carolyn / 2  
 Golden goblet, the / McGraw, Eloise Jarvis  
 Goldie the sunshine fairy / Meadows, Daisy / 2  
 Gooney bird is so absurd / Lowry, Lois  
 Gorillas of gill park, the / Gordon, Amy  
 Gossamer / Lowry, Lois / 2  
 Granny torrelli makes soup / Creech, Sharon / 3  
 Grave images / Goebel, Jenny

Great expectations / Dickens, Charles

Great shark escape, the / Johnston, Jennifer

Great turkey walk, the / Karr, Kathleen

Green angel / Hoffman, Alice / 2

Greenwitch / Cooper, Susan

Gregory and the curse of the warmbloods / Collins, Suzanne

Gregor and the prophecy of bane / Collins, Suzanne

Gregor the overlander / Collins, Suzanne

Grey king, the / Cooper, Susan

Half magic / Eager, Edward

Half-moon investigations / Colfer, Eoin / 3

Happy go lucky / Earhart, Kristin / 2

Hatching magic / Downer, Ann / 4

Headless mummy, the / Keane, Dave

Healing spell, the / Little, Kimberly Griffiths

Heat / Lupica, Mike

Heaven / Johnson, Angela

Heist society / Carter, Ally / 2

Henry and beezus / Cleary, Beverly

Henry and ribs / Cleary, Beverly

Henry and the clubhouse / Cleary, Beverly

Henry and the paper route / Cleary, Beverly / 2

Henry huggins / Cleary, Beverly / 3

Hide and shriek / Morgan, Melissa J. / 2

Hideout / Korman, Gordon

Hive for the honeybee, a / Lally, Soinbhe / 2

Home is with our family / Hansen, Joyce

Honey / Miles, Ellen

Honey, baby, sweetheart / Caletti, Deb

Honus & me / Gutman, Dan

Hoot / Hiaasen, Carl / 2

Horrible harry and the goog / Kline, Suzy

Horrible harry and the green slime / Kline, Suzy

Horrible harry and the holiday / Kline, Suzy

Horrible harry and the locked closet / Kline, Suzy

Horse and his boy, the / Lewis, C.S. / 2

House of dark shadows / Liparulo, Robert

House of the scorpion, the / Farmer, Nancy / 3

House of the seven gables, the / Hawthorne, Nathaniel / 2

Hunger games, the / Collins, Suzanne / 5

Hunt for the seventh, the / Morton-Shaw, Christine

I pledge allegiance / Lynch, Chris

I thought my soul would rise and fly / Hansen, Joyce

Icerefire / D'Lacey, Chris

Ida b: and her plans to maximize fun, avoid disaster and (possibly save the world / Hannigan, Katherine

If the shoe fits / Mlynowski, Sarah

Igraine the brave / Funke, Cornelia



In a heartbeat / Ellsworth, Loretta

Incantation / Hoffman, Alice / 2

Inkdeath / Funke, Cornelia

Inkheart / Funke, Cornelia / 3

Inkspell / Funke, Cornelia / 3

Innocent soldier, an / Holub, Josef

Insect invaders / Capeci, Anne / 2

Inside out & back again / Lai, Thanhha / 2

Into the gauntlet / Haddix, Margaret Peterson / 2

Invincible louisa: the story of the author of little women / Meigs, Cornelia

Isabel: jewel of castilla / Meyer, Carolyn

Isabelle the ice dance fairy / Meadows, Daisy

It came from beneath the bed / Howe, James

It's music to my ears / Mazer, Anne

Jack / Miles, Ellen

Jack and the snackstalk / Jones, Noah Z.

Jacket, the / Clements, Andrew

Jackie's wild seattle / Hobbs, Will

Jade the disco fairy / Meadows, Daisy

Jake drake bully buster / Clements, Andrew

Jennifer murdley's toad / Coville, Bruce / 2

Jeremy fink and the meaning of life / Mass, Wendy

Jing, king of bandits / Fox, Carol

Joey pigza loses control / Gantos, Jack

Joey pigza swallowed the key / Gantos, Jack / 2

Journal of biddy owens: the negro leagues, the / Myers, Walter Dean

Journal of c.j. Jackson: a dust bowl migrant, the / Durbin, William

Journal of james Edmond pease: a civil war union soldier / Murphy, Jim

Journal of jedediah Barstow: an emigrant on the Oregon trail, the / Levine, Ellen

Journal of Joshua loper: a black cowboy, the / Myers, Walter Dean

Journal of William Thomas emerson: a revolutionary war patriot / Denenberg, Barry

Journey, the / Lasky, Kathryn

Journey to the river sea / Ibbotson, Eva

Judy Moody / McDonald. Megan

Judy moody around the world in 8 ½ days / McDonald, Megan / 2

Judy moody declares independence / McDonald, Megan

Judy moody gets famous / McDonald, Megan / 2

Judy moody girl detective / McDonald, Megan

Judy moody goes to college / McDonald, Megan

Judy moody, M.D.: the doctor is in / McDonald, Megan / 2

Judy moody predicts the future / McDonald, Megan

Judy moody saves the world / McDonald, Megan

Jungle book, the / Kipling, Rudyard

Jungle book , the / Landolf, Diane Wright

Just grace / Harper, Charise Mericle

Just so stories / Kipling, Rudyard

Kane chronicles, the : survival guide / Knight, Mary-Jane / 2

Karate Katie / Krulik, Nancy

Keeping the castle / Kindl, Patrice

Kiki: my stylish life / May, Kyla

Killing sea, the / Lewis, Richard

King of the wind: the story of the godolphin Arabian / Henry, Marguerite

Kira-kira / Kadohata, Cynthia

Last battle, the / Lewis, C.S.

Legend of luke, the / Jacques, Brian

Legend of sleepy hollow and rip van winkle, the / Irving, Washington

Legend of spud murphy, the / Colfer, Eoin / 2

Legend of the anaconda king / Jones, Allan Frewin

Lights, camera, quince / Chambers, Veronica

Like the willow tree / Lowry, Lois

Lily b. on the brink of cool / Kimmel, Elizabeth Cody

Lily b. on the brink of love / Kimmel, Elizabeth Cody / 2

Limit, the / Landon, Kristen

Lion, the witch and the wardrobe, the / Lewis, C.S.

Lions of little rock, the / Levine, Kristin

Loamhedge / Jacques, Brian

Lone wolf / Lasky, Kathryn

Long patrol, the / Jacques, Brian / 2

Lord brocktree / Jacques, Brian

Loser list, the / Kowitt, H.N.

Loser list: revenge of the loser, the / Kowitt, H.N. / 2

Love that dog / Creech, Sharon / 2

Lucy on the loose / Cooper, Ilene

Lucy rose, here's the thing about me / Kelly, Katy

Madcat / Mackel, Kathy

Maestoso petra / Kendall, Jane

Maggie and max / Miles, Ellen

Magic spell, the / Chapman, Linda / 2

Magician's nephew, the / Lewis, C.S.

Marie Antoinette, princess of Versailles / Lasky, Kathryn

Mariel of redwall / Jacques, Brian /

Marley: a dog like no other / Grogan, John

Marlfox / Jacques, Brian

Martin warrior / Jacques, Brian

Massie / Harrison, Lisi

Matched / Condie, Ally / 2

Matilda / Dahl, Roald

Mattimeo / Jacques, Brian / 2

Maximum boy starring in maximum girl unmasked / Greenburg, Dan

Me & jack / Haworth, Danette

Medusa plot, the / Korman

Meet Julie / McDonald, Megan

Mercy Watson fights crime / DiCamillo, Kate / 2

Mercy Watson goes for a ride / DiCamillo, Kate

Mercy Watson thinks like a pig / DiCamillo, Kate / 2

Middle school is worse than meatloaf / Holm, Jennifer L.

Miraculous journey of Edward Tulane, the / DiCamillo, Kate

Miss daisy is crazy / Gutman, Dan / 2

Missing manatee, the / DeFelice, Cynthia

Moby dick / Melville, Herman

Mocking jay / Collins, Suzanne

Molly's story / Cameron, W. Bruce

Money hungry / Flake, Sharon G. / 2

Monster / Myers, Walter Dean / 2

Monster mash / Holm, Jennifer L.

Mossflower / Jacques, Brian

Mother-daughter book club, the / Frederick, Heather Vogel

Mouse and the motorcycle, the / Cleary, Beverly

Movers & fakers / Harrison, Lisi / 2

Moving day / Cabot, Meg / 2

Moxy Maxwell does not love stuart little / Gifford, Peggy

Mr. pants: it's go time / McCormick, Scott

Mrs. Cooney is loony / Gutman, Dan

Mrs. kormel is not normal / Gutman, Dan

Much abo about grubstake / Ferris, Jean

Musical, the / Hom, Jennifer L.

Mutiny in time, a / Dashner, James

Muttley / Miles, Ellen

My brothers hero / Fogelin, Adrian

My face to the wind: the diary of sarah jane price, a prairie teacher / Murphy, Jim

My life in pink & green / Greenwald, Lisa

My rotten life / Lubar, David

My teacher glows in the dark / Coville, Bruce

Mystery at manzanar: a wwii internment camp story / Fein, Eric

Neverwas / Moore, Kelly

Nightmare on Hannah street / McElroy, Laurie / 2

No more dead dogs / Korman, Gordon

No passengers beyond this point / Choldenko, Gennifer

No small thing / Ghent, Natalie

No talking / Clements, Andrew

Now you see it, now you don't / Mazer, Anne

Olive's ocean / Henkes, Kevin

On the street where you live / Clark, Mary Higgins  
 One white dolphin / Lewis, Gill  
 Orange princess has a ball / Crowne, Alyssa  
 Otis / Miles, Ellen  
 Our hero / Holm, Jennifer L. / 2  
 Out of patience / Meehl, Brian  
 Out of the silent planet / Lewis, C.S. / 2  
 Outcast of redwall / Jacques, Brian / 2  
 Outsiders, the / Hinton, S.E.  
 Over sea, under stone / Cooper, Susan  
 Pawloined paper, the / Litowinsky, Olga  
 Payback / Langan, Paul  
 Pearls of lutra / Jacques, Brian  
 Penny from heaven / Holm, Jennifer L.  
 Return to the willows / Kelly, Jacqueline  
 Phantom tollbooth, the / Juster, Norton  
 Pharaoh's secret, the / Moss, Marissa  
 Philip hall likes me: I reckon maybe / Greene, Bette  
 Picture of freedom: the diary of clotee, a slave girl, a / McKissack, Pat  
 Pictures of hollis woods / Giff, Patricia Reilly  
 Pinky pye / Estes, Eleanor  
 Pinned / Flake, Sharon G. / 2  
 Pippi goes on board / Lindgren, Astrid  
 Pippi in the south seas / Lindgren, Astrid  
 Pippi longstocking / Lindgren, Astrid / 2  
 Pirate and the princess, the : The timelight stone / Chizuru, Mio  
 Pleasing the ghost / Creech, Sharon / 3  
 Point blank / Horowitz, Anthony / 2  
 Poppy the piano fairy / Meadows, Daisy  
 Prep cool / Gold, Maya  
 Prince Caspian / Lewis, C.S.  
 Princess academy / Hale, Shannon  
 Pugsley / Miles, Ellen  
 Punished / Lubar, David  
 Puppy power / Cox, Judy  
 Purple princess wins the prize / Crowne, Alyssa / 2  
 Queen bee / Clugston, Chynna  
 Rain dance / Farley, Terri  
 Rakkety tam / Jacques, Brian  
 Ralph s. mouse / Cleary, Beverly / 4  
 Ramona and her father / Cleary, Beverly  
 Ramona and her mother / Cleary, Beverly  
 Ramona forever / Cleary, Beverly / 3  
 Ramona quimby, age 8 / Cleary, Beverly / 2  
 Ramona the brave / Cleary, Beverly / 2  
 Ramona the pest / Cleary, Beverly  
 Ramona's world / Cleary, Beverly  
 Rascal / Miles, Ellen

Rat boys: a dating experience / Eberhardt, Thom / 2

Ray & me: a baseball card adventure / Gutman, Dan

Reach for the stars / Jefferies, Cindy

Reached / Condie, Ally

Rebecca and ana / Greene, Jacqueline Dembar / 21

Red badge of courage, the / Crane, Stephen

Red ridin' in the hood: and other cuentos / Marcantonio, Patricia Santos

Redwall / Jacques, Brian

Report card, the / Clements, Andrew / 2

Rescue, the / Lasky, Kathryn

Rich part of life, the / Kokoris, Jim

Rifles for watie / Keith, Harold

Rise of a legend, the / Lasky, Kathryn

Rise of the balloon goons / Cummings, Troy

Rising storm / Hunter, Erin

Roar, the / Clayton, Emma

Robe of skulls, the / French, Vivian

Room one: a mystery or two / Clements, Andrew

Roscoe and the pony parade / Earhart, Kristin

Ruby holler / Creech, Sharon

Runaway dolls, the / Martin, Ann M. / 3

Runaway ralph / Cleary, Beverly / 3

Sacred leaf / Ellis, Deborah

Sadako and the thousand paper cranes / Coerr, Eleanor

Sahara special / Codell, Esme Raji / 2

Salamandastron / Jacques, Brian

Sarah plain and tall / McLachlan, Patricia

Sassy: Little sister is not my name / Draper, Sharon M.

Savvu / Law, Ingrid

Scarlet / Meyer, Marissa

School for good and evil, the / Chainani, Soman

School story, the / Clements, Andrew

Scorch trials, the / Dashner, James / 2

Scorpia / Horowitz, Anthony / 2

Scorpia rising / Horowitz, Anthony

Scout / Miles, Ellen

Sea of trolls, the / Farmer, Nancy / 2

Sealed with a diss / Hrrison, Lisi

Search for safety / Langan, John

Search for the missing bones, the / Moore, Eva / 2

Secret soldier: the story of Deborah Sampson, the / McGovern, Ann

Secrets of the dragon sanctuary / Mull, Brandon

See you at harry's / Knowles, Jo

Seeds of hope: the gold rush diary of susanna Fairchild / Gregory, Kristiana

Seeing stone, the / DiTerlizzi, Tony

Sent / Haddix, Margaret Peterson

Serpent's secret, the / Dasgupta, Sayantani

Set me free / Gray, Eva

Shadow / Miles, Ellen

Shadow / Moss, Jenny

Shark tooth tale / Klien, Abby / 2

Sharper / Lynch, Chris

Shattered / Langan, Paul

Sheep / Hobbs, Valerie

Shipwreck / Korman, Gordon

Shoeless joe & me / Gutman, Dan

Shoot for the hoop / Christopher, Matt

Shooting the moon / Dowell, Frances O'Roark

Showoff / Korman, Gordon / 2

Signal / Defelice, Cynthia

Silver / Kidd, Rob / 2

Silver on the tree / Cooper, Susan / 2

Sirian conspiracy, the / Friedman, Michael Jan

Sisters club, the / McDonald, Megan

Skateboard renegade / Mantell, Paul

Skateboard tough / Christopher, Matt

Skylark / McLachlan, Patricia

Snow pony, the / Crompton, Anne Elliot

Snowball / Miles, Ellen

Snowboard showdown / Mantell, Paul

Snowed in with grandmother silk / Fenner, Carol

Soccer duel / Mantell, Paul / 2

Soccer halfback / Christopher, Matt

Soccer scoop / Christopher, Matt

Socks / Cleary, Beverly

Soldier mom / Mead, Alice

Son / Lowry, Lois

Sondok: princess of the moon and stars / Holman, Sheri

s.o.s. / Korman, Gordon

Space explorers / Moore, Eva / 3

Sparkling jewel / Green, D.L.

Spiderwick chronicles: notebook for fantastical observations, DiTerlizzi, Tony

Star wolf / Lasky, Kathryn

Star crazy : the suite life of zack and cody / McElroy, Laurie

Stink and the incredible super-galactic jawbreaker / McDonald, Megan

Stink and the world's worst super-stinky sneakers / McDonald, Megan

Stone fox / Gardiner, John Reynolds

Stonekeeper, the / Kibuishi, Kazu

Stormbreaker / Horowitz, Anthony

Strider / Cleary, Beverly

Stumptown kid / Gorman, Carol

Sugar and spice / Mlynowski, Sarah

Summer ball / Lupica, Mike  
 Summer of secrets / Langan, Paul / 2  
 Sunny side up / Holm, Jennifer L.  
 Sunrise over Fallujah / Myers, Walter Dean  
 Surrender / Hartnett, Sonya  
 Survival / Korman, Gordon  
 Survival in the storm: the dust bowl diary of  
 grace Edwards / Jankle, Katelan  
 Swan flake / Gold, Maya  
 Sweetie / Miles, Ellen  
 Switching well / Griffin, Peni R.  
 Taggerung / Jacques, Brian  
 Tale of despireaux, the / DiCamillo, Kate / 2  
 Tale of two cities, a / Dickens, Charles  
 Tales of two cities, a / Leighton, Marion / 2  
 Tall tales / Day, Karen  
 That's the way the cookie crumbles / Mazer,  
 Anne / 2  
 Thief and the beanstalk, the / Catanese, P.W.  
 Thief lord, the / Funke, Cornelia  
 Things hoped for / Clements, Andrew / 2  
 Things not seen / Clements, Andrew  
 Thunder from the sea / Harlow, Joan Hiatt / 2  
 Thunderous whisper, a / Gonzalez, Christina  
 Diaz  
 Tiana: the stolen jewel / Glass, Calliope  
 Till we have faces: a myth retold / Lewis, C.S.  
 Tippy lemmey / McKissack, Pat  
 Toad heaven / Gleitzman, Morris  
 To be a slave / Lester, Julius  
 Totodile in love / Heller, S. E.  
 Too many blooms / Daly, Catherine R.  
 Took: a ghost story / Hahn, Mary Downing  
 Trap door, the / McMann, Lisa  
 Trouble with violet, the / Mazer, Anne / 2  
 True talents / Lubar, David  
 Truth about bats, the / Moore, Eva  
 Tuesdays at the castle / George, Jessica Day  
 Twelve dancing princesses, the / Miles, Ellen  
 Two princesses of bamarre, the / Levine, Gail  
 Carson  
 Unbroken / Morris, Paula / 2  
 Under the same sky / DeFelice, Cynthia  
 Unsinkable / Korman, Gordon / 2  
 Vampires don't wear polka dots / Dadey,  
 Debbie  
 Victoria: may blossom of Britannia / Kirwan,  
 Anna  
 Violet rained almost got struck by lightning /  
 Haworth, Danette / 2  
 Voyage of the dawn trader, the / Lewis, C.S.  
 Voyages of doctor dolittle, the / Lofting, Hugh  
 Waiting for the magic / MacLachlan, Patricia  
 Walk two moons / Creech, Sharon  
 Wanderer, the / Creech, Sharon

War horse / Morpurgo, Michael

Watcher in the woods / Liparulo, Robert

Watsons go to Birmingham – 1963, the /  
Curtis, Christopher Paul

We the children /Clements, Andrew

Week in the woods, a / Clements, Andrew / 2

West to a land of plenty: the diary of Teresa  
Angelino viscardi / Murphy, Jim

What goes up must come down / Mazer, Anne /  
2

What would joey do / Gantos, Jack

Whatever happened to Janie / Cooney, Caroline  
B.

When the butterflies came / Little, Kimberley  
Griffiths

When Zachary beaver came to town / Holt,  
Kimberly Willis

Where I'd like to be / Dowell, Frances O'Roark  
/ 3

Whipping boy, the / Fleischman, Sid / 5

Whirwind vacation, a / Krulik, Nnacy

Whisper, the / Clayton, Emma

White fang / London, Jack / 3

Who are you calling a woolly mammoth /  
Levy, Elizabeth

Who stole Halloween / Freeman, Martha

Wild born / Mull, Brandon

Wild girl / Giff, Patricia Reilly

Wild whale watch, the / Moore, Eva / 2

Willow the wild pony: She longs to be free /  
Dale, Jenny

Winter of red snow: the revolutionary war diary  
of Abigail jane stewart, the / Gregory, Kristiana

Wishing spell, the / Colfer, Chris

Wizard's statue, the / Doyle, Debra

Wolf storm / Garretson, Dee

Worth / LaFaye, A. / 2

Wrath of mulgarath, the / DiTerlizzi, Tony

Writing magic: creating stories that fly /  
Levine, Gail Carson

Wyrn king, the / DiTerlizzi, Tony

You wish / Lethcoe, Jason / 2

Zazoo / Mosher, Richard

Zoey dean's talent / Dean, Zoey

**CD/DVD**

**KITS**



**4. ADMINISTRATIVE: Action items:**

**4.1** 2021 Delegate Assembly Ballot Subregion 12-A (Tulare County)



***REQUIRES BOARD ACTION***

**Due: Mon. March 15—return ballot in enclosed envelope**

January 29, 2021

**MEMORANDUM**

To: All Board Presidents and Superintendents — CSBA Member Boards  
From: Suzanne Kitchens, CSBA President  
Re: 2021 Ballot for CSBA Delegate Assembly — **U.S. Postmark Deadline is Mon. March 15**

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Enclosed is the ballot material for election to CSBA’s Delegate Assembly from your region or subregion. It consists of: 1) the ballot (on red paper), the reverse side of which contains the names of ALL current members of the Delegate Assembly from your region or subregion; and 2) the required candidate biographical sketch form and, if submitted, a resume. In addition, provided is a copy of the ballot on white paper to include with your board agenda. **Only the ballot on red paper is to be completed and returned to CSBA. It must be postmarked by the U.S. Post Office on or before Monday, March 15, 2021.**

Your Board may vote for up to the number of vacancies in the region or subregion as indicated on the ballot. For example, if there are three vacancies, the Board may vote for up to three candidates. However, your Board may cast no more than one vote for any one candidate. The ballot also contains a provision for write-in candidates; their name and district must be clearly printed in the space provided.

The ballot must be signed by the Superintendent or Board Clerk and returned in the enclosed envelope; if the envelope is misplaced, you may use your district’s stationery. Please write **DELEGATE ELECTION** prominently on the envelope along with the region or subregion number on the bottom left corner of the envelope (this number appears at the top of the ballot).

If there is a tie vote, a run-off election will be held. All re-elected and newly elected Delegates will serve two-year terms beginning April 1, 2021 – March 31, 2023. Following the election, an updated list of all Delegates will be available on CSBA’s website no later than April 1, 2021. The next meeting of the Delegate Assembly takes place on Saturday, May 15 and Sunday, May 16, 2021. Please do not hesitate to contact Jamille Peters at [jpeters@csba.org](mailto:jpeters@csba.org) should you have any questions.

Encs: Ballot on red paper and watermarked “copy” of ballot on white paper  
List of all current Delegates on reverse side of ballot  
Candidate(s)’ required Biographical Sketch Forms and optional resumes  
CSBA-addressed envelope to send back ballots

**REQUIRES BOARD ACTION**

This complete, **ORIGINAL** Ballot must be **SIGNED** by the Superintendent or Board Clerk and returned in the enclosed envelope postmarked by the post office No later than **MONDAY, MARCH 15, 2021**. Only ONE Ballot per Board. Be sure to mark your vote "X" in the box. *A PARTIAL, UNSIGNED, PHOTOCOPIED, OR LATE BALLOT WILL NOT BE VALID.*

OFFICIAL 2021 DELEGATE ASSEMBLY BALLOT  
SUBREGION 12-A  
(Tulare County)

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

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*Delegates will serve two-year terms beginning April 1, 2021 - March 31, 2023*

*\*denotes incumbent*

- Juan Guerrero (Visalia USD)
- Robert Hurtado (Lindsay USD)
- Felipe Martinez (Porterville USD)
- Cathy Mederos (Tulare Joint Union HSD)\*

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*Provision for Write-in Candidate Name*

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*School District*

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*Signature of Superintendent or Board Clerk*

---

*Title*

---

*School District Name*

---

*Date of Board Action*

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

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**REGION 12 – 13 Delegates (11 elected/2 appointed)**

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

**Below is a list of all elected or appointed Delegates from this Region.**

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**Subregion 12-A (Tulare)**

Peter Lara, Jr. (Porterville USD), term expires 2022  
Cathy Mederos (Tulare Joint Union HSD), term expires 2021  
Dean Sutton (Exeter USD), term expires 2021  
Lucia Vazquez (Visalia USD), term expires 2022

**Subregion 12-B (Kern)**

Pamela (Pam) Baugher (Bakersfield City SD), term expires 2021  
Cynthia Brakeman (Kern HSD), appointed term expires 2022  
Jeff Flores (Kern HSD), appointed term expires 2021  
Pamela Jacobsen (Standard ESD), term expires 2022  
Tim Johnson (Sierra Sands USD), term expires 2021  
Geri Rivera (Arvin Union SD), term expires 2021  
Lillian Tafoya (Bakersfield City SD), term expires 2022  
Keith Wolaridge (Panama-Buena Vista Union SD), term expires 2021

**County Delegate:**

Donald (Don) Cowan (Kern COE), term expires 2022

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**Counties**

Tulare (Subregion A)  
Kern (Subregion B)

# Delegate Assembly Biographical Sketch Form for 2021 Election



**Deadline: Thursday, January 7, 2021 | No late submissions accepted**

This form is required. An optional, one-page, single-sided, résumé may also be submitted. Do not state "see résumé." Do not re-type this form. It is the candidate's responsibility to confirm that CSBA has received nomination materials prior to the deadline. Please submit completed form via e-mail to [nominations@csba.org](mailto:nominations@csba.org) no later than 11:59 p.m. on January 7, 2021. Forms may also be submitted via mail to CSBA's Executive Office at 3251 Beacon Blvd., West Sacramento, CA 95691, with a postmark of no later than January 7, 2021.

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

Signature: Felipe A. Martinez Date: 12-14-2020

Name: Felipe A. Martinez CSBA Region & subregion #: 12-A  
District or COE: Porterville Unified School District Years on board: \_\_\_\_\_  
Profession: Insurance Agent Contact Number (  Cell  Home  Bus.): 559-350-3003  
Primary E-mail: fmartinez@portervilleschools.org

Are you an incumbent Delegate?  Yes  No If yes, year you became Delegate: \_\_\_\_\_

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

I wish to be more actively involved to help make a difference on the state level. This is my sixth year as a governing board member and I have developed the skills of critical listening and analyzing ideas and proposals for positive and negative impacts on public education. I am a true believer in the Masters in Governance program, which I completed in my first term a board member. The program provided me with a good understanding on how to govern.

Please describe your activities and involvement on your local board, community, and/or CSBA.

I have served as an elected Councilmember and Vice Mayor for the City of Porterville. I've served on the California Latino Water Coalition and League of California Cities association. I've served as president for the Porterville Exchange Club; Tulare & Kings County Hispanic Chamber board member; Chairperson for the StepUP committee, a positive behavior and bystander intervention program that teaches students to be proactive in helping others; and Chairperson for El Futuro Credit Union, which was established in the 1960's for low income farm working families. I've also served on many civic activities to improve the quality of life for the Porterville community and surrounding area. 🇺🇸

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

Due to these uncertain and hectic times, the biggest challenge is students losing valuable in-person instruction. Though our teachers are working tirelessly in providing the best possible instruction virtually, our students still need that in-person instruction and the interdependence between the students' social-emotional and academic learning. We can address the challenges with the continued support of our fellow board members across the state sharing ideas and problem solving as a large collective team.

# Delegate Assembly Biographical Sketch Form for 2021 Election



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

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

Date: 12/7/2020

Name: JUAN R. GUERRERO

CSBA Region & subregion #: 12-A

District or COE: VISALIA UNIFIED SCHOOL DISTRICT

Years on board: 15

Profession: RETIRED SUPERVISOR (PROTEUS)

Contact Number (  Cell  Home  Bus.): 559-392-4310

Primary E-mail: JGUERRERO@VUSD.ORG

Are you an incumbent Delegate?  Yes  No If yes, year you became Delegate: N/A

**Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.**

I feel it is important for the Central San Joaquin Valley; specifically, Tulare County to have a voice on the CSBA Delegate Assembly. I have served as a board member for Visalia Unified School District for 15 years. During that time, I have served as Board President for three terms and as Board Clerk for three terms. I have supervised four different superintendents for our school district. My work history prepared me well to serve as a school board member as I held positions whereby I worked directly with the Federal Dept. of Labor, Federal Dept. of Migrant Education, State of California Workforce Development Dept., Office of Emergency Services, and Community Services Dept. as well as county governments in Fresno, Tulare, Kings and Kern Counties. I supervised job training programs for adults & youth, skill training (CTE) centers, wrote grants & proposals, developed budgets, training procedures, and trained staff.

**Please describe your activities and involvement on your local board, community, and/or CSBA.**

I have been an active board member and have attended CSBA Masters in Governance training (twice) before LCAP and after LCAP. I have served as Board President & Board Clerk for our school district. I have served on most superintendent and district committees over the years: some of these committees were in partnership with the City of Visalia, Tulare County, and our local community college. In my 15 years of experience as a board member, I have helped guide our school district during various changes in governance and approach. I also have 39 years of workforce development experience, which I acquired during my work history.

**What do you see as the biggest challenge facing governing boards and how can CSBA help address it?**

The pandemic has made a huge impact on education. There has been a big paradigm shift on education as we are now fully engaged in distance learning and the usage of various technology platforms. The impact has been tremendous for our educational community and students and families as most districts were not fully engaged in technology. There is concern over budgets and educational loss for our students as well as health and safety concerns. CSBA is critical now more than ever as it can provide educational resources and direction for school districts.

**Juan R. Guerrero**  
**34637 Road 140 Visalia, CA 93292**  
**559-392-4310**  
**jguerrero@vusd.org**

## **OBJECTIVE**

I am seeking a position on the CSBA Delegate Assembly for region 12a. I am a 15-year school board member for the Visalia Unified School District. I have served three terms as Board President and three terms as Board Clerk. I am a retired 39 year employee of Proteus Inc. a Department of Labor subcontractor, a National Jobs Program.

## **EXPERIENCE**

### *Proteus Inc, Visalia — Community Center Director*

Oversight of the Visalia Wittman Village Community Center and the New London Diane P. Hodges Community Center, which offered after school programs to youth, ages 5-18. My responsibilities also included supervision of recreational aides and programs being provided to underserved youth. Further, services were also provided to adults for ESL, basic education classes, and GED opportunities. I also supervised Gang Intervention and Mediation staff targeting youth at risk of gangs in-school and out of school.

### *Proteus Inc, Visalia — Regional Youth Program Director/Program Associate Government Analyst*

My responsibility was in providing employment and training services to in-school and out-of-school youth between the ages of 16-21 years of age. Overseeing the operations for Employment and Training services for four counties in the Central Valley (Fresno, Tulare, Kings, Kern). My responsibilities also included funding provided by non-governmental foundations. Additionally, my responsibilities included creating and maintaining policies and procedures for programs in four different counties serving youth and adults. I was also responsible for grant and proposal writing and ensuring grant objectives were met. I served as the liaison between Proteus Inc, the Department of Labor, the Federal Migrant Education Department, and the Federal Office of Discretionary Programs. During my tenure in this role, I collaborated with the Office of Emergency Services and the Community Services Department to ensure positive outcomes of the CSBG grants were met. Lastly, I worked closely with the California Gang Reduction, Intervention and Prevention Program (CalGRIP).

## **EDUCATION**

Attended College of the Sequoias and California State University Northridge

## **PROFESSIONAL AFFILIATIONS**

Founding member of the Tulare County Hispanic Leadership Network for Local Educators, a member of the California Latino School Board Association, a founding board member of El Primer Paso Alcohol & Drug Recovery home serving Spanish Speaking men, a former board member of the Tulare County Workforce Investment Board-Youth Council, a former board member of the Tulare County Children's Services Network, former member of the Tulare County Youth Commission, a former board member of the Sequoia Council for the Boy Scouts of America and a founding member of the Multi-Agency Gang Task Force for the City of Visalia and Visalia Unified School District. Juan is very proud of his membership with the National Compadres Network and is a certified Circle Keeper of the Joven Noble curriculum.



# Delegate Assembly Biographical Sketch Form for 2021 Election

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

Signature: Cathy M. Mederos

Date: 11/19/2020

Name: Cathy Mederos

CSBA Region & subregion #: 12-A

District or COE: Tulare Joint Union High School District

Years on board: 12

Profession: Payroll/Deposit Clerk Contact Number (  Cell  Home  Bus.): (559) 901-0192

Primary E-mail: Cathy.mederos@tulare.k12.ca.us

Are you an incumbent Delegate?  Yes  No If yes, year you became Delegate: 2013

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

I have experienced the importance of CSBA through the Delegate Assembly and see first hand how vital their advocacy is for public education at the Local, State, and National levels. I have lived in the Central Valley of California all my life, and having served 12 years on my local school board gives me the experience to provide a voice on issues from our diverse community and the students we serve.

Please describe your activities and involvement on your local board, community, and/or CSBA.

During my tenure I have served on our Budget Committee, Facility Committee, and am the designated member for our Farm Enterprise Advisory Board. I am a graduate of CSBA Masters in Governance program and a past Golden Bell review member. Currently I'm president of the Tulare County School Boards Association. I serve on the Tulare Youth Services Bureau Board, providing mental health services for students and their families in Tulare County. I also serve on the Tulare City Historical Museum Society Board of Directors, and I'm a member of the Tulare Chamber of Commerce, Tulare Rotary Club, Tulare County Cabrillo Civic Club, and Sons of Italy Roma Lodge.

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

During the COVID19 pandemic the biggest challenge for our district is engaging our students during this unprecedented time through distance learning. Continuing to provide services to our most vulnerable students, Foster Youth, English Learners, and our Special Education population is especially challenging. Keeping our students, families, and staff safe going forward will be difficult when we bring students back onto their campuses for the remainder of the 20-21 school year. CSBA must play a role in calling for expanded broadband in California so every student no matter where they live will have internet capabilities. The uncertainty of our budget and future deferrals are a reality all districts are facing. CSBA must continue to push for full funding so all students can be successful.



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

- Education:** Reedley College Graduate  
Fresno State
- Board Education:** CSBA Masters in Governance Graduate  
CSBA Annual Conference (12 years)  
Tulare County School Boards Association Fall Institute Sessions
- Board Service:  
Experience** TJUHSD Board of Trustees – 2008- present  
Board President -- 2011, 2015, 2020  
Budget Advisory Committee  
LCAP Committee  
Facility Committee  
Ag Task Force Committee  
Farm and Dairy Advisory Committee  
Tulare County School Boards Association President (2012 to present)  
CSBA Delegate Assembly  
Golden Bell Review
- Community Service:** Board member - Tulare Youth Service Bureau, (serving mental health needs)  
Tulare City Historical Society Board member  
Member of Sons of Italy Roma Lodge, (fraternal organization)  
Member of Tulare County Cabrillo Civic Club #12 (fraternal organization)  
Member/Annual Blood Drive Chair/Program Chair – Rotary Club of Tulare  
Member – Tulare Chamber of Commerce  
St. Aloysius Catholic Church parishioner/ Co-chair of annual Parish Dinner
- Personal:** Married 41 years, 3 adult children, 2 grandchildren

## Delegate Assembly Biographical Sketch Form for 2021 Election



**Deadline: Thursday, January 7, 2021 | No late submissions accepted**

This form is required. An optional, one-page, single-sided, résumé may also be submitted. Do not state "see résumé." Do not re-type this form. It is the candidate's responsibility to confirm that CSBA has received nomination materials prior to the deadline. Please submit completed form via e-mail to [nominations@csba.org](mailto:nominations@csba.org) no later than 11:59 p.m. on January 7, 2021. Forms may also be submitted via mail to CSBA's Executive Office at 3251 Beacon Blvd., West Sacramento, CA 95691, with a postmark of no later than January 7, 2021.

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

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

A handwritten signature in black ink, appearing to read "Roberto Hurtado", written over a horizontal line.

Date: 12/29/2020

Name: Roberto Hurtado

CSBA Region & subregion #: 12 A

District or COE: Lindsay Unified School District

Years on board: 8

Profession: EHR Specialist

Contact Number (  Cell  Home  Bus.): 559-321-6314

Primary E-mail: sylyf65@gmail.com

Are you an incumbent Delegate?  Yes  No If yes, year you became Delegate: \_\_\_\_\_

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

I am interested in becoming a delegate because of my firm belief that we have a responsibility to use our talents and knowledge to advocate on behalf of all school districts. The delegate assembly provides the opportunity to get involved at a higher level and ensure CSBA continues to reflect the interests of school districts and county offices of education. I will work to provide communication with local school board members and provide advocacy on behalf of children and public education. As an employee of Tulare County HHS for 30 years in various positions, I have developed the work ethic and drive to devote the time to ensure I do the necessary research to make informed decisions. +

Please describe your activities and involvement on your local board, community, and/or CSBA.

I have served on the Lindsay Unified School District Board for 8 years, in that time I served as board president for two terms and board clerk for one. I have completed the Masters in Governance program through CSBA. I currently serve on the Tulare County School Board Association as the Secretary / Treasurer. I represent my district at the State Capital during the CSBA Board Member Action Day on an annual basis advocating on behalf of school districts. I regularly attend the CSBA annual conference and trade show. I have attended educational conferences such as ExcelinEd, Mass Customized Learning Summit, and was part of a panel that presented at the Aurora Institute. +

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

The biggest challenge facing governing boards continues to be, how do districts support children during the pandemic and planning for the future of learning. Learning as we know it has changed drastically due to the Covid Pandemic, many districts were unprepared for the drastic changes that have taken place both financially and technically. Districts are now challenged with bringing children safely back into the physical classrooms and providing a viable option for distant learning. CSBA's role will be vital in advocating for additional resources and funding to help districts financially manage both types of learning.

**4. ADMINISTRATIVE: Action items:**

**4.2 Consolidated Application Winter 2020-2021**

**2020-21 Certification of Assurances**

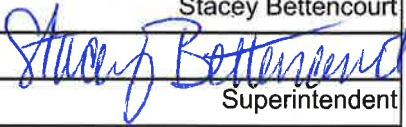
Submission of Certification of Assurances is required every fiscal year. A complete list of legal and program assurances for the fiscal year can be found at <https://www.cde.ca.gov/fg/aa/co/ca20assurancetoc.asp>.

**CDE Program Contact:**

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

**Consolidated Application Certification Statement**

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

Authorized Representative's Full Name	Stacey Bettencourt
Authorized Representative's Signature	
Authorized Representative's Title	Superintendent
Authorized Representative's Signature Date	08/14/2020

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

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**2020-21 Protected Prayer Certification**

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

**CDE Program Contact:**

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

**Protected Prayer Certification Statement**

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

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

The authorized representative agrees to the above statement	Yes
Authorized Representative's Full Name	Stacey Bettencourt
Authorized Representative's Title	Superintendent
Authorized Representative's Signature Date	08/13/2020
Comment	
If the LEA is not able to certify at this time, then an explanation must be provided in the Comment field. (Maximum 500 characters)	

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

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**2020-21 LCAP Federal Addendum Certification**

**CDE Program Contact:**

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

**Initial Application**

To receive initial funding under the Every Student Succeeds Act (ESSA), a local educational agency (LEA) must have a plan approved by the State Educational Agency on file with the State. Within California, LEAs that apply for ESSA funds for the first time are required to complete the Local Control and Accountability Plan (LCAP), the LCAP Federal Addendum Template (Addendum), and the Consolidated Application (ConApp). The LCAP, in conjunction with the Addendum and the ConApp, serve to meet the requirements of the ESSA LEA Plan.

In order to initially apply for funds, the LEA must certify that the current LCAP has been approved by the local governing board or governing body of the LEA. As part of this certification, the LEA agrees to submit the LCAP Federal Addendum, that has been approved by the local governing board or governing body of the LEA, to the California Department of Education (CDE) and acknowledges that the LEA agrees to work with the CDE to ensure that the Addendum addresses all required provisions of the ESSA programs for which they are applying for federal education funds.

**Returning Application**

If the LEA certified a prior year LCAP Federal Addendum Certification data collection form in the Consolidated Application and Reporting System, then the LEA may use in this form the same original approval or adoption date used in the prior year form.

<b>County Office of Education (COE) / District</b>	08/11/2017
For a COE, enter the original approval date as the day the CDE approved the current LCAP. For a district, enter the original approval date as the day the COE approved the current LCAP	
<b>Direct Funded Charter</b>	
Enter the adoption date of the current LCAP	
Authorized Representative's Full Name	Stacey Bettencourt
Authorized Representative's Title	Superintendent

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

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**2020-21 Application for Funding**

**CDE Program Contact:**

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

**Local Governing Board Approval**

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

Date of approval by local governing board	09/08/2020
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**District English Learner Advisory Committee Review**

Per Title 5 of the California Code of Regulations Section 11308, if your LEA has more than 50 English learners, then the LEA must establish a District English Learner Advisory Committee (DELAC) which shall review and advise on the development of the application for funding programs that serve English learners.

DELAC representative's full name (non-LEA employee)	Beatris Samono
DELAC review date	03/04/2020
Meeting minutes web address Please enter the web address of DELAC review meeting minutes (format <a href="http://SomeWebsiteName.xxx">http://SomeWebsiteName.xxx</a> ). If a web address is not available, then the LEA must keep the minutes on file which indicate that the application was reviewed by the committee.	
DELAC comment If an advisory committee refused to review the application, or if DELAC review is not applicable, enter a comment. (Maximum 500 characters)	

**Application for Categorical Programs**

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

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

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

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2020-21 Application for Funding

CDE Program Contact:

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

<b>Title IV, Part A (Student and School Support)</b> ESSA Sec. 4101 SACS 4127	Yes
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**2020-21 Federal Transferability**

Federal transferability of funds is governed by Title V in ESSA Section 5102. An LEA may transfer Title II, Part A and or Title IV, Part A program funds to other allowable programs. This transferability is not the same as Title V, Part B Alternative Uses of Funds Authority governed by ESEA Section 5211.

**Note:** Funds utilized under Title V, Part B Alternative Uses of Funds Authority are not to be included on this form.

**CDE Program Contact:**

Lisa Fassett, Standards Implementation Support Office, [LFassett@cde.ca.gov](mailto:LFassett@cde.ca.gov), 916-323-4963  
 Kevin Donnelly, Rural Education and Student Support Office, [KDonnelly@cde.ca.gov](mailto:KDonnelly@cde.ca.gov), 916-319-0942

**Title II, Part A Transfers**

2020-21 Title II, Part A allocation	\$34,204
Transferred to Title I, Part A	\$0
Transferred to Title I, Part C	\$0
Transferred to Title I, Part D	\$0
Transferred to Title III English Learner	\$0
Transferred to Title III Immigrant	\$0
Transferred to Title IV, Part A	\$0
Transferred to Title V, Part B, Subpart 1 Small, Rural School Achievement Grant	\$0
Transferred to Title V, Part B, Subpart 2 Rural and Low-Income Grant	\$0
Total amount of Title II, Part A funds transferred out	\$0
2020-21 Title II, Part A allocation after transfers out	\$34,204

**Title IV, Part A Transfers**

2020-21 Title IV, Part A allocation	\$18,576
Transferred to Title I, Part A	\$0
Transferred to Title I, Part C	\$0
Transferred to Title I, Part D	\$0
Transferred to Title II, Part A	\$0
Transferred to Title III English Learner	\$0
Transferred to Title III Immigrant	\$0
Transferred to Title V, Part B Subpart 1 Small, Rural School Achievement Grant	\$0
Transferred to Title V, Part B Subpart 2 Rural and Low-Income Grant	\$0
Total amount of Title IV, Part A funds transferred out	\$0
2020-21 Title IV, Part A allocation after transfers out	\$18,576

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

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**2020–21 Title I, Part A LEA Allocation and Reservations**

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

**CDE Program Contact:**

Sylvia Hanna, Title I Policy, Program, and Support Office, [SHanna@cde.ca.gov](mailto:SHanna@cde.ca.gov), 916-319-0948

Rina DeRose, Title I Policy, Program, and Support Office, [RDeRose@cde.ca.gov](mailto:RDeRose@cde.ca.gov), 916-323-0472

2020–21 Title I, Part A LEA allocation (+)	\$273,298
Transferred-in amount (+)	\$0
Nonprofit private school equitable services proportional share amount (-)	\$0
2020–21 Title I, Part A LEA available allocation	\$273,298

**Required Reservations**

Parent and family engagement (If the allocation is greater than \$500,000, then parent and family engagement equals 1% of the allocation minus the nonprofit private school equitable services proportional share amount.)	\$0
School parent and family engagement	\$0
LEA parent and family engagement	\$0
* Local neglected institutions Does the LEA have local institutions for neglected children?	No
Local neglected institutions reservation	\$0
* Local delinquent institutions Does the LEA have local institutions for delinquent children?	No
Local delinquent institutions reservation	\$0
Direct or indirect services to homeless children, regardless of their school of attendance	\$103

**Authorized Reservations**

Public school Choice transportation	\$0
Other authorized activities	\$0
2020–21 Approved indirect cost rate	2.12%
Indirect cost reservation	\$5,674
Administrative reservation	\$35,321

**Reservation Summary**

Total LEA required and authorized reservations	\$41,098
School parent and family engagement reservation	\$0
Amount available for Title I, Part A school allocations	\$232,200

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

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**2020-21 Title II, Part A LEA Allocations**

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

**CDE Program Contact:**

Arianna Bobadilla (Fiscal), Division Support Office, [ABobadilla@cde.ca.gov](mailto:ABobadilla@cde.ca.gov), 916-319-0208  
 Lisa Fassett (Program), Standards Implementation Support Office, [LFassett@cde.ca.gov](mailto:LFassett@cde.ca.gov), 916-323-4963

2020-21 Title II, Part A allocation	\$34,204
Transferred-in amount	\$0
Total funds transferred out of Title II, Part A	\$0
Allocation after transfers	\$34,204
Repayment of funds	\$0
2020-21 Total allocation	\$34,204
Administrative and indirect costs	\$5,130
Equitable services for nonprofit private schools	\$0
2020-21 Title II, Part A adjusted allocation	\$29,074

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

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**2020-21 Title III English Learner Student Program Subgrant Budget**

The purpose of this form is to provide a proposed budget for 2020-21 English learner (EL) Student Program Subgrant funds only per the Title III English Learner Students Program requirements (ESSA, Sections 3114, 3115, & 3116).

**CDE Program Contact:**

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

**Estimated Allocation Calculation**

Estimated English learner per student allocation	\$114.40
Estimated English learner student count	330
Estimated English learner student program allocation	\$37,752

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

If the local educational agency's estimated English learner student program allocation is less than \$10,000, then it does not meet the minimum program eligibility criteria for direct funding status and requires further action. To receive instructions regarding the consortium application process, please go to the California Department of Education Title III EL Consortium Details web page at <https://www.cde.ca.gov/sp/el/t3/elconsortium.asp>.

**Budget**

Professional development activities	\$0
Program and other authorized activities	\$0
English Proficiency and Academic Achievement	\$36,214
Parent, family, and community engagement	\$0
Direct administrative costs (Amount cannot exceed 2% of the estimated English learner student program allocation)	\$755
Indirect costs (LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs)	\$783
Total budget	\$37,752

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

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**2020-21 Title III English Learner LEA Allocations and Reservations**

The purpose of this data collection is to show the total allocation amount available to the local educational agency (LEA) for Title III English Learner (EL) student program, and to report required reservations.

**CDE Program Contact:**

Caroline Takahashi, Language Policy and Leadership Office, [CTakahashi@cde.ca.gov](mailto:CTakahashi@cde.ca.gov), 916-323-5739  
 Geoffrey Ndirangu, Language Policy and Leadership Office, [GNdirang@cde.ca.gov](mailto:GNdirang@cde.ca.gov), 916-323-5831

**Total Allocation**

2020-21 Title III EL student program allocation	\$37,752
Transferred-in amount	\$0
Repayment of funds	\$0
2020-21 Total allocation	\$37,752

**Allocation Reservations**

Professional development activities	\$0
Program and other authorized activities	\$0
English proficiency and academic achievement	\$36,214
Parent, family, and community engagement	\$0
Direct administrative costs (amount cannot exceed 2% of the student program allocation plus transferred-in amount)	\$755
Indirect costs (LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs)	\$783
Total allocation reservations	\$37,752

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

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**2020-21 Title III English Learner YTD Expenditure Report, 6 Months**

A report of year-to-date (YTD) expenditures by activity. Activity period covered is July 1, 2020 through December 31, 2020.

**CDE Program Contact:**

Caroline Takahashi, Language Policy and Leadership Office, [CTakahashi@cde.ca.gov](mailto:CTakahashi@cde.ca.gov), 916-323-5739  
 Geoffrey Ndirangu, Language Policy and Leadership Office, [GNdirang@cde.ca.gov](mailto:GNdirang@cde.ca.gov), 916-323-5831

**Required and authorized Title III English Learner (EL) student program activities**

An eligible entity receiving funds under the Every Student Succeeds Act section 3115 (c)-(d) shall use the funds for the supplementary services as part of the language instruction program for EL students.

Refer to the Program Information link above for required and authorized EL student program activities.

Refer to the Data Entry Instructions link above for Expenditure Report Instructions.

2020-21 Title III EL student program allocation	\$37,752
Transferred-in amount	\$0
2020-21 Total allocation	\$37,752
<b>Object Code - Activity</b>	
1000-1999 Certificated personnel salaries	\$3,584
2000-2999 Classified personnel salaries	\$13,689
3000-3999 Employee benefits	\$6,795
4000-4999 Books and supplies	\$0
5000-5999 Services and other operating expenditures	\$0
Direct administrative costs (amount cannot exceed 2% of the student program allocation plus transferred-in amount)	\$0
Indirect costs (LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs)	\$510
Total year-to-date expenditures	\$24,578
2020-21 Unspent funds	\$13,174

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

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**2020-21 Title III Immigrant Student Program Subgrant Budget**

The purpose of this form is to provide a proposed budget for 2020-21 Immigrant Student Program Subgrant funds only per the Title III Immigrant Student Program requirements (ESSA, Sections 3114, 3115, & 3116).

**CDE Program Contact:**

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

**Estimated Allocation Calculation**

Estimated immigrant per student allocation	\$104.70
Estimated immigrant student count	37
Estimated immigrant student program allocation	\$3,874

**Note: Eligibility criteria**

A local educational agency which has 21 or more eligible immigrant students and has experienced a significant increase of one percent or more in eligible immigrant students enrollment in the current year, compared with the average of the two preceding fiscal years, is eligible to apply.

**Budget**

Authorized activities	\$3,717
Direct administrative costs (Amount should not exceed 2% of the estimated immigrant student program allocation)	\$77
Indirect costs (LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs)	\$80
Total budget	\$3,874

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

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**2020-21 Title III Immigrant LEA Allocations and Reservations**

The purpose of this data collection is to show the total allocation amount available to the local educational agency (LEA) for Title III Immigrant student program and to report required reservations.

**CDE Program Contact:**

Caroline Takahashi, Language Policy and Leadership Office, [CTakahashi@cde.ca.gov](mailto:CTakahashi@cde.ca.gov), 916-323-5739  
 Geoffrey Ndirangu, Language Policy and Leadership Office, [GNdirang@cde.ca.gov](mailto:GNdirang@cde.ca.gov), 916-323-5831

**Total Allocation**

2020-21 Title III Immigrant student program allocation	\$3,874
Transferred-in amount	\$0
Repayment of funds	\$0
2020-21 Total allocation	\$3,874

**Allocation Reservations**

Authorized activities	\$3,717
Direct administrative costs (amount should not exceed 2% of the student program allocation plus transferred-in amount)	\$77
Indirect costs (LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs)	\$80
Total allocation reservations	\$3,874

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

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**2020-21 Title III Immigrant YTD Expenditure Report, 6 Months**

A report of year-to-date (YTD) expenditures by activity. Activity period covered is July 1, 2020 through December 31, 2020.

**CDE Program Contact:**

Caroline Takahashi, Language Policy and Leadership Office, [CTakahashi@cde.ca.gov](mailto:CTakahashi@cde.ca.gov), 916-323-5739  
 Geoffrey Ndirangu, Language Policy and Leadership Office, [GNdirang@cde.ca.gov](mailto:GNdirang@cde.ca.gov), 916-323-5831

**Authorized Title III Immigrant student program activities**

An eligible entity receiving funds under the Every Student Succeeds Act section 3114(d)(1) shall use the funds to pay for supplemental activities that provide enhanced instructional opportunities for immigrant children and youth.

Refer to the Program Information link above for authorized Immigrant student program activities.

Refer to the Data Entry Instructions link above for Expenditure Report Instructions.

2020-21 Title III immigrant student program allocation	\$3,874
Transferred-in amount	\$0
2020-21 Total allocation	\$3,874
<b>Object Code - Activity</b>	
1000-1999 Certificated personnel salaries	\$0
2000-2999 Classified personnel salaries	\$0
3000-3999 Employee benefits	\$0
4000-4999 Books and supplies	\$0
5000-5999 Services and other operating expenditures	\$0
Direct administrative costs (amount should not exceed 2% of the student program allocation plus transferred-in amount)	\$0
Indirect costs (LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs)	\$0
Total year-to-date expenditures	\$0
2020-21 Unspent funds	\$3,874

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

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**2020-21 Title IV, Part A LEA Allocations**

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

**CDE Program Contact:**

Kevin Donnelly, Rural Education and Student Support Office , [KDonnelly@cde.ca.gov](mailto:KDonnelly@cde.ca.gov) , 916-319-0942

2020-21 Title IV, Part A LEA allocation	\$18,576
Transferred-in amount	\$0
Total funds transferred out of Title IV, Part A	\$0
2020-21 Title IV, Part A LEA available allocation	\$18,576
Indirect cost reservation	\$385
Administrative reservation	\$0
Equitable services for nonprofit private schools	\$0
2020-21 Title IV, Part A LEA adjusted allocation	\$18,191

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

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### 2020-21 Substitute System for Time Accounting

This certification may be used by auditors and by California Department of Education oversight personnel when conducting audits and sub-recipient monitoring of the substitute time-and-effort system. Approval is automatically granted when the local educational agency (LEA) submits and certifies this data collection.

**CDE Program Contact:**

Jonathan Feagle, Fiscal Oversight and Support Office, [JFeagle@cde.ca.gov](mailto:JFeagle@cde.ca.gov), 916-323-8515

The LEA certifies that only eligible employees will participate in the substitute system and that the system used to document employee work schedules includes sufficient controls to ensure that the schedules are accurate.

Detailed information on documenting salaries and wages, including both substitute systems of time accounting, are described in Procedure 905 of the California School Accounting Manual posted on the web at <https://www.cde.ca.gov/fg/ac/sa/>.

2020-21 Request for authorization	No
LEA certifies that the following is a full disclosure of any known deficiencies with the substitute system or known challenges with implementing the system (Maximum 500 characters)	

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

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**2020-21 Consolidation of Administrative Funds**

A request by the local educational agency (LEA) to consolidate administrative funds for specific programs.

**CDE Program Contact:**

Jonathan Feagle, Fiscal Oversight and Support Office, [JFeagle@cde.ca.gov](mailto:JFeagle@cde.ca.gov), 916-323-8515

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

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

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## California Department of Education

Tipton Elementary (54 72215 0000000)

## Consolidated Application

Status: Certified  
Saved by: Samantha Tate  
Date: 2/26/2021 10:07 AM

### 2020–21 Title I, Part A School Student Counts

This data collection contains school-level student data. The information in this data collection will be used by the local educational agency (LEA) to calculate eligibility and ranking for Title I, Part A school allocations.

#### CDE Program Contact:

Rina DeRose, Title I Policy, Program, and Support Office, [RDerose@cde.ca.gov](mailto:RDerose@cde.ca.gov), 916-323-0472

School ranking options

Within each grade span group

Select the highest to lowest school ranking method

Select a low income measure

FRPM

#### Explanation of Pre-populated Student Counts

The data fields in this form, containing total student enrollment counts and eligible low income students ages 5-17 counts, were pre-populated with PRIOR year (Fiscal Year 2019–2020) certified data from CALPADS Fall 1 data submission.

**Note:** The LEA may use prior year data or current year data to calculate eligibility and ranking for Title I, Part A school allocations. The LEA may choose to manually enter current year data in place of prior year data.

School Name	School Code	Low Grade Offered	High Grade Offered	Grade Span Group	Student Enrollment	Eligible Low Income Students Ages 5-17
Tipton Elementary	6054431	K	8	1	542	497

#### \*\*\*Warning\*\*\*

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**California Department of Education**

Tipton Elementary (54 72215 0000000)

**Consolidated Application**

Status: Certified  
 Saved by: Samantha Tate  
 Date: 2/26/2021 10:07 AM

**2020–21 Title I, Part A School Allocations**

This report identifies the amount of Title I, Part A funds to be allocated to eligible schools.

**CDE Program Contact:**

Lana Zhou, Title I Policy, Program, and Support Office, LZhou@cde.ca.gov, 916-319-0956  
 Rina DeRose, Title I Policy, Program, and Support Office, RDeRose@cde.ca.gov, 916-323-0472

**LEA meets small LEA criteria.**

An LEA is defined as a small LEA if, based on the school list and the data entered in School Student Counts, the LEA meets one or both of the following:

Is a single school LEA  
 Has enrollment total for all schools less than 1,000

If applicable, enter a Discretion Code. Use lower case only.

**Allowable Discretion Codes**

- a - Below LEA average and at or above 35% student low income
- d - Waiver for a desegregation plan on file
- e - Grandfather provision
- f - Feeder pattern

Low income measure

FRPM

Ranking Schools Highest to Lowest

Within each grade span group

LEA-wide low income %

91.70%

Available Title I, Part A school allocations

\$232,200

Available parent and family engagement reservation

\$0

School Name	School Code	Grade Span Group	Student Enrollment	Eligible Low Income Students Ages 5-17	Low Income Student %	Eligible to be Served	Required to be Served	Ranking	\$ Per Low Income Student	TIA School Allocation	2019-20 Carryover	Parent and Family Engagement	Total School Allocation	Discretion Code
Tipton Elementary	6054431	1	542	497	91.70	*	*	1	467.20	232198.40	\$37,180	\$0	269378.40	

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

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**California Department of Education**

Tipton Elementary (54 72215 0000000)

**Consolidated Application**

Status: Certified  
Saved by: Samantha Tate  
Date: 2/26/2021 10:07 AM

**2020-21 Title I, Part A Notification of Authorization of Schoolwide Program**

This report provides notification to the California Department of Education of a school's eligibility and local board approval to operate under and report as Schoolwide Program.

**CDE Program Contact:**

Lana Zhou, Title I Policy, Program, and Support Office, LZhou@cde.ca.gov, 916-319-0956  
Rina DeRose, Title I Policy, Program, and Support Office, RDeRose@cde.ca.gov, 916-323-0472

School Name	School Code	Authorized SWP	Low Income %	Local Board Approval Date SWP Plan (MM/DD/YYYY)	Local Board Approval Date SWP Waiver (MM/DD/YYYY)	SIG Approval Date (MM/DD/YYYY)
Tipton Elementary	6054431	Y	92%	09/04/2012	09/04/2012	09/04/2012

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

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**2019-20 Title I, Part A LEA Carryover**

Report only expenditures and obligations for fiscal year (FY) 2019-20 allocation to determine funds to be carried over.

**CDE Program Contact:**

Rina DeRose, Title I Policy, Program, and Support Office, [RDeRose@cde.ca.gov](mailto:RDeRose@cde.ca.gov), 916-323-0472

**Carryover Calculation**

2019-20 Title I, Part A LEA allocation	\$247,867
Transferred-in amount	\$0
2019-20 Title I, Part A LEA available allocation	\$247,867
Expenditures and obligations through September 30, 2020	\$188,739
Carryover as of September 30, 2020	\$59,128
Carryover percent as of September 30, 2020	23.85%
2019-20 Allowable carryover amount (15% of LEA available allocation)	\$37,180
Amount of 2019-20 carryover funds above the allowable 15 percent	\$21,948

**Waiver Request**

Due to the COVID-19 Federal Funding Flexibility Waiver, LEAs, with a FY 2019-20 carryover amount greater than 15 percent as of September 30, 2020, may apply for a waiver even if the LEA was granted a carryover waiver within the last three years.

Provide the reasonable and necessary justification - describe how the LEA plans to expend or obligate the carryover funds  (Maximum 1,000 characters)	Funds will be expended to continue providing instructional aides to support students as well as additional instructional materials as necessary.
---	--

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

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### 2019-20 Title III English Learner YTD Expenditure Report, 18 Months

A report of year-to-date (YTD) expenditures by activity. Activity period covered is July 1, 2019 through December 31, 2020.

**CDE Program Contact:**

Caroline Takahashi, Language Policy and Leadership Office, [CTakahashi@cde.ca.gov](mailto:CTakahashi@cde.ca.gov), 916-323-5739  
 Geoffrey Ndirangu, Language Policy and Leadership Office, [GNdirang@cde.ca.gov](mailto:GNdirang@cde.ca.gov), 916-323-5831

**Required and authorized Title III English Learner (EL) student program activities**

An eligible entity receiving funds under the Every Student Succeeds Act section 3115 (c)-(d) shall use the funds for the supplementary services as part of the language instruction program for EL students.

Refer to the Program Information link above for required and authorized EL student program activities.

Refer to the Data Entry Instructions link above for Expenditure Report Instructions.

2019-20 Title III EL student program allocation	\$40,309
Transferred-in amount	\$0
2019-20 Total allocation	\$40,309
<b>Object Code - Activity</b>	
1000-1999 Certificated personnel salaries	\$1,503
2000-2999 Classified personnel salaries	\$26,399
3000-3999 Employee benefits	\$11,527
4000-4999 Books and supplies	\$0
5000-5999 Services and other operating expenditures	\$0
Direct administrative costs (amount cannot exceed 2% of the student program allocation plus transferred-in amount)	\$0
Indirect costs (LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs)	\$837
Total year-to-date expenditures	\$40,266
2019-20 Unspent funds	\$43

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

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**2019-20 Title III Immigrant YTD Expenditure Report, 18 Months**

A report of year-to-date (YTD) expenditures by activity. Activity period covered is July 1, 2019 through December 31, 2020.

**CDE Program Contact:**

Caroline Takahashi, Language Policy and Leadership Office, [CTakahashi@cde.ca.gov](mailto:CTakahashi@cde.ca.gov), 916-323-5739  
 Geoffrey Ndirangu, Language Policy and Leadership Office, [GNdirang@cde.ca.gov](mailto:GNdirang@cde.ca.gov), 916-323-5831

**Authorized Title III Immigrant student program activities**

An eligible entity receiving funds under the Every Student Succeeds Act section 3114(d)(1) shall use the funds to pay for supplemental activities that provide enhanced instructional opportunities for immigrant children and youth.

Refer to the Program Information link above for authorized Immigrant student program activities.

Refer to the Data Entry Instructions link above for Expenditure Report Instructions.

2019-20 Title III Immigrant student program allocation	\$3,515
Transferred-in amount	\$0
2019-20 Total allocation	\$3,515
<b>Object Code - Activity</b>	
1000-1999 Certificated personnel salaries	\$0
2000-2999 Classified personnel salaries	\$0
3000-3999 Employee benefits	\$0
4000-4999 Books and supplies	\$0
5000-5999 Services and other operating expenditures	\$0
Direct administrative costs (amount should not exceed 2% of the student program allocation plus transferred-in amount)	\$0
Indirect costs (LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs)	\$0
Total year-to-date expenditures	\$0
2019-20 Unspent funds	\$3,515

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

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**2018-19 Title I, Part A LEA Closeout Report**

Report fiscal year (FY) expenditures to determine 2018-19 Title I, Part A unspent funds.

**Note** Due to the COVID-19 Federal Funding Flexibility Waiver, approved on April 21, 2020, the period of availability of funds in Section 421(b) of the General Education Provisions Act extends the period of availability of FY 2018-19 funds until September 30, 2021.

**CDE Program Contact:**

Rina DeRose, Title I Policy, Program, and Support Office, [RDeRose@cde.ca.gov](mailto:RDeRose@cde.ca.gov), 916-323-0472

**2018-19 Reported Carryover**

2018-19 Title I, Part A LEA available allocation	\$250,664
Expenditures through September 30, 2019	\$227,566
Carryover as of September 30, 2019	\$23,098
Amount of funds CDE invoiced the LEA, if applicable	\$0
Adjusted carryover amount	\$23,098

**2018-19 Final Expenditures**

2018-19 Expenditures as of September 30, 2020 (Including liquidation of obligations not later than 90 days after September 30, 2020)	\$23,098
Amount of unspent funds	\$0

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

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### 2018-19 Title III English Learner YTD Expenditure Report, 27 Months

A report of year-to-date (YTD) expenditures by activity. Activity period covered is July 1, 2018 through September 30, 2020.

**Note:** The period of availability of 2018-19 funds has been extended until September 30, 2021.

**CDE Program Contact:**

Caroline Takahashi, Language Policy and Leadership Office, [CTakahashi@cde.ca.gov](mailto:CTakahashi@cde.ca.gov), 916-323-5739  
 Geoffrey Ndirangu, Language Policy and Leadership Office, [GNdirang@cde.ca.gov](mailto:GNdirang@cde.ca.gov), 916-323-5831

**Required and authorized Title III English Learner (EL) student program activities**

An eligible entity receiving funds under the Every Student Succeeds Act section 3115 (c)-(d) shall use the funds for the supplementary services as part of the language instruction program for EL students.

Refer to the Program Information link above for required and authorized EL student program activities.

Refer to the Data Entry Instructions link above for Expenditure Report Instructions.

2018-19 Title III EL student program allocation	\$43,048
Transferred-in amount	\$0
2018-19 Total allocation	\$43,048
<b>Object Code - Activity</b>	
1000-1999 Certificated personnel salaries	\$16,672
2000-2999 Classified personnel salaries	\$12,637
3000-3999 Employee benefits	\$12,573
4000-4999 Books and supplies	\$25
5000-5999 Services and other operating expenditures	\$0
Direct administrative costs (amount cannot exceed 2% of the student program allocation plus transferred-in amount)	\$0
Indirect costs (LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs)	\$1,141
Total year-to-date expenditures	\$43,048
2018-19 Unspent funds	\$0
Note: LEAs have until September 30, 2021 to spend 2018-19 funds and to file a closeout report thereafter.	

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

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**2018-19 Title III Immigrant YTD Expenditure Report, 27 Months**

A report of year-to-date (YTD) expenditures by activity. Activity period covered is July 1, 2018 through September 30, 2020.

**Note:** The period of availability of 2018-19 funds has been extended until September 30, 2021.

**CDE Program Contact:**

Caroline Takahashi, Language Policy and Leadership Office, [CTakahashi@cde.ca.gov](mailto:CTakahashi@cde.ca.gov), 916-323-5739  
 Geoffrey Ndirangu, Language Policy and Leadership Office, [GNdirang@cde.ca.gov](mailto:GNdirang@cde.ca.gov), 916-323-5831

**Authorized Title III Immigrant student program activities**

An eligible entity receiving funds under the Every Student Succeeds Act section 3114(d)(1) shall use the funds to pay for supplemental activities that provide enhanced instructional opportunities for immigrant children and youth.

Refer to the Program Information link above for authorized Immigrant student program activities.

Refer to the Data Entry Instructions link above for Expenditure Report Instructions.

2018-19 Title III immigrant student program allocation	\$3,344
Transferred-in amount	\$0
2018-19 Total allocation	\$3,344
<b>Object Code - Activity</b>	
1000-1999 Certificated personnel salaries	\$0
2000-2999 Classified personnel salaries	\$0
3000-3999 Employee benefits	\$0
4000-4999 Books and supplies	\$809
5000-5999 Services and other operating expenditures	\$2,179
Direct administrative costs (amount should not exceed 2% of the student program allocation plus transferred-in amount)	\$0
Indirect costs (LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs)	\$30
Total year-to-date expenditures	\$3,018
2018-19 Unspent funds	\$326
Note: LEAs have until September 30, 2021 to spend 2018-19 funds and to file a closeout report thereafter.	

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

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**4. ADMINISTRATIVE: Action items:**

**4.3** Annual Audit Agreement with M. Green and Company LLP

RETURN THIS FORM BY MARCH 15, 2021

TO TCOE

Attn: Shelly DiCenzo, Business Services

TO: Tulare County Office of Education - Business Services

FROM: Stacey Bettencourt, Superintendent  
Name, Title

SUBJECT: **INDEPENDENT AUDITOR SELECTION FORM – 2020-2021**

➤ In addition to completing this form, **attach a copy of your district's annual audit agreement only if your district entered into a single year agreement or the 1<sup>st</sup> year of a multi-year agreement. If your district is in the 2<sup>nd</sup> or 3<sup>rd</sup> year of a multi-year agreement and no changes have been made, please return this completed form only.**

TIPTON ELEMENTARY SCHOOL DISTRICT made arrangements with

M. GREEN AND COMPANY LLP (Audit Firm)

for a financial and compliance audit for fiscal year 2020-2021.

**Lead Audit Partner** Rebecca Agredano, CPA

Education Code section 41020(f)(2) – it is unlawful for a public accounting firm to provide audit services if the lead audit partner, or coordinating audit partner, having primary responsibility for the audit, or the audit partner responsible for reviewing the audit, has performed audit services in each of the 6 previous fiscal years.

Audit Firm Address 3900 W CALDWELL

City /Zip VISALIA, CA 93278 Phone No. 559-627-3900

Audit Fee for 2020-2021

(Year Ending June 30, 2021) \$25,100

For **Multi-Year** Agreements: THIS IS THE \_\_\_\_\_ YEAR OF A \_\_\_\_\_ -YEAR AGREEMENT

Date: 2/10/2021

By: Stacey Bettencourt  
Superintendent (or Designee) Signature

**\*\*Do not complete this section if your district has entered into an agreement with an audit firm as indicated above.\*\***

Complete this section only if your district is requesting Tulare County Office of Education to provide for your audit.

\_\_\_\_\_ School District  
HEREBY REQUESTS the County Superintendent of Schools to provide for a financial and compliance audit for fiscal year 2020-2021.

Date:

\_\_\_\_\_  
Clerk of the Board



# M. Green and Company LLP

CERTIFIED PUBLIC ACCOUNTANTS

REBECCA AGREDANO, C.P.A.

MARLA D. BORGES, C.P.A.

NICOLE A. CENTOFANTI, C.P.A.

BRENDA A. DADDINO, C.P.A.

JASON A. FRY, C.P.A., M.S.A.

ELAINE D. HOPPER, C.P.A., C.F.E.

R. IAN PARKER, C.P.A.

MARY L. QUILLIN, C.P.A.

GIUSEPPE SCALIA, C.P.A.

NATALIE H. SIEGEL, C.P.A.

ROSALIND WONG, C.P.A.

LARRY W. AYERS, C.P.A.

JAMES G. DWYER, C.P.A.

KEVIN M. GREEN, C.P.A.

GREG GROEN, C.P.A.

WM. KENT JENSEN, C.P.A.

KATHLEEN M. LAMPE, C.P.A.

LYNN M. LAMPE, C.P.A.

ALAN S. MOORE, C.P.A.

KENNETH B. NUNES, C.P.A.

KEITH M. SPRAGUE, C.P.A.

KENNETH W. WHITE, JR., C.P.A.

NORIKO A. AWBREY, C.P.A.

TYLER J. CODAY, C.P.A.

MANNY GONZALEZ, C.P.A.

JASMAN S. KHOSA, C.P.A.

KRYSTAL PARREIRA, C.P.A., M.S.A.

GINILU VANDERWALL, C.P.A.

KRISTI WEAVER, C.P.A.

February 1, 2021

Board of Trustees, Audit Committee and Management  
Tipton Elementary School District  
370 N. Evans Road  
Tipton, California 93272

We are pleased to confirm our understanding of the services we are to provide Tipton Elementary School District for the year ended June 30, 2021. We will audit the financial statements of the governmental activities, each major fund and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Tipton Elementary School District as of and for the year ended June 30, 2021. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Tipton Elementary School District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Tipton Elementary School District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by accounting principles generally accepted in the United States of America and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary Comparison Schedules.
- 3) Schedule of the District's Proportionate Share of the Net Pension Liability.
- 4) Schedule of the District's Pension Contributions.
- 5) Schedule of Changes in the Net OPEB Liability and Related Ratios

*Hanford  
Lindsay  
Tulare  
Visalia*



We have also been engaged to report on supplementary information other than RSI that accompanies Tipton Elementary School District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditors' report on the financial statements:

- 1) All supplementary information and schedules required by the Education Audit Appeals Panel's *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, found in Title 5, Division 1.5, Chapter 3 of the California Code of Regulations.
- 2) Schedule of expenditures of federal awards.

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditors' report will not provide an opinion or any assurance on that other information:

- 1) Combining Statements presented as Other Supplementary Information.

#### **Audit Objectives**

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on—

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).
- Compliance with compliance requirements described in the *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the California Education Audit Appeals Panel that could have a direct and material effect on each of the District's state programs.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. The report on state compliance will include a paragraph that states that the purpose of the report is solely to describe the scope of testing of compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance outside of the items tested. All three reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; the Education Audit Appeals Panel's *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, found in Title 5, Division 1.5, Chapter 3 of the California Code of Regulations; and the provisions of the Uniform Guidance, and will include tests of the accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Management and Board of Trustees of Tipton Elementary School District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue reports, or withdrawing from the engagement. Our audit of the financial statements does not relieve you of your responsibilities.

#### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, an unavoidable risk exists that some material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We may request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by auditing standards generally accepted in the United States of America.

#### **Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Tipton Elementary School District's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Tipton Elementary School District's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Tipton Elementary School District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

The State's audit guide, *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel requires that we also plan and perform the audit to obtain reasonable assurance about whether noncompliance with those compliance requirements that could have a direct and material effect on the state programs occurred. Our procedures will consist of examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we consider necessary in the circumstances. The purpose of these procedures will be to express an opinion on compliance for each applicable program in our report on state compliance issued pursuant to the State's audit guide, *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel requirements.

### **Other Services**

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, related notes, required supplementary information, and other supplementary information of Tipton Elementary School District in conformity with accounting principles generally accepted in the United States of America, State's audit guide, *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. Other services we will provide as part of this engagement include preparing and submitting your annual Data Collection Form (Form SF-SAC for Uniform Guidance) with the Federal Audit Clearinghouse, posting client approved journal entries and proposing standard, adjusting or correcting journal entries, and preparing the calculation of pension benefits and calculation of other postemployment benefits. We will perform the services in accordance with applicable professional standards. The other services are limited to the services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedures or take any action that could be construed as assuming management responsibilities.

### **Management Responsibilities**

Management is responsible for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements) and that certain state programs, specified in the Education Audit Appeals Panel's *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, are managed in compliance with applicable laws and regulations and that certain state programs, specified in the Education Audit Appeals Panel's *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, are managed in compliance with applicable laws and regulations. Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance and Education Audit Appeals Panel's *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit as a whole. Also, copies of all adjusting entries for all funds, in the SACS account format, will be provided to the Tulare County Office of Education.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report.

Additionally, as required by the Uniform Guidance and the State's K-12 Audit Guide, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified (including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review when we begin our audit fieldwork.

With regard to including the auditors' report in an exempt offering document, you agree that the aforementioned auditors' report, or reference to M. Green and Company LLP, we will not be included in any such offering without our prior permission or consent. Any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent, will be a separate engagement.

With regard to an exempt offering document with which M. Green and Company LLP is not involved, you agree to clearly indicate in the exempt offering document that M. Green and Company LLP is not involved with the contents of such offering document.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance and the State's K-12 Audit Guide; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with accounting principles generally accepted in the United States of America; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America and the State's K-12 Audit Guide; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, related notes, required supplementary information, and other supplementary information, preparing and submitting your annual Data Collection Form (Form SF-SAC for Uniform Guidance) with the Federal Audit Clearinghouse, posting client approved journal entries and proposing standard, adjusting or correcting journal entries, and preparing the calculations of pension benefits and other postemployment benefits. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, related notes, required supplementary information, and other supplementary information, and other services as previously defined and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, related notes, required supplementary information, and other supplementary information and other services previously defined prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

In connection with this engagement, we may communicate with you or others via email transmission. We take reasonable measures to secure your confidential information in our email transmissions, including password protecting confidential documents. However, as email can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom it is directed and only to such parties, we cannot guarantee or warrant that email from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure or communication of email transmissions, or unauthorized use or failed delivery of email transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of sales or anticipated profits, or disclosure or communication of confidential or proprietary information.

### **Engagement Administration, Fees, and Other**

Our firm, as well as other accounting firms, participates in the AICPA's peer review program covering our audit and accounting practices. Under this program, our system of quality control is subjected to a peer review by a team of certified public accountants approved by the state administering entity. As part of this peer review, the team will review a sample of our work. It is possible that the work we perform for you may be selected for their review. If it is, the team is bound by professional standards to keep all information confidential.

We understand that your employees will prepare all cash, or other confirmations, conversion entries, audit worksheets and schedules we request and will locate any documents selected by us for testing. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If for whatever reason your personnel are unavailable to provide the necessary assistance in a timely manner; it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

We will provide copies of our reports to the Tipton Elementary School District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of M. Green and Company LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to State Controller's Office, Federal Cognizant or Oversight Agency for Audits or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of M. Green and Company LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the State Controller's Office, Federal Cognizant or Oversight Agency for Audits, or Pass-through Entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.



The audit shall be commenced as soon as mutually agreeable and shall be completed and a final report filed with the requisite agencies no later than the 15<sup>th</sup> day of December following the close of the fiscal year. The audit filing date can be extended only upon proper authorization by the State Controller's Office and the California Department of Education. Rebecca Agredano, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. To ensure that M. Green and Company LLP's independence is not impaired under the AICPA *Code of Professional Conduct*, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

Our fee for these services will be based on the amount of time required at our billing rates, adjusted for the difficulty and potential risk of the work, plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses will not exceed \$25,100. Our billing rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your engagement. This fee is based on anticipated cooperation from your personnel and the assumption that any unexpected circumstances, such as significant changes in audit guide procedures, implementations of and/or assistance with new GASB statements, or significant summarization procedures, will not be encountered during the audit. Any requests for additional work outside the scope of the audit will be billed at our standard audit rates, including the request to be available to present the annual audit report at a school board meeting.

All invoices will be due and payable upon presentation, and failure to pay them within a reasonable time (usually thirty (30) days), will relieve us from responsibility to perform further services. Financing charges will be added at 1.5 percent per month on all accounts unpaid over sixty (60) days after they are billed. Tipton Elementary School District acknowledges and agrees that we are not required to continue work in the event of Tipton Elementary School District's failure to pay on a timely basis for services rendered as required by this engagement letter.

Tipton Elementary School District further acknowledges and agrees that in the event we stop work or withdraw from this engagement as a result of Tipton Elementary School District's failure to pay on a timely basis for services rendered as required by this engagement letter, we shall not be liable to Tipton Elementary School District for any damages that occur as a result of our ceasing to render services. We may require a retainer or retainers, which will be applied to current billings as billed. If we elect to terminate our services, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The contract is null and void if M. Green and Company LLP is declared ineligible to perform LEA audits pursuant to Education Code 41020.5.

Of the audit fee, 10 percent must be withheld pending approval of the audit report by the State Controller. The 10 percent will be released upon certification by the State Controller that the report conforms to the reporting standards in the current audit guide (Education Code 14505).

In addition, you further agree that in the event our firm or any of its employees or agents is called as a witness or requested to provide any information whether oral, written or electronic in any judicial, quasi-judicial, or administrative hearing or trial regarding information or communications that you have provided to this firm, or any documents and workpapers prepared by M. Green and Company LLP in accordance with the terms of this agreement, you agree to pay any and all reasonable expenses including fees and costs for our time at our rates adjusted for the difficulty and potential risk of the work, as well as any legal or other fees that we incur as a result of such appearance or production of documents.

In recognition of the relative risks and benefits of this agreement to both client and the accounting firm, the client and the accounting firm have discussed and have agreed on the fair allocation of risk between them. As such, the client agrees, to the fullest extent permitted by law, to limit the liability of the accounting firm to the client for any and all claims, losses, costs and damages of any nature whatsoever, so that the total aggregate liability of the accounting firm to the client shall not be greater than the total fee for services rendered under this agreement. The client and the accounting firm intend and agree that this limitation applies to any and all liability or cause of action against the accounting firm, however alleged or arising, unless otherwise prohibited by law.

If any dispute arises among the parties hereto, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its applicable rules for resolving professional accounting and related services disputes before resorting to litigation. Costs of any mediation proceeding shall be shared equally by all parties.

Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration in accordance with the applicable rules for resolving professional accounting and related services disputes of the American Arbitration Association except that under all circumstances the arbitrator must follow the laws of California. Such arbitration shall be binding and final. IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT, IN THE EVENT OF A DISPUTE OVER FEES CHARGED BY THE ACCOUNTANT, EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION. The prevailing party shall be entitled to an award of reasonable attorneys' fees and costs incurred in connection with the arbitration of the dispute in an amount to be determined by the arbitrator.

As your CPA firm, we collect:

- Information provided by you from worksheets, documents, and discussions.
- Information that we develop as part of your engagement.

As your CPA firm, we are required to keep all information about our engagement confidential so we will not disclose any information about you unless we have your approval or are required/permitted by law. This applies even if you are no longer a client.

As your CPA firm, we are committed to the safekeeping of your confidential information and we maintain physical, electronic, and procedural safeguards to protect your information.

The documentation for this engagement is the property of M. Green and Company LLP and constitutes confidential information. It is our company policy to keep records related to client engagements for seven years. However, M. Green and Company LLP (typically) does not keep any original client records, so we will return those to you at the completion of the services rendered under your engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

By your signature below, you acknowledge and agree that upon the expiration of the seven year period, M. Green and Company LLP may destroy our records related to your engagement.

We have provided you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2017 peer review report accompanies this letter.

Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

We will be pleased to discuss this letter with you at any time.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you acknowledge and agree with the terms of our engagement as described in this letter, please sign all three copies and return one copy to us and send one copy to the Tulare County Office of Education. The third copy is for your files.

Very truly yours,



M. GREEN AND COMPANY LLP  
Certified Public Accountants

RLA/pm  
Enclosures

**RESPONSE:**

This letter correctly sets forth the understanding of Tipton Elementary School District.

By: Stacey Bettencourt

Title: Superintendent



1710 Gilbreth Road  
Burlingame, CA 94010  
(650) 522-3094  
Fax: (650) 522-3080  
peerreview@calcpa.org

February 08, 2018

Lynn Lampe  
M. Green and Company, LLP  
308 S M St  
Tulare, CA 93274 5429

Dear Lynn Lampe:

It is my pleasure to notify you that on February 06, 2018, the California Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is November 30, 2020. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation and support of the profession's practice-monitoring programs.

Sincerely,

A handwritten signature in black ink that reads "Dawn E Brenner".

Dawn Brenner  
Peer Review Committee Chair  
peerreview@calcpa.org (650) 522-3094  
California Society of CPAs

CC: David Wilson, Marla Borges

Firm Number: 900010100246

Review Number: 549925

# Grant Bennett Associates

A PROFESSIONAL CORPORATION

## Report on the Firm's System of Quality Control

August 22, 2017

To the Partners of M. Green and Company, LLP and the Peer Review Committee of the California Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of M. Green and Company, LLP (the firm) in effect for the year ended May 31, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of M. Green and Company, LLP in effect for the year ended May 31, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. M. Green and Company, LLP has received a peer review rating of *pass*.

*Grant Bennett Associates*

GRANT BENNETT ASSOCIATES  
A PROFESSIONAL CORPORATION  
Certified Public Accountants



[www.gbacpa.com](http://www.gbacpa.com)

1375 Exposition Boulevard, Suite 230  
Sacramento, CA 95815  
916/922-5109 FAX 916/641-5200

P.O. Box 223096  
Princeville, HI 96722  
888/769-7323

**GREAT DIVIDE INSURANCE COMPANY**  
**A North Dakota Stock Corporation**  
A Member Company of W. R. Berkley Corporation

**DECLARATIONS**

**ACCOUNTANTS PROFESSIONAL LIABILITY INSURANCE POLICY**

Policy Number: CAB201019-07

Effective Date: 01/01/2021 at 12:01 A.M. Standard time at the address shown bel  
Expiration Date: 01/01/2022 at 12:01 A.M. Standard time at the address shown bel  
Retroactive Date: 07/01/1986

Item 1 - *Named Insured*: M. Green and Company, LLP

Item 2 - Business Address: 308 South M Street  
Tulare, CA 93274

Item 3 - Limits of Liability: \$1,500,000 Per *Claim*  
\$3,000,000 Policy Aggregate

Item 4 - Deductibles: \$25,000 Per *Claim* Deductible  
\$75,000 Policy Aggregate Deductible

Item 5 - Total Premium: \$99,132

Item 6 - The policy consists of this Declarations page, and the following policy forms and endorsements:

BDP-PL-1000-A	03/15	Accountants Professional Liability Insurance Policy
BDP-PL-2001-A (CA)	03/15	State Endorsement - California
BDP-PL-1045-A	03/15	Cyber Security Breach Civil Proceedings
BDP-PL-1034-A	08/14	Excluded Entities
BDP-PL-1056-A	06/16	Multiple Claims and Related Acts, Errors and Omissions Amendment

**PLEASE READ THESE DECLARATIONS, THE POLICY AND ENDORSEMENTS CAREFULLY.**

**Great Divide Insurance Company**



\_\_\_\_\_  
Authorized Representative



# M. Green and Company LLP

CERTIFIED PUBLIC ACCOUNTANTS

February 1, 2021

Board of Trustees and Management  
Tipton Elementary School District  
370 N. Evans Road  
Tipton, CA 93272

Dear Board of Trustees and Management:

We have enclosed a proposed contractual agreement covering an audit of your District for the year ending June 30, 2021. We have enjoyed working with you and your staff for many years and would like to continue the relationship.

The environment surrounding school district auditing has been subjected to constant change since the State introduced its State Compliance Procedures more than a decade ago, the new federal auditing requirements under Uniform Guidance and the implementation of new Governmental Accounting Standards under the Governmental Accounting Standards Board (GASB). The number of procedures required fluctuates from year to year and sometimes the fluctuations are large. These fluctuations require more education on our part to prepare for them and more time in the field to perform them. Not only has the number of procedures changed, but the complexity of the existing and new procedures continues to and will incur more hours.

Your school district will be subject to single audit reporting requirements for the 2020-2021 school year due to new CARES act funding. We have adjusted the base contract fee for the additional work and reporting. Should our understanding of the single audit requirements change, we will adjust our fee accordingly.

Your school district will also be required to implement the new GASB Statement No. 84, *Fiduciary Activities*, effective July 1, 2020. This statement may change the reporting of student body funds. The time involved for this implementation as well as any additional State Compliance procedures not known at this time will not be included in the base contract fee for the audits but will be billed additionally based on the hours incurred at our audit rates.

We have enclosed three copies of an engagement agreement regarding an audit of your District. If you agree with its terms, please sign all three copies of the agreement and return one copy to the Tulare County Office of Education and one copy to us. The third copy is for your files. Thank you for your continued trust in M. Green and Company LLP. If you have any questions or concerns about this agreement or any other matter, please contact the undersigned.

Very truly yours,

M. GREEN AND COMPANY LLP  
Certified Public Accountants

Rebecca Agredano, CPA  
Partner

REBECCA AGREDANO, C.P.A.  
MARLA D. BORGES, C.P.A.  
NICOLE A. CENTOFANTI, C.P.A.  
BRENDA A. DADDINO, C.P.A.  
JASON A. FRY, C.P.A., M.S.A.  
ELAINE D. HOPPER, C.P.A., C.F.E.  
R. IAN PARKER, C.P.A.  
MARY L. QUILLIN, C.P.A.  
GIUSEPPE SCALIA, C.P.A.  
NATALIE H. SIEGEL, C.P.A.  
ROSALIND WONG, C.P.A.  
LARRY W. AYERS, C.P.A.  
JAMES G. DWYER, C.P.A.  
KEVIN M. GREEN, C.P.A.  
GREG GROEN, C.P.A.  
WM. KENT JENSEN, C.P.A.  
KATHILEEN M. LAMPE, C.P.A.  
LYNN M. LAMPE, C.P.A.  
ALAN S. MOORE, C.P.A.  
KENNETH B. NUNES, C.P.A.  
KEITH M. SPRAGUE, C.P.A.  
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KRYSTAL PARREIRA, C.P.A., M.S.A.  
GINILU VANDERWALL, C.P.A.  
KRISTI WEAVER, C.P.A.

Hanford  
Lindsay  
Tulare  
Visalia

RLA/pm  
Enclosure



# M. Green and Company LLP

CERTIFIED PUBLIC ACCOUNTANTS

REBECCA AGREDANO, C.P.A.

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KRISTI WEAVER, C.P.A.

February 1, 2021

Board of Trustees, Audit Committee and Management  
Tipton Elementary School District  
370 N. Evans Road  
Tipton, California 93272

We are pleased to confirm our understanding of the services we are to provide Tipton Elementary School District for the year ended June 30, 2021. We will audit the financial statements of the governmental activities, each major fund and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Tipton Elementary School District as of and for the year ended June 30, 2021. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Tipton Elementary School District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Tipton Elementary School District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by accounting principles generally accepted in the United States of America and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary Comparison Schedules.
- 3) Schedule of the District's Proportionate Share of the Net Pension Liability.
- 4) Schedule of the District's Pension Contributions.
- 5) Schedule of Changes in the Net OPEB Liability and Related Ratios

Hanford  
Lindsay  
Tulare  
Visalia



We have also been engaged to report on supplementary information other than RSI that accompanies Tipton Elementary School District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditors' report on the financial statements:

- 1) All supplementary information and schedules required by the Education Audit Appeals Panel's *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, found In Title 5, Division 1.5, Chapter 3 of the California Code of Regulations.
- 2) Schedule of expenditures of federal awards.

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditors' report will not provide an opinion or any assurance on that other information:

- 1) Combining Statements presented as Other Supplementary Information.

#### **Audit Objectives**

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on—

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).
- Compliance with compliance requirements described in the *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the California Education Audit Appeals Panel that could have a direct and material effect on each of the District's state programs.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. The report on state compliance will include a paragraph that states that the purpose of the report is solely to describe the scope of testing of compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance outside of the items tested. All three reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; the Education Audit Appeals Panel's *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, found in Title 5, Division 1.5, Chapter 3 of the California Code of Regulations; and the provisions of the Uniform Guidance, and will include tests of the accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Management and Board of Trustees of Tipton Elementary School District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue reports, or withdrawing from the engagement. Our audit of the financial statements does not relieve you of your responsibilities.

#### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, an unavoidable risk exists that some material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We may request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by auditing standards generally accepted in the United States of America.

#### **Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Tipton Elementary School District's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Tipton Elementary School District's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Tipton Elementary School District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

The State's audit guide, *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel requires that we also plan and perform the audit to obtain reasonable assurance about whether noncompliance with those compliance requirements that could have a direct and material effect on the state programs occurred. Our procedures will consist of examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we consider necessary in the circumstances. The purpose of these procedures will be to express an opinion on compliance for each applicable program in our report on state compliance issued pursuant to the State's audit guide, *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel requirements.

### **Other Services**

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, related notes, required supplementary information, and other supplementary information of Tipton Elementary School District in conformity with accounting principles generally accepted in the United States of America, State's audit guide, *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. Other services we will provide as part of this engagement include preparing and submitting your annual Data Collection Form (Form SF-SAC for Uniform Guidance) with the Federal Audit Clearinghouse, posting client approved journal entries and proposing standard, adjusting or correcting journal entries, and preparing the calculation of pension benefits and calculation of other postemployment benefits. We will perform the services in accordance with applicable professional standards. The other services are limited to the services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedures or take any action that could be construed as assuming management responsibilities.

### **Management Responsibilities**

Management is responsible for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements) and that certain state programs, specified in the Education Audit Appeals Panel's *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, are managed in compliance with applicable laws and regulations and that certain state programs, specified in the Education Audit Appeals Panel's *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, are managed in compliance with applicable laws and regulations. Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance and Education Audit Appeals Panel's *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit as a whole. Also, copies of all adjusting entries for all funds, in the SACS account format, will be provided to the Tulare County Office of Education.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report.

Additionally, as required by the Uniform Guidance and the State's K-12 Audit Guide, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review when we begin our audit fieldwork.

With regard to including the auditors' report in an exempt offering document, you agree that the aforementioned auditors' report, or reference to M. Green and Company LLP, we will not be included in any such offering without our prior permission or consent. Any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent, will be a separate engagement.

With regard to an exempt offering document with which M. Green and Company LLP is not involved, you agree to clearly indicate in the exempt offering document that M. Green and Company LLP is not involved with the contents of such offering document.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance and the State's K-12 Audit Guide; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with accounting principles generally accepted in the United States of America; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America and the State's K-12 Audit Guide; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, related notes, required supplementary information, and other supplementary information, preparing and submitting your annual Data Collection Form (Form SF-SAC for Uniform Guidance) with the Federal Audit Clearinghouse, posting client approved journal entries and proposing standard, adjusting or correcting journal entries, and preparing the calculations of pension benefits and other postemployment benefits. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, related notes, required supplementary information, and other supplementary information, and other services as previously defined and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, related notes, required supplementary information, and other supplementary information and other services previously defined prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

In connection with this engagement, we may communicate with you or others via email transmission. We take reasonable measures to secure your confidential information in our email transmissions, including password protecting confidential documents. However, as email can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom it is directed and only to such parties, we cannot guarantee or warrant that email from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure or communication of email transmissions, or unauthorized use or failed delivery of email transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of sales or anticipated profits, or disclosure or communication of confidential or proprietary information.

### **Engagement Administration, Fees, and Other**

Our firm, as well as other accounting firms, participates in the AICPA's peer review program covering our audit and accounting practices. Under this program, our system of quality control is subjected to a peer review by a team of certified public accountants approved by the state administering entity. As part of this peer review, the team will review a sample of our work. It is possible that the work we perform for you may be selected for their review. If it is, the team is bound by professional standards to keep all information confidential.

We understand that your employees will prepare all cash, or other confirmations, conversion entries, audit worksheets and schedules we request and will locate any documents selected by us for testing. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If for whatever reason your personnel are unavailable to provide the necessary assistance in a timely manner; it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

We will provide copies of our reports to the Tipton Elementary School District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of M. Green and Company LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to State Controller's Office, Federal Cognizant or Oversight Agency for Audits or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of M. Green and Company LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the State Controller's Office, Federal Cognizant or Oversight Agency for Audits, or Pass-through Entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.



The audit shall be commenced as soon as mutually agreeable and shall be completed and a final report filed with the requisite agencies no later than the 15<sup>th</sup> day of December following the close of the fiscal year. The audit filing date can be extended only upon proper authorization by the State Controller's Office and the California Department of Education. Rebecca Agredano, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. To ensure that M. Green and Company LLP's independence is not impaired under the AICPA *Code of Professional Conduct*, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

Our fee for these services will be based on the amount of time required at our billing rates, adjusted for the difficulty and potential risk of the work, plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses will not exceed \$25,100. Our billing rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your engagement. This fee is based on anticipated cooperation from your personnel and the assumption that any unexpected circumstances, such as significant changes in audit guide procedures, implementations of and/or assistance with new GASB statements, or significant summarization procedures, will not be encountered during the audit. Any requests for additional work outside the scope of the audit will be billed at our standard audit rates, including the request to be available to present the annual audit report at a school board meeting.

All invoices will be due and payable upon presentation, and failure to pay them within a reasonable time (usually thirty (30) days), will relieve us from responsibility to perform further services. Financing charges will be added at 1.5 percent per month on all accounts unpaid over sixty (60) days after they are billed. Tipton Elementary School District acknowledges and agrees that we are not required to continue work in the event of Tipton Elementary School District's failure to pay on a timely basis for services rendered as required by this engagement letter.

Tipton Elementary School District further acknowledges and agrees that in the event we stop work or withdraw from this engagement as a result of Tipton Elementary School District's failure to pay on a timely basis for services rendered as required by this engagement letter, we shall not be liable to Tipton Elementary School District for any damages that occur as a result of our ceasing to render services. We may require a retainer or retainers, which will be applied to current billings as billed. If we elect to terminate our services, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The contract is null and void if M. Green and Company LLP is declared ineligible to perform LEA audits pursuant to Education Code 41020.5.

Of the audit fee, 10 percent must be withheld pending approval of the audit report by the State Controller. The 10 percent will be released upon certification by the State Controller that the report conforms to the reporting standards in the current audit guide (Education Code 14505).

In addition, you further agree that in the event our firm or any of its employees or agents is called as a witness or requested to provide any information whether oral, written or electronic in any judicial, quasi-judicial, or administrative hearing or trial regarding information or communications that you have provided to this firm, or any documents and workpapers prepared by M. Green and Company LLP in accordance with the terms of this agreement, you agree to pay any and all reasonable expenses including fees and costs for our time at our rates adjusted for the difficulty and potential risk of the work, as well as any legal or other fees that we incur as a result of such appearance or production of documents.

In recognition of the relative risks and benefits of this agreement to both client and the accounting firm, the client and the accounting firm have discussed and have agreed on the fair allocation of risk between them. As such, the client agrees, to the fullest extent permitted by law, to limit the liability of the accounting firm to the client for any and all claims, losses, costs and damages of any nature whatsoever, so that the total aggregate liability of the accounting firm to the client shall not be greater than the total fee for services rendered under this agreement. The client and the accounting firm intend and agree that this limitation applies to any and all liability or cause of action against the accounting firm, however alleged or arising, unless otherwise prohibited by law.

If any dispute arises among the parties hereto, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its applicable rules for resolving professional accounting and related services disputes before resorting to litigation. Costs of any mediation proceeding shall be shared equally by all parties.

Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration in accordance with the applicable rules for resolving professional accounting and related services disputes of the American Arbitration Association except that under all circumstances the arbitrator must follow the laws of California. Such arbitration shall be binding and final. IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT, IN THE EVENT OF A DISPUTE OVER FEES CHARGED BY THE ACCOUNTANT, EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION. The prevailing party shall be entitled to an award of reasonable attorneys' fees and costs incurred in connection with the arbitration of the dispute in an amount to be determined by the arbitrator.

As your CPA firm, we collect:

- Information provided by you from worksheets, documents, and discussions.
- Information that we develop as part of your engagement.

As your CPA firm, we are required to keep all information about our engagement confidential so we will not disclose any information about you unless we have your approval or are required/permitted by law. This applies even if you are no longer a client.

As your CPA firm, we are committed to the safekeeping of your confidential information and we maintain physical, electronic, and procedural safeguards to protect your information.

The documentation for this engagement is the property of M. Green and Company LLP and constitutes confidential information. It is our company policy to keep records related to client engagements for seven years. However, M. Green and Company LLP (typically) does not keep any original client records, so we will return those to you at the completion of the services rendered under your engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

By your signature below, you acknowledge and agree that upon the expiration of the seven year period, M. Green and Company LLP may destroy our records related to your engagement.

We have provided you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2017 peer review report accompanies this letter.

Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

We will be pleased to discuss this letter with you at any time.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you acknowledge and agree with the terms of our engagement as described in this letter, please sign all three copies and return one copy to us and send one copy to the Tulare County Office of Education. The third copy is for your files.

Very truly yours,



M. GREEN AND COMPANY LLP  
Certified Public Accountants

RLA/pm  
Enclosures

**RESPONSE:**

This letter correctly sets forth the understanding of Tipton Elementary School District.

By: Stacey Bettencourt

Title: Superintendent



1710 Gilbreth Road  
Burlingame, CA 94010  
(650) 522-3094  
Fax: (650) 522-3080  
peerreview@calcpa.org

February 08, 2018

Lynn Lampe  
M. Green and Company, LLP  
308 S M St  
Tulare, CA 93274 5429

Dear Lynn Lampe:

It is my pleasure to notify you that on February 06, 2018, the California Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is November 30, 2020. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation and support of the profession's practice-monitoring programs.

Sincerely,

A handwritten signature in black ink that reads "Dawn E Brenner".

Dawn Brenner  
Peer Review Committee Chair  
peerreview@calcpa.org (650) 522-3094  
California Society of CPAs

CC: David Wilson, Marla Borges

Firm Number: 900010100246

Review Number: 549925

# Grant Bennett Associates

A PROFESSIONAL CORPORATION

## Report on the Firm's System of Quality Control

August 22, 2017

To the Partners of M. Green and Company, LLP and the Peer Review Committee of the California Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of M. Green and Company, LLP (the firm) in effect for the year ended May 31, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of M. Green and Company, LLP in effect for the year ended May 31, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. M. Green and Company, LLP has received a peer review rating of *pass*.

*Grant Bennett Associates*

GRANT BENNETT ASSOCIATES  
A PROFESSIONAL CORPORATION  
Certified Public Accountants



[www.gbacpa.com](http://www.gbacpa.com)

1375 Exposition Boulevard, Suite 230  
Sacramento, CA 95815  
916/922-5109 FAX 916/641-5200

P.O. Box 223096  
Princeville, HI 96722  
888/769-7323

**GREAT DIVIDE INSURANCE COMPANY**  
**A North Dakota Stock Corporation**  
A Member Company of W. R. Berkley Corporation

**DECLARATIONS**

**ACCOUNTANTS PROFESSIONAL LIABILITY INSURANCE POLICY**

Policy Number: CAB201019-07

Effective Date: 01/01/2021 at 12:01 A.M. Standard time at the address shown bel  
Expiration Date: 01/01/2022 at 12:01 A.M. Standard time at the address shown bel  
Retroactive Date: 07/01/1986

Item 1 - Named Insured: M. Green and Company, LLP

Item 2 - Business Address: 308 South M Street  
Tulare, CA 93274

Item 3 - Limits of Liability: \$1,500,000 Per Claim  
\$3,000,000 Policy Aggregate

Item 4 - Deductibles: \$25,000 Per Claim Deductible  
\$75,000 Policy Aggregate Deductible

Item 5 - Total Premium: \$99,132

Item 6 - The policy consists of this Declarations page, and the following policy forms and endorsements:

BDP-PL-1000-A	03/15	Accountants Professional Liability Insurance Policy
BDP-PL-2001-A (CA)	03/15	State Endorsement - California
BDP-PL-1045-A	03/15	Cyber Security Breach Civil Proceedings
BDP-PL-1034-A	08/14	Excluded Entities
BDP-PL-1056-A	06/16	Multiple Claims and Related Acts, Errors and Omissions Amendment

**PLEASE READ THESE DECLARATIONS, THE POLICY AND ENDORSEMENTS CAREFULLY.**

**Great Divide Insurance Company**



\_\_\_\_\_  
Authorized Representative

**4. ADMINISTRATIVE: Action items:**

**4.4** Add Cassandra Cunha as an Authorized Signer for Tipton Elementary School

**ADD/REMOVE AUTHORIZED SIGNERS  
FOR CALENDAR YEAR 2021**

TIPTON ELEMENTARY SCHOOL DISTRICT

To: Tulare County Superintendent of Schools  
Attention: Shelly DiCenzo, Business Services

In accordance with Education Code Section 42633, the governing board of the above school district, following its annual organizational meeting in December 2020, filed with the county superintendent of schools the verified signature of each person authorized to sign orders in its name for calendar year 2021.

This school district wishes to add the name and signature of an officer or employee to its list of authorized signers and/or remove a person from the list.


The governing board of said district, at a regular/special meeting held on the 9 day of March 2021, authorize the following person(s), whose signature appears opposite his/her name below, to sign orders in the name of said governing board and/or authorize the removal of the person(s) named below:

**ADD TO THE AUTHORIZED SIGNER LIST:**

Type or Print Name Here:

Signature Here:

- 1. Cassandra Cunha
- 2. \_\_\_\_\_
- 3. \_\_\_\_\_

  
 \_\_\_\_\_  
 \_\_\_\_\_

**REMOVE FROM THE AUTHORIZED SIGNER LIST:**

Type or Print Name Here:

- 1. \_\_\_\_\_
- 2. \_\_\_\_\_
- 3. \_\_\_\_\_

All authorized signers will be included on one sheet following the December 2021 organizational meeting of this district.

BY ORDER OF THE GOVERNING BOARD OF THE  
TIPTON ELEMENTARY SCHOOL DISTRICT

Date: March 9, 2021

By \_\_\_\_\_  
Clerk or Secretary of the Board

Distribute as follows:  
Copy to Shelly DiCenzo, TCOE Business Services – shellyd@tcoe.org



**4. ADMINISTRATIVE: Action items:**

**4.5** Consideration and Approval of Board Resolution No. 2020-2021-06, in the matter of intent to provide leave for staff for reasons relating to Coronavirus (COVID-19)

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

**IN THE MATTER OF INTENT TO PROVIDE  
LEAVE FOR STAFF FOR REASONS  
RELATING TO CORONAVIRUS (COVID-19)**

**RESOLUTION NO. 2020-2021-06**

**WHEREAS**, there exists a global pandemic arising from the Coronavirus (COVID-19);

**WHEREAS**, on April 1, 2020, the Families First Coronavirus Response Act (FFCRA) went into effect and provided for Emergency Paid Sick Leave and expanded and paid Family and Medical Leave for employees to use for absences related to COVID-19;

**WHEREAS**, the requirement to provide leaves under FFCRA expired on December 31, 2020;

**WHEREAS**, the Board recognizes that some, but not all employees utilized the Emergency Paid Sick Leave rights provided under the FFCRA prior to its expiration; and

**WHEREAS**, the Board recognizes that although the mandatory leave requirements under the FFCRA have expired, the COVID-19 pandemic continues, which may require employees to utilize leaves for COVID-19 health related absences and/or required quarantines; and

**NOW THEREFORE, BE IT RESOLVED AND ORDERED** that the Board takes the following action:

1. Between January 1, 2021 and June 30, 2021 of the 2020-2021 school year, the District shall provide a total of ten (10) days of paid COVID leave, pursuant to Education Code sections 44962, 44964, 45190 and 45199, to all certificated and classified bargaining unit employees, certificated administrators, confidential and/or classified supervisors/management to be utilized in the case of a documented COVID-19 health-related absence and/or required to quarantine and if the employee is unable to be reasonably accommodated through the interactive process and unable to perform their assigned duties. Employees who utilized Emergency Paid Sick Leave pursuant to the FFCRA prior to its expiration on December 31, 2020, will not be eligible for these leave benefits. Any employee who used some, but not all of the Emergency Paid Sick Leave rights afforded under the FFCRA prior to January 1, 2021, will be able to utilize the difference between the ten (10) days of COVID leave, as set forth above, and the number of days utilized under Emergency Paid Sick Leave pursuant to the FFCRA prior to January 1, 2021.

These COVID leave days shall be drawn prior to any other forms of paid or unpaid leave available to qualifying employees. If an employee absence is not COVID-19 health related, the employee's accrued sick leave, vacation and/or compensatory time or other appropriate leaves will be deducted, consistent with existing collective bargaining agreements, leave policies and applicable law.

These additional COVID-19 leave days will expire if not used, are not compensable, and will not rollover or accumulate in any way past June 30, 2021. Should federal or state law extend FFCRA or provide new, expanded, or additional paid COVID-19 leave prior to June 30, 2021, this section shall be null on the effective date of the new, expanded or additional paid leave law and any COVID leave utilized as of that date will be deducted from the new leave entitlement retroactively.

2. Between January 1, 2021 and June 30, 2021 of the 2020-2021 school year, District employees may use any available and accrued full pay sick leave in the case of a documented COVID-19 health-related absence and/or required quarantine if the employee is unable to be reasonably accommodated through the interactive process and unable to perform their assigned duties. These days will be available after the employee has exhausted any and all federal or state COVID-19 leave that may be allocated as well as Workers' Compensation leave, if applicable. If an absence is not COVID-19 health-related, the employee's leaves will be deducted consistent with existing collective bargaining agreements, leave policies and applicable law.

**BE IT FURTHER RESOLVED AND ORDERED** that should any portion of this Resolution be held invalid, the invalidity shall not affect other provisions or applications of the Resolution which can be given effect without the invalid provisions or application, and to this end the provisions of this Resolution are declared to be severable.

**BE IT FURTHER RESOLVED AND ORDERED** that this Resolution is an emergency measure within the mandate and jurisdiction of the Board and is necessary for the immediate welfare of the schools and pupils thereof. Therefore, this Resolution shall become effective immediately upon its adoption and shall remain in effect until repealed by formal Board action.

**PASSED AND ADOPTED** by the Board of Trustees of the Tipton Elementary School District, Tipton, California at a public meeting thereof duly called and held on March 9, 2021.

AYES: \_\_\_\_\_

NAYS: \_\_\_\_\_

ABSENT: \_\_\_\_\_

ABSTAIN: \_\_\_\_\_

I, Greg Rice, Board President of the Board of Trustees of the Tipton Elementary School District, do hereby certify that the foregoing is a full and correct copy of a Resolution adopted by the Board at a duly called and conducted meeting held on March 9, 2021.

---

Greg Rice  
President, Board of Trustees  
Tipton Elementary School District  
Tipton, California

**4. ADMINISTRATIVE: Action items:**

**4.6** Approval of Addendum to Employment Agreement with Superintendent

**TIPTON ELEMENTARY SCHOOL DISTRICT  
SUPERINTENDENT EMPLOYMENT AGREEMENT ADDENDUM**

This Employment Agreement Addendum (“Addendum”) is made and entered into between the Tipton Elementary School District (“District”) and Stacey Bettencourt (“Superintendent”).

- A. Superintendent’s employment relationship with the District is governed by a Superintendent Employment Agreement dated June 11, 2019 (the “Agreement”).
- B. Superintendent received a satisfactory written evaluation for the 2020-2021 school year.
- C. Pursuant to the satisfactory evaluation, the Board desires to extend the term of the Superintendent’s Agreement and provide Superintendent a salary increase.

Accordingly, the parties agree as follows:

- 1. Recitals. The recitals set forth above are true.
- 2. Contract Term. Based upon Superintendent’s satisfactory evaluation of the 2020-2021 school year, the Board has elected to extend the contract term of the Agreement by one (1) year; thus the Agreement will now terminate June 30, 2023.
- 3. Salary Increase. Based upon Superintendent’s satisfactory evaluation, Superintendent shall receive an increase to her base salary of one and a half percent (1.5%), resulting in an annual base salary of one hundred thirty-seven thousand twenty five dollars (\$137,025) for the 2021-2022 school year.
- 4. Impact on the Agreement. Except as set forth in this Addendum, all other terms and conditions of the Agreement shall remain in full force and effect.

Dated: March 9, 2021

**DISTRICT**

**SUPERINTENDENT**

\_\_\_\_\_  
Greg Rice  
Board President  
Tipton Elementary School District

\_\_\_\_\_  
Stacey Bettencourt  
Superintendent  
Tipton Elementary School District

\_\_\_\_\_  
Iva Sousa  
Clerk  
Tipton Elementary School District

**4. ADMINISTRATIVE: Action items:**

**4.7 School Calendar 2021-2022**

**Tipton Elementary School District Calendar 2021-2022**

	M	T	W	T	F	Instructional Days	Non Inst. Days	Significant Dates	Explanation
Aug. 2021						17	3	Aug 2, 3 or 6	1 Staff Floating Day (Class prep.)
	2	3	4	5	6			Aug 4 - 5	2 Pre-service Days
	9	10	11	12	13			Aug. 9	<b>First Day of School 1:30 Dismissal Day</b>
	16	17	18	19	20			Aug. 9, 10 & 11	1:30 Dismissal Day
	23	24	25	26	27			Aug. 19	<b>Back to School Night - 2pm Dismissal</b>
	30	31						Aug. 11 & 18	Strategic Planning- Min. Day - 1:30pm Dismissal
							Aug. 25	Staff Development - 1:30 Dismissal	
Sept. 2021			1	2	3	20	0	Sept. 6	Labor Day - No School
	6	7	8	9	10			Sept. 15	Fair Day - No School
	13	14	15	16	17			Sept. 1, 8 & 22	Strategic Planning- Min. Day - 1:30pm Dismissal
	20	21	22	23	24			Sept. 29	Staff Development - 1:30pm Dismissal
	27	28	29	30					
Oct. 2021					1	19	2	Oct. 8	End of 1st quarter (43 days)
	4	5	6	7	8			Oct. 11	Small School Staff Development
	11	12	13	14	15			Oct. 18	<b>Parent/Teacher Conf. - No School</b>
	18	19	20	21	22			Oct. 19	<b>Parent/Teacher Conf. (make-up) - 2pm Dismissal</b>
	25	26	27	28	29			Oct. 6, 13, 20 & 27	Strategic Planning- Min. Day - 1:30pm Dismissal
Nov. 2021	1	2	3	4	5	16	0	Nov. 3	Staff Development - 1:30pm Dismissal
	8	9	10	11	12			Nov. 10 & 17	Strategic Planning- Min. Day - 1:30pm Dismissal
	15	16	17	18	19			Nov. 11	Veteran's Day
	22	23	24	25	26			Nov. 19	<b>2pm Dismissal</b>
	29	30						Nov. 22 - 26	<b>Thanksgiving Holiday</b>
Dec. 2021			1	2	3	13	0	Dec. 1, 8 & 15	Strategic Planning - Min. Day - 1:30pm Dismissal
	6	7	8	9	10			Dec. 17	End of 2nd Quarter (42 days)
	13	14	15	16	17			Dec. 17	<b>2pm Dismissal</b>
	20	21	22	23	24			Dec. 20 - Jan 7	<b>Winter Vacation</b>
	27	28	29	30	31				
Jan. 2022	3	4	5	6	7	15	0		
	10	11	12	13	14			Jan. 17	Martin Luther King, Jr. Day
	17	18	19	20	21			Jan. 12 & 26	Strategic Planning- Min. Day - 1:30pm Dismissal
	24	25	26	27	28			Jan. 19	Staff Development - 1:30pm Dismissal
	31								
Feb. 2022		1	2	3	4	18	0	Feb. 7	Lincoln's Birthday - No School
	7	8	9	10	11			Feb. 9	Staff Development - 1:30pm Dismissal
	14	15	16	17	18			Feb. 14	President's Day
	21	22	23	24	25			Feb. 2, 16 & 23	Strategic Planning- Min. Day - 1:30pm Dismissal
	28							Feb. 22 & 24	<b>6-8th Parent/Teacher Conf. - 2pm Dismissal</b>
March 2022		1	2	3	4	23	0	March. 2	Staff Development - 1:30pm Dismissal
	7	8	9	10	11			March. 11	End 3rd quarter (42 days)
	14	15	16	17	18			March 9, 16, 23 & 30	Strategic Planning - Min. Day - 1:30pm Dismissal
	21	22	23	24	25			March 22 & 24	<b>Tk-5th Parent/Teacher Conf. - 2pm Dismissal</b>
	28	29	30	31					
April 2022					1	15	0	April. 6 20 & 27	Strategic Planning - Min. Day - 1:30pm dismissal
	4	5	6	7	8			April 8	2 PM Dismissal
	11	12	13	14	15			April 11 - 18	Spring Break
	18	19	20	21	22			April 18	Possible Fog Make-up Day #1
	25	26	27	28	29				
May 2022	2	3	4	5	6	21	0	May-21	Staff Development - 1:30pm Dismissal
	9	10	11	12	13			May 11, 18 & 25	Strategic Planning- Min. Day - 1:30pm Dismissal
	16	17	18	19	20			May-21	End of 4th Quarter (50 Days)
	23	24	25	26	27			May 30	Memorial Day - No School
	30	31							
June 2022			1	2	3	3	0	June 1	Strategic Planning - Min. Day - 1:30pm Dismissal
	6							June 3	Last Day/School Graduation 7pm & 1:30pm Dismissal
								June 6	Possible Fog Make-up Day #2

Total Teacher Contract Days >>	180	5	
NO SCHOOL-Vacation/Federal, Local Holiday or Parent/Teacher Conferences or Full Day Staff Development			
Staff Development Days (1:30-3:30pm) - 7 Wednesdays			
Fall & Spring Parent/Teacher Conferences - 2pm dismissal Spring: 6th-8th Feb. 22 & 24; TK-5th March 22 & 24			
Strategic Planning-Min. Day 1:30pm dismissal			



**4. ADMINISTRATIVE: Action items:**

**4.8 Covid-19 Safety Plan**

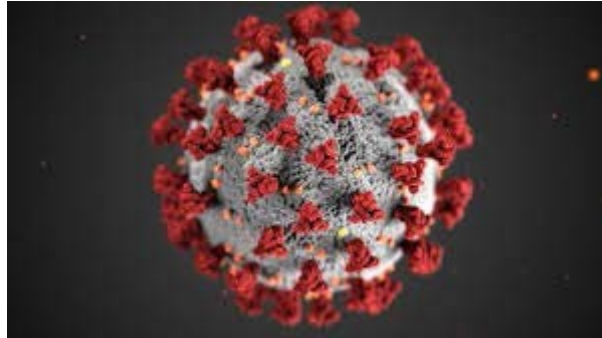


# COVID-19 SAFETY PLAN

*Tipton Elementary School*

# **COVID-19 Prevention Program (CPP)**

## **Tipton Elementary School District**



# **Covid-19 Prevention Plan**

## **(CPP)**

**Approved: January 12, 2021**

**(This plan supersedes any previous addendum to the IIPP)**

# Table of Contents

1.	Authority and Responsibility	3
2.	Identification and Evaluation of COVID-19 Hazards	3
3.	Correction of COVID-19 Hazards	3
4.	Control of COVID-19 Hazards	4
5.	Investigating and Responding to COVID-19 Cases	6
6.	System for Communicating	6
7.	Training and Instruction	7
8.	Exclusion of COVID-19 Cases	7
9.	Reporting, Recordkeeping, and Access	8
10.	Return-to-Work Criteria	8
11.	Multiple COVID-19 Infections and COVID-19 Outbreaks	8
12.	Major COVID-19 Outbreaks	10

## Appendixes

	<i>Appendix A: Identification of Covid-19 Hazards</i>	11
	<i>Appendix B: Covid-19 Inspections</i>	12
	<i>Appendix C: Investigating COVID-19 Cases</i>	13
	<i>Appendix D: COVID-19 Training Roster</i>	15

## 1. Authority and Responsibility

The Superintendent has overall authority and responsibility for implementing the provisions of this CPP in our workplace. In addition, all managers and supervisors are responsible for implementing and maintaining the CPP in their assigned work areas and for ensuring employees receive answers to questions about the program in a language they understand.

All employees are responsible for using safe work practices, following all directives, policies, and procedures, and assisting in maintaining a safe work environment.

## 2. Identification and Evaluation of COVID-19 Hazards

We will implement the following in our workplace:

- Conduct workplace-specific evaluations using the **Appendix A: Identification of Covid-19 Hazard** form.
- Evaluate employees' potential workplace exposures to all persons at, or who may enter, our workplace.
- Review applicable orders and general and industry-specific guidance from the State of California, Cal/OSHA, and the local health department related to COVID-19 hazards and prevention.
- Evaluate existing COVID-19 prevention controls in our workplace and the need for different or additional controls.
- Conduct periodic inspections using the **Appendix B: Covid-19 Inspection** form.
- As needed to identify unhealthy conditions, work practices, and work procedures related to COVID-19 and to ensure compliance with our COVID-19 policies and procedures.

### Employee Participation

Employees and their authorized employees' representatives are encouraged to participate in the identification and evaluation of COVID-19 hazards by having representatives on the safety committee. All employees will be encouraged to participate in identification of COVID-19 hazards.

### Employee Screening

We screen our employees by having them self-screen daily according to CDPH guidelines. Each employee has completed a return to work affirmation that has been submitted to the Superintendent. If a staff member answers yes to any of the questions, he or she must contact an administrator. Persons with any COVID symptoms will be treated presumptively as if positive for COVID19. They will be asked to do the following:

- a. Isolate until they meet the CDC criteria of >10 days of symptom start, symptoms have improved, and no fever in the last 24 hours.
- b. Person may return sooner than 10 days with a negative COVID test (testing recommended) or a doctor's note plus no fever, without medication, in the last 24 hours and symptoms have improved per the school sick protocol.

## 3. Correction of COVID-19 Hazards

- Unsafe or unhealthy work conditions, practices or procedures will be documented on the **Appendix B: Covid-19 Inspections** form and corrected in a timely manner based on the severity of the hazards, as follows:
  - The severity of the hazard will be assessed, and correction time frames assigned, accordingly.
  - Individuals are identified as being responsible for timely correction.
  - Follow-up measures are taken to ensure timely correction.

## 4. Control of COVID-19 Hazards

### Physical Distancing

Where possible, we ensure at least six feet of physical distancing at all times in our workplace by:

- Allowing workers to work remotely when possible.
- Reducing the number of persons in an area at one time, including visitors.
- Visual cues such as signs and floor markings to indicate 6-foot distancing.
- Staggered arrival, departure, work, and break times.
- Adjusted work processes or procedures to allow greater distance between employees.
- Provide a map of campus showing entrances and exits.

Individuals will be kept as far apart as possible when there are situations where six feet of physical distancing cannot be achieved.

### Face Coverings

We provide clean, undamaged face coverings and ensure they are properly worn by employees over the nose and mouth when indoors, and when outdoors and less than six feet away from another person, including non-employees, and where required by orders from the California Department of Public Health (CDPH) or local health department. Each employee is given several types of face masks and a shield. Employees can request replacement masks from the administrative assistant. If an employee witnesses another employee not wearing a mask or wearing it improperly and he or she does not feel comfortable reminding the co-worker, then he or she needs to let an administrator know. The employee that gives that information will remain anonymous.

The following are exceptions to the use of face coverings in our workplace:

- When an employee is alone in a room.
- While eating and drinking at the workplace, provided employees are at least six feet apart and outside air supply to the area, if indoors, has been maximized to the extent possible.
- Employees wearing respiratory protection in accordance with CCR Title 8 section 5144 or other safety orders.
- Employees who cannot wear face coverings due to a medical or mental health condition or disability, or who are hearing-impaired or communicating with a hearing-impaired person. Alternatives will be considered on a case-by-case basis.
- Specific tasks that cannot feasibly be performed with a face covering, where employees will be kept at least six feet apart.

Any employee not wearing a face covering, face shield with a drape or other effective alternative, or respiratory protection, for any reason, shall be at least six feet apart from all other persons unless the unmasked employee, at his or her cost, is tested at least twice weekly for COVID-19 and receives a negative result each time.

### Engineering Controls

We implement the following measures for situations where we cannot maintain at least six feet between individuals:

- Individuals will wear masks or shields face covering, face shield with a drape or other effective alternative, or respiratory protection, some type of partition between the individuals will be installed.

We maximize, to the extent feasible, the quantity of outside air for our buildings with mechanical or natural ventilation systems by:

- Keeping the doors open when feasible due to air quality.
- Increase the cleaning/replacement of all ventilation filters, as well as the maintenance.
- Reprogram the thermostats to keep the HVAC fan system on in classrooms

## **Cleaning and Disinfecting**

The District recognizes that high traffic – high touch common areas in the workplace need, to the extent possible, cleaning and disinfecting to limit the spread of the COVID-19 virus.

The District will assign personnel and establish routine schedules to clean and disinfect common surfaces and objects in the workplace. We implement the following cleaning and disinfection measures:

- Tipton will establish routine schedules to clean and disinfect common surfaces and objects in the workplace.
- This includes but is not limited to:
  - Tools, machinery, containers, desktops, counters, tables, chairs, benches, door handles, knobs, doorbells, drinking fountains, appliances such as coffee pot or microwave, refrigerators, vending machines, portable restroom and bathroom surfaces, automobiles-inside and out, and trash cans.
- The process of disinfecting includes providing disinfecting products, and PPE required for their safe use along with review of manufacturer instructions or protocols for proper use.
- All custodial/maintenance staff will be trained on the cleaning plan and proper cleaning, sanitizing and disinfecting according to our risk manager and state guidelines.
- Staff is to email the office and, or the Director of MOT for PPE, and, or cleaning supplies, if they run out during the day, before they are replenished.
- Good Sanitation Practices will be followed:
  - Check restroom facilities frequently and make sure they are clean and sanitary
  - Assign an employee to check restrooms, open doors, re-stock toilet paper, clean and sanitize as necessary
  - Make sure handwashing areas have plenty of soap, paper towels and that someone is cleaning and sanitizing
  - Make sure handwashing supplies are re-stocked regularly
  - Assign an employee to oversee appropriate PPE including but not limited to gloves and facial coverings
  - Sanitize frequently

Should we have a COVID-19 case in our workplace, we will implement the following procedures:

- Temporarily close the general area where the infected employee worked until cleaning is completed.
- After 24 hours or as practical, the room will be cleaned and sanitized to the state mandated standards with the assigned custodial staff wearing the appropriate safety gear to sanitize.
- Campus will be closed if need be according to the regulations.
- All employees and contractors, that could have possible exposure, will receive notice of the possible exposure.
- Contact tracing will immediately be put into operation and work with the County Health Department.
- District custodian personnel cleaning the area should be equipped with the proper personal protective equipment for COVID-19 disinfection (gloves, eye protection, or mask, as needed).
- Staff will be trained according to our risk manager and state guidelines

## **Shared Tools, Equipment and Personal Protective Equipment (PPE)**

PPE must not be shared, e.g., gloves, goggles, and face shields.

- Tipton will establish routine schedules to clean and disinfect common surfaces and objects in the workplace.
- Where there must be sharing, the items will be disinfected between uses. Such items include but not limited to, tools, machinery, containers, desktops, counters, tables, chairs, benches, door handles, knobs, doorbells, drinking fountains, appliances, (such as coffee pot or microwave, refrigerators, vending machines), phones, headsets, desks, keyboards, writing materials, and bathroom surfaces, and trash cans.
- Sharing of vehicles will be minimized to the extent feasible, and high-touch points (for example, steering wheel, door handles, seatbelt buckles, armrests, shifter, etc.) will be disinfected between users.
- The process of disinfecting includes providing disinfecting products, and PPE required for their safe use along with review of manufacturer instructions or protocols for proper use.

### **Hand Sanitizing**

In order to implement effective hand sanitizing procedures, we:

- Evaluate handwashing facilities.
- Determine the need for additional handwashing or sanitizing facilities.
- Encourage and allowing time for employee handwashing.
- Provide employees with an effective hand sanitizer and prohibit hand sanitizers that contain methanol (i.e. methyl alcohol).
- Encourage employees to wash their hands for at least 20 seconds each time.

### **PPE Used to Control Employees' Exposure to COVID-19**

We evaluate the need for PPE (such as gloves, goggles, and face shields) as required by CCR Title 8, section 3380, and provide such PPE as needed.

When it comes to respiratory protection, we evaluate the need in accordance with CCR Title 8 section 5144 when the physical distancing requirements are not feasible or maintained.

We provide and ensure use of eye protection and respiratory protection in accordance with section 5144 when employees are exposed to procedures that may aerosolize potentially infectious material such as saliva or respiratory tract fluids.

## **5. Investigating and Responding to COVID-19 Cases**

This will be accomplished by using the ***Appendix C: Investigating COVID-19 Cases*** form.

Employees who had potential COVID-19 exposure in our workplace will be:

- Offered COVID-19 testing at no cost during their working hours. An administrator will give the employee options of where he or she can go to have the test completed. The employee will give their supervisor or administrator the results.
- The information on benefits described in Training and Instruction, and Exclusion of COVID-19 Cases, below, will be provided to them.

## **6. System of Communicating**

Our goal is to ensure that we have effective two-way communication with our employees, in a form they can readily understand, and that it includes the following information:

- Employees should report COVID-19 symptoms and possible hazards to their supervisor or principal by phone.
- That employees can report symptoms and hazards without fear of reprisal.



- Employees with medical or other conditions that put them at increased risk of severe COVID-19 illness should contact the Superintendent to determine if accommodations are needed and whether they can be met.
- Where testing is not required, employees can access COVID-19 testing through any publically available testing site. The following link to all testing sites available in Tulare County is posted on the District website for all to access:  
<https://covid19.tularecounty.ca.gov/covid-19-testing-sites/>.
- In the event we are required to provide testing because of a workplace exposure or outbreak, we will communicate the plan for providing testing and inform affected employees of the reason for the testing and the possible consequences of a positive test. An administrator will notify employees of the workplace exposure or outbreak and arrange a time and give the employee options of which testing sites he or she can get tested at. At the same time, the administrator will explain the process of waiting for the test and what happens in the event of a positive case, including length of leave, leaves available to use and pay according to laws and regulations.
- Employees will receive information about COVID-19 hazards (including other employers and individuals in contact with our workplace) potential exposures, what is being done to control those hazards, and our COVID-19 policies and procedures.
- Employees will receive regular updates on any changes to laws or regulations that may affect the employees.

## 7. Training and Instruction

We will provide effective training and instruction that includes:

- Our COVID-19 policies and procedures to protect employees from COVID-19 hazards.
- Information regarding COVID-19-related benefits to which the employee may be entitled under applicable federal, state, or local laws.
- The fact that:
  - COVID-19 is an infectious disease that can be spread through the air.
  - COVID-19 may be transmitted when a person touches a contaminated object and then touches their eyes, nose, or mouth.
  - An infectious person may have no symptoms.
- Methods of physical distancing of at least six feet and the importance of combining physical distancing with the wearing of face coverings.
- The fact that particles containing the virus can travel, especially indoors, so physical distancing must be combined with other controls, including face coverings and hand hygiene, to be effective.
- The importance of frequent hand washing with soap and water for at least 20 seconds and using hand sanitizer when employees do not have immediate access to a sink or hand washing facility, and that hand sanitizer does not work if the hands are soiled.
- Protective equipment - face coverings are intended to primarily protect other individuals from the wearer of the face covering.
- COVID-19 symptoms, and the importance of obtaining a COVID-19 test and not coming to work if the employee has COVID-19 symptoms.
- Proper use of wearing an N95 mask and cleaning/sanitizing procedures and protective gear.
- **Appendix D: COVID-19 Training Roster** will be used to document this training

## 8. Exclusion of COVID-19 Cases from Work

Where we have a COVID-19 case in our workplace, we will limit transmission by:

- Ensuring that COVID-19 cases are excluded from the workplace until our return-to-work requirements are met.

- Excluding employees with COVID-19 exposure from the workplace for 14 days after the last known COVID-19 exposure to a COVID-19 case.
- Continuing and maintaining an employee's earnings, seniority, and all other employee rights and benefits whenever we've demonstrated that the COVID-19 exposure is work related. This will be accomplished by employer-provided employee sick leave benefits, payments from the budget or any funds allocated by the federal or state permitted by law and when not covered by workers' compensation.
- Providing employees at the time of exclusion with information on available benefits.

## 9. Reporting, Recordkeeping, and Access

It is our policy to:

- Report information about COVID-19 cases at our workplace to the local health department whenever required by law, and provide any related information requested by the local health department.
- Report immediately to Cal/OSHA any COVID-19-related serious illnesses or death, as defined under CCR Title 8 section 330(h), of an employee occurring in our place of employment or in connection with any employment.
- Maintain records of the steps taken to implement our written COVID-19 Prevention Program in accordance with CCR Title 8 section 3203(b).
- Make our written COVID-19 Prevention Program available at the workplace to employees, authorized employee representatives, and to representatives of Cal/OSHA immediately upon request.
- Use the **Appendix C: Investigating COVID-19 Cases** form to keep a record of and track all COVID-19 cases. The information will be made available to employees, authorized employee representatives, or as otherwise required by law, with personal identifying information removed.

## 10. Return-to-Work Criteria

- COVID-19 cases with COVID-19 symptoms will not return to work until all the following have occurred:
  - At least 24 hours have passed since a fever of 100.4 or higher has resolved without the use of fever-reducing medications.
  - COVID-19 symptoms have improved.
  - At least 10 days have passed since COVID-19 symptoms first appeared.
- COVID-19 cases who tested positive but never developed COVID-19 symptoms will not return to work until a minimum of 10 days have passed since the date of specimen collection of their first positive COVID-19 test.
- A negative COVID-19 test will not be required for an employee to return to work.
- If an order to isolate or quarantine an employee is issued by a local or state health official, the employee will not return to work until the period of isolation or quarantine is completed or the order is lifted. If no period was specified, then the period will be 10 days from the time the order to isolate was effective, or 14 days from the time the order to quarantine was effective.

## 11. Multiple COVID-19 Infections and COVID-19 Outbreaks

This section applies if the workplace is identified by a local health department as the location of a COVID-19 outbreak, or there are three or more COVID-19 cases in your workplace within a 14-day period.

This section of CPP will stay in effect until there are no new COVID-19 cases detected in our workplace for a 14-day period.

### COVID-19 Testing

- We will offer COVID-19 testing to all employees in our exposed workplace except for employees who were not present during the period of an outbreak identified by a local health department or the relevant 14-day period. COVID-19 testing will be provided at no cost to employees during employees' working hours.
- In the event of an outbreak triggered by three or more cases in a 4-day period present in the same exposed workplace, COVID-19 testing consists of the following:
  - All employees in our exposed workplace will be immediately tested and then tested again one week later in a confidential manner. Negative COVID-19 test results of employees with COVID-19 exposure will not impact the duration of any quarantine period required by, or orders issued by, the local health department.
  - After the first two COVID-19 tests, we will continue to provide COVID-19 testing of employees who remain at the workplace in a confidential manner and as required by law or required by the local health department, until there are no new COVID-19 cases detected in our workplace for a 14-day period.

### **Exclusion of COVID-19 Cases**

We will ensure COVID-19 cases and employees who had COVID-19 exposure are excluded from the workplace in accordance with our CPP Exclusion of COVID-19 Cases and Return-to-Work Criteria requirements, and local health officer orders if applicable.

### **Investigation of Workplace COVID-19 Illness**

We will immediately investigate and determine possible workplace-related factors that contributed to the COVID-19 outbreak in accordance with our CPP Investigating and Responding to COVID-19 Cases.

### **COVID-19 Investigation, Review and Hazard Correction**

In addition to our CPP Identification and Evaluation of COVID-19 Hazards and Correction of COVID-19 Hazards, we will immediately perform a review of potentially relevant COVID-19 policies, procedures, and controls and implement changes as needed to prevent further spread of COVID-19. The investigation and review will be documented and include:

- Investigation of new or unabated COVID-19 hazards including:
  - Our leave policies and practices and whether employees are discouraged from remaining home when sick.
  - Our COVID-19 testing policies.
  - Insufficient outdoor air.
  - Insufficient air filtration.
  - Lack of physical distancing.
- Updating the review:
  - Every thirty days that the outbreak continues.
  - In response to new information or to new or previously unrecognized COVID-19 hazards.
  - When otherwise necessary.
- Implementing changes to reduce the transmission of COVID-19 based on the investigation and review. We will consider:
  - Moving indoor tasks outdoors or having them performed remotely.
  - Increasing outdoor air supply when work is done indoors.
  - Improving air filtration.
  - Increasing physical distancing as much as possible.
  - Respiratory protection.

### **Notifications to the Local Health Department**

- Immediately, but no longer than 48 hours after learning of three or more COVID-19 cases in our workplace, we will contact the local health department for guidance on preventing the further spread of COVID-19 within the workplace.
- We will provide to the local health department the total number of COVID-19 cases and for each COVID-19 case, the name, contact information, occupation, workplace location, business address, the hospitalization and/or fatality status, and any other information requested by the local health department. We will continue to give notice to the local health department of any subsequent COVID-19 cases at our workplace.

## **12. Major COVID-19 Outbreaks**

This section applies should your workplace experience 20 or more COVID-19 cases within a 30-day period.

This section of CPP will stay in effect until there are no new COVID-19 cases detected in our workplace for a 14-day period.

### **COVID-19 Testing**

We will provide twice a week COVID-19 testing, or more frequently if recommended by the local health department, to all employees present at our exposed workplace during the relevant 30-day period(s) and who remain at the workplace. COVID-19 testing will be provided at no cost to employees during employees' working hours.

Exclusion of COVID-19 Cases

We will ensure COVID-19 cases and employees with COVID-19 exposure are excluded from the workplace in accordance with our CPP Exclusion of COVID-19 Cases and Return-to-Work Criteria, and any relevant local health department orders.

### **Investigation of Workplace COVID-19 Illnesses**

We will comply with the requirements of our CPP Investigating and Responding to COVID-19 Cases. COVID-19 Hazard Correction

In addition to the requirements of our CPP Correction of COVID-19 Hazards, we will take the following actions:

- In buildings or structures with mechanical ventilation, we will filter recirculated air with Minimum Efficiency Reporting Value (MERV) 13 or higher efficiency filters if compatible with the ventilation system. If MERV-13 or higher filters are not compatible with the ventilation system, we will use filters with the highest compatible filtering efficiency.
- We will determine the need for a respiratory protection program or changes to an existing respiratory protection program under CCR Title 8 section 5144 to address COVID-19 hazards.
- We will evaluate whether to halt some or all operations at our workplace until COVID-19 hazards have been corrected
- Implement any other control measures deemed necessary by Cal/OSHA.

### **Notifications to the Local Health Department**

We will comply with the requirements of our Multiple COVID-19 Infections and COVID-19 Outbreaks-Notifications to the Local Health Department.

## Appendix A: Identification of COVID-19 Hazards

All persons, regardless of symptoms or negative COVID-19 test results, will be considered potentially infectious. Particular attention will be paid to areas where people may congregate or come in contact with one another, regardless of whether employees are performing an assigned work task or not. For example: meetings, entrances, bathrooms, hallways, aisles, walkways, elevators, break or eating areas, cool-down areas, and waiting areas.

Evaluation of potential workplace exposure will be to all persons at the workplace or who may enter the workplace, including coworkers, employees of other entities, members of the public, students, and independent contractors. We will consider how employees and other persons enter, leave, and travel through the workplace, in addition to addressing fixed work locations.

**Person(s) Conducting the Evaluation:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Name(s) of employee and authorized employee representative that participated:**

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Interaction, area, activity, work task, process, equipment, and material that potentially exposes employees to COVID-19 hazards	Places and times	Potential for COVID-19 exposures and employees affected, including members of the public and employees of other employers	Existing and/or additional COVID-19 prevention controls, including barriers, partitions and ventilation

## Appendix B: COVID-19 Inspections

Person(s) Conducting the Inspection: \_\_\_\_\_

Name of Location Inspected: \_\_\_\_\_

Exposure Controls	Status	Person Assigned to Correct	Date Corrected
<b>Engineering</b>			
Barriers/partitions			
Ventilation (amount of fresh air and filtration maximized)			
Additional room air filtration			
<b>Administrative</b>			
Physical distancing			
Surface cleaning and disinfection			
Hand washing facilities			
Disinfecting and hand sanitizing solutions being used according to manufacturer instructions			
<b>PPE</b>			
Face coverings			
Gloves			
Face shields/goggles			
Respiratory protection			

## Appendix C: Investigating COVID-19 Cases

All personal identifying information of COVID-19 cases or symptoms will be kept confidential. All COVID-19 testing or related medical services provided by us will be provided in a manner that ensures the confidentiality of employees, with the exception of unredacted information on COVID-19 cases that will be provided immediately upon request to the local health department, CDPH, Cal/OSHA, the National Institute for Occupational Safety and Health (NIOSH), or as otherwise required by law.

All employees' medical records will also be kept confidential and not disclosed or reported without the employee's express written consent to any person within or outside the workplace, with the following exceptions: (1) Unredacted medical records provided to the local health department, CDPH, Cal/OSHA, NIOSH, or as otherwise required by law immediately upon request; and (2) Records that do not contain individually identifiable medical information or from which individually identifiable medical information has been removed.

**Person(s) Conducting the Investigation:** \_\_\_\_\_

**Name(s) of staff involved in the investigation:**

_____	_____	_____
_____	_____	_____
_____	_____	_____

**Date:** \_\_\_\_\_

**Employee Name:** \_\_\_\_\_

**Occupation/Job Title:** \_\_\_\_\_

**Was COVID-19 test offered?**    Yes    No

**Date the case first had one or more COVID-19 symptoms:** \_\_\_\_\_

**Date and time the COVID-19 was last present in the workplace:** \_\_\_\_\_

**Date of the positive or negative test and/or diagnosis:** \_\_\_\_\_

**Information received regarding COVID-19 test results and onset of symptoms.**    Yes    No

If yes, attach documentation

**Results of the evaluation of the COVID-19 case and all locations at the workplace that may have been visited by the COVID-19 case during the high-risk exposure period, and who may have been exposed (attach additional information):**

Notice given (within one business day, in a way that does not reveal any personal identifying information of the COVID-19 case) of the potential COVID-19 exposure to:

All employees who may have had COVID-19 exposure and their authorized representatives.	Date:	
	Names of employees that were notified:	

Independent contractors and other employers present at the workplace during the high-risk exposure period.	Date:	
	Names of employees that were notified:	

What were the workplace conditions that could have contributed to the risk of COVID-19 exposure?

What could be done to reduce exposure to COVID-19?

Was local health department notified? Yes N Date: \_\_\_\_\_





Date: January 20, 2020

## 2021 COVID-19 School Guidance Checklist

Name of Local Educational Agency or Equivalent:

Tipton Elementary School District

Number of schools:

1

Enrollment:

527

Superintendent (or equivalent) Name:

Stacey Bettencourt

Address:

370 N. Evans Rd

Phone Number:

559-752-4213

City

Tipton

Email:

sbettencourt@tipton.k12.ca.us

Date of proposed reopening:

November 9, 2020

County:

Tulare

Current Tier:

Purple

*(please indicate Purple, Red, Orange or Yellow)*

Type of LEA:

K-8

Grade Level (check all that apply)

TK

2<sup>nd</sup>

5<sup>th</sup>

8<sup>th</sup>

11<sup>th</sup>

K

3<sup>rd</sup>

6<sup>th</sup>

9<sup>th</sup>

12<sup>th</sup>

1<sup>st</sup>

4<sup>th</sup>

7<sup>th</sup>

10<sup>t</sup>

This form and any applicable attachments should be posted publicly on the website of the local educational agency (or equivalent) prior to reopening or if an LEA or equivalent has already opened for in-person instruction. For those in the Purple Tier, materials must additionally be submitted to your local health officer (LHO), local County Office of Education, and the State School Safety Team prior to reopening.

The email address for submission to the State School Safety for All Team for LEAs in Purple Tier is [K12csp@cdph.ca.gov](mailto:K12csp@cdph.ca.gov)

**LEAs or equivalent in Counties with a case rate  $\geq 25/100,000$  individuals can submit materials but cannot re-open a school until the county is below 25 cases per 100,000 (adjusted rate) for 5 consecutive days.**

### **For Local Educational Agencies (LEAs or equivalent) in ALL TIERS:**

X I, Stacey Bettencourt, post to the website of the local educational agency (or equivalent) the COVID Safety Plan, which consists of two elements: the **COVID-19 Prevention Program (CPP)**, pursuant to CalOSHA requirements, and this **CDPH COVID-19 Guidance Checklist** and accompanying documents, which satisfies requirements for the safe reopening of schools per CDPH [Guidance on Schools](#). For those seeking to open while in the Purple Tier, these plans have also been submitted to the local health officer (LHO) and the State School Safety Team.

I confirm that reopening plan(s) address the following, consistent with guidance from the California Department of Public Health and the local health department:

X **Stable group structures (where applicable):** How students and staff will be kept in stable groups with fixed membership that stay together for all activities (e.g., instruction, lunch, recess) and minimize/avoid contact with other groups or individuals who are not part of the stable group.

Each classroom of students will remain as a group for the entirety of the school day. For breakfast, students will sanitize as they enter the campus. After sanitizing their hands, students will receive a pre-packaged breakfast in a Grab-N-Go bag. Students will go directly to class adhering to the social distancing marks on the walkway and direction arrows indicating traffic patterns. Students will take their breakfast to the classroom to eat at their desk. Students will remove their masks prior to eating. When students finish their breakfast, they will put their face masks back on. Students will place trash in waste can, adhering to traffic patterns established by the teacher.

For lunch, students will walk to the multipurpose room adhering to the social distancing marks and traffic pattern arrows on the ground. Students will sanitize their hands on the way into the multipurpose room. Students will wear face masks until they are seated to eat. They will wait in line adhering to the social distancing stickers on the floor. Students will take prepackaged lunches and sit at an appropriately distance seat at a table. Students will be seated with their cohort. Lunch and recess times are staggered by grade levels. All students will remain with their cohort during recess times.

Please provide specific information regarding:

How many students and staff will be in each planned stable, group structure? (If planning more than one type of group, what is the minimum and maximum number of students and staff in the groups?)

Each class in grades Tk-5 grade have a minimal number of students in each class. Each class has one teacher and in some cases has one adult instructional aide. All students participate in a hybrid model where one group of students attend Monday and Tuesday and the other group attend Thursday and Friday. Each class ranges from 6 to 13 students per class. All students participate in distance learning on Wednesday.

If you have departmentalized classes, how will you organize staff and students in stable groups?

When Tipton school is able to bring back 7th and 8th grade, our departmentalized classes are in grades 6, 7, and 8. Each class will facilitate up to 12 students and one teacher. Each group of students will remain in the student group for each core class. The student groups will remain in the same class for the duration of the quarter.

If you have electives, how will you prevent or minimize in-person contact for members of different stable groups?

When Tipton school is able to bring back 7th and 8th grade, each group of students will enter class and exit class as a group. One group will not enter the classroom before all students from the previous group has left the classroom. Students will move from one class to another at assigned times as a stable group. Teachers will remain in their assigned classroom for instruction. Students and teacher will sanitize hands prior to entering class and sanitize as they exit the class. Desks will be sanitized in between each group of students.

X **Entrance, Egress, and Movement Within the School:** How movement of students, staff, and parents will be managed to avoid close contact and/or mixing of cohorts.

Staggered start and end times for each grade level have been established to limit the number of students entering and exiting campus. There are three designated entrances and exits for students. Bus riders will be the only students dropped off and picked up each day next to the multipurpose room. Three other entrances and exits will be used by students walking or being dropped off. Parents will be able to pull into the circle drive on South Woods Avenue to drop off and pick up their child. Students will be taken to their dismissal point by teachers or designated staff members. Staff will wait with students until all students are picked up. If students are not picked up by a reasonable time staff will bring students to the front of the office and notify office staff. Kindergarten parents will drop of their child at the north gate on Evans Road located at the circle driveway. Students will walk to their designated classroom. We will use walkie/talkies to call the students out of the Kindergarten classroom to meet their parents at the gate. Parents will need to socially distance while waiting for their student. Socially distant markers have been placed along the sidewalks and outside classrooms to ensure students maintain 6ft of distance. Arrows have been added to direct the flow of traffic around campus. Teachers and staff should limit their travels around campus and to and from common areas (office) to those essential needs. Staff will make every effort to consolidate trips to the office and copy areas.

X **Face Coverings and Other Essential Protective Gear:** How CDPH's face covering requirements will be and enforced for staff and students.satisfied

Staff should teach and reinforce the use of face coverings, masks, or face shields. Face coverings are most essential when physical distancing is not practicable. Food service workers and staff in routine contact with the public (e.g., front office) need to wear facial coverings. Staff working in isolation (i.e., dedicated office, classroom with nobody else present, etc.) may remove their face coverings until they leave that setting or when other people enter their area. Food Service employees must wear face masks and gloves when preparing, delivering, or serving food. Bus drivers must wear face coverings while driving a bus with students on board. All staff should have a mask with them at all times.

Face coverings are required at all times for all students while riding the bus and while on campus. Students will be provided a mask but are encouraged to use their own. Students are encouraged to use a cloth face covering. We have extra cloth masks as well as disposable masks for all students and staff, which are located in the main office. All school buses will have extra disposable masks if needed. Staff have been provided a face shield and disposable masks. All employees who are taking student temperatures as they enter the school grounds will wear a mask. Students will remove their mask in prior to eating. Once the student has finished eating, they will be asked to put their mask back on.

X **Health Screenings for Students and Staff:** How students and staff will be screened for symptoms of COVID-19 and how ill students or staff will be separated from others and sent home immediately.

All employees are to complete the Return to Work Affirmation. Employees must conduct a daily self-assessment to ensure that they are well enough and symptom free and able to come to work. This is a mandatory requirement. All students will do a self-check daily before coming to school. All students will have their temperature taken prior to boarding the school bus and arriving on campus. The protocol is as follows:  
1. Temperature checks with touchless thermometer will be taken at the gate or when getting on the bus. Parents are strongly encouraged to take their child's temperature before getting in the car or coming to the

bus stop to ensure they do not have a fever. If a student has a temperature of 100.4 F or higher, the student must stay home. They must be free of a temperature for 24 hours without fever-reducing medication, before they return to school.

- a. Parents who are dropping off their students must wait for staff to take the students temperature before they leave.
- b. If a student's temperature is higher than 100.4, they will automatically be returned to the car. If they are a bus rider and the parent/guardian is present, they will be returned to their parent/guardian. If no parent/guardian is present the student will be placed in a seat away from others. The bus driver will notify the office so that parents/guardians may be contacted and directed to pick up their child at the main office. Students will be brought immediately to the isolation room located next to the main office once the bus arrives on campus. They will remain there until they are picked up. If the student is a walker and has a fever they will be brought immediately to the isolation room and parents/guardians will be called for pick up. Parents are to pick up their child immediately after receiving a phone call from the school.
- c. Students who show signs of illness during the school day, have a temperature of 100.4F, or higher will be sent home from school. The student shall wear his/her face mask/face shield and the student shall be isolated from the non-ill students until parent pick up. A staff member should contact parents or guardians immediately for pick-up of the student. Students who need to be sent home due to illness will be assessed and then isolated as per district health office guidelines. Other non-illness student health needs will be initially checked by trained staff and sent to the office only when necessary. Minor injuries or other issues will be treated when the office is clear of students with fever.
- d. When positive cases in staff or students arise, health personnel or other designated staff will determine the impact of the situation, in conjunction, with the Tulare County Health Department to advise on the next step. Next steps may include keeping a student quarantined, closing a classroom, or closing a grade level. A last resort would be to close the school entirely should the administration deem it necessary after consultation with health officials.
- e. Staff who show signs of illness or have a temperature of 100.4F or higher should not come to school, or if already at school, should go home immediately.
- f. Staff are considered sick when there are symptoms of illness, even mild symptoms. Staff with symptoms of illness are to stay home from work and use their appropriate leave entitlement.
- g. Staff may return to work 24 hours after he/she no longer has a fever and is not using any fever reducing medication.
- h. If a person who has been at school is confirmed (or suspected) to be infected with COVID-19, the Administration must be informed in order to ensure proper leave benefits are applied and any legal notices are given.
- i. It is recommended that a person with diagnosed COVID-19 isolates themselves as much as possible in their home away from other family members and avoid all physical contact with others in the home.

**X Healthy Hygiene Practices:** The availability of handwashing stations and hand sanitizer, and how their safe and appropriate use will be promoted and incorporated into routines for staff and students.

Each classroom and restroom are equipped with sinks that include soap and paper towels. Hand sanitizer will be placed inside each classroom entry door. Free standing hand sanitizing stations are being positioned around the campus for easy access. Upon entering the classroom, all students will wash their hands or use hand sanitizer (gel in, gel out). Staff will teach students to use tissue to wipe their nose and to cough/sneeze inside a tissue or their elbow. Tissue should be thrown away in the trashcan when students are finished using it and sanitize their hands. Students and staff should wash their hands before and after eating; after coughing or sneezing; after being outside; and before and after using the restroom. Students and staff should wash their hands for 20 seconds with soap, rubbing thoroughly after application, and use paper towels (or single use cloth

towels) to dry hands thoroughly. Hand washing should be done frequently throughout the day. Staff should model, practice, and monitor proper handwashing. Before returning to in-person instruction, teachers will conduct an online lesson with their students to preview the safety protocols before students return to school as well as a lesson on hand washing and proper use of wearing a mask. Videos are available on the TESD website regarding staying home when you are sick, washing hands, and wearing cloth face covering.

Staff that will be conducting health assessment of persons exhibiting COVID symptoms will wear appropriate PPE, which include a face shield, surgicalmask (N95 if available) gloves+/- gown as needed.

- X **Identification and Tracing of Contacts:** Actions that staff will take when there is a confirmed case. Confirm that the school(s) have designated staff persons to support contact tracing, such as creation and submission of lists of exposed students and staff to the local health department and notification of exposed persons. Each school must designate a person for the local health department to contact about COVID-19.

The Superintendent, Stacey Bettencourt will immediately notify the Tulare County Public Health Liaison and the school nurse. Superintendent, Stacey Bettencourt and the Principal, Dr. Cherie Solian, are the contact tracers for Tipton Elementary School and will conduct all the contact tracing in consultation with TCHHSA. In the event that both Stacey Bettencourt and Dr. Cherie Solian are unavailable, MOT Director, Fausto Martin and Resource Teacher, Desiree Heinks will conduct contact tracing. These officials will help administrators determine a course of action for the school.

Steps of Contact Tracing:

1. Asses the risk – identify close contacts, create a list, take action
2. Identify close contact – was the person within 6 feet for more than 15 minutes cumulatively within a 24-hour period. Were they wearing a mask?
3. Identify exposure locations – classroom, bus, entrance, exit and or common areas etc.
4. Start the Facility Contact List Risk Assessment Spreadsheet – risk level- high or low?

Specific Time/Distance, PPE and Description

- a. If high – 14 day quarantine
  - b. If low – remain in school and monitor symptoms
5. Be prepared to take action
- a. Confirmed Positive – Isolate
  - b. High Risk – Quarantine
  - c. Low Risk – Monitor Symptoms

\*\* All high risk contacts will need to be recommended COVID tested by the end of the quarantine.

- X **Physical Distancing:** How space and routines will be arranged to allow for physical distancing of students and staff.

All desks have been arranged in each classroom observing 6 feet of social distancing. Tape or floor decals will be used to indicate the 6 feet of distance that must be maintained in the office or waiting in lines and around campus. Acrylic dividers will be used in the front office to ensure safety to our office staff when needing to deal directly with a family member or student at the office. Posters will be posted around campus to remind everyone to social distance by 6 ft. and to wear a mask. Staff members observe distancing in all shared spaces such as the teacher work room and in hallways. If teachers need to speak with one another they will observe the 6ft of distance and meet outside when practicable. It is encouraged to use zoom or phone communication rather than speak to each other in person. An acrylic divider has been placed on the front counter of the office as well as personal desks to ensure safety to our office personnel. There is only one entrance and exit to the front office. A sign is posted on the window next to the main office door that states only 2 people are allowed in the office at one time along with wearing a mask and social distance reminders. Signs are posted next to each student restroom limiting students to only two individuals at a time in the restroom. In an effort to reduce the chance of exposure to COVID-19 and other illnesses, visitors and volunteers will not be permitted

without the consent of school administration. This also includes parents dropping off or picking up students. Students will have to enter campus without parents, and parents must wait for students in assigned areas for pick up. All parent teacher conferences will be held over the phone or via Google Meets/Zoom video conferencing. All staff and teacher meetings along with any school sponsored parent meetings will be held through Zoom video conferencing.

Please provide the planned maximum and minimum distance between students in classrooms.

Maximum:  feet

Minimum  feet

If this is less than 6 feet, please explain why it is not possible to maintain a minimum of at least 6 feet.

In order to accommodate in person learning some classrooms may need to have desks 4 feet apart due to the number of students in the classroom.

**X** **Staff Training and Family Education:** How staff will be trained and families will be educated on the application and enforcement of the plan.

Staff were trained on new guidelines and procedures for health and safety before the beginning of the school year. Each staff member was assigned an online training through Keenen and Associates as well as a safety training provided by our school nurse. This training included COVID-19 procedures and safety protocols. All families were provided an updated student handbook, which was approved by the School Board that included a section on school procedures and rules during distance learning. The school website has a variety of resources available to parents and the community.

**Testing of Staff:** How school officials will ensure that students and staff who have symptoms of COVID-19 or have been exposed to someone with COVID-19 will be rapidly tested and what instructions they will be given while waiting for test results. Below, please describe any planned periodic asymptomatic staff testing cadence.

TESD will follow the provisions mandated by CalOsha and CDHP. TESD will direct every staff member to to be tested for COVID-19, who are in the affected cohort (work area) if there is a major outbreak (20 positive cases within a 14 day period). TESD will direct staff to be tested if there is an outbreak of 3 or more positive cases with in a 14 day period. The District will offer reimbursement of testing cost, if a staff member is exposed at work. Tipton will also encourage testing for those demonstrating Covid-19 symptoms. Administration will communicate with each staff member affected to give him or her information regarding testing sites and what to do while waiting for results. TESD is partnering with Tipton Clinic at 575 N Thompson Road in Tipton for staff testing in the event of an outbreak. A list of free testing locations can be found on the district's website.

Staff asymptomatic testing cadence. Please note if testing cadence will differ by tier:

**Testing of Students:** How school officials will ensure that students who have symptoms of COVID-19 or have been exposed to someone with COVID-19 will be rapidly tested and what instructions they will be given while waiting for test results. Below, please describe any planned periodic asymptomatic student testing cadence.

As stated in Tipton Elementary School's Reopen Plan, office staff will communicate with and encourage parents/guardians regarding testing, for students who show symptoms of COVID-19.



Planned student testing cadence. Please note if testing cadence will differ by tier:

**Identification and Reporting of Cases:** At all times, reporting of confirmed positive and suspected cases in students, staff and employees will be consistent with [Reporting Requirements](#).

All cases will be reported to the Tulare County Public Health Liaison.

**Communication Plans:** How the superintendent will communicate with students, staff, and parents about cases and exposures at the school, consistent with privacy requirements such as FERPA and HIPAA.

The Superintendent or Principal will send a letter to all parents explaining the cases and exposure. Tipton Elementary will use our teleparent phone system to communicate messages to all of our parents. At all times, student and staff confidentiality will be of utmost importance and names or other identifying information will not be revealed. TESD will provide a written notice to all employees who were at that worksite within the potentially infectious time period and who may have been exposed to COVID-19.

**Consultation:** (For schools not previously open) Please confirm consultation with the following groups

Labor Organization

Name of Organization(s) and Date(s) Consulted:

Name: CTA & CSEA

Date: 5/18/20, 6/9/20, 7/8/20, 7/17/20, 8/10/20, 9/8/20 & 9/10/20

Parent and Community Organizations

Name of Organization(s) and Date(s) Consulted:

Name: SSC/ELAC, Parents Meetings and Surveys

Date: 5/8/20/20, 7/10/20, 7/27/20, 8/31/20, 9/11/20, 9/29/201/20

*If no labor organization represents staff at the school, please describe the process for consultation with school staff:*

**For Local Educational Agencies (LEAs or equivalent) in PURPLE:**

X Local Health Officer Approval: The Local Health Officer, for (state County) Plan, cases Tulare. County has certified and approved the CRP on this date: October 19, 2020. If more than 7 business days have passed since the submission without input from the LHO, the CRP shall be deemed approved.

**Additional Resources:**

[Guidance on Schools](#)

[Safe Schools for All Hub](#)

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

### **5.1 Vendor Payments**

# APY List

Date Paid between 02/01/2021 and 02/28/2021

<b>Vendor No</b>	<b>Vendor Name</b>	<b>Reference Number</b>	<b>Payment Date</b>	<b>Invoice Number/Desc.</b>	<b>AccountCode</b>	<b>Amount</b>
13971	ALMEIDA, VIRGINIA	211154	02/12/2021	REIMB.MILE.STC	010-90336-0-11100-10000-52000-0	\$ 8.06
13036	AMERICAN FIDELITY	211156	02/12/2021	JANUARY 2021	010-00000-0-00000-00000-95024-0	\$ 422.28
12788	ARAMARK UNIFORM SERVICES INC	211109	02/05/2021	503000217061	010-00000-0-00000-81000-56000-0	\$ 450.17
12788	ARAMARK UNIFORM SERVICES INC	211155	02/12/2021	503000222028	010-00000-0-00000-81000-56000-0	\$ 450.17
12788	ARAMARK UNIFORM SERVICES INC	211188	02/26/2021	503000226545	010-00000-0-00000-81000-56000-0	\$ 419.17
13904	AT&T	211153	02/12/2021	9391028859	010-00000-0-00000-81000-59000-0	\$ 22.14
14404	AT&T	211152	02/12/2021	0826963964-012521	010-00000-0-00000-82000-59000-0	\$ 211.43
14101	B&B PEST CONTROL SERVICE	211189	02/26/2021	01-TIP-01-21	010-00000-0-00000-81000-58000-0	\$ 170.00
14090	BLACKBOARD INC.	211199	02/26/2021	1361319	010-07200-0-11100-10000-58000-0	\$ 1,630.20
14037	CALIFORNIA BUSINESS MACHINES	211192	02/26/2021	267375	010-11000-0-11100-10000-43000-0	\$ 411.39
12548	CALIFORNIA TURF EQUIP. & SUPP.	211113	02/05/2021	485063	010-81500-0-00000-81000-43000-0	\$ 145.10
12548	CALIFORNIA TURF EQUIP. & SUPP.	211191	02/26/2021	489160	010-81500-0-00000-81000-43000-0	\$ 44.62
13592	CENTRAL TULARE COUNTY SCHOOL	211136	02/05/2021	LIAB/JPA 21	010-00000-0-00000-72000-54500-0	\$ 12,345.00
14245	CENTRAL VALLEY REFRIGERATION	211193	02/26/2021	35011	010-00000-0-00000-81000-56000-0	\$ 841.81
14429	CUNHA CASSANDRA	211198	02/26/2021	REIMB.FINGERPRINTS	010-00000-0-00000-72000-58000-0	\$ 30.00
14428	DANIELLE GILBERT	211125	02/05/2021	REIMB FINGERPRINTS	010-00000-0-00000-72000-58000-0	\$ 22.00
13181	DEMCO	211194	02/26/2021	6904383	010-07200-0-11100-24203-43000-0	\$ 405.60
14177	DUBUQUE BANK & TRUST	211097	02/05/2021	7287401335	010-99901-0-00000-91000-74390-0	\$ 17,874.73
14177	DUBUQUE BANK & TRUST	211098	02/05/2021	7287401335	010-99901-0-00000-91000-74380-0	\$ 4,125.27
14374	F & M VISA b	211147	02/12/2021	7885 BETTENCOURT	010-00000-0-00000-72000-58000-0	\$ 2.67
14374	F & M VISA b	211148	02/12/2021	7885 BETTENCOURT	010-81500-0-00000-81000-43000-0	\$ 46.42
14102	FOLLETT SCHOOL SOLUTIONS, INC.	211108	02/05/2021	748867F	010-07200-0-11100-24203-43000-0	\$ 13.92
14102	FOLLETT SCHOOL SOLUTIONS, INC.	211107	02/05/2021	784993F	010-32100-0-11100-10000-43000-0	\$ 131.07
14102	FOLLETT SCHOOL SOLUTIONS, INC.	211106	02/05/2021	784993	010-32100-0-11100-10000-43000-0	\$ 487.93
14315	HCI SYSTEMS, Inc	211163	02/12/2021	180253	010-00000-0-00000-81000-58000-0	\$ 797.00
14315	HCI SYSTEMS, Inc	211164	02/12/2021	180254	010-00000-0-00000-81000-58000-0	\$ 397.00
14315	HCI SYSTEMS, Inc	211165	02/12/2021	178144	010-00000-0-00000-81000-58000-0	\$ 838.00
14315	HCI SYSTEMS, Inc	211203	02/26/2021	181061	010-81500-0-00000-81000-56000-0	\$ 485.16
14315	HCI SYSTEMS, Inc	211202	02/26/2021	181061	010-81500-0-00000-81000-56000-0	\$ 3,512.84

13957 INFINITY COMM. & CONSUL., INC.	211166	02/12/2021	11850	010-90100-0-00000-82000-58000-0	\$	2,000.00
14430 JOSE SALDIVAR	211210	02/26/2021	REIMB.FINGERPRINTS	010-00000-0-00000-81000-58000-0	\$	14.00
12733 LAKESHORE	211083	02/05/2021	4149631220	010-90336-0-11100-10000-43000-2	\$	2,473.89
13961 LOWE'S	211133	02/05/2021	09620	010-81500-0-00000-81000-43000-0	\$	50.80
13961 LOWE'S	211090	02/05/2021	920928	010-81500-0-00000-81000-43000-0	\$	146.64
13961 LOWE'S	211095	02/05/2021	10582	010-81500-0-00000-81000-43000-0	\$	197.64
13961 LOWE'S	211089	02/05/2021	908808	010-81500-0-00000-81000-43000-0	\$	285.04
13961 LOWE'S	211094	02/05/2021	909014	010-81500-0-00000-81000-43000-0	\$	254.38
13961 LOWE'S	210032	02/05/2021	1981154	010-81500-0-00000-81000-43000-0	\$	(147.58)
13961 LOWE'S	211134	02/05/2021	07595	010-81500-0-00000-81000-43000-0	\$	317.47
13961 LOWE'S	211092	02/05/2021	912720	010-81500-0-00000-81000-43000-0	\$	865.34
13961 LOWE'S	211087	02/05/2021	908458	010-81500-0-00000-81000-43000-0	\$	67.79
13961 LOWE'S	210031	02/05/2021	10582	010-81500-0-00000-81000-43000-0	\$	(103.73)
13961 LOWE'S	211091	02/05/2021	920927	010-81500-0-00000-81000-43000-0	\$	121.88
13961 LOWE'S	211096	02/05/2021	08850	010-00000-0-00000-81000-43000-0	\$	59.58
13961 LOWE'S	211088	02/05/2021	908999	010-81500-0-00000-81000-43000-0	\$	230.33
13961 LOWE'S	211093	02/05/2021	909739	010-81500-0-00000-81000-43000-0	\$	50.93
13961 LOWE'S	211168	02/12/2021	908391	010-81500-0-00000-81000-43000-0	\$	328.37
13961 LOWE'S	211167	02/12/2021	989058	010-32100-0-00000-81000-43000-0	\$	277.34
12270 LOZANO SMITH	211204	02/26/2021	2127728	010-00000-0-00000-71000-58000-0	\$	740.25
14160 Martin, Fausto	211135	02/05/2021	8569	010-32100-0-00000-81000-58000-0	\$	140.00
13882 MOBILE MODULAR MGT. CORP.	211207	02/26/2021	2121361	010-00000-0-00000-81000-56000-0	\$	610.00
13882 MOBILE MODULAR MGT. CORP.	211206	02/26/2021	2121387	010-00000-0-00000-81000-56000-0	\$	610.00
13882 MOBILE MODULAR MGT. CORP.	211205	02/26/2021	2121362	010-00000-0-00000-81000-56000-0	\$	610.00
12836 OFFICE DEPOT, INC.	211142	02/05/2021	136081971001	010-60100-0-11100-10000-43000-0	\$	107.74
12836 OFFICE DEPOT, INC.	211140	02/05/2021	141968898001	010-32100-0-11100-10000-43000-0	\$	384.68
12836 OFFICE DEPOT, INC.	211138	02/05/2021	141967860001	010-32100-0-11100-10000-43000-0	\$	187.94
12836 OFFICE DEPOT, INC.	211144	02/05/2021	139078794001	010-32100-0-11100-10000-43000-0	\$	36.61
12836 OFFICE DEPOT, INC.	211143	02/05/2021	141342252001	010-32100-0-11100-10000-43000-0	\$	131.39
12836 OFFICE DEPOT, INC.	211139	02/05/2021	141990394001	010-32100-0-11100-10000-43000-0	\$	209.56
12836 OFFICE DEPOT, INC.	211145	02/05/2021	139078798001	010-32100-0-11100-10000-43000-0	\$	10.43
12836 OFFICE DEPOT, INC.	211141	02/05/2021	142638613001	010-32100-0-11100-10000-43000-0	\$	131.37
12836 OFFICE DEPOT, INC.	211233	02/26/2021	156653804001	010-60100-0-11100-10000-43000-0	\$	200.67
12836 OFFICE DEPOT, INC.	211236	02/26/2021	153428941001	010-60100-0-11100-10000-43000-0	\$	153.41
12836 OFFICE DEPOT, INC.	211244	02/26/2021	140091649001	010-32100-0-11100-10000-43000-0	\$	226.21
12836 OFFICE DEPOT, INC.	211232	02/26/2021	139818887001	010-11000-0-11100-10000-43000-0	\$	34.47
12836 OFFICE DEPOT, INC.	211241	02/26/2021	140092751001	010-32100-0-11100-10000-43000-0	\$	159.14

12836 OFFICE DEPOT, INC.	211243	02/26/2021	140092752001	010-32100-0-11100-10000-43000-0	\$	4.05
12836 OFFICE DEPOT, INC.	211238	02/26/2021	153489906001	010-00000-0-00000-71500-43000-0	\$	1.61
12836 OFFICE DEPOT, INC.	211231	02/26/2021	141957781001	010-32100-0-11100-10000-43000-0	\$	153.91
12836 OFFICE DEPOT, INC.	211240	02/26/2021	139991818001	010-32100-0-11100-10000-43000-0	\$	6.78
12836 OFFICE DEPOT, INC.	211245	02/26/2021	140792602001	010-32100-0-11100-10000-43000-0	\$	54.93
12836 OFFICE DEPOT, INC.	211229	02/26/2021	132357402002	010-32100-0-11100-10000-43000-0	\$	72.48
12836 OFFICE DEPOT, INC.	211235	02/26/2021	153985432001	010-60100-0-11100-10000-43000-0	\$	24.76
12836 OFFICE DEPOT, INC.	211228	02/26/2021	141987517001	010-32100-0-11100-10000-43000-0	\$	53.80
12836 OFFICE DEPOT, INC.	211239	02/26/2021	140256660002	010-32100-0-11100-10000-43000-0	\$	20.19
12836 OFFICE DEPOT, INC.	211242	02/26/2021	140092753001	010-32100-0-11100-10000-43000-0	\$	10.43
12836 OFFICE DEPOT, INC.	211234	02/26/2021	153985433001	010-60100-0-11100-10000-43000-0	\$	12.92
12836 OFFICE DEPOT, INC.	211237	02/26/2021	153489116001	010-00000-0-00000-71500-43000-0	\$	104.51
12836 OFFICE DEPOT, INC.	210033	02/26/2021	140257127001	010-32100-0-11100-10000-43000-0	\$	(102.35)
13562 ORIENTAL TRADING CO.	211212	02/26/2021	708083338-01	010-60100-0-11100-10000-43000-0	\$	303.47
13562 ORIENTAL TRADING CO.	211211	02/26/2021	708083338-01	010-60100-0-11100-10000-43000-0	\$	1,000.00
14396 S & S AG AND AUTO PARTS	211119	02/05/2021	014978	010-07230-0-00000-36000-43000-0	\$	8.59
14396 S & S AG AND AUTO PARTS	211214	02/26/2021	016539	010-07230-0-00000-36000-43000-0	\$	18.59
14396 S & S AG AND AUTO PARTS	211213	02/26/2021	016981	010-07230-0-00000-36000-43000-0	\$	35.97
14396 S & S AG AND AUTO PARTS	211216	02/26/2021	017921	010-07230-0-00000-36000-43000-0	\$	111.55
13969 SCHOOL SERVICES OF CALIF., INC	211217	02/26/2021	W112580-IN	010-00000-0-00000-72000-52000-0	\$	240.00
14398 SHIPMAN TREE SERVICE	211171	02/12/2021	15643	010-00000-0-00000-81000-58000-0	\$	8,275.00
14398 SHIPMAN TREE SERVICE	211172	02/12/2021	15643	010-81500-0-00000-81000-58000-0	\$	1,310.00
14111 SISC	211150	02/12/2021	FEB HW RET.BRD.ACTV.	010-00000-0-00000-00000-95024-0	\$	59,896.60
14111 SISC	211149	02/12/2021	FEB HW RET.BRD.ACTV	010-00000-0-00000-71000-34020-0	\$	7,277.40
14111 SISC	211151	02/12/2021	FEB HW RET.BRD.ACTV	010-00000-0-00000-00000-95028-0	\$	7,898.40
5388 SOUTHERN CAL GAS	211226	02/26/2021	108 416 9100 8	010-00000-0-00000-81000-55000-0	\$	2,752.90
5383 SOUTHERN CALIF EDISON CO	211175	02/12/2021	3-003-6248-80	010-99900-0-00000-81000-55000-0	\$	3,549.22
13902 SOUTHWEST SCH. & OFFICE SUPPLY	211170	02/12/2021	PINV0778085	010-00000-0-11100-10000-43000-0	\$	248.41
14320 STEVENS REFRIGERATION HEAT&AIR	211174	02/12/2021	38703081220	010-81500-0-00000-81000-58000-0	\$	495.17
13828 THE DIESEL DOCTOR	211219	02/26/2021	48010	010-07230-0-00000-36000-56000-0	\$	2,983.90
13828 THE DIESEL DOCTOR	211218	02/26/2021	48007	010-07230-0-00000-36000-56000-0	\$	3,840.07
14369 THE HOME DEPOT PRO	211100	02/05/2021	590219101	010-32100-0-00000-81000-43000-0	\$	250.79
14369 THE HOME DEPOT PRO	211104	02/05/2021	591241161	010-00000-0-00000-81000-43000-0	\$	989.58
14369 THE HOME DEPOT PRO	211103	02/05/2021	590034682	010-00000-0-00000-81000-43000-0	\$	982.68
14369 THE HOME DEPOT PRO	211111	02/05/2021	594314007	010-32100-0-00000-81000-43000-0	\$	728.98
14369 THE HOME DEPOT PRO	211099	02/05/2021	590034674	010-32100-0-00000-81000-43000-0	\$	1,141.23
14369 THE HOME DEPOT PRO	211101	02/05/2021	590219093	010-32100-0-00000-81000-43000-0	\$	3,154.73

14369 THE HOME DEPOT PRO	211105	02/05/2021	595586744	010-00000-0-00000-81000-43000-0	\$	268.73
14369 THE HOME DEPOT PRO	211112	02/05/2021	594118606	010-32100-0-00000-81000-43000-0	\$	386.45
14369 THE HOME DEPOT PRO	211102	02/05/2021	591414016	010-32100-0-00000-81000-43000-0	\$	67.37
14369 THE HOME DEPOT PRO	211110	02/05/2021	588703553	010-81500-0-00000-81000-43000-0	\$	277.31
14369 THE HOME DEPOT PRO	211221	02/26/2021	599355245	010-32100-0-00000-81000-43000-0	\$	209.35
14369 THE HOME DEPOT PRO	211220	02/26/2021	600355325	010-32100-0-00000-81000-43000-0	\$	44.21
14369 THE HOME DEPOT PRO	211222	02/26/2021	599569381	010-32100-0-00000-81000-43000-0	\$	112.28
12264 TIPTON AUTO PARTS	211184	02/12/2021	20479	010-81500-0-00000-81000-43000-0	\$	35.22
12264 TIPTON AUTO PARTS	211179	02/12/2021	19570	010-81500-0-00000-81000-43000-0	\$	26.88
12264 TIPTON AUTO PARTS	211182	02/12/2021	20224	010-81500-0-00000-81000-43000-0	\$	6.45
12264 TIPTON AUTO PARTS	211180	02/12/2021	19615	010-81500-0-00000-81000-43000-0	\$	17.22
12264 TIPTON AUTO PARTS	211183	02/12/2021	20404	010-81500-0-00000-81000-43000-0	\$	15.46
12264 TIPTON AUTO PARTS	211181	02/12/2021	20091	010-81500-0-00000-81000-43000-0	\$	5.95
5760 TIPTON COMMUNITY SERVICES DIST	211132	02/05/2021	10040002	010-00000-0-00000-81000-55000-0	\$	570.86
14414 T-MOBILE USA INC.	211176	02/12/2021	970029235	010-32100-0-11100-10000-59000-0	\$	6,960.00
14426 TRAFERA, LLC	211086	02/05/2021	1000202365	010-32100-0-11100-10000-43000-0	\$	49,794.50
14426 TRAFERA, LLC	211223	02/26/2021	1000201366	010-74200-0-11100-10000-43000-0	\$	5,000.00
14422 TROXELL-CDI	211137	02/05/2021	863226	010-32100-0-11100-10000-43000-0	\$	3,120.00
13605 TULARE CO. OFFICE OF EDUCATION	211084	02/05/2021	210800	010-32100-0-11100-10000-52000-0	\$	40.00
13463 TULARE COUNTY OFFICE OF EDUCAT	211131	02/05/2021	181406	010-30100-0-11100-10000-52000-0	\$	195.00
13463 TULARE COUNTY OFFICE OF EDUCAT	211130	02/05/2021	201230	010-56400-0-11100-10000-58000-0	\$	55.00
13463 TULE TRASH COMPANY	211177	02/12/2021	90803	010-00000-0-00000-81000-55000-0	\$	882.34
14424 U.S. BANK EQUIPMENT FINANCE	211186	02/12/2021	434600615	010-00000-0-11100-10000-58000-0	\$	798.42
14424 U.S. BANK EQUIPMENT FINANCE	211185	02/12/2021	434600615	010-00000-0-00000-72000-58000-0	\$	266.13
14424 U.S. BANK EQUIPMENT FINANCE	211187	02/12/2021	434600615	010-00000-0-00000-72000-58000-0	\$	195.60
13496 VALLEY PACIFIC PET. SERV., INC	211121	02/05/2021	21-373751	010-07230-0-00000-36000-43000-0	\$	949.99
13496 VALLEY PACIFIC PET. SERV., INC	211225	02/26/2021	21-375584	010-07230-0-00000-36000-43000-0	\$	1,108.19
13333 VERIZON WIRELESS	211124	02/05/2021	9871628395	010-00000-0-00000-81000-59000-0	\$	1,277.19
14354 WIZIX TECH GROUP INC	211129	02/05/2021	182394	010-00000-0-11100-10000-58000-0	\$	8.16
14354 WIZIX TECH GROUP INC	211128	02/05/2021	177812	010-00000-0-11100-10000-58000-0	\$	23.06
14354 WIZIX TECH GROUP INC	211126	02/05/2021	182782	010-00000-0-11100-10000-58000-0	\$	358.59
14354 WIZIX TECH GROUP INC	211127	02/05/2021	178031	010-00000-0-11100-10000-58000-0	\$	2,450.83

**010-General Fund Total Expenditures: \$ 242,353.12**

14101 B&B PEST CONTROL SERVICE	211190	02/26/2021	01-TIP-01-21	130-53100-0-00000-37000-58000-0	\$	40.00
14397 FIRST QUALITY PRODUCE	211115	02/05/2021	363426	130-53100-0-00000-37000-47000-0	\$	91.00
14397 FIRST QUALITY PRODUCE	211114	02/05/2021	363348	130-53100-0-00000-37000-47000-0	\$	241.00
14397 FIRST QUALITY PRODUCE	211116	02/05/2021	363350	130-53100-0-00000-37000-47000-0	\$	12.50

14397 FIRST QUALITY PRODUCE	211117	02/05/2021	363347	130-53100-0-00000-37000-47000-0	\$	116.00
14397 FIRST QUALITY PRODUCE	211159	02/12/2021	363349	130-53100-0-00000-37000-47000-0	\$	248.25
14246 FRESNO PRODUCE INC	211157	02/12/2021	976663	130-53100-0-00000-37000-47000-0	\$	163.31
14246 FRESNO PRODUCE INC	211158	02/12/2021	976637	130-53100-0-00000-37000-47000-0	\$	496.41
14246 FRESNO PRODUCE INC	211197	02/26/2021	977461	130-53100-0-00000-37000-47000-0	\$	180.30
14246 FRESNO PRODUCE INC	211195	02/26/2021	976638	130-53100-0-00000-37000-47000-0	\$	28.50
14246 FRESNO PRODUCE INC	211196	02/26/2021	977302	130-53100-0-00000-37000-47000-0	\$	677.75
12921 GOLD STAR FOODS INC.	211162	02/12/2021	3673938	130-53100-0-00000-37000-47000-0	\$	104.50
12921 GOLD STAR FOODS INC.	211160	02/12/2021	3681113	130-53100-0-00000-37000-58000-0	\$	9.90
12921 GOLD STAR FOODS INC.	211161	02/12/2021	3664244	130-53100-0-00000-37000-47000-0	\$	114.75
12921 GOLD STAR FOODS INC.	211201	02/26/2021	3712011	130-53100-0-00000-37000-58000-0	\$	9.90
12921 GOLD STAR FOODS INC.	211200	02/26/2021	3664266	130-53100-0-00000-37000-47000-0	\$	166.50
14287 P & R Paper Supply Company, In	210030	02/05/2021	10921694-00	130-53100-0-00000-37000-43000-0	\$	(35.78)
14287 P & R Paper Supply Company, In	211146	02/05/2021	10919091-00	130-53100-0-00000-37000-43000-0	\$	2,004.96
13191 PRODUCERS DAIRY FOODS	211085	02/05/2021	48085062406	130-53100-0-00000-37000-47000-0	\$	483.09
13191 PRODUCERS DAIRY FOODS	211169	02/12/2021	48085063937/3374	130-53100-0-00000-37000-47000-0	\$	795.83
13191 PRODUCERS DAIRY FOODS	211209	02/26/2021	48085065559	130-53100-0-00000-37000-47000-0	\$	573.51
13191 PRODUCERS DAIRY FOODS	211208	02/26/2021	48085066903	130-53100-0-00000-37000-47000-0	\$	704.02
13130 SYSCO FOOD SERVICES	211120	02/05/2021	284663520	130-53100-0-00000-37000-47000-0	\$	1,043.94
13130 SYSCO FOOD SERVICES	211173	02/12/2021	284669757	130-53100-0-00000-37000-47000-0	\$	2,490.53
13130 SYSCO FOOD SERVICES	211227	02/26/2021	284682437	130-53100-0-00000-37000-47000-0	\$	6,040.97
12324 TULE TRASH COMPANY	211178	02/12/2021	90802	130-53100-0-00000-81000-55000-0	\$	1,339.71
12650 VALLEY FOOD SERVICE	211122	02/05/2021	394671	130-53100-0-00000-37000-47000-0	\$	146.10
12650 VALLEY FOOD SERVICE	211123	02/05/2021	394293	130-53100-0-00000-37000-47000-0	\$	813.54
12650 VALLEY FOOD SERVICE	211224	02/26/2021	3965348	130-53100-0-00000-37000-47000-0	\$	676.80

**130-Cafeteria Fund Total Expenditures: \$ 19,777.79**



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

### **5.2 Budget Revisions**

# Budget Revision Report

**Bdg Revision Final**

**Control Number: 30230416**

Account Classification		Approved / Revised	Change Amount	Proposed Budget
<b>Fund: 0100</b>	<b>General Fund</b>			
<b>Revenues</b>				
<b>Federal Revenues</b>				
	010-30100-1-00000-00000-82900-0	\$275,155.00	(\$1,857.00)	\$273,298.00
	010-32100-0-00000-00000-82900-0	\$204,126.00	\$1,139.00	\$205,265.00
	010-40350-1-00000-00000-82900-0	\$33,088.00	\$1,116.00	\$34,204.00
	010-41270-1-00000-00000-82900-0	\$18,266.00	\$310.00	\$18,576.00
	<b>Total:</b>	\$530,635.00	\$708.00	\$531,343.00
<b>Other State Revenues</b>				
	010-56400-0-00000-00000-85900-0	\$0.00	\$1,674.86	\$1,674.86
	<b>Total:</b>	\$0.00	\$1,674.86	\$1,674.86
<b>Other Local Revenues</b>				
	010-00000-0-00000-00000-86600-0	\$50,000.00	\$20,000.00	\$70,000.00
	010-00000-0-00000-00000-86620-0	(\$20,000.00)	\$20,000.00	\$0.00
	010-00000-0-00000-00000-86990-0	\$15,000.00	\$3,347.31	\$18,347.31
	010-90336-0-00000-00000-86990-0	\$76,615.00	(\$48.00)	\$76,567.00
	<b>Total:</b>	\$121,615.00	\$43,299.31	\$164,914.31
<b>Total Revenues</b>		\$652,250.00	\$45,682.17	\$697,932.17
<b>Expenditures</b>				
<b>Classified Salaries</b>				
	010-00000-0-00000-81000-22003-0	\$1,000.00	\$3,800.00	\$4,800.00
	010-07200-0-11100-31300-22000-0	\$0.00	\$1,654.54	\$1,654.54
	010-30100-0-11100-31300-22000-0	\$0.00	\$6,618.16	\$6,618.16
	<b>Total:</b>	\$1,000.00	\$12,072.70	\$13,072.70
<b>Employee Benefits</b>				
	010-00000-0-11100-31300-33023-0	\$0.00	\$5.00	\$5.00
	010-07200-0-11100-31300-32020-0	\$0.00	\$342.49	\$342.49
	010-07200-0-11100-31300-33022-0	\$0.00	\$102.58	\$102.58
	010-07200-0-11100-31300-33023-0	\$0.00	\$23.99	\$23.99

# Budget Revision Report

Bdg Revision Final

Control Number: 30230416

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-07200-0-11100-31300-35020-0	\$0.00	\$0.83	\$0.83
010-07200-0-11100-31300-36020-0	\$0.00	\$60.39	\$60.39
010-07200-0-11100-31300-37020-0	\$0.00	\$6.62	\$6.62
010-30100-0-11100-31300-32020-0	\$0.00	\$1,369.96	\$1,369.96
010-30100-0-11100-31300-33022-0	\$0.00	\$410.33	\$410.33
010-30100-0-11100-31300-33023-0	\$0.00	\$95.96	\$95.96
010-30100-0-11100-31300-35020-0	\$0.00	\$3.31	\$3.31
010-30100-0-11100-31300-36020-0	\$0.00	\$241.56	\$241.56
010-30100-0-11100-31300-37020-0	\$0.00	\$26.47	\$26.47
010-90336-0-11100-10000-34020-0	\$17,440.00	\$392.76	\$17,832.76
<b>Total:</b>	\$17,440.00	\$3,082.25	\$20,522.25
<b>Books and Supplies</b>			
010-30100-0-11100-10000-43000-0	\$6,414.87	(\$5,914.87)	\$500.00
010-30100-0-11100-10000-44000-0	\$5,000.00	(\$2,850.88)	\$2,149.12
010-32100-0-00000-81000-43000-0	\$34,102.68	\$31,463.02	\$65,565.70
010-32100-0-00000-81000-44000-0	\$15,000.00	(\$15,000.00)	\$0.00
010-32100-0-11100-10000-43000-0	\$60,000.00	(\$10,256.10)	\$49,743.90
010-32100-0-11100-10000-44000-0	\$10,000.00	(\$5,175.09)	\$4,824.91
010-40350-1-11100-10000-43000-0	\$5,935.00	\$1,116.00	\$7,051.00
010-41270-1-11100-10000-43000-0	\$9,266.00	\$310.00	\$9,576.00
010-90336-0-00000-37000-47000-2	\$7,704.61	(\$305.97)	\$7,398.64
010-90336-0-11100-10000-43000-0	\$1,600.00	\$2,309.48	\$3,909.48
010-90336-0-11100-10000-43000-2	\$2,105.39	\$305.97	\$2,411.36
<b>Total:</b>	\$157,128.55	(\$3,998.44)	\$153,130.11
<b>Services, Other Operating Expenses</b>			
010-00000-0-00000-71000-52000-0	\$1,000.00	\$1,700.00	\$2,700.00
010-00000-0-00000-71000-53000-0	\$2,700.00	\$100.00	\$2,800.00
010-07200-0-00000-31300-58000-0	\$45,305.00	(\$2,191.44)	\$43,113.56
010-30100-1-11100-10000-58000-0	\$85,000.00	(\$1,697.63)	\$83,302.37
010-32100-0-00000-81000-58000-0	\$10,000.00	\$48,460.00	\$58,460.00
010-32100-0-11100-10000-58000-0	\$16,000.00	(\$16,000.00)	\$0.00
010-32100-0-11100-10000-59000-0	\$10,946.80	\$2,893.70	\$13,840.50
010-81500-0-00000-81000-56000-0	\$7,000.00	\$1,000.00	\$8,000.00

# Budget Revision Report

**Bdg Revision Final**

**Control Number: 30230416**

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-81500-0-00000-81000-58000-0	\$13,000.00	\$1,735.00	\$14,735.00
010-90100-0-11100-10000-52000-0	\$4,000.00	(\$3,100.22)	\$899.78
010-90336-0-11100-10000-52000-0	\$1,000.00	\$552.00	\$1,552.00
<b>Total:</b>	\$195,951.80	\$33,451.41	\$229,403.21
<b>Capital Outlay</b>			
010-32100-0-00000-81000-64000-0	\$35,000.00	(\$35,000.00)	\$0.00
<b>Total:</b>	\$35,000.00	(\$35,000.00)	\$0.00
<b>Direct Support/Indirect Costs</b>			
010-00000-0-00000-72100-73100-0	(\$26,985.00)	\$405.90	(\$26,579.10)
010-30100-1-00000-72100-73100-0	\$5,833.00	(\$159.37)	\$5,673.63
010-32100-0-00000-72100-73100-0	\$4,327.00	(\$246.53)	\$4,080.47
<b>Total:</b>	(\$16,825.00)	\$0.00	(\$16,825.00)
<b>Total Expenditures</b>	\$389,695.35	\$9,607.92	\$399,303.27
<b>Other Financing Sources/Uses</b>			
<b>Contributions</b>			
010-00000-0-00000-00000-89800-0	(\$2,242,490.76)	(\$3,302.24)	(\$2,245,793.00)
010-90336-0-00000-00000-89800-0	\$4,201.76	\$3,302.24	\$7,504.00
<b>Total:</b>	(\$2,238,289.00)	\$0.00	(\$2,238,289.00)
<b>Budgeted Unappropriated Fund Balance before this adjustment:</b>		<b>\$3,877,088.56</b>	
<b>Total Adjustment to Unappropriated Fund Balance:</b>		<b>\$36,074.25</b>	
<b>Budgeted Unappropriated Fund Balance after this adjustment:</b>		<b>\$3,913,162.81</b>	

# Budget Revision Report

Bdg Revision Final

Control Number: 30230416

Account Classification		Approved / Revised	Change Amount	Proposed Budget
<b>Fund: 1300</b>	<b>Cafeteria Special Revenue Fund</b>			
	<b>Revenues</b>			
	<b>Other Local Revenues</b>			
	130-53100-0-00000-00000-86600-0	\$2,500.00	\$892.01	\$3,392.01
	<b>Total:</b>	\$2,500.00	\$892.01	\$3,392.01
<b>Total</b>	<b>Revenues</b>	\$2,500.00	\$892.01	\$3,392.01
	<b>Budgeted Unappropriated Fund Balance before this adjustment:</b>		<b>\$311,290.78</b>	
	<b>Total Adjustment to Unappropriated Fund Balance:</b>		<b>\$892.01</b>	
	<b>Budgeted Unappropriated Fund Balance after this adjustment:</b>		<b>\$312,182.79</b>	

# Budget Revision Report

Bdg Revision Final

Control Number: 30230416

Account Classification		Approved / Revised	Change Amount	Proposed Budget
<b>Fund: 3510</b>	<b>County School Facilities Fund - Modernization</b>			
	<b>Revenues</b>			
	<b>Other Local Revenues</b>			
	351-77100-0-00000-00000-86600-0	\$20.00	\$3,108.08	\$3,128.08
	<b>Total:</b>	\$20.00	\$3,108.08	\$3,128.08
<b>Total</b>	<b>Revenues</b>	\$20.00	\$3,108.08	\$3,128.08
	<b>Budgeted Unappropriated Fund Balance before this adjustment:</b>		<b>\$578.95</b>	
	<b>Total Adjustment to Unappropriated Fund Balance:</b>		<b>\$3,108.08</b>	
	<b>Budgeted Unappropriated Fund Balance after this adjustment:</b>		<b>\$3,687.03</b>	

**Budget Revision Report**

Bdg Revision Final

Control Number: 30230416

Account Classification		Approved / Revised	Change Amount	Proposed Budget
<b>Fund: 5100</b>	<b>Bond Interest &amp; Redemption Fund - #1</b>			
	<b>Revenues</b>			
	<b>Other Local Revenues</b>			
	510-99610-0-00000-00000-86600-0	\$0.00	\$2,922.62	\$2,922.62
		<b>Total:</b>	\$2,922.62	\$2,922.62
<b>Total</b>	<b>Revenues</b>	\$0.00	\$2,922.62	\$2,922.62
	<b>Budgeted Unappropriated Fund Balance before this adjustment:</b>		<b>\$341,255.86</b>	
	<b>Total Adjustment to Unappropriated Fund Balance:</b>		<b>\$2,922.62</b>	
	<b>Budgeted Unappropriated Fund Balance after this adjustment:</b>		<b>\$344,178.48</b>	

# Budget Revision Report

Bdg Revision Final

Control Number: 30230416

Account Classification

Approved / Revised

Change Amount

Proposed Budget

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

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

(County Office Use Only)

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



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

### **5.3 2<sup>nd</sup> Interim Report 2020-2021**



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

**2020-2021 Second Interim**  
**Financials as of January 31<sup>st</sup>, 2021**

**Board Meeting March 9<sup>th</sup>, 2021**

**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

Cassandra Cunha, Business Services

Fausto Martin, Maintenance Operations & Transportation

Connie Sanchez, Cafeteria



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

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

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

To the County Superintendent of Schools:

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

Meeting Date: March 09, 2021 Signed: \_\_\_\_\_  
President of the Governing Board

**CERTIFICATION OF FINANCIAL CONDITION**

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

Contact person for additional information on the interim report:

Name: Stacey Bettencourt Telephone: 559-752-4213  
Title: Superintendent E-mail: sbettencourt@tipton.k12.ca.us

**Criteria and Standards Review Summary**

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

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

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

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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
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 (2019-20) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	X	
		• Classified? (Section S8B, Line 3)	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	

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

G = General Ledger Data; S = Supplemental Data

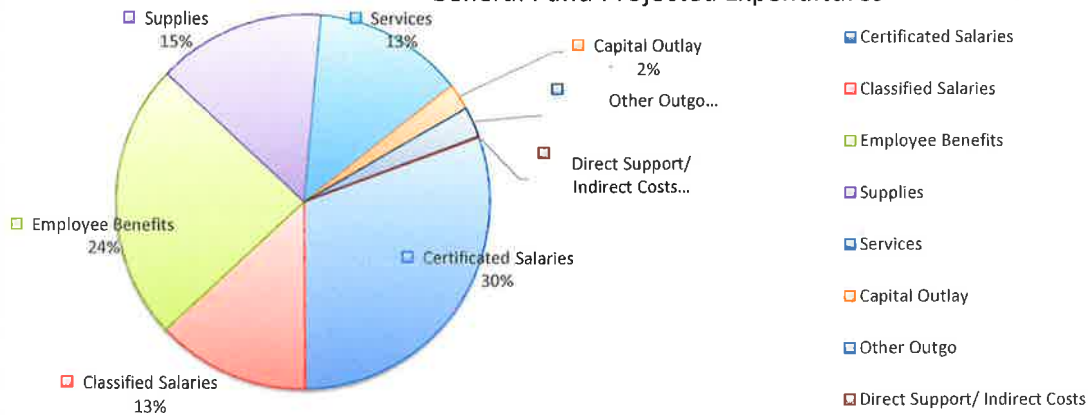
Form	Description	Data Supplied For:			
		2020-21 Original Budget	2020-21 Board Approved Operating Budget	2020-21 Actuals to Date	2020-21 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund				
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects				
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund	G	G	G	G
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body 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



Tipton Elementary School District  
2020-2021 Second Interim  
**Revenues, Expenditures and Changes in Fund Balance**

	<i><b>GENERAL FUND</b></i>	<i><b>FUND 010</b></i>	
<b>Beginning Balance</b>	<b>\$3,226,790.48</b>	<b>\$540,947.47</b>	<b>\$3,767,737.95</b>
<i>Revenues</i>			
LCFF	\$5,979,659.00	\$0.00	\$5,979,659.00
Federal Revenue	\$0.00	\$1,370,924.95	\$1,370,924.95
State Revenue	\$98,487.00	\$472,431.06	\$570,918.06
Local/Other Revenue	\$88,347.31	\$118,769.86	\$207,117.17
<b>Total Revenue</b>	<b>\$6,166,493.31</b>	<b>\$1,962,125.87</b>	<b>\$8,128,619.18</b>
<i>Expenditures</i>			
Certificated Salaries	\$2,369,240.00	\$61,054.35	\$2,430,294.35
Classified Salaries	\$618,653.54	\$448,957.16	\$1,067,610.70
Employee Benefits	\$1,447,456.90	\$466,274.88	\$1,913,731.78
Supplies	\$412,763.63	\$607,146.37	\$1,019,910.00
Services	\$522,311.93	\$497,329.92	\$1,019,641.85
Capital Outlay	\$18,000.00	\$313,912.64	\$331,912.64
Other Outgo	\$31,625.00	\$177,584.00	\$209,209.00
Direct Support/ Indirect Costs	(\$35,695.10)	\$26,579.10	(\$9,116.00)
<b>Total Expenditures</b>	<b>\$5,384,355.90</b>	<b>\$2,598,838.42</b>	<b>\$7,983,194.32</b>
<i>Other Financing Sources/ Uses</i>			
Other sources In	\$0.00		\$0.00
Interfund Transfer Out	\$0.00		\$0.00
Contributions	(\$692,384.00)	\$692,384.00	\$0.00
<b>Total, Other Financing Sources/Uses</b>	<b>(\$692,384.00)</b>	<b>\$692,384.00</b>	<b>\$0.00</b>
<b>Net Increase/Decrease</b>	<b>\$89,753.41</b>	<b>\$55,671.45</b>	<b>\$145,424.86</b>
<b>Ending fund Balance</b>	<b>\$3,316,543.89</b>	<b>\$596,618.92</b>	<b>\$3,913,162.81</b>

**General Fund Projected Expenditures**





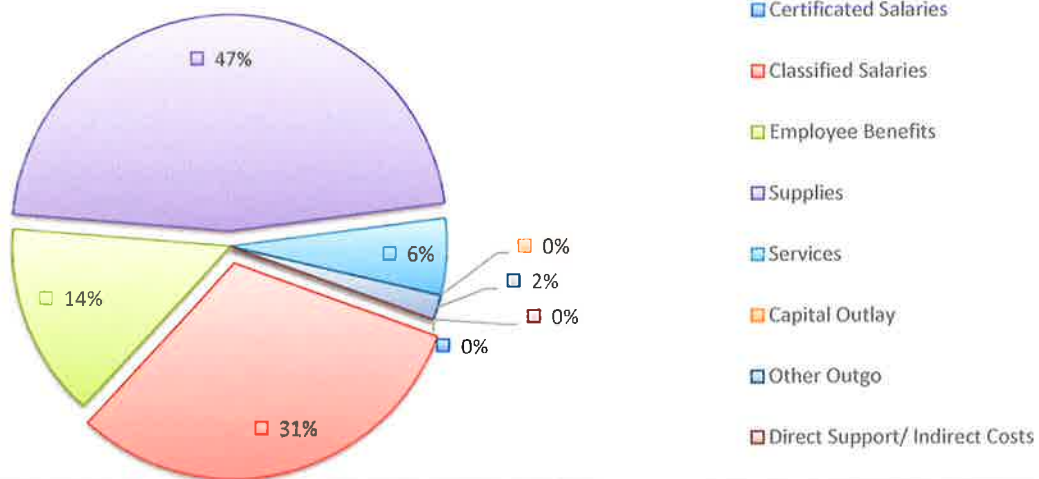
Tipton Elementary School District  
2020-2021 Second Interim  
**Revenues, Expenditures and Changes in Fund Balance**

**CAFETERIA FUND**

**FUND 130**

<b>Beginning Balance</b>		<b>\$363,787.41</b>
<i>Revenues</i>		
Revenue	\$0.00	
Federal Revenue	\$395,000.00	
State Revenue	\$36,086.51	
Local Revenue	\$6,821.38	
<b>Total Revenue</b>		<b>\$437,907.89</b>
<i>Expenditures</i>		
Certificated Salaries	\$0.00	
Classified Salaries	\$152,890.00	
Employee Benefits	\$70,920.00	
Supplies	\$228,586.51	
Services	\$28,000.00	
Capital Outlay	\$0.00	
Other Outgo	\$9,116.00	
Direct Support/ Indirect Costs	\$0.00	
<b>Total Expenditures</b>		<b>\$489,512.51</b>
<i>Other Financing Sources/ Uses</i>		
Other sources In	\$0.00	
Interfund Transfer Out	\$0.00	
Contributions	\$0.00	
<b>Total, Other Financing Sources/Uses</b>		<b>\$0.00</b>
<b>Net Increase/Decrease</b>		<b>(\$51,604.62)</b>
<b>Ending fund Balance</b>		<b>\$312,182.79</b>

**Cafeteria Projected Fund Expenditures**







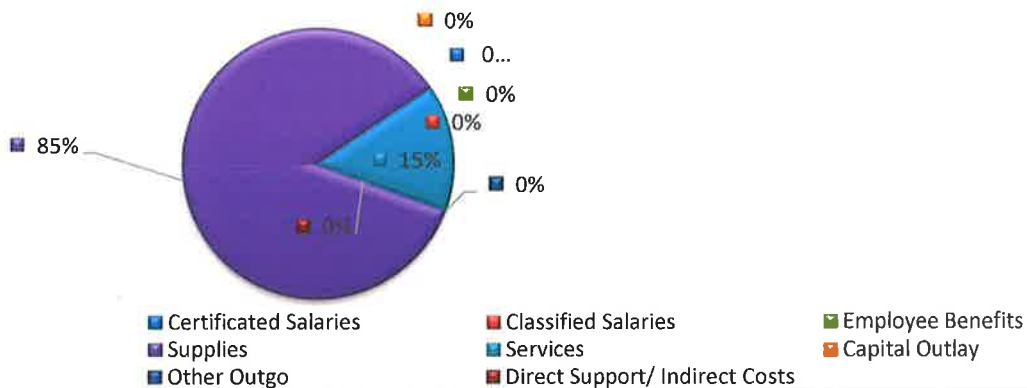
Tipton Elementary School District  
2020-2021 Second Interim  
**Revenues, Expenditures and Changes in Fund Balance**

***DEFERRED MAINTENANCE***

***FUND 140***

<b>Beginning Balance</b>		<b>\$63,928.51</b>
<i>Revenues</i>		
Revenue Source LCFF	\$10,000.00	
Federal Revenue	\$0.00	
State Revenue	\$0.00	
Local Revenue	\$1,100.00	
<b>Total Revenue</b>	<b>\$11,100.00</b>	
<i>Expenditures</i>		
Certificated Salaries	\$0.00	
Classified Salaries	\$0.00	
Employee Benefits	\$0.00	
Supplies	\$8,500.00	
Services	\$1,500.00	
Capital Outlay	\$0.00	
Other Outgo	\$0.00	
Direct Support/ Indirect Costs	\$0.00	
<b>Total Expenditures</b>	<b>\$10,000.00</b>	
<i>Other Financing Sources/ Uses</i>		
Other sources In	\$0.00	
Interfund Transfer Out	\$0.00	
Contributions	\$0.00	
<b>Total, Other Financing Sources/Uses</b>	<b>\$0.00</b>	
<b>Net Increase/Decrease</b>		<b>\$1,100.00</b>
<b>Ending fund Balance</b>		<b>\$65,028.51</b>

**Deferred Maintenance Projected Fund Expenditures**





Tipton Elementary School District  
2020-2021 Second Interim  
**Revenues, Expenditures and Changes in Fund Balance**

FUND 211

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***Non-Treasury COP/Trustee Building Fund***

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<b>Beginning Balance</b>		<b>\$594.54</b>
<i>Revenues</i>		
Revenue Limit	\$0.00	
Federal Revenue	\$0.00	
State Revenue	\$0.00	
Local Revenue/INTEREST	\$50.00	
<b>Total Revenue</b>		<b>\$50.00</b>
<i>Expenditures</i>		
Certificated Salaries	\$0.00	
Classified Salaries	\$0.00	
Employee Benefits	\$0.00	
Supplies	\$0.00	
Services	\$0.00	
Capital Outlay	\$0.00	
Other Outgo	\$0.00	
Direct Support/ Indirect Costs	\$0.00	
<b>Total Expenditures</b>		<b>\$0.00</b>
<i>Other Financing Sources/ Uses</i>		
Other sources In	\$0.00	
Interfund Transfer Out	\$0.00	
Contributions	\$0.00	
<b>Total, Other Financing Sources/Uses</b>		<b>\$0.00</b>
<b>Net Increase/Decrease</b>		<b>\$50.00</b>
<b>Ending fund Balance</b>		<b>\$644.54</b>

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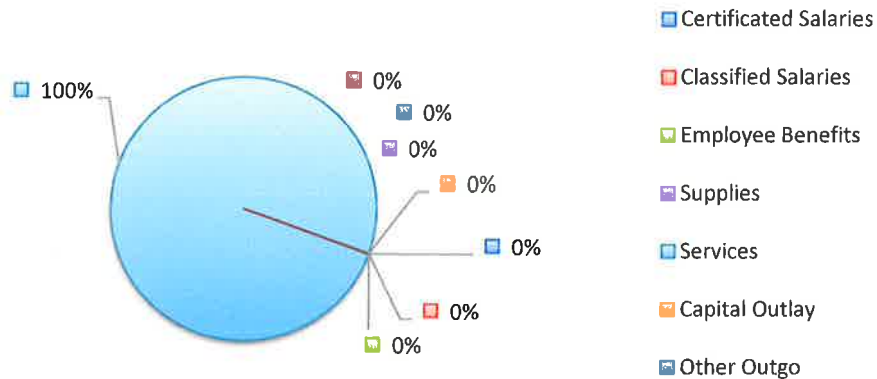
Tipton Elementary School District  
2020-2021 Second Interim  
**Revenues, Expenditures and Changes in Fund Balance**

*Developer Fees*

*FUND 251*

<b>Beginning Balance</b>		<b>\$8,184.22</b>
<i>Revenues</i>		
Revenue Limit	\$0.00	
Federal Revenue	\$0.00	
State Revenue	\$0.00	
Local Revenue	\$7,650.00	
<b>Total Revenue</b>	<b>\$7,650.00</b>	<b>\$7,650.00</b>
<i>Expenditures</i>		
Certificated Salaries	\$0.00	
Classified Salaries	\$0.00	
Employee Benefits	\$0.00	
Supplies	\$0.00	
Services	\$5,000.00	
Capital Outlay	\$0.00	
Other Outgo	\$0.00	
Direct Support/ Indirect Costs	\$0.00	
<b>Total Expenditures</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>
<i>Other Financing Sources/ Uses</i>		
Other sources In	\$0.00	
Interfund Transfer Out	\$0.00	
Contributions	\$0.00	
<b>Total, Other Financing Sources/Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Net Increase/Decrease</b>		<b>\$2,650.00</b>
<b>Ending fund Balance</b>		<b>\$10,834.22</b>

**Developer Fee Expenditures**





Tipton Elementary School District  
2020-2021 Second Interim  
**Revenues, Expenditures and Changes in Fund Balance**

FUND 35

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*County School Facilities-Modernization Fund*

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<b>Beginning Balance</b>		<b>\$782.06</b>
<i>Revenues</i>		
Revenue Limit	\$0.00	
Federal Revenue	\$0.00	
State Revenue	\$349,334.00	
Local Revenue	\$3,178.08	
<b>Total Revenue</b>		<b>\$352,512.08</b>
<i>Expenditures</i>		
Certificated Salaries	\$0.00	
Classified Salaries	\$0.00	
Employee Benefits	\$0.00	
Supplies	\$0.00	
Services	\$0.00	
Capital Outlay	\$349,334.00	
Other Outgo	\$0.00	
Direct Support/ Indirect Costs	\$0.00	
<b>Total Expenditures</b>		<b>\$349,334.00</b>
<i>Other Financing Sources/ Uses</i>		
Other sources In	\$0.00	
Interfund Transfer Out	\$0.00	
Contributions	\$0.00	
<b>Total, Other Financing Sources/Uses</b>		<b>\$0.00</b>
<b>Net Increase/Decrease</b>		<b>\$3,178.08</b>
<b>Ending fund Balance</b>		<b>\$3,960.14</b>

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7/2020 - Received State Modernization Funds for the Architect process, to begin our modernization projects

Tipton Elementary School District  
2020-2021 Second Interim  
**Revenues, Expenditures and Changes in Fund Balance**

FUND 510



***Bond Interest and Redemption Fund***

<b>Beginning Balance</b>		<b>\$341,255.86</b>
<i>Revenues</i>		
Revenue Limit	\$0.00	
Federal Revenue	\$0.00	
State Revenue	\$0.00	
Local Revenue	\$103,572.62	
<b>Total Revenue</b>	<b>\$103,572.62</b>	<b>\$103,572.62</b>
<i>Expenditures</i>		
Certificated Salaries	\$0.00	
Classified Salaries	\$0.00	
Employee Benefits	\$0.00	
Supplies	\$0.00	
Services	\$0.00	
Capital Outlay	\$0.00	
Other Outgo	\$100,650.00	
Direct Support/ Indirect Costs	\$0.00	
<b>Total Expenditures</b>	<b>\$100,650.00</b>	<b>\$100,650.00</b>
<i>Other Financing Sources/ Uses</i>		
Other sources In	\$0.00	
Interfund Transfer Out	\$0.00	
Contributions	\$0.00	
<b>Total, Other Financing Sources/Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Net Increase/Decrease</b>		<b>\$2,922.62</b>
<b>Ending fund Balance</b>		<b>\$344,178.48</b>

The activity for this Fund is handled at the Tulare Treasures' Office.



TIPTON ELEMENTARY SCHOOL DISTRICT

2020-2021

BUDGET ADOPTION

March 9<sup>th</sup>, 2021

MYP

(MULTI YEAR PROJECTIONS)

Unrestricted/Restricted

Restricted

Unrestricted



**TIPTON ELEMENTARY SCHOOL DISTRICT -  
Multi-Year Projection - 2020-21 2nd INTERIM UNRESTRICTED**

ADA	2020-2021	2020-21	2020-21	2021-22	2022-23
525.03	PUBLIC HEAR	FIRST	SECOND	Projected	Projected
510.5	Budget	INTERIM	INTERIM	Budget	Budget
522.83	Based on 18/19 P2	Based on 19/20 P1			
1st Interim Based on 10/3/19 cbeds	3,226,790	3,226,790.48	\$3,226,790.48	\$3,316,543.89	\$3,278,430.35
<b>Beginning Balance</b>					
<b>Revenues</b>					
LCFF	5,503,320.00	\$5,979,659	\$5,979,659	\$6,288,726	\$6,283,911
Federal	\$0	\$0	\$0	\$0	\$0
Other State	100,167.00	\$98,487	\$98,487	\$97,779	\$97,786
Local	45,000.00	\$45,000	\$88,347	\$88,347	\$88,347
CONTRIB	(683,622.76)	(\$689,082)	(\$692,384)	(\$570,067.00)	(\$579,982.00)
<b>Total Revenues</b>	<b>4,964,864.24</b>	<b>\$5,434,064</b>	<b>\$5,474,109</b>	<b>\$5,904,785</b>	<b>\$5,890,062</b>
<b>Expenditures</b>					
Certificated Salaries	2,369,240.00	\$2,369,240	\$2,369,240	\$2,546,825	\$2,597,761
Classified Salaries	612,649.00	\$613,199	\$618,654	\$631,027	\$643,648
Employee Benefits	1,479,132.00	\$1,446,915	\$1,447,457	\$1,681,500	\$1,800,315
Books & Supplies	416,965.71	\$412,764	\$412,764	\$530,244	\$426,874
Services/Operating	520,064.29	\$522,703	\$522,312	\$530,512	\$540,168
Capital Outlay	18,000.00	\$18,000	\$18,000	\$18,000	\$18,000
Other Outgo	31,625.00	\$31,625	\$31,625	\$31,625.00	\$31,625.00
Inter Fund Transfers/stores	(25,426.00)	(\$36,101)	(\$35,695)	(26,834.00)	(26,834.00)
<b>Total Expenditures</b>	<b>5,422,250.00</b>	<b>5,378,345.00</b>	<b>5,384,355.90</b>	<b>5,942,898.54</b>	<b>6,031,556.54</b>
revolving cash	\$2,500.00	\$2,500.00		\$2,500.00	\$2,500.00
<b>Ending Balance:</b>	<b>\$2,769,404.72</b>	<b>\$3,282,509.72</b>	<b>\$3,316,543.89</b>	<b>\$3,278,430.35</b>	<b>\$3,136,935.81</b>
<b>Net Increase (Decrease) in Fd Bal</b>	<b>\$ (457,386)</b>	<b>\$ 55,719</b>	<b>\$ 89,753</b>	<b>\$ (38,114)</b>	<b>\$ (141,495)</b>
	\$3,280,009.72		\$3,275,930.35		\$3,134,435.81
	215,134		131,037		125,377
	41%		44%		42%



**TIPTON ELEMENTARY SCHOOL DISTRICT -  
Multi-Year Projection - 2020-21 2nd INTERIM RESTRICTED**

**ADA**

527	1st Inter. Based on 10/7/20 cbeds	2020-2021	2020-21	2020-21	2021-22	2022-23
521.39	Based on 19/20 P2	PUBLIC HEAR	FIRST	SECOND	Projected	Projected
		Budget	INTERIM	INTERIM	Budget	Budget
<b>Beginning Balance</b>		\$540,947	\$540,947	\$540,947	\$596,619	\$578,072

Obj.	Revenues					
8010-8599	LCFF	\$0	\$0	\$0	\$0	\$0
8100-8299	Federal	\$529,768	\$1,370,217	\$1,370,925	\$367,704	\$367,704
8300-8599	Other State	\$397,241	\$470,756	\$472,431	\$420,716	\$420,716
8600-8799	Local	\$118,115	\$118,115	\$118,770	\$108,770	\$108,770
	CONTRIB	\$683,623	\$689,082	\$692,384	\$570,067	\$579,982
	<b>Total Revenues</b>	<b>\$1,728,746</b>	<b>\$2,648,170</b>	<b>\$2,654,510</b>	<b>\$1,467,257</b>	<b>\$1,477,172</b>

**Expenditures**

	Certificated Salaries	\$52,854	\$61,054	\$61,054	\$53,537	\$54,609
	Classified Salaries	\$425,262	\$442,384	\$448,957	\$355,795	\$362,911
	Employee Benefits	\$464,470	\$463,690	\$466,275	\$429,378	\$447,637
	Books & Supplies	\$294,864	\$742,994	\$607,146	\$209,643	\$213,459
	Services/Operating	\$291,468	\$514,857	\$497,330	\$242,148	\$246,555
	Capital Outlay	\$8,935	\$164,741	\$313,913	\$0	\$0
	Other Outgo	\$177,584	\$177,584	\$177,584	\$177,584	\$177,584
	Inter Fund Transfers	\$16,310	\$26,985	\$26,579	\$17,718	\$17,718
	<b>Total Expenditures</b>	<b>\$1,731,746</b>	<b>\$2,594,289</b>	<b>\$2,598,838</b>	<b>\$1,485,804</b>	<b>\$1,520,474</b>

**Ending Balance:**

\$537,947.47	\$594,828.84	\$596,618.92	\$578,072.41	\$534,770.90
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**Net Increase (Decrease) in Fd Bal**

\$ (3,000)	\$ 53,881	\$ 55,671	\$ (18,547)	\$ (43,302)
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537,947	594,829	596,619	578,072	534,773
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(56,881)

16,756

43,300





**TIPTON ELEMENTARY SCHOOL DISTRICT -  
Multi-Year Projection - 2020-21 2nd INTERIM Unrest / Res. Combined**

ADA

Current ADA 20.21  
Based on CBEDs 10.7.20  
Based on 19/20 P2

	2020-2021 PUBLIC HEAR Budget	2020-21 FIRST INTERIM	2020-21 SECOND INTERIM	2021-22 Projected Budget	2022-23 Projected Budget
<b>Beginning Balance</b>	\$3,767,738	\$3,767,738	\$3,767,738	\$3,913,163	\$3,856,503
<b>Revenues</b>					
LCFF	\$5,503,320	\$5,979,659	\$5,979,659	\$6,288,726	\$6,283,911
Federal	\$529,768	\$1,370,217	\$1,370,925	\$367,704	\$367,704
Other State	\$497,408	\$569,243	\$570,918	\$518,495	\$518,502
CONTRIB	\$163,115	\$163,115	\$207,117	\$197,117	\$197,117
	\$0	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	\$6,693,611	\$8,082,234	\$8,128,619	\$7,372,042	\$7,367,234
<b>Expenditures</b>					
Certificated Salaries	\$2,422,094	\$2,430,294	\$2,430,294	\$2,600,362	\$2,652,370
Classified Salaries	\$1,037,911	\$1,055,583	\$1,067,611	\$986,822	\$1,006,559
Employee Benefits	\$1,943,602	\$1,910,605	\$1,913,732	\$2,110,878	\$2,247,952
Books & Supplies	\$711,829	\$1,155,758	\$1,019,910	\$739,887	\$640,333
Services/Operating	\$811,532	\$1,037,560	\$1,019,642	\$772,660	\$786,723
Capital Outlay	\$26,935	\$182,741	\$331,913	\$18,000	\$18,000
Other Outgo	\$209,209	\$209,209	\$209,209	\$209,209	\$209,209
Inter Fund Transfers	-\$9,116	-\$9,116	-\$9,116	-\$9,116	-\$9,116
<b>Total Expenditures</b>	\$7,153,996	\$7,972,634	\$7,983,194	\$7,428,702	\$7,552,030
<b>Ending Balance:</b>	\$3,307,352.19	\$3,877,338.56	\$3,913,162.81	\$3,856,502.76	\$3,671,706.71
Categorical Restricted					
Economic Reserve 4%	\$286,160	\$318,905	\$319,328	\$297,148	\$302,081
<b>Net Increase (Decrease) in Fd Bal</b>	\$ (460,386)	\$ 109,601	\$ 145,425	\$ (56,660)	\$ (184,796)
<b>GEN. FUND UNREST</b>	\$2,924,647.19	\$3,513,065.56	\$0.00	\$3,453,734.57	\$3,359,630.05
<b>UNRESTRICTED</b>	<b>38.71%</b>	<b>41.14%</b>	<b>0.00%</b>	<b>44.10%</b>	<b>41.50%</b>
<b>4% Reserve</b>	\$	\$ 318,905.34	\$ 319,327.77	\$ 297,148.08	\$ 302,081.20

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	5,979,659.00	5.17%	6,288,726.00	-0.08%	6,283,911.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	98,487.00	-0.72%	97,779.00	0.01%	97,786.00
4. Other Local Revenues	8600-8799	88,347.31	0.00%	88,347.00	0.00%	88,347.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(692,384.00)	-17.67%	(570,067.00)	1.74%	(579,982.00)
6. Total (Sum lines A1 thru A5c)		5,474,109.31	7.87%	5,904,785.00	-0.25%	5,890,062.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				2,369,240.00		2,546,825.00
b. Step & Column Adjustment				47,385.00		48,332.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				130,200.00		2,604.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,369,240.00	7.50%	2,546,825.00	2.00%	2,597,761.00
2. Classified Salaries						
a. Base Salaries				618,653.54		631,026.54
b. Step & Column Adjustment				12,373.00		12,621.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				0.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	618,653.54	2.00%	631,026.54	2.00%	643,647.54
3. Employee Benefits	3000-3999	1,447,456.90	16.17%	1,681,500.00	7.07%	1,800,315.00
4. Books and Supplies	4000-4999	412,763.63	28.46%	530,244.00	-19.49%	426,874.00
5. Services and Other Operating Expenditures	5000-5999	522,311.93	1.57%	530,512.00	1.82%	540,168.00
6. Capital Outlay	6000-6999	18,000.00	0.00%	18,000.00	0.00%	18,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	31,625.00	0.00%	31,625.00	0.00%	31,625.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(35,695.10)	-24.82%	(26,834.00)	0.00%	(26,834.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		5,384,355.90	10.37%	5,942,898.54	1.49%	6,031,556.54
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		89,753.41		(38,113.54)		(141,494.54)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,226,790.48		3,316,543.89		3,278,430.35
2. Ending Fund Balance (Sum lines C and D1)		3,316,543.89		3,278,430.35		3,136,935.81
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		0.00		0.00
2. Unassigned/Unappropriated	9790	3,314,043.89		3,275,930.35		3,134,435.81
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		3,316,543.89		3,278,430.35		3,136,935.81

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	3,314,043.89		3,275,930.35		3,134,435.81
(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)						
		3,314,043.89		3,275,930.35		3,134,435.81
<b>F. ASSUMPTIONS</b>						
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.						
In 21/22 district added two additional teachers which remained in the projection for 22/23.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	1,370,924.95	-73.18%	367,704.00	0.00%	367,704.00
3. Other State Revenues	8300-8599	472,431.06	-10.95%	420,716.00	0.00%	420,716.00
4. Other Local Revenues	8600-8799	118,769.86	-8.42%	108,770.00	0.00%	108,770.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	692,384.00	-17.67%	570,067.00	1.74%	579,982.00
6. Total (Sum lines A1 thru A5c)		2,654,509.87	-44.73%	1,467,257.00	0.68%	1,477,172.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				61,054.35		53,537.35
b. Step & Column Adjustment				1,221.00		1,246.00
c. Cost-of-Living Adjustment						0.00
d. Other Adjustments				(8,738.00)		(174.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	61,054.35	-12.31%	53,537.35	2.00%	54,609.35
2. Classified Salaries						
a. Base Salaries				448,957.16		355,795.16
b. Step & Column Adjustment				8,979.00		9,159.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(102,141.00)		(2,043.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	448,957.16	-20.75%	355,795.16	2.00%	362,911.16
3. Employee Benefits	3000-3999	466,274.88	-7.91%	429,378.00	4.25%	447,637.00
4. Books and Supplies	4000-4999	607,146.37	-65.47%	209,643.00	1.82%	213,459.00
5. Services and Other Operating Expenditures	5000-5999	497,329.92	-51.31%	242,148.00	1.82%	246,555.00
6. Capital Outlay	6000-6999	313,912.64	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	177,584.00	0.00%	177,584.00	0.00%	177,584.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	26,579.10	-33.34%	17,718.00	0.00%	17,718.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		2,598,838.42	-42.83%	1,485,803.51	2.33%	1,520,473.51
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		55,671.45		(18,546.51)		(43,301.51)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		540,947.47		596,618.92		578,072.41
2. Ending Fund Balance (Sum lines C and D1)		596,618.92		578,072.41		534,770.90
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	596,618.92		578,072.41		534,770.90
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		596,618.92		578,072.41		534,770.90
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
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.						
In subsequent years, certificated and classified salaries were reduced for one time carryover.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	5,979,659.00	5.17%	6,288,726.00	-0.08%	6,283,911.00
2. Federal Revenues	8100-8299	1,370,924.95	-73.18%	367,704.00	0.00%	367,704.00
3. Other State Revenues	8300-8599	570,918.06	-9.18%	518,495.00	0.00%	518,502.00
4. Other Local Revenues	8600-8799	207,117.17	-4.83%	197,117.00	0.00%	197,117.00
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	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		8,128,619.18	-9.31%	7,372,042.00	-0.07%	7,367,234.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				2,430,294.35		2,600,362.35
b. Step & Column Adjustment				48,606.00		49,578.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				121,462.00		2,430.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,430,294.35	7.00%	2,600,362.35	2.00%	2,652,370.35
2. Classified Salaries						
a. Base Salaries				1,067,610.70		986,821.70
b. Step & Column Adjustment				21,352.00		21,780.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(102,141.00)		(2,043.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,067,610.70	-7.57%	986,821.70	2.00%	1,006,558.70
3. Employee Benefits	3000-3999	1,913,731.78	10.30%	2,110,878.00	6.49%	2,247,952.00
4. Books and Supplies	4000-4999	1,019,910.00	-27.46%	739,887.00	-13.46%	640,333.00
5. Services and Other Operating Expenditures	5000-5999	1,019,641.85	-24.22%	772,660.00	1.82%	786,723.00
6. Capital Outlay	6000-6999	331,912.64	-94.58%	18,000.00	0.00%	18,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	209,209.00	0.00%	209,209.00	0.00%	209,209.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(9,116.00)	0.00%	(9,116.00)	0.00%	(9,116.00)
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)		7,983,194.32	-6.95%	7,428,702.05	1.66%	7,552,030.05
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		145,424.86		(56,660.05)		(184,796.05)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,767,737.95		3,913,162.81		3,856,502.76
2. Ending Fund Balance (Sum lines C and D1)		3,913,162.81		3,856,502.76		3,671,706.71
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740	596,618.92		578,072.41		534,770.90
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	3,314,043.89		3,275,930.35		3,134,435.81
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		3,913,162.81		3,856,502.76		3,671,706.71

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	3,314,043.89		3,275,930.35		3,134,435.81
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)		3,314,043.89		3,275,930.35		3,134,435.81
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		41.51%		44.10%		41.50%
<b>F. RECOMMENDED RESERVES</b>						
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)						
		521.39		515.00		515.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		7,983,194.32		7,428,702.05		7,552,030.05
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)		7,983,194.32		7,428,702.05		7,552,030.05
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)		319,327.77		297,148.08		302,081.20
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		71,000.00		71,000.00		71,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		319,327.77		297,148.08		302,081.20
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



# 2020-2021 Budget Adoption

# ADA

(Average Daily Attendance)



TIPTON ELEMENTARY SCHOOL DISTRICT



Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	521.39	521.39	521.39	521.39	0.00	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	521.39	521.39	521.39	521.39	0.00	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	1.10	1.02	1.02	1.02	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	1.10	1.02	1.02	1.02	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	522.49	522.41	522.41	522.41	0.00	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

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



TIPTON ELEMENTARY SCHOOL DISTRICT

**GENERAL FUND**

2020-2021

Second Interim

March 9<sup>th</sup>, 2021

**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.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	5,503,320.00	5,979,659.00	3,361,003.25	5,979,659.00	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	100,167.00	98,487.00	43,737.66	98,487.00	0.00	0.0%
4) Other Local Revenue		8600-8799	45,000.00	45,000.00	(35,024.74)	88,347.31	43,347.31	96.3%
5) TOTAL, REVENUES			5,648,487.00	6,123,146.00	3,369,716.17	6,166,493.31		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,369,240.00	2,369,240.00	1,349,156.91	2,369,240.00	0.00	0.0%
2) Classified Salaries		2000-2999	612,649.00	613,199.00	355,530.56	618,653.54	(5,454.54)	-0.9%
3) Employee Benefits		3000-3999	1,479,132.00	1,446,915.00	810,329.63	1,447,456.90	(541.90)	0.0%
4) Books and Supplies		4000-4999	416,965.71	412,763.63	35,579.76	412,763.63	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	520,064.29	522,703.37	217,657.90	522,311.93	391.44	0.1%
6) Capital Outlay		6000-6999	18,000.00	18,000.00	0.00	18,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	31,625.00	31,625.00	6,565.90	31,625.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(25,426.00)	(36,101.00)	0.00	(35,695.10)	(405.90)	1.1%
9) TOTAL, EXPENDITURES			5,422,250.00	5,378,345.00	2,774,820.66	5,384,355.90		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			226,237.00	744,801.00	594,895.51	782,137.41		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(683,622.76)	(689,081.76)	0.00	(692,384.00)	(3,302.24)	0.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(683,622.76)	(689,081.76)	0.00	(692,384.00)		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(457,385.76)	55,719.24	594,895.51	89,753.41		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,154,897.11	3,154,897.11		3,154,897.11	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)			3,154,897.11	3,154,897.11		3,154,897.11		
d) Other Restatements		9795	71,893.37	71,893.37		71,893.37	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,226,790.48	3,226,790.48		3,226,790.48		
2) Ending Balance, June 30 (E + F1e)			2,769,404.72	3,282,509.72		3,316,543.89		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,500.00	2,500.00		2,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			2,766,904.72	3,280,009.72		3,314,043.89		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	4,161,353.00	4,280,377.00	2,394,933.20	4,280,377.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	626,464.00	956,581.00	481,807.00	956,581.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	28,003.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	2,896.53	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	725,503.00	752,701.00	394,384.49	752,701.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	47,485.72	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	8,212.56	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	5,046.75	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	(2,537.00)	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	771.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>5,513,320.00</b>	<b>5,989,659.00</b>	<b>3,361,003.25</b>	<b>5,989,659.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	(10,000.00)	(10,000.00)	0.00	(10,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>5,503,320.00</b>	<b>5,979,659.00</b>	<b>3,361,003.25</b>	<b>5,979,659.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
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						

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, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State 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	16,895.00	16,778.00	16,778.00	16,778.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	79,772.00	78,209.00	26,959.66	78,209.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	3,500.00	3,500.00	0.00	3,500.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>100,167.00</b>	<b>98,487.00</b>	<b>43,737.66</b>	<b>98,487.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	36,601.04	70,000.00	20,000.00	40.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(20,000.00)	(20,000.00)	(89,973.09)	0.00	20,000.00	-100.0%
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	15,000.00	15,000.00	18,347.31	18,347.31	3,347.31	22.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>45,000.00</b>	<b>45,000.00</b>	<b>(35,024.74)</b>	<b>88,347.31</b>	<b>43,347.31</b>	<b>96.3%</b>
<b>TOTAL, REVENUES</b>			<b>5,648,487.00</b>	<b>6,123,146.00</b>	<b>3,369,716.17</b>	<b>6,166,493.31</b>	<b>43,347.31</b>	<b>0.7%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	2,118,464.00	2,118,464.00	1,202,870.91	2,118,464.00	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	137,000.00	137,000.00	79,916.69	137,000.00	0.00	0.0%
Other Certificated Salaries		1900	113,776.00	113,776.00	66,369.31	113,776.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,369,240.00</b>	<b>2,369,240.00</b>	<b>1,349,156.91</b>	<b>2,369,240.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	130,254.00	130,254.00	72,053.78	130,254.00	0.00	0.0%
Classified Support Salaries		2200	247,660.00	248,210.00	154,923.20	253,664.54	(5,454.54)	-2.2%
Classified Supervisors' and Administrators' Salaries		2300	127,491.00	127,491.00	69,725.20	127,491.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	106,744.00	106,744.00	58,828.38	106,744.00	0.00	0.0%
Other Classified Salaries		2900	500.00	500.00	0.00	500.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>612,649.00</b>	<b>613,199.00</b>	<b>355,530.56</b>	<b>618,653.54</b>	<b>(5,454.54)</b>	<b>-0.9%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	328,223.15	220,737.00	217,485.39	220,737.00	0.00	0.0%
PERS		3201-3202	139,062.00	132,920.00	72,393.34	133,262.49	(342.49)	-0.3%
OASDI/Medicare/Alternative		3301-3302	86,868.15	91,933.00	46,876.31	92,064.57	(131.57)	-0.1%
Health and Welfare Benefits		3401-3402	770,364.00	841,886.00	401,075.12	841,886.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,696.70	1,803.00	851.66	1,803.83	(0.83)	0.0%
Workers' Compensation		3601-3602	124,768.00	129,486.00	63,532.35	129,546.39	(60.39)	0.0%
OPEB, Allocated		3701-3702	12,600.00	12,600.00	3,354.93	12,606.62	(6.62)	-0.1%
OPEB, Active Employees		3751-3752	15,550.00	15,550.00	4,760.53	15,550.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,479,132.00</b>	<b>1,446,915.00</b>	<b>810,329.63</b>	<b>1,447,456.90</b>	<b>(541.90)</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	22,056.71	22,056.71	2,312.21	22,056.71	0.00	0.0%
Materials and Supplies		4300	215,272.00	210,209.00	29,911.92	210,209.00	0.00	0.0%
Noncapitalized Equipment		4400	178,137.00	178,997.92	3,355.63	178,997.92	0.00	0.0%
Food		4700	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>416,965.71</b>	<b>412,763.63</b>	<b>35,579.76</b>	<b>412,763.63</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	8,600.00	8,600.00	3,238.52	10,300.00	(1,700.00)	-19.8%
Dues and Memberships		5300	28,700.00	22,700.00	11,535.50	22,800.00	(100.00)	-0.4%
Insurance		5400-5450	33,400.00	33,400.00	29,787.00	33,400.00	0.00	0.0%
Operations and Housekeeping Services		5500	50,000.00	50,000.00	17,825.05	50,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	66,500.00	66,500.00	31,647.36	66,500.00	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	296,864.29	305,503.37	117,152.18	303,311.93	2,191.44	0.7%
Communications		5900	36,000.00	36,000.00	6,472.29	36,000.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>520,064.29</b>	<b>522,703.37</b>	<b>217,657.90</b>	<b>522,311.93</b>	<b>391.44</b>	<b>0.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	18,000.00	18,000.00	0.00	18,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>18,000.00</b>	<b>18,000.00</b>	<b>0.00</b>	<b>18,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	6,565.90	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>31,625.00</b>	<b>31,625.00</b>	<b>6,565.90</b>	<b>31,625.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(16,310.00)	(26,985.00)	0.00	(26,579.10)	(405.90)	1.5%
Transfers of Indirect Costs - Interfund		7350	(9,116.00)	(9,116.00)	0.00	(9,116.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(25,426.00)</b>	<b>(36,101.00)</b>	<b>0.00</b>	<b>(35,695.10)</b>	<b>(405.90)</b>	<b>1.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>5,422,250.00</b>	<b>5,378,345.00</b>	<b>2,774,820.66</b>	<b>5,384,355.90</b>	<b>(6,010.90)</b>	<b>-0.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(683,622.76)	(689,081.76)	0.00	(692,384.00)	(3,302.24)	0.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(683,622.76)</b>	<b>(689,081.76)</b>	<b>0.00</b>	<b>(692,384.00)</b>	<b>(3,302.24)</b>	<b>0.5%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>(683,622.76)</b>	<b>(689,081.76)</b>	<b>0.00</b>	<b>(692,384.00)</b>	<b>(3,302.24)</b>	<b>0.5%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	529,768.00	1,370,216.95	773,447.24	1,370,924.95	708.00	0.1%
3) Other State Revenue		8300-8599	397,240.54	470,756.20	190,473.07	472,431.06	1,674.86	0.4%
4) Other Local Revenue		8600-8799	118,115.00	118,817.86	44,589.37	118,769.86	(48.00)	0.0%
5) TOTAL, REVENUES			1,045,123.54	1,959,791.01	1,008,509.68	1,962,125.87		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	52,854.00	61,054.35	10,174.92	61,054.35	0.00	0.0%
2) Classified Salaries		2000-2999	425,262.00	442,339.00	225,008.85	448,957.16	(6,618.16)	-1.5%
3) Employee Benefits		3000-3999	464,469.76	463,734.53	116,401.79	466,274.88	(2,540.35)	-0.5%
4) Books and Supplies		4000-4999	294,863.54	611,144.81	238,837.39	607,146.37	3,998.44	0.7%
5) Services and Other Operating Expenditures		5000-5999	291,468.00	463,487.07	176,058.32	497,329.92	(33,842.85)	-7.3%
6) Capital Outlay		6000-6999	8,935.00	348,912.64	304,977.64	313,912.64	35,000.00	10.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	177,584.00	177,584.00	65,618.26	177,584.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	16,310.00	26,985.00	0.00	26,579.10	405.90	1.5%
9) TOTAL, EXPENDITURES			1,731,746.30	2,595,241.40	1,137,077.17	2,598,838.42		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(686,622.76)	(635,450.39)	(128,567.49)	(636,712.55)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	683,622.76	689,081.76	0.00	692,384.00	3,302.24	0.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			683,622.76	689,081.76	0.00	692,384.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,000.00)	53,631.37	(128,567.49)	55,671.45		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	612,840.84	612,840.84		612,840.84	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)			612,840.84	612,840.84		612,840.84		
d) Other Restatements		9795	(71,893.37)	(71,893.37)		(71,893.37)	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			540,947.47	540,947.47		540,947.47		
2) Ending Balance, June 30 (E + F1e)			537,947.47	594,578.84		596,618.92		
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	609,840.84	594,578.84		596,618.92		
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	(71,893.37)	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 (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	247,867.00	448,333.87	117,308.87	446,476.87	(1,857.00)	-0.4%
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	32,960.00	68,597.57	12,495.57	69,713.57	1,116.00	1.6%

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)
Title III, Part A, Immigrant Student Program	4201	8290	3,344.00	9,069.49	2,233.49	9,069.49	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	38,311.00	39,903.31	23,056.31	39,903.31	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, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	18,208.00	39,936.71	15,757.00	40,246.71	310.00	0.8%
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	189,078.00	764,376.00	602,596.00	765,515.00	1,139.00	0.1%
<b>TOTAL, FEDERAL REVENUE</b>			<b>529,768.00</b>	<b>1,370,216.95</b>	<b>773,447.24</b>	<b>1,370,924.95</b>	<b>708.00</b>	<b>0.1%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materi		8560	28,155.00	25,548.00	(1,634.30)	25,548.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	152,838.54	177,559.20	139,030.69	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	0.00	0.00	0.00	0.00	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%
All Other State Revenue	All Other	8590	216,247.00	267,649.00	53,076.68	269,323.86	1,674.86	0.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>397,240.54</b>	<b>470,756.20</b>	<b>190,473.07</b>	<b>472,431.06</b>	<b>1,674.86</b>	<b>0.4%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	227.00	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	702.86	702.86	702.86	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	11,500.00	11,500.00	0.00	11,500.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	106,615.00	106,615.00	43,659.51	106,567.00	(48.00)	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>118,115.00</b>	<b>118,817.86</b>	<b>44,589.37</b>	<b>118,769.86</b>	<b>(48.00)</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,045,123.54</b>	<b>1,959,791.01</b>	<b>1,008,509.68</b>	<b>1,962,125.87</b>	<b>2,334.86</b>	<b>0.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	38,500.00	43,814.00	0.00	43,814.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	14,354.00	17,240.35	10,174.92	17,240.35	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>52,854.00</b>	<b>61,054.35</b>	<b>10,174.92</b>	<b>61,054.35</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	229,094.00	250,866.00	127,131.94	250,866.00	0.00	0.0%
Classified Support Salaries		2200	130,640.00	130,640.00	61,094.01	137,258.16	(6,618.16)	-5.1%
Classified Supervisors' and Administrators' Salaries		2300	16,195.00	16,195.00	10,796.67	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	49,333.00	44,638.00	25,986.23	44,638.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>425,262.00</b>	<b>442,339.00</b>	<b>225,008.85</b>	<b>448,957.16</b>	<b>(6,618.16)</b>	<b>-1.5%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	225,973.00	227,431.48	1,643.18	227,431.48	0.00	0.0%
PERS		3201-3202	95,517.76	91,744.00	41,355.41	93,113.96	(1,369.96)	-1.5%
OASDI/Medicare/Alternative		3301-3302	33,318.00	34,297.14	17,342.50	34,803.43	(506.29)	-1.5%
Health and Welfare Benefits		3401-3402	87,993.00	87,735.90	46,091.81	88,128.66	(392.76)	-0.4%
Unemployment Insurance		3501-3502	243.00	255.44	117.46	258.75	(3.31)	-1.3%
Workers' Compensation		3601-3602	17,616.00	18,364.48	8,765.95	18,606.04	(241.56)	-1.3%
OPEB, Allocated		3701-3702	1,761.00	1,807.09	429.54	1,833.56	(26.47)	-1.5%
OPEB, Active Employees		3751-3752	2,048.00	2,099.00	655.94	2,099.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>464,469.76</b>	<b>463,734.53</b>	<b>116,401.79</b>	<b>466,274.88</b>	<b>(2,540.35)</b>	<b>-0.5%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	14,000.00	12,548.00	0.00	12,548.00	0.00	0.0%
Books and Other Reference Materials		4200	14,555.00	13,000.00	0.00	13,000.00	0.00	0.0%
Materials and Supplies		4300	149,308.54	383,392.72	185,006.39	402,726.22	(19,333.50)	-5.0%
Noncapitalized Equipment		4400	117,000.00	194,499.48	46,586.58	171,473.51	23,025.97	11.8%
Food		4700	0.00	7,704.61	7,244.42	7,398.64	305.97	4.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>294,863.54</b>	<b>611,144.81</b>	<b>238,837.39</b>	<b>607,146.37</b>	<b>3,998.44</b>	<b>0.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	34,487.00	64,037.26	190.90	61,489.04	2,548.22	4.0%
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	63,916.00	63,916.00	35,702.64	63,916.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,000.00	7,000.00	1,129.85	8,000.00	(1,000.00)	-14.3%
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	186,065.00	306,381.18	120,948.60	338,878.55	(32,497.37)	-10.6%
Communications		5900	0.00	22,152.63	18,086.33	25,046.33	(2,893.70)	-13.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>291,468.00</b>	<b>463,487.07</b>	<b>176,058.32</b>	<b>497,329.92</b>	<b>(33,842.85)</b>	<b>-7.3%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	8,935.00	8,935.00	0.00	8,935.00	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	339,977.64	304,977.64	304,977.64	35,000.00	10.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>8,935.00</b>	<b>348,912.64</b>	<b>304,977.64</b>	<b>313,912.64</b>	<b>35,000.00</b>	<b>10.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	59,518.00	59,518.00	30,068.90	59,518.00	0.00	0.0%
Other Debt Service - Principal		7439	118,066.00	118,066.00	35,549.36	118,066.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>177,584.00</b>	<b>177,584.00</b>	<b>65,618.26</b>	<b>177,584.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	16,310.00	26,985.00	0.00	26,579.10	405.90	1.5%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>16,310.00</b>	<b>26,985.00</b>	<b>0.00</b>	<b>26,579.10</b>	<b>405.90</b>	<b>1.5%</b>
<b>TOTAL EXPENDITURES</b>			<b>1,731,746.30</b>	<b>2,595,241.40</b>	<b>1,137,077.17</b>	<b>2,598,838.42</b>	<b>(3,597.02)</b>	<b>-0.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from 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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	683,622.76	689,081.76	0.00	692,384.00	3,302.24	0.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			683,622.76	689,081.76	0.00	692,384.00	3,302.24	0.5%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			683,622.76	689,081.76	0.00	692,384.00	(3,302.24)	0.5%

2020-21 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	5,503,320.00	5,979,659.00	3,361,003.25	5,979,659.00	0.00	0.0%
2) Federal Revenue		8100-8299	529,768.00	1,370,216.95	773,447.24	1,370,924.95	708.00	0.1%
3) Other State Revenue		8300-8599	497,407.54	569,243.20	234,210.73	570,918.06	1,674.86	0.3%
4) Other Local Revenue		8600-8799	163,115.00	163,817.86	9,564.63	207,117.17	43,299.31	26.4%
5) TOTAL, REVENUES			6,693,610.54	8,082,937.01	4,378,225.85	8,128,619.18		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,422,094.00	2,430,294.35	1,359,331.83	2,430,294.35	0.00	0.0%
2) Classified Salaries		2000-2999	1,037,911.00	1,055,538.00	580,539.41	1,067,610.70	(12,072.70)	-1.1%
3) Employee Benefits		3000-3999	1,943,601.76	1,910,649.53	926,731.42	1,913,731.78	(3,082.25)	-0.2%
4) Books and Supplies		4000-4999	711,829.25	1,023,908.44	274,417.15	1,019,910.00	3,998.44	0.4%
5) Services and Other Operating Expenditures		5000-5999	811,532.29	986,190.44	393,716.22	1,019,641.85	(33,451.41)	-3.4%
6) Capital Outlay		6000-6999	26,935.00	366,912.64	304,977.64	331,912.64	35,000.00	9.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	209,209.00	209,209.00	72,184.16	209,209.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(9,116.00)	(9,116.00)	0.00	(9,116.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			7,153,996.30	7,973,586.40	3,911,897.83	7,983,194.32		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(460,385.76)	109,350.61	466,328.02	145,424.86		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2020-21 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(460,385.76)	109,350.61	466,328.02	145,424.86		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,767,737.95	3,767,737.95		3,767,737.95	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)			3,767,737.95	3,767,737.95		3,767,737.95		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,767,737.95	3,767,737.95		3,767,737.95		
2) Ending Balance, June 30 (E + F1e)			3,307,352.19	3,877,088.56		3,913,162.81		
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			609,840.84	594,578.84		596,618.92		
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			2,695,011.35	3,280,009.72		3,314,043.89		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	4,161,353.00	4,280,377.00	2,394,933.20	4,280,377.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	626,464.00	956,581.00	481,807.00	956,581.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	28,003.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	2,896.53	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	725,503.00	752,701.00	394,384.49	752,701.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	47,485.72	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	8,212.56	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	5,046.75	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	(2,537.00)	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	771.00	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			5,513,320.00	5,989,659.00	3,361,003.25	5,989,659.00	0.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	(10,000.00)	(10,000.00)	0.00	(10,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,503,320.00	5,979,659.00	3,361,003.25	5,979,659.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	247,867.00	448,333.87	117,308.87	446,476.87	(1,857.00)	-0.4%
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	32,960.00	68,597.57	12,495.57	69,713.57	1,116.00	1.6%

2020-21 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	3,344.00	9,069.49	2,233.49	9,069.49	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	38,311.00	39,903.31	23,056.31	39,903.31	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, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	18,208.00	39,936.71	15,757.00	40,246.71	310.00	0.8%
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	189,078.00	764,376.00	602,596.00	765,515.00	1,139.00	0.1%
<b>TOTAL, FEDERAL REVENUE</b>			<b>529,768.00</b>	<b>1,370,216.95</b>	<b>773,447.24</b>	<b>1,370,924.95</b>	<b>708.00</b>	<b>0.1%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	16,895.00	16,778.00	16,778.00	16,778.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	107,927.00	103,757.00	25,325.36	103,757.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	152,838.54	177,559.20	139,030.69	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	0.00	0.00	0.00	0.00	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%
All Other State Revenue	All Other	8590	219,747.00	271,149.00	53,076.68	272,823.86	1,674.86	0.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>497,407.54</b>	<b>569,243.20</b>	<b>234,210.73</b>	<b>570,918.06</b>	<b>1,674.86</b>	<b>0.3%</b>



2020-21 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	227.00	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	50,000.00	50,702.86	37,303.90	70,702.86	20,000.00	39.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(20,000.00)	(20,000.00)	(89,973.09)	0.00	20,000.00	-100.0%
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	11,500.00	11,500.00	0.00	11,500.00	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	121,615.00	121,615.00	62,006.82	124,914.31	3,299.31	2.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>163,115.00</b>	<b>163,817.86</b>	<b>9,564.63</b>	<b>207,117.17</b>	<b>43,299.31</b>	<b>26.4%</b>
<b>TOTAL, REVENUES</b>			<b>6,693,610.54</b>	<b>8,082,937.01</b>	<b>4,378,225.85</b>	<b>8,128,619.18</b>	<b>45,682.17</b>	<b>0.6%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,156,964.00	2,162,278.00	1,202,870.91	2,162,278.00	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	137,000.00	137,000.00	79,916.69	137,000.00	0.00	0.0%
Other Certificated Salaries		1900	128,130.00	131,016.35	76,544.23	131,016.35	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,422,094.00</b>	<b>2,430,294.35</b>	<b>1,359,331.83</b>	<b>2,430,294.35</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	359,348.00	381,120.00	199,185.72	381,120.00	0.00	0.0%
Classified Support Salaries		2200	378,300.00	378,850.00	216,017.21	390,922.70	(12,072.70)	-3.2%
Classified Supervisors' and Administrators' Salaries		2300	143,686.00	143,686.00	80,521.87	143,686.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	106,744.00	106,744.00	58,828.38	106,744.00	0.00	0.0%
Other Classified Salaries		2900	49,833.00	45,138.00	25,986.23	45,138.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,037,911.00</b>	<b>1,055,538.00</b>	<b>580,539.41</b>	<b>1,067,610.70</b>	<b>(12,072.70)</b>	<b>-1.1%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	554,196.15	448,168.48	219,128.57	448,168.48	0.00	0.0%
PERS		3201-3202	234,579.76	224,664.00	113,748.75	226,376.45	(1,712.45)	-0.8%
OASDI/Medicare/Alternative		3301-3302	120,186.15	126,230.14	64,218.81	126,868.00	(637.86)	-0.5%
Health and Welfare Benefits		3401-3402	858,357.00	929,621.90	447,166.93	930,014.66	(392.76)	0.0%
Unemployment Insurance		3501-3502	1,939.70	2,058.44	969.12	2,062.58	(4.14)	-0.2%
Workers' Compensation		3601-3602	142,384.00	147,850.48	72,298.30	148,152.43	(301.95)	-0.2%
OPEB, Allocated		3701-3702	14,361.00	14,407.09	3,784.47	14,440.18	(33.09)	-0.2%
OPEB, Active Employees		3751-3752	17,598.00	17,649.00	5,416.47	17,649.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,943,601.76</b>	<b>1,910,649.53</b>	<b>926,731.42</b>	<b>1,913,731.78</b>	<b>(3,082.25)</b>	<b>-0.2%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	14,000.00	12,548.00	0.00	12,548.00	0.00	0.0%
Books and Other Reference Materials		4200	36,611.71	35,056.71	2,312.21	35,056.71	0.00	0.0%
Materials and Supplies		4300	364,580.54	593,601.72	214,918.31	612,935.22	(19,333.50)	-3.3%
Noncapitalized Equipment		4400	295,137.00	373,497.40	49,942.21	350,471.43	23,025.97	6.2%
Food		4700	1,500.00	9,204.61	7,244.42	8,898.64	305.97	3.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>711,829.25</b>	<b>1,023,908.44</b>	<b>274,417.15</b>	<b>1,019,910.00</b>	<b>3,998.44</b>	<b>0.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	43,087.00	72,637.26	3,429.42	71,789.04	848.22	1.2%
Dues and Memberships		5300	28,700.00	22,700.00	11,535.50	22,800.00	(100.00)	-0.4%
Insurance		5400-5450	33,400.00	33,400.00	29,787.00	33,400.00	0.00	0.0%
Operations and Housekeeping Services		5500	113,916.00	113,916.00	53,527.69	113,916.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	73,500.00	73,500.00	32,777.21	74,500.00	(1,000.00)	-1.4%
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	482,929.29	611,884.55	238,100.78	642,190.48	(30,305.93)	-5.0%
Communications		5900	36,000.00	58,152.63	24,558.62	61,046.33	(2,893.70)	-5.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>811,532.29</b>	<b>986,190.44</b>	<b>393,716.22</b>	<b>1,019,641.85</b>	<b>(33,451.41)</b>	<b>-3.4%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	8,935.00	8,935.00	0.00	8,935.00	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	18,000.00	357,977.64	304,977.64	322,977.64	35,000.00	9.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>26,935.00</b>	<b>366,912.64</b>	<b>304,977.64</b>	<b>331,912.64</b>	<b>35,000.00</b>	<b>9.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	6,565.90	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	59,518.00	59,518.00	30,068.90	59,518.00	0.00	0.0%
Other Debt Service - Principal		7439	118,066.00	118,066.00	35,549.36	118,066.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>209,209.00</b>	<b>209,209.00</b>	<b>72,184.16</b>	<b>209,209.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(9,116.00)	(9,116.00)	0.00	(9,116.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(9,116.00)</b>	<b>(9,116.00)</b>	<b>0.00</b>	<b>(9,116.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>7,153,996.30</b>	<b>7,973,586.40</b>	<b>3,911,897.83</b>	<b>7,983,194.32</b>	<b>(9,607.92)</b>	<b>-0.1%</b>

2020-21 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2020-21 Projected Year Totals</u>
5640	Medi-Cal Billing Option	11,059.02
6230	California Clean Energy Jobs Act	10,153.20
6300	Lottery: Instructional Materials	85,767.40
9010	Other Restricted Local	489,639.30
Total, Restricted Balance		<u>596,618.92</u>



TIPTON ELEMENTARY SCHOOL DISTRICT

## **CAFETERIA FUND**

2020-2021 Budget Adoption

March 9<sup>th</sup>, 2021

### **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.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	395,000.00	395,000.00	111,679.88	395,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	35,000.00	36,086.51	10,405.87	36,086.51	0.00	0.0%
4) Other Local Revenue		8600-8799	14,500.00	5,929.37	(4,241.39)	6,821.38	892.01	15.0%
5) TOTAL, REVENUES			444,500.00	437,015.88	117,844.36	437,907.89		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	147,161.00	152,890.00	81,439.14	152,890.00	0.00	0.0%
3) Employee Benefits		3000-3999	72,920.00	70,920.00	37,740.62	70,920.00	0.00	0.0%
4) Books and Supplies		4000-4999	222,500.00	228,586.51	83,879.50	228,586.51	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	20,000.00	28,000.00	18,638.99	28,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	10,000.00	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	9,116.00	9,116.00	0.00	9,116.00	0.00	0.0%
9) TOTAL, EXPENDITURES			481,697.00	489,512.51	221,698.25	489,512.51		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(37,197.00)	(52,496.63)	(103,853.89)	(51,604.62)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(37,197.00)	(52,496.63)	(103,853.89)	(51,604.62)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	363,787.41	363,787.41		363,787.41	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)			363,787.41	363,787.41		363,787.41		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			363,787.41	363,787.41		363,787.41		
2) Ending Balance, June 30 (E + F1e)			326,590.41	311,290.78		312,182.79		
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			326,590.41	311,290.78		312,182.79		
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)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	395,000.00	395,000.00	111,679.88	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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>395,000.00</b>	<b>395,000.00</b>	<b>111,679.88</b>	<b>395,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	35,000.00	36,086.51	10,405.87	36,086.51	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>35,000.00</b>	<b>36,086.51</b>	<b>10,405.87</b>	<b>36,086.51</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	2,000.00	2,000.00	880.85	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	2,500.00	2,500.00	3,392.01	3,392.01	892.01	35.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(3,000.00)	(8,570.63)	(8,570.63)	(8,570.63)	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	10,000.00	56.38	10,000.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>14,500.00</b>	<b>5,929.37</b>	<b>(4,241.39)</b>	<b>6,821.38</b>	<b>892.01</b>	<b>15.0%</b>
<b>TOTAL, REVENUES</b>			<b>444,500.00</b>	<b>437,015.88</b>	<b>117,844.36</b>	<b>437,907.89</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	101,610.00	107,339.00	56,593.26	107,339.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	45,551.00	45,551.00	24,845.88	45,551.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>147,161.00</b>	<b>152,890.00</b>	<b>81,439.14</b>	<b>152,890.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	33,376.00	31,376.00	15,321.60	31,376.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	11,257.00	11,257.00	6,230.01	11,257.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	21,850.00	21,850.00	12,809.80	21,850.00	0.00	0.0%
Unemployment Insurance		3501-3502	74.00	74.00	40.74	74.00	0.00	0.0%
Workers' Compensation		3601-3602	5,372.00	5,372.00	3,038.46	5,372.00	0.00	0.0%
OPEB, Allocated		3701-3702	578.00	578.00	136.45	578.00	0.00	0.0%
OPEB, Active Employees		3751-3752	413.00	413.00	163.56	413.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>72,920.00</b>	<b>70,920.00</b>	<b>37,740.62</b>	<b>70,920.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	30,000.00	35,000.00	6,323.28	35,000.00	0.00	0.0%
Noncapitalized Equipment		4400	7,500.00	7,500.00	0.00	7,500.00	0.00	0.0%
Food		4700	185,000.00	186,086.51	77,556.22	186,086.51	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>222,500.00</b>	<b>228,586.51</b>	<b>83,879.50</b>	<b>228,586.51</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	500.00	500.00	0.00	500.00	0.00	0.0%
Dues and Memberships		5300	500.00	500.00	92.69	500.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	11,000.00	11,000.00	8,290.78	11,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	500.00	500.00	151.47	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	7,500.00	15,500.00	10,104.05	15,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>20,000.00</b>	<b>28,000.00</b>	<b>18,638.99</b>	<b>28,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	10,000.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>10,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	9,116.00	9,116.00	0.00	9,116.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>9,116.00</b>	<b>9,116.00</b>	<b>0.00</b>	<b>9,116.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>481,697.00</b>	<b>489,512.51</b>	<b>221,698.25</b>	<b>489,512.51</b>		

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

<u>Resource</u>	<u>Description</u>	<u>2020/21 Projected Year Totals</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	312,182.79
Total, Restricted Balance		<u>312,182.79</u>



TIPTON ELEMENTARY SCHOOL DISTRICT

## DEFERRED MAINTENANCE FUND

2020-2021 Budget Adoption  
March 9<sup>th</sup>, 2021

### Fund # 14

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

Principle revenues in this fund are:

- Interest
- Interfund Transfers In
- LCFF Revenue

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,100.00	1,100.00	(1,042.93)	1,100.00	0.00	0.0%
5) TOTAL REVENUES			11,100.00	11,100.00	(1,042.93)	11,100.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	8,500.00	8,236.03	8,500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,000.00	1,500.00	0.00	1,500.00	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			10,000.00	10,000.00	8,236.03	10,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			1,100.00	1,100.00	(9,278.96)	1,100.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,100.00	1,100.00	(9,278.96)	1,100.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	63,928.51	63,928.51		63,928.51	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)			63,928.51	63,928.51		63,928.51		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			63,928.51	63,928.51		63,928.51		
2) Ending Balance, June 30 (E + F1e)			65,028.51	65,028.51		65,028.51		
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	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	65,028.51	65,028.51		65,028.51		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
<b>Unassigned/Unappropriated Amount</b>			0.00	0.00		0.00		
		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)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,100.00	1,100.00	644.22	1,100.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(1,687.15)	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,100.00	1,100.00	(1,042.93)	1,100.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			11,100.00	11,100.00	(1,042.93)	11,100.00		

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)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	8,500.00	8,236.03	8,500.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	8,500.00	8,236.03	8,500.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,000.00	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	1,500.00	0.00	1,500.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			10,000.00	1,500.00	0.00	1,500.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			10,000.00	10,000.00	8,236.03	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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2020/21 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>



TIPTON ELEMENTARY SCHOOL DISTRICT

## **BUILDING FUND**

**2020-2021 Budget Adoption**  
March 9<sup>th</sup>, 2021

### **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).

Currently this fund is not in use.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50.00	50.00	(9.69)	50.00	0.00	0.0%
5) TOTAL, REVENUES			50.00	50.00	(9.69)	50.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			50.00	50.00	(9.69)	50.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND</b>								
<b>BALANCE (C + D4)</b>			50.00	50.00	(9.69)	50.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	594.54	594.54		594.54	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)			594.54	594.54		594.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			594.54	594.54		594.54		
2) Ending Balance, June 30 (E + F1e)			644.54	644.54		644.54		
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			644.54	644.54		644.54		
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)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
Penalties and Interest from Delinquent 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	50.00	50.00	6.00	50.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(15.69)	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>50.00</b>	<b>50.00</b>	<b>(9.69)</b>	<b>50.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>50.00</b>	<b>50.00</b>	<b>(9.69)</b>	<b>50.00</b>		



2020-21 Second Interim  
Building Fund  
Revenues, Expenditures, and Changes in Fund Balance

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

<u>Resource</u>	<u>Description</u>	<u>2020/21 Projected Year Totals</u>
9010	Other Restricted Local	644.54
Total, Restricted Balance		<u>644.54</u>



TIPTON ELEMENTARY SCHOOL DISTRICT

## **CAPITAL FACILITIES FUND**

2020-2021 Budget Adoption

March 9<sup>th</sup>, 2021

### **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

2020-21 Second Interim  
Capital Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,650.00	7,650.00	5,622.45	7,650.00	0.00	0.0%
5) TOTAL REVENUES			7,650.00	7,650.00	5,622.45	7,650.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,650.00	2,650.00	5,622.45	2,650.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,650.00	2,650.00	5,622.45	2,650.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,184.22	8,184.22		8,184.22	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)			8,184.22	8,184.22		8,184.22		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,184.22	8,184.22		8,184.22		
2) Ending Balance, June 30 (E + F1e)			10,834.22	10,834.22		10,834.22		
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			10,834.22	10,834.22		10,834.22		
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			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)
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		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%
Interest		8660	100.00	100.00	92.26	100.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	50.00	50.00	(215.99)	50.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	7,500.00	7,500.00	5,746.18	7,500.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>7,650.00</b>	<b>7,650.00</b>	<b>5,622.45</b>	<b>7,650.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>7,650.00</b>	<b>7,650.00</b>	<b>5,622.45</b>	<b>7,650.00</b>		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>5,000.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>5,000.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

<u>Resource</u>	<u>Description</u>	<u>2020/21 Projected Year Totals</u>
9010	Other Restricted Local	10,834.22
Total, Restricted Balance		<u>10,834.22</u>



TIPTON ELEMENTARY SCHOOL DISTRICT

**COUNTY SCHOOL FACILITIES FUND**

**2020-2021 Budget Adoption**

March 9<sup>th</sup>, 2021

**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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	349,334.00	349,334.00	349,334.00	0.00	0.0%
4) Other Local Revenue		8600-8799	70.00	70.00	3,130.39	3,178.08	3,108.08	4440.1%
<b>5) TOTAL, REVENUES</b>			<b>70.00</b>	<b>349,404.00</b>	<b>352,464.39</b>	<b>352,512.08</b>		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	349,334.00	0.00	349,334.00	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%
<b>9) TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>349,334.00</b>	<b>0.00</b>	<b>349,334.00</b>		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			<b>70.00</b>	<b>70.00</b>	<b>352,464.39</b>	<b>3,178.08</b>		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		6980-6999	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			70.00	70.00	352,464.39	3,178.08		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	782.06	782.06		782.06	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)			782.06	782.06		782.06		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			782.06	782.06		782.06		
2) Ending Balance, June 30 (E + F1e)			852.06	852.06		3,960.14		
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			852.06	852.06		3,960.14		
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		
		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)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	349,334.00	349,334.00	349,334.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	349,334.00	349,334.00	349,334.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	70.00	70.00	3,130.39	3,178.08	3,108.08	4440.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			70.00	70.00	3,130.39	3,178.08	3,108.08	4440.1%
<b>TOTAL REVENUES</b>			70.00	349,404.00	352,464.39	352,512.08		



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	349,334.00	0.00	349,334.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	349,334.00	0.00	349,334.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	349,334.00	0.00	349,334.00		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

<u>Resource</u>	<u>Description</u>	<u>2020/21 Projected Year Totals</u>
7710	State School Facilities Projects	3,960.14
7810	Other Restricted State	0.00
Total, Restricted Balance		<u>3,960.14</u>



TIPTON ELEMENTARY SCHOOL DISTRICT

**BOND INTEREST AND REDEMPTION FUND**

2020-2021 Budget Adoption

March 9<sup>th</sup>, 2021

**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.

2020-21 Second Interim  
Bond Interest and Redemption Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,650.00	100,650.00	112,406.43	103,572.62	2,922.62	2.9%
<b>5) TOTAL REVENUES</b>			100,650.00	100,650.00	112,406.43	103,572.62		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	100,650.00	100,650.00	100,650.00	100,650.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
<b>9) TOTAL EXPENDITURES</b>			100,650.00	100,650.00	100,650.00	100,650.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	11,756.43	2,922.62		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	11,756.43	2,922.62		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	341,255.86	341,255.86		341,255.86	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)			341,255.86	341,255.86		341,255.86		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			341,255.86	341,255.86		341,255.86		
2) Ending Balance, June 30 (E + F1e)			341,255.86	341,255.86		344,178.48		
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			341,255.86	341,255.86		344,178.48		
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)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	100,650.00	100,650.00	78,479.53	100,650.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	29,400.10	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	273.31	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	1,330.87	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	2,922.62	2,922.62	2,922.62	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			100,650.00	100,650.00	112,406.43	103,572.62	2,922.62	2.9%
<b>TOTAL, REVENUES</b>			100,650.00	100,650.00	112,406.43	103,572.62		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	100,650.00	100,650.00	100,650.00	100,650.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			100,650.00	100,650.00	100,650.00	100,650.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			100,650.00	100,650.00	100,650.00	100,650.00		



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

<b>Resource</b>	<b>Description</b>	<b>2020/21 Projected Year Totals</b>
9010	Other Restricted Local	344,178.48
Total, Restricted Balance		<u>344,178.48</u>



TIPTON ELEMENTARY SCHOOL DISTRICT

# **SUPPLEMENTAL FORMS**

March 9<sup>th</sup>, 2021

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	7,983,194.32
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,310,864.44
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	26,935.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	177,584.00
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)				204,519.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	51,604.62
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)				6,519,415.50

<b>Section II - Expenditures Per ADA</b>		<b>2020-21 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		522.41
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,479.50
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
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.)	6,160,847.02	11,793.13
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)	6,160,847.02	11,793.13
B. Required effort (Line A.2 times 90%)	5,544,762.32	10,613.82
C. Current year expenditures (Line I.E and Line II.B)	6,519,415.50	12,479.50
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 2022-23 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.

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

Second Interim  
2020-21 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				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(9,116.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	9,116.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

Second Interim  
2020-21 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				
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
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								
<b>TOTALS</b>	<b>0.00</b>	<b>0.00</b>	<b>9,116.00</b>	<b>(9,116.00)</b>	<b>0.00</b>	<b>0.00</b>		





TIPTON ELEMENTARY SCHOOL DISTRICT

# **CRITERIA AND STANDARDS**

March 9<sup>th</sup>, 2021

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status	
Current Year (2020-21)	District Regular	521.39	521.39		
	Charter School	0.00	0.00		
	<b>Total ADA</b>	<b>521.39</b>	<b>521.39</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2021-22)	District Regular	521.39	521.39		
	Charter School				
	<b>Total ADA</b>	<b>521.39</b>	<b>521.39</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2022-23)	District Regular	521.39	515.00		
	Charter School				
	<b>Total ADA</b>	<b>521.39</b>	<b>515.00</b>	<b>-1.2%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)

**2. CRITERION: Enrollment**

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

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

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2020-21)				
District Regular	542	527		
Charter School				
<b>Total Enrollment</b>	<b>542</b>	<b>527</b>	<b>-2.8%</b>	<b>Not Met</b>
1st Subsequent Year (2021-22)				
District Regular	542	527		
Charter School				
<b>Total Enrollment</b>	<b>542</b>	<b>527</b>	<b>-2.8%</b>	<b>Not Met</b>
2nd Subsequent Year (2022-23)				
District Regular	542	527		
Charter School				
<b>Total Enrollment</b>	<b>542</b>	<b>527</b>	<b>-2.8%</b>	<b>Not Met</b>

**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 first interim projections 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)

At second interim, district is projecting declining enrollment for current and subsequent years that was not anticipated at first interim.

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	554	589	
Charter School			
<b>Total ADA/Enrollment</b>	<b>554</b>	<b>589</b>	<b>94.1%</b>
Second Prior Year (2018-19)			
District Regular	525	549	
Charter School			
<b>Total ADA/Enrollment</b>	<b>525</b>	<b>549</b>	<b>95.6%</b>
First Prior Year (2019-20)			
District Regular	521	542	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>521</b>	<b>542</b>	<b>96.1%</b>
		Historical Average Ratio:	95.3%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>95.8%</b>

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

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

Fiscal Year	Estimated P-2 ADA (Form A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2020-21)				
District Regular	521	527		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>521</b>	<b>527</b>	<b>98.9%</b>	<b>Not Met</b>
1st Subsequent Year (2021-22)				
District Regular	515	527		
Charter School				
<b>Total ADA/Enrollment</b>	<b>515</b>	<b>527</b>	<b>97.7%</b>	<b>Not Met</b>
2nd Subsequent Year (2022-23)				
District Regular	515	527		
Charter School				
<b>Total ADA/Enrollment</b>	<b>515</b>	<b>527</b>	<b>97.7%</b>	<b>Not Met</b>

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

**Explanation:**  
(required if NOT met)

In current year, LCFF calc is using 19/20 P2. In subsequent years, district has projected an increase in the ratio of ADA to enrollment. The historical ratio is being skewed by the 2017-18 ratio.

**4. CRITERION: LCFF Revenue**

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2020-21)	5,989,659.00		
1st Subsequent Year (2021-22)	6,069,631.00	6,298,726.00	3.8%	Not Met
2nd Subsequent Year (2022-23)	6,069,631.00	6,293,911.00	3.7%	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 first interim projections 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)

At first interim, there were no projected cola's for the out years. At second interim, there were projected cola's of 3.84% for 21-22 and 1.28% for 22-23.

**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 (2017-18)	4,351,127.94	4,935,644.04	88.2%
Second Prior Year (2018-19)	4,370,040.51	5,036,059.12	86.8%
First Prior Year (2019-20)	4,675,551.11	5,212,032.07	89.7%
	Historical Average Ratio:		88.2%

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
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):	84.2% to 92.2%	84.2% to 92.2%	84.2% to 92.2%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2020-21)	4,435,350.44	5,384,355.90	82.4%	Not Met
1st Subsequent Year (2021-22)	4,859,351.54	5,942,898.54	81.8%	Not Met
2nd Subsequent Year (2022-23)	5,041,723.54	6,031,556.54	83.6%	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)

In current and subsequent years, district is spending more on operating expenses due to COVID causing the ratio to be slightly under.

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

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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**Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)**

Current Year (2020-21)	1,370,216.95	1,370,924.95	0.1%	No
1st Subsequent Year (2021-22)	368,135.00	367,704.00	-0.1%	No
2nd Subsequent Year (2022-23)	368,135.00	367,704.00	-0.1%	No

Explanation:  
(required if Yes)

**Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)**

Current Year (2020-21)	569,243.20	570,918.06	0.3%	No
1st Subsequent Year (2021-22)	517,841.00	518,495.00	0.1%	No
2nd Subsequent Year (2022-23)	517,841.00	518,502.00	0.1%	No

Explanation:  
(required if Yes)

**Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)**

Current Year (2020-21)	163,115.00	207,117.17	27.0%	Yes
1st Subsequent Year (2021-22)	163,115.00	197,117.00	20.8%	Yes
2nd Subsequent Year (2022-23)	163,115.00	197,117.00	20.8%	Yes

Explanation:  
(required if Yes)

Since first interim, district has update local revenue for interest for current and subsequent years. Budgeted interest at first interim was low and did not reflect actual amounts received. At second interim, budgeted interest now reflects what is projected to be received.

**Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)**

Current Year (2020-21)	1,155,757.62	1,019,910.00	-11.8%	Yes
1st Subsequent Year (2021-22)	690,041.00	739,887.00	7.2%	Yes
2nd Subsequent Year (2022-23)	702,945.00	640,333.00	-8.9%	Yes

Explanation:  
(required if Yes)

Since first interim, district has decreased materials & supplies and noncapitalized equipment for COVID in current year.

**Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)**

Current Year (2020-21)	1,037,559.89	1,019,641.85	-1.7%	No
1st Subsequent Year (2021-22)	850,665.00	772,660.00	-9.2%	Yes
2nd Subsequent Year (2022-23)	866,572.00	786,723.00	-9.2%	Yes

Explanation:  
(required if Yes)

Since first interim, district has decreased services and other operating expenditure for one time expenses in current year.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2020-21)	2,102,575.15	2,148,960.18	2.2%	Met
1st Subsequent Year (2021-22)	1,049,091.00	1,083,316.00	3.3%	Met
2nd Subsequent Year (2022-23)	1,049,091.00	1,083,323.00	3.3%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2020-21)	2,193,317.51	2,039,551.85	-7.0%	Not Met
1st Subsequent Year (2021-22)	1,540,706.00	1,512,547.00	-1.8%	Met
2nd Subsequent Year (2022-23)	1,569,517.00	1,427,056.00	-9.1%	Not Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

**Explanation:**

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

**Explanation:**

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

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

**Explanation:**

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

Since first interim, district has decreased materials & supplies and noncapitalized equipment for COVID in current year.

**Explanation:**

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

Since first interim, district has decreased services and other operating expenditure for one time expenses in current year.



**7. CRITERION: Facilities Maintenance**

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

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

**NOTE:** 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 First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	214,619.89	305,000.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		305,000.00	

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

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

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

**8. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Available Reserve Percentages (Criterion 10C, Line 9)	41.5%	44.1%	41.5%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>13.8%</b>	<b>14.7%</b>	<b>13.8%</b>

**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			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)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2020-21)	89,753.41	5,384,355.90	N/A	Met
1st Subsequent Year (2021-22)	(38,113.54)	5,942,898.54	0.6%	Met
2nd Subsequent Year (2022-23)	(141,494.54)	6,031,556.54	2.3%	Met

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

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

**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 (Form 011, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2020-21)	3,913,162.81	Met
1st Subsequent Year (2021-22)	3,856,502.76	Met
2nd Subsequent Year (2022-23)	3,671,706.71	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 (Form CASH, Line F, June Column)	Status
Current Year (2020-21)	2,066,530.33	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 reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

Percentage Level	District ADA		
5% or \$71,000 (greater of)	0	to	300
4% or \$71,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	521	515	515
<b>District's Reserve Standard Percentage Level:</b>	<b>4%</b>	<b>4%</b>	<b>4%</b>

**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):

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

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	7,983,194.32	7,428,702.05	7,552,030.05
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)	7,983,194.32	7,428,702.05	7,552,030.05
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	319,327.77	297,148.08	302,081.20
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	71,000.00	71,000.00	71,000.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>319,327.77</b>	<b>297,148.08</b>	<b>302,081.20</b>

**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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
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	0.00	0.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	3,314,043.89	3,275,930.35	3,134,435.81
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)	3,314,043.89	3,275,930.35	3,134,435.81
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	41.51%	44.10%	41.50%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>319,327.77</b>	<b>297,148.08</b>	<b>302,081.20</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

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

Explanation:  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

No

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

**S3. Temporary Interfund Borrowings**

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

No

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2020-21)	(689,081.76)	(692,384.00)	0.5%	3,302.24	Met
1st Subsequent Year (2021-22)	(692,609.00)	(620,067.00)	-10.5%	(72,542.00)	Not Met
2nd Subsequent Year (2022-23)	(702,422.00)	(629,982.00)	-10.3%	(72,440.00)	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

**Explanation:**  
(required if NOT met)

Since first, district has reduced its contribution for captial projects in subsequent years. Captial project is projected to be complete in current year.

1b. MET - Projected transfers in have not changed since first interim projections 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 first interim projections 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 first interim projections that may impact the general fund operational budget.

**Project Information:**  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C)
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?
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, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	18	Pacific Western	010-99900-0-00000-91000-74380/74390	1,158,800
Certificates of Participation	18		010-99900-0-00000-91000-74380/74390	1,111,718
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (do not include OPEB):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2020
Capital Lease - Solar	12	Dubuque	010-99901-0-00000-91000-74380/74390	1,135,626
GO Bond	30		510-99610-0-00000-91000-74340	3,297,500
<b>TOTAL:</b>				<b>6,703,644</b>

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Current Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases	61,505	89,584	89,555	89,464
Certificates of Participation	61,505	89,584	89,555	89,464
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2019-20) Annual Payment (P & I)	Current Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Lease - Solar	102,238	88,000	88,000	88,000
GO Bond	0	100,650	100,650	149,981
<b>Total Annual Payments:</b>	<b>225,248</b>	<b>367,818</b>	<b>367,760</b>	<b>416,909</b>
<b>Has total annual payment increased over prior year (2019-20)?</b>		<b>Yes</b>	<b>Yes</b>	<b>Yes</b>

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The increase will be funded out of general fund.

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?

No

c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

No

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	609,832.00	609,832.00
b. OPEB plan(s) fiduciary net position (if applicable)	81,746.00	81,746.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	528,086.00	528,086.00

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

Actuarial	Actuarial
Mar 31, 2018	Mar 31, 2018

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

3. OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2020-21)	0.00	0.00
1st Subsequent Year (2021-22)	0.00	0.00
2nd Subsequent Year (2022-23)	0.00	0.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

Current Year (2020-21)	33,037.09	33,080.18
1st Subsequent Year (2021-22)	33,037.09	33,080.18
2nd Subsequent Year (2022-23)	33,037.09	33,080.18

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2020-21)	29,141.00	29,141.00
1st Subsequent Year (2021-22)	37,033.00	37,033.00
2nd Subsequent Year (2022-23)	25,149.00	25,149.00

d. Number of retirees receiving OPEB benefits

Current Year (2020-21)	6	6
1st Subsequent Year (2021-22)	6	6
2nd Subsequent Year (2022-23)	6	6

4. Comments:

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

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

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

No
----

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

n/a
-----

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

n/a
-----

2. Self-Insurance Liabilities

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

First Interim (Form 01CSI, Item S7B)	Second Interim

3. Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs  
Current Year (2020-21)  
1st Subsequent Year (2021-22)  
2nd Subsequent Year (2022-23)

First Interim (Form 01CSI, Item S7B)	Second Interim

b. Amount contributed (funded) for self-insurance programs  
Current Year (2020-21)  
1st Subsequent Year (2021-22)  
2nd Subsequent Year (2022-23)


4. Comments:

--

**S8. Status of Labor Agreements**

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

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

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

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

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

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

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of first interim projections?

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

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	25.0	25.0	25.0	25.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

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

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

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:  End Date:

5. Salary settlement:

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
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Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

--	--	--

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

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

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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

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

**Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections**

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?


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**

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

**Certificated (Non-management) - Other**

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


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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

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

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	32.0	32.0	32.0	32.0

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

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

**Negotiations Settled Since First Interim Projections**

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

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

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

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

5. Salary settlement:

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
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	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>	<input type="text"/>

**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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
7. Amount included for any tentative salary schedule increases	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

**Classified (Non-management) Prior Year Settlements Negotiated Since First Interim**

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

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


**Classified (Non-management) Step and Column Adjustments**

Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

**Classified (Non-management) Attrition (layoffs and retirements)**

Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

**Classified (Non-management) - Other**

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

n/a

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) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	4.0	4.0	4.0	4.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

**Negotiations Settled Since First Interim Projections**

2. Salary settlement:

Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

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

4. Amount included for any tentative salary schedule increases

Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

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

Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

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


**Management/Supervisor/Confidential Step and Column Adjustments**

Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step and column over prior year


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

Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- 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.

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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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?

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

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

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**ADDITIONAL FISCAL INDICATORS**

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

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

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- A3. Is enrollment decreasing in both the prior and current fiscal years?
  
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
  
- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
  
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Is the district's financial system independent of the county office system?
  
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)
  
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:  
(optional)

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**End of School District Second Interim Criteria and Standards Review**

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

**6.2** Consideration and Public Notice of the Associated Teachers of Tipton's Initial Proposal to the District Regarding Certificated Collective Bargaining Agreement Negotiations, for the 2021-2022 School Year.

**Tipton Teachers' Association / CTA**

**March 9, 2020**

The Tipton Teachers' Association would like to officially open negotiations for the 2021 – 2022 contract agreement.

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Superintendent Date

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Board President Date

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CTA Representative Date

**Tipton Teacher's Association**  
**Initial Proposal for 2021 - 2022**

Salary: (Article 12.1)

- 5% Salary Increase as of July 1 2021
- Stipend for general education combination classroom teacher \$3000 (Paid evenly over 12 months)

Health and Welfare Benefits (Article 13.1)

- District will maintain fully paid benefits for 2021 -2022

**Opener for 2021-2022**

- No Openers

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

**6.3** Consideration and Public notice of the District's Initial Proposal to Associated Teachers of Tipton Regarding Certificated Collective Bargaining Agreement Negotiations, for the 2021-2022 School Year

## TIPTON ELEMENTARY SCHOOL DISTRICT

### Sunshine Proposal for Initial Contract Reopeners with

#### Associated Teachers of Tipton

Public school employers and their exclusive representatives are required to present proposals which relate to matters within the scope of representation at a school board meeting prior to commencing negotiations.

The Board of Trustees of the Tipton Elementary School District (“District”) values the collaborative spirit through which collective bargaining is accomplished between the District and the Associated Teachers of Tipton (“Association”). The District will approach the coming negotiations with the Association with an intent to negotiate mutually agreeable contract terms that address its employees’ interests and concerns when aligned with the four Board and Local Control and Accountability Plan (“LCAP”) goals:

- Goal 1: Improve Student Achievement in English Language Arts
- Goal 2: Improve Student Achievement in Math
- Goal 3: Increase Academic Achievement for all EL students
- Goal 4: Improve Pupil Attendance and Truancy Rates
- Goal 5: Improve Participation and Increase Learning Opportunities for Parents
- Goal 6: To Provide and Equip a Multipurpose Room to Assist with the Implementation of a Broad Range of Study, Increase Pupil Achievement, and Help Facilitate Parental Involvement.
- Goal 7: Maintain Class Sizes of 24:1 or Less Across Grades TK-8

The following constitutes the initial proposal of the Tipton Elementary School District 2021-2022 contract negotiations with the Association.

#### THE DISTRICT’S INITIAL PROPOSAL

- Article 12: Salaries
- Article 13: Employee Benefits

The District desires to engage in good faith, principled negotiations with the Association to reach consensus on all negotiable items.



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

**6.4** Tipton Solar Plant Annual Report

February 2021



TIPTON ELEMENTARY SCHOOL DISTRICT

# SOLAR PLANT ANNUAL REPORT



SUBMITTED TO:

Mrs. Stacey Bettencourt, Superintendent  
Tipton Elementary School District  
370 N. Evans Road  
Tipton, CA 93272

SUBMITTED BY:

IEC Power, LLC  
8795 Folsom Boulevard, Suite 205  
Sacramento, CA 95826  
Phone: 916.383.6000



[iec-corporation.com](http://iec-corporation.com)



**IEC Power, LLC**  
8795 Folsom Boulevard  
Suite 205  
Sacramento, CA 95826

916-383-6000 Main  
916-383-6010 Fax

[www.iec-corporation.com](http://www.iec-corporation.com)

February 22, 2021

Mrs. Stacey Bettencourt  
Superintendent  
Tipton Elementary School District  
370 N. Evans Road  
Tipton, CA 93272

Subject: Tipton Elementary School District Solar Plant Annual Report  
Period: January 1, 2020 – December 31, 2020

Dear Mrs. Bettencourt:

December 31, 2020 marked the completion of the sixth Annual Production Period of the Tipton ESD solar PV system. In accordance with our Operation and Maintenance Agreement with the District, IEC Power has prepared the Solar Plant Annual Report which consists of system production summaries, maintenance logs, and inspection reports for the complete year. The purpose is to report the performance and annual energy production of the system, and to identify any action items for the District.

#### Production

The PV system has displayed outstanding performance and is meeting production projections. The system is producing at 99% of the Expected Annual Energy Production, exceeding the Energy Production Guarantee of 90%. The system generated a total of 278,827 kWh. A breakdown of system performance has been included in Attachment 1, Energy Production Report.

#### Safety and Environment

There were no safety/accident issues or reports of any environmental disturbances during the twelve-month period ending on December 31, 2020.

Safety is of the utmost importance to IEC. In the event of an emergency, contact:

- Brandon Doering: (801) 671-1708
- Blake Heinlein: (916) 541-3045
- Eric Quintero: (916) 835-2150

#### Additional Services

In addition to continuously monitoring the system via the PowerTrack web interface, IEC has performed the following services at the system:

- Annual equipment inspection/maintenance
- Semi-annual equipment inspection/maintenance
- Equipment repair/replacement

- Annual solar panel washing

### Inspections & Engineering Investigations

IEC performed two (2) sets of inspections at the solar site to ensure installation is fully functional and properly serviced. Annual and Semi-Annual Inspections were performed on March 25, 2020 and October 9, 2020, respectively. Results of the inspections have been provided in the Annual and Semi-Annual Inspection Reports.

Throughout the year, performance of system components are continuously monitored to ensure optimum system output. In the event of a malfunction, a technician or engineer is dispatched to investigate and resolve the issue. Items requiring action from IEC included: troubleshooting and replacement of an inverter. Details have been provided in Attachment 2, Maintenance Logs.

In general, the solar PV site is operating normally. During the maintenance inspections and engineering investigations, we discovered the following issues that were reported but repeated here for convenience:

- *Inverter #6 has failed and has been replaced with a temporary unit. A replacement has been ordered under warranty. IEC will install the replacement once received. Update: the replacement for inverter #6 was installed on 1/28/20.*
- *Inverter #8 has failed multiple times and been removed. A replacement has been ordered under warranty. IEC will install the replacement once received.*

### Action Required by Operator and Owner

#### **Below is summary of action items for the Owner (District)**

1. None.

#### **Below is a summary of action items for the Operator (IEC)**

All items have been addressed, resolved, and closed out, with exception of the items listed below.

1. IEC will replace inverter #8 once the replacement has been received. A warranty claim has been submitted.

### Next Steps

- The next “Annual Inspection” is tentatively scheduled for March 2021 to prepare for summer months
- The next “Semi-Annual Inspection” is tentatively scheduled for September 2021
- The next “Annual Report” is due March 1, 2022

Please feel free to contact Blake Heinlein at (916) 383-6000 if you have any questions.

Sincerely,



Eric Quintero, PE  
Manager

Enclosure

1. Energy Production Report
2. Maintenance Logs
3. Annual Inspection Report
4. Semi-Annual Inspection Report

ATTACHMENT 1  
ENERGY PRODUCTION REPORT



ATTACHMENT 1



**Tipton Elementary School District**  
**Energy Production Report (Jan 1, 2020 - Dec 31, 2020)**  
2/22/2021

**PV System Energy Production Report**

<b>Site Name</b>	<b>Expected Annual Energy Production (MWh)</b>	<b>Cumulative Annual Energy Production (MWh)</b>
Tipton Elementary	281.571	278.827
<b>Total:</b>	<b>281.571</b>	<b>278.827</b>

• Yearly Energy Production Evaluation Summary: PV systems are performing at 99% of Expected Annual Energy Production based on actual weather data (Cumulative Annual/Expected Annual =  $278.827/281.571 = 99\%$ ).

• Cumulative annual energy production data are downloaded from the AlsoEnergy PowerTrack interface at: <http://www.alsoenergy.com/powertrack>

• In accordance with the O&M agreement, the expected annual energy production has been adjusted to account for PV module performance degradation (manufacturer's power warranty specifies a power output degradation of 0.7 % from the previous year).

ATTACHMENT 2  
MAINTENANCE LOGS





## ATTACHMENT 2

### Maintenance Logs

#### Tipton Elementary

- 1/28/20 Installed rebuilt Inverter #6.
- 3/25/20 Annual inspection performed  
Pulled failed Inverter #8.
- 4/13/20 Installed spare unit for Inverter #8.
- 5/22/20 Installed rebuilt Inverter #8.
- 7/14/20 Washed panels.
- 10/9/20 Semi-annual inspection performed
- 12/12/20 Pulled failed Inverter #8.

ATTACHMENT 3  
ANNUAL INSPECTION REPORT



This document was provided to Tipton ESD in separate attachment.

ATTACHMENT 4  
SEMI-ANNUAL INSPECTION REPORT



This document was provided to Tipton ESD in separate attachment.

**7. ANY OTHER BUSINESS:**

**7.1 Review Quarterly Board Policy – December 2020**

**COMPREHENSIVE LOCAL PLAN FOR SPECIAL EDUCATION**

**Definitions**

*Free appropriate public education* (FAPE) means special education and related services that are provided at public expense, under public supervision and direction, and without charge; meet the standards of the California Department of Education, including the requirements of 34 CFR 300.1-300.818; include appropriate preschool, elementary school, or secondary school education for individuals between the ages of 3 and 21; and are provided in conformity with an individualized education program (IEP) that meets the requirements of 34 CFR 300.320-300.324. (Education Code 56040; 34 CFR 300.17, 300.101, 300.104)

*Least restrictive environment* means that, to the maximum extent appropriate, students with disabilities, including individuals in public or private institutions or other care facilities, be educated with individuals who are nondisabled, including the provision of nonacademic and extracurricular services and activities. Special classes, separate schooling, or other removal of students with disabilities from the regular educational environment occurs only if the nature or severity of the disability is such that education in the regular classes with the use of supplementary aids and services cannot be achieved satisfactorily. (Education Code 56040.1; 34 CFR 300.107, 300.114, 300.117)

**Elements of the Local Plan**

The local plan developed by the Special Education Local Plan Area (SELPA) shall include, but not be limited to: (Education Code 56122, 56205, 56206)

1. Policies, procedures, and programs, that are consistent with state laws, regulations, and policies and 20 USC 1412(a), 20 USC 1413(a)(1), and 34 CFR 300.201 governing the following:
  - a. Free appropriate public education
  - b. Full educational opportunity
  - c. Child find and referral
  - d. Individualized education programs, including development, implementation, review, and revision
  - e. Least restrictive environment
  - f. Procedural safeguards
  - g. Annual and triennial assessments
  - h. Confidentiality

**COMPREHENSIVE LOCAL PLAN FOR SPECIAL EDUCATION** (continued)

- i. Transition from the Infants and Toddlers with Disabilities programs pursuant to 20 USC 1431 to the preschool program
- j. Children in private schools
- k. Compliance assurances, including general compliance with the federal Individuals with Disabilities Education Act (20 USC 1400-1482), Section 504 of the federal Rehabilitation Act of 1973 (29 USC 794), the federal Americans with Disabilities Act of 1990 (42 USC 12101-12213), related federal regulations, and Education Code 56000-56865
- l. A description of the governance and administration of the local plan in accordance with Education Code 56205(a)(12)
- m. Personnel qualification to ensure that personnel, including special education teachers and personnel and paraprofessionals are appropriately and adequately prepared and trained in accordance with Education Code 56058 and 56070 and 20 USC 1412(a)(14) and 1413(a)(3)
- n. Performance goals and indicators
- o. Participation in state and districtwide assessments, including assessments described in 20 USC 6301 et seq. and alternate assessments in accordance with 20 USC 1412(a)(16), and reports relating to assessments
- p. Supplementation of state, local, and other federal funds, including nonsupplantation of funds
- q. Maintenance of financial effort
- r. Opportunities for public participation before adoption of policies and procedures
- s. Suspension and expulsion rates
- t. Access to instructional materials by blind individuals with exceptional needs and others with print disabilities in accordance with 20 USC 1412(a)(23)
- u. Overidentification and disproportionate representation by race and ethnicity of children as individuals with exceptional needs, including children with disabilities with a particular impairment described in 20 USC 1401 and 1412(a)(24)



**COMPREHENSIVE LOCAL PLAN FOR SPECIAL EDUCATION** (continued)

- v. Prohibition of mandatory medication use pursuant to Education Code 56040.5 and 20 USC 1412(a)(25)
2. An annual budget plan, including descriptions of the SELPA's allocation plan in accordance with Education Code 56836-56845, all revenues by revenue source received by the SELPA specifically for the purpose of special education, a breakdown of the distribution of funds to each local educational agency (LEA) within the SELPA, projected total special education expenditures by each LEA, projected total expenditures by the SELPA and the LEAs within the SELPA, projected funding to be received specifically for regionalized operations, and a breakdown of projected SELPA operating expenditures
3. An annual service plan, describing the services to be provided by each LEA, regardless of whether the LEA participates in the local plan, including the nature of the services and the physical location at which the services will be provided. This description shall demonstrate that all individuals with exceptional needs shall have access to services and instruction appropriate to meet their needs as specified in their individualized education programs.
4. Beginning July 1, 2023, an annual assurances support plan to demonstrate how the SELPA and its participating agencies are coordinating for purposes of assuring effective outcomes for students with disabilities, including a description of:
  - a. How the governing board of the SELPA will support participating agencies in achieving the goals, actions, and services identified in their local control and accountability plans
  - b. How the governing board of the SELPA will connect participating agencies in need of technical assistance to the statewide system of support
  - c. The services, technical assistance, and support the governing board of the SELPA will provide to meet the required policies, procedures, and programs specified in Education Code 56205
5. A description of programs for early childhood special education from birth through five years of age
6. A description of the method by which members of the public, including parents/guardians of individuals with disabilities who are receiving services under the plan, may address questions or concerns pursuant to Education Code 56205

**COMPREHENSIVE LOCAL PLAN FOR SPECIAL EDUCATION** (continued)

7. A description of a dispute resolution process, including mediation and arbitration to resolve disputes over the distribution of funding, the responsibility for service provision, and the other governance activities specified within the local plan
8. Verification that the plan has been reviewed by the community advisory committee in accordance with Education Code 56205 and that the committee had at least 30 days to conduct this review before submission of the local plan to CDE
9. A description of the process being utilized to refer students for special education instruction pursuant to Education Code 56303
10. A description of the process being utilized to oversee and evaluate placements in nonpublic, nonsectarian schools, the method of ensuring that all requirements of each student's IEP are being met, and a method for evaluating whether the student is making appropriate educational progress
11. A description of how specialized equipment and services will be distributed within the local plan area in a manner that minimizes the necessity to serve students in isolated sites and maximizes the opportunities to serve students in the least restrictive environment

The local plan, annual budget plan, annual service plan, and annual assurances support plan shall be written in language that is understandable to the general public. They shall be adopted at a public hearing of the SELPA, for which notice of the hearing shall be posted in each school in the SELPA at least 15 days before the hearing. (Education Code 56205)

**Availability of the Plan**

The Superintendent or designee shall post on the district's web site the approved local plan, annual budget plan, annual service plan, and annual assurances support plan and any updates or revisions to the plans. A complete copy of the local plan, annual budget plan, annual service plan, annual assurances support plan, and policies and procedures shall be held on file in the district office and shall be accessible to any interested party. (Education Code 56205.5)

**UNIFORM COMPLAINT PROCEDURES**

The Governing Board recognizes that the district has the primary responsibility to ensure compliance with applicable state and federal laws and regulations governing educational programs. The Board encourages early resolution of complaints whenever possible. To resolve complaints which may require a more formal process, the Board adopts the uniform system of complaint processes specified in 5 CCR 4600-4670 and the accompanying administrative regulation.

**Complaints Subject to UCP**

The district's uniform complaint procedures (UCP) shall be used to investigate and resolve complaints regarding the following programs and activities:

1. Accommodations for pregnant and parenting students (Education Code 46015)

*(cf. 5146 - Married/Pregnant/Parenting Students)*

2. Adult education programs (Education Code 8500-8538, 52334.7, 52500-52617)

*(cf. 6200 - Adult Education)*

3. After School Education and Safety programs (Education Code 8482-8484.65)

*(cf. 5148.2 - Before/After School Programs)*

4. Agricultural career technical education (Education Code 52460-52462)

5. Career technical and technical education and career technical and technical training programs (Education Code 52300-52462)

*(cf. 6178 - Career Technical Education)*

*(cf. 6178.1 - Work-Based Learning)*

6. Child care and development programs (Education Code 8200-8498)

*(cf. 5148 - Child Care and Development)*

7. Compensatory education (Education Code 54400)

*(cf. 6171 - Title I Programs)*

8. Consolidated categorical aid programs (Education Code 33315; 34 CFR 299.10-299.12)

**UNIFORM COMPLAINT PROCEDURES** (continued)

9. Course periods without educational content, when students in grades 9-12 are assigned to such courses more than one week in any semester or in a course the student has previously satisfactorily completed, unless specified conditions are met (Education Code 51228.1-51228.3)

*(cf. 6152 - Class Assignment)*

10. Discrimination, harassment, intimidation, or bullying in district programs and activities, including in those programs or activities funded directly by or that receive or benefit from any state financial assistance, based on the person's actual or perceived characteristics of race or ethnicity, color, ancestry, nationality, national origin, immigration status, ethnic group identification, age, religion, marital status, pregnancy, parental status, physical or mental disability, medical condition, sex, sexual orientation, gender, gender identity, gender expression, or genetic information, or any other characteristic identified in Education Code 200 or 220, Government Code 11135, or Penal Code 422.55, or based on the person's association with a person or group with one or more of these actual or perceived characteristics (5 CCR 4610)

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

*(cf. 5145.3 - Nondiscrimination/Harassment)*

*(cf. 5145.7 - Sexual Harassment)*

*(cf. 5145.71 - Title IX Sexual Harassment Complaint Procedures)*

11. Educational and graduation requirements for students in foster care, homeless students, students from military families, students formerly in a juvenile court school, migrant students, and immigrant students participating in a newcomer program (Education Code 48645.7, 48853, 48853.5, 49069.5, 51225.1, 51225.2)

*(cf. 6173 - Education for Homeless Children)*

*(cf. 6173.1 - Education for Foster Youth)*

*(cf. 6173.2 - Education of Children of Military Families)*

*(cf. 6173.3 - Education for Juvenile Court School Students)*

12. Every Student Succeeds Act (Education Code 52059; 20 USC 6301 et seq.)

13. Local control and accountability plan (Education Code 52075)

*(cf. 0460 - Local Control and Accountability Plan)*

14. Migrant education (Education Code 54440-54445)

*(cf. 6175 - Migrant Education Program)*

15. Physical education instructional minutes (Education Code 51210, 51222, 51223)

**UNIFORM COMPLAINT PROCEDURES** (continued)

*(cf. 6142.7 - Physical Education and Activity)*

16. Student fees (Education Code 49010-49013)

*(cf. 3260 - Fees and Charges)*

17. Reasonable accommodations to a lactating student (Education Code 222)

18. Regional occupational centers and programs (Education Code 52300-52334.7)

*(cf. 6178.2 - Regional Occupational Center/Program)*

19. School plans for student achievement as required for the consolidated application for specified federal and/or state categorical funding (Education Code 64001)

*(cf. 0420 - School Plans/Site Councils)*

20. School safety plans (Education Code 32280-32289)

*(cf. 0450 - Comprehensive Safety Plan)*

21. School site councils as required for the consolidated application for specified federal and/or state categorical funding (Education Code 65000)

*(cf. 0420 - School Plans/Site Councils)*

22. State preschool programs (Education Code 8235-8239.1)

*(cf. 5148.3 - Preschool/Early Childhood Education)*

23. State preschool health and safety issues in license-exempt programs (Education Code 8235.5)

24. Any complaint alleging retaliation against a complainant or other participant in the complaint process or anyone who has acted to uncover or report a violation subject to this policy

25. Any other state or federal educational program the Superintendent of Public Instruction or designee deems appropriate

The Board recognizes that alternative dispute resolution (ADR) can, depending on the nature of the allegations, offer a process for resolving a complaint in a manner that is acceptable to all parties. An ADR process such as mediation may be offered to resolve complaints that

## **UNIFORM COMPLAINT PROCEDURES** (continued)

involve more than one student and no adult. However, mediation shall not be offered or used to resolve any complaint involving sexual assault or where there is a reasonable risk that a party to the mediation would feel compelled to participate. The Superintendent or designee shall ensure that the use of ADR is consistent with state and federal laws and regulations.

The district shall protect all complainants from retaliation. In investigating complaints, the confidentiality of the parties involved shall be protected as required by law. For any complaint alleging retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), the Superintendent or designee shall keep the identity of the complainant, and/or the subject of the complaint if different from the complainant, confidential when appropriate and as long as the integrity of the complaint process is maintained.

*(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential/Privileged Information)*

*(cf. 5125 - Student Records)*

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

When an allegation that is not subject to UCP is included in a UCP complaint, the district shall refer the non-UCP allegation to the appropriate staff or agency and shall investigate and, if appropriate, resolve the UCP-related allegation(s) through the district's UCP.

The Superintendent or designee shall provide training to district staff to ensure awareness and knowledge of current law and requirements related to UCP, including the steps and timelines specified in this policy and the accompanying administrative regulation.

*(cf. 4131 - Staff Development)*

*(cf. 4231 - Staff Development)*

*(cf. 4331 - Staff Development)*

The Superintendent or designee shall maintain a record of each complaint and subsequent related actions, including steps taken during the investigation and all information required for compliance with 5 CCR 4631 and 4633.

*(cf. 3580 - District Records)*

### **Non-UCP Complaints**

The following complaints shall not be subject to the district's UCP but shall be investigated and resolved by the specified agency or through an alternative process:

1. Any complaint alleging child abuse or neglect shall be referred to the County Department of Social Services Protective Services Division or the appropriate law enforcement agency. (5 CCR 4611)

**UNIFORM COMPLAINT PROCEDURES** (continued)

*(cf. 5141.4 - Child Abuse Prevention and Reporting)*

2. Any complaint alleging health and safety violations by a child development program shall, for licensed facilities, be referred to Department of Social Services. (5 CCR 4611)
3. Any complaint alleging employment discrimination or harassment shall be investigated and resolved by the district in accordance with the procedures specified in AR 4030 - Nondiscrimination in Employment, including the right to file the complaint with the California Department of Fair Employment and Housing.
4. Any complaint alleging a violation of a state or federal law or regulation related to special education, a settlement agreement related to the provision of a free appropriate public education, or a due process hearing order shall be submitted to the California Department of Education (CDE) in accordance with AR 6159.1 - Procedural Safeguards and Complaints for Special Education. (5 CCR 3200-3205)

*(cf. 6159.1 - Procedural Safeguards and Complaints for Special Education)*

5. Any complaint alleging noncompliance of the district's food service program with laws regarding meal counting and claiming, reimbursable meals, eligibility of children or adults, or use of cafeteria funds and allowable expenses shall be filed with or referred to CDE in accordance with BP 3555 - Nutrition Program Compliance. (5 CCR 15580-15584)
6. Any allegation of discrimination based on race, color, national origin, sex, age, or disability in the district's food service program shall be filed with or referred to the U.S. Department of Agriculture in accordance with BP 3555 - Nutrition Program Compliance. (5 CCR 15582)
7. Any complaint related to sufficiency of textbooks or instructional materials, emergency or urgent facilities conditions that pose a threat to the health or safety of students or staff, or teacher vacancies and misassignments shall be investigated and resolved in accordance with AR 1312.4 - Williams Uniform Complaint Procedures. (Education Code 35186)

*(cf. 1312.4 - Williams Uniform Complaint Procedures)*

*Legal Reference: (see next page)*

**UNIFORM COMPLAINT PROCEDURES (continued)**

*Legal Reference:*

EDUCATION CODE

200-262.4 *Prohibition of discrimination*  
8200-8498 *Child care and development programs*  
8500-8538 *Adult basic education*  
18100-18203 *School libraries*  
32280-32289 *School safety plan, uniform complaint procedures*  
35186 *Williams uniform complaint procedures*  
46015 *Parental leave for students*  
48853-48853.5 *Foster youth*  
48985 *Notices in language other than English*  
49010-49014 *Student fees*  
49060-49079 *Student records, especially:*  
49069.5 *Records of foster youth*  
49490-49590 *Child nutrition programs*  
49701 *Interstate Compact on Educational Opportunity for Military Children*  
51210 *Courses of study grades 1-6*  
51222 *Physical education, secondary schools*  
51223 *Physical education, elementary schools*  
51225.1-51225.2 *Foster youth, homeless children, former juvenile court school students, military-connected students, migrant students, and newly arrived immigrant students; course credits; graduation requirements*  
51226-51226.1 *Career technical education*  
51228.1-51228.3 *Course periods without educational content*  
52059.5 *Statewide system of support*  
52060-52077 *Local control and accountability plan, especially:*  
52075 *Complaint for lack of compliance with local control and accountability plan requirements*  
52300-52462 *Career technical education*  
52500-52616.24 *Adult schools*  
54400-54425 *Compensatory education programs*  
54440-54445 *Migrant education*  
54460-54529 *Compensatory education programs*  
59000-59300 *Special schools and centers*  
64000-64001 *Consolidated application process; school plan for student achievement*  
65000-65001 *School site councils*

GOVERNMENT CODE

11135 *Nondiscrimination in programs or activities funded by state*  
12900-12996 *Fair Employment and Housing Act*

HEALTH AND SAFETY CODE

1596.792 *California Child Day Care Act; general provisions and definitions*  
1596.7925 *California Child Day Care Act; health and safety regulations*

*Legal Reference continued: (see next page)*



**UNIFORM COMPLAINT PROCEDURES (continued)**

*Legal Reference: (continued)*

PENAL CODE

422.55 *Hate crime; definition*

422.6 *Interference with constitutional right or privilege*

CODE OF REGULATIONS, TITLE 2

11023 *Harassment and discrimination prevention and correction*

CODE OF REGULATIONS, TITLE 5

3200-3205 *Special education compliance complaints*

4600-4670 *Uniform complaint procedures*

4680-4687 *Williams uniform complaint procedures*

4690-4694 *Complaints regarding health and safety issues in license-exempt preschool programs*

900-4965 *Nondiscrimination in elementary and secondary education programs*

15580-15584 *Child nutrition programs complaint procedures*

UNITED STATES CODE, TITLE 20

1221 *Application of laws*

1232g *Family Educational Rights and Privacy Act*

1681-1688 *Title IX of the Education Amendments of 1972*

6301-6576 *Title I Improving the Academic Achievement of the Disadvantaged*

6801-7014 *Title III language instruction for limited English proficient and immigrant students*

UNITED STATES CODE, TITLE 29

794 *Section 504 of Rehabilitation Act of 1973*

UNITED STATES CODE, TITLE 42

2000d-2000e-17 *Title VI and Title VII Civil Rights Act of 1964, as amended*

2000h-2-2000h-6 *Title IX of the Civil Rights Act of 1964*

6101-6107 *Age Discrimination Act of 1975*

11431-11435 *McKinney-Vento Homeless Assistance Act*

12101-12213 *Title II equal opportunity for individuals with disabilities*

CODE OF FEDERAL REGULATIONS, TITLE 28

35.107 *Nondiscrimination on basis of disability; complaints*

CODE OF FEDERAL REGULATIONS, TITLE 34

99.1-99.67 *Family Educational Rights and Privacy Act*

100.3 *Prohibition of discrimination on basis of race, color or national origin*

104.7 *Designation of responsible employee for Section 504*

106.1-106.82 *Nondiscrimination on the basis of sex in education programs, especially:*

106.8 *Designation of responsible employee for Title IX*

106.9 *Notification of nondiscrimination on basis of sex*

110.25 *Notification of nondiscrimination on the basis of age*

*Management Resources: (see next page)*

**UNIFORM COMPLAINT PROCEDURES (continued)**

*Management Resources:*

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Uniform Complaint Procedure 2020-21 Program Instrument

Sample UCP Board Policies and Procedures

U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS PUBLICATIONS

Dear Colleague Letter, September 22, 2017

Dear Colleague Letter: Title IX Coordinators, April 2015

Dear Colleague Letter: Responding to Bullying of Students with Disabilities, October 2014

Dear Colleague Letter: Harassment and Bullying, October 2010

U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS PUBLICATIONS

Revised Sexual Harassment Guidance: Harassment of Students by School Employees, Other Students, or Third Parties, January 2001

U.S. DEPARTMENT OF JUSTICE PUBLICATIONS

Guidance to Federal Financial Assistance Recipients Regarding Title VI Prohibition Against National Origin Discrimination Affecting Limited English Proficient Persons, 2002

WEB SITES

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

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

Student Privacy Policy Office: <https://www2.ed.gov/about/offices/list/opepd/sppo>

U.S. Department of Education, Office for Civil Rights: <http://www.ed.gov/ocr>

U.S. Department of Justice: <http://www.justice.gov>

**Community Relations****UNIFORM COMPLAINT PROCEDURES**

Except as the Governing Board may otherwise specifically provide in other district policies, these uniform complaint procedures (UCP) shall be used to investigate and resolve only the complaints specified in BP 1312.3.

*(cf. 1312.1 - Complaints Concerning District Employees)*

*(cf. 1312.2 - Complaints Concerning Instructional Materials)*

*(cf. 1312.4 - Williams Uniform Complaint Procedures)*

*(cf. 4030 - Nondiscrimination in Employment)*

**Compliance Officers**

The district designates the individual(s), position(s), or unit(s) identified below as responsible for coordinating the district's response to complaints and for complying with state and federal civil rights laws. The individual(s), position(s), or unit(s) also serve as the compliance officer(s) specified in AR 5145.3 - Nondiscrimination/Harassment responsible for handling complaints regarding unlawful discrimination (such as discriminatory harassment, intimidation, or bullying) and in AR 5145.7 - Sexual Harassment for handling complaints regarding sexual harassment. The compliance officer(s) shall receive and coordinate the investigation of complaints and shall ensure district compliance with law.

*(cf. 5145.3 - Nondiscrimination/Harassment)*

*(cf. 5145.7 - Sexual Harassment)*

*(cf. 5145.71 - Title IX Sexual Harassment Complaints Procedures)*

*Principal*

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(title or position)

TESD Office

---

(unit or office)

370 N. Evans Rd., Tipton, CA 93272

---

(address)

559-752-4213

---

(telephone number)

csolian@tipton.k12.ca.us

---

(email)

The Superintendent or designee shall ensure that employees assigned to investigate and resolve complaints receive training and are knowledgeable about the laws and programs at issue in the complaints to which they are assigned. Training provided to such employees shall cover current state and federal laws and regulations governing the program, applicable processes for investigating and resolving complaints, including those alleging unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), applicable standards for reaching decisions on complaints, and appropriate corrective measures. Assigned employees may have access to legal counsel as determined by the Superintendent or designee.

*(cf. 4331 - Staff Development)*

**UNIFORM COMPLAINT PROCEDURES** (continued)

*(cf. 9124 - Attorney)*

The compliance officer or, if necessary, any appropriate administrator shall determine whether interim measures are necessary during and pending the result of an investigation. If interim measures are determined to be necessary, the compliance officer or the administrator shall consult with the Superintendent, the Superintendent's designee, or, if appropriate, the site principal to implement one or more interim measures. The interim measures shall remain in place until the compliance officer determines that they are no longer necessary or until the district issues its final written decision, whichever occurs first.

**Notifications**

The district's UCP policy and administrative regulation shall be posted in all district schools and offices, including staff lounges and student government meeting rooms. (Education Code 234.1)

In addition, the Superintendent or designee shall annually provide written notification of the district's UCP to students, employees, parents/guardians of district students, district advisory committee members, school advisory committee members, appropriate private school officials or representatives, and other interested parties. (5 CCR 4622)

*(cf. 0420 - School Plans/Site Councils)*

*(cf. 1220 - Citizen Advisory Committees)*

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

*(cf. 5145.6 - Parental Notifications)*

**UNIFORM COMPLAINT PROCEDURES** (continued)

The notice shall include:

1. A statement that the district is primarily responsible for compliance with federal and state laws and regulations, including those related to prohibition of unlawful discrimination, harassment, intimidation, or bullying against any protected group, and a list of all programs and activities that are subject to UCP as identified in the section "Complaints Subject to UCP" in the accompanying Board policy
2. The title of the position responsible for processing complaints, the identity of the person(s) currently occupying that position if known, and a statement that such persons will be knowledgeable about the laws and programs that they are assigned to investigate
3. A statement that a UCP complaint must be filed no later than one year from the date the alleged violation occurred
4. A statement that, in the case of a complaint alleging unlawful discrimination, harassment, intimidation, or bullying, a UCP complaint must be filed no later than six months from the date of the alleged conduct or the date the complainant first obtained knowledge of the facts of the alleged conduct
5. A statement that a student enrolled in a public school shall not be required to pay a fee for participation in an educational activity that constitutes an integral fundamental part of the district's educational program, including curricular and extracurricular activities
6. A statement that a complaint regarding student fees or the local control and accountability plan (LCAP) may be filed anonymously if the complainant provides evidence or information leading to evidence to support the complaint

*(cf. 0460 - Local Control and Accountability Plan)*

*(cf. 3260 - Fees and Charges)*

7. A statement that the district will post a standardized notice of the educational rights of foster youth, homeless students, former juvenile court school students now enrolled in the district, children of military families, migrant students, and immigrant students enrolled in a newcomer program, as specified in Education Code 48853, 48853.5, 49069.5, 51225.1, and 51225.2, and the complaint process

*(cf. 6173 - Education for Homeless Children)*

*(cf. 6173.1 - Education for Foster Youth)*

*(cf. 6173.2 - Education of Children of Military Families)*

*(cf. 6173.3 - Education for Juvenile Court School Students)*

*(cf. 6175 - Migrant Education Program)*

**UNIFORM COMPLAINT PROCEDURES** (continued)

8. A statement that complaints will be investigated in accordance with the district's UCP and a written decision will be sent to the complainant within 60 days from the receipt of the complaint, unless this time period is extended by written agreement of the complainant
9. A statement that the complainant has a right to appeal the district's investigation report to CDE for programs within the scope of the UCP by filing a written appeal, including a copy of the original complaint and the district's decision, within 15 days of receiving the district's decision
10. A statement advising the complainant of any civil law remedies, including, but not limited to, injunctions, restraining orders, or other remedies or orders that may be available under state or federal antidiscrimination laws, if applicable
11. A statement that copies of the district's UCP are available free of charge

The annual notification, complete contact information of the compliance officer(s), and information related to Title IX as required pursuant to Education Code 221.61 shall be posted on the district web site and may be provided through district-supported social media, if available.

*(cf. 1113 - District and School Web Sites)*  
*(cf. 1114 - District-Sponsored Social Media)*

The Superintendent or designee shall ensure that all students and parents/guardians, including students and parents/guardians with limited English proficiency, have access to the relevant information provided in the district's policy, regulation, forms, and notices concerning the UCP.

If 15 percent or more of students enrolled in a particular district school speak a single primary language other than English, the district's policy, regulation, forms, and notices concerning the UCP shall be translated into that language, in accordance with Education Code 234.1 and 48985. In all other instances, the district shall ensure meaningful access to all relevant UCP information for parents/guardians with limited English proficiency.

**Filing of Complaints**

The complaint shall be presented to the compliance officer who shall maintain a log of complaints received, providing each with a code number and a date stamp.

All complaints shall be filed in writing and signed by the complainant. If a complainant is unable to put a complaint in writing due to conditions such as a disability or illiteracy, district staff shall assist in the filing of the complaint. (5 CCR 4600)

**UNIFORM COMPLAINT PROCEDURES** (continued)

Complaints shall also be filed in accordance with the following rules, as applicable:

1. A complaint alleging district violation of applicable state or federal law or regulations governing the programs specified in the accompanying Board policy (item #1 of the section "Complaints Subject to UCP") may be filed by any individual, public agency, or organization. (5 CCR 4630)
2. Any complaint alleging noncompliance with law regarding the prohibition against student fees, deposits, and charges or any requirement related to the LCAP may be filed anonymously if the complaint provides evidence, or information leading to evidence, to support an allegation of noncompliance. A complaint about a violation of the prohibition against the charging of unlawful student fees may be filed with the principal of the school or with the Superintendent or designee.
3. A UCP complaint shall be filed no later than one year from the date the alleged violation occurred. For complaints related to the LCAP, the date of the alleged violation is the date when the County Superintendent of Schools approves the LCAP that was adopted by the Board. (5 CCR 4630)
4. A complaint alleging unlawful discrimination (such as discriminatory harassment, intimidation, or bullying) may be filed only by a person who alleges having personally suffered unlawful discrimination, a person who believes that any specific class of individuals has been subjected to unlawful discrimination, or a duly authorized representative who alleges that an individual student has been subjected to discrimination, harassment, intimidation, or bullying. The complaint shall be initiated no later than six months from the date that the alleged unlawful discrimination occurred, or six months from the date that the complainant first obtained knowledge of the facts of the alleged unlawful discrimination. The time for filing may be extended for up to 90 days by the Superintendent or designee for good cause upon written request by the complainant setting forth the reasons for the extension. (5 CCR 4630)
5. When a complaint alleging unlawful discrimination (such as discriminatory harassment, intimidation, or bullying) is filed anonymously, the compliance officer shall pursue an investigation or other response as appropriate, depending on the specificity and reliability of the information provided and the seriousness of the allegation.
6. When the complainant of unlawful discrimination (such as discriminatory harassment, intimidation, or bullying) or the alleged victim, when not the complainant, requests confidentiality, the compliance officer shall inform the

**UNIFORM COMPLAINT PROCEDURES** (continued)

complainant or victim that the request may limit the district's ability to investigate the conduct or take other necessary action. When honoring a request for confidentiality, the district shall nevertheless take all reasonable steps to investigate and resolve/respond to the complaint consistent with the request.

**Mediation**

Within three business days after receiving the complaint, the compliance officer may informally discuss with all the parties the possibility of using mediation. Mediation shall be offered to resolve complaints that involve more than one student and no adult. However, mediation shall not be offered or used to resolve any complaint involving an allegation of sexual assault or where there is a reasonable risk that a party to the mediation would feel compelled to participate. If the parties agree to mediation, the compliance officer shall make all arrangements for this process.

Before initiating the mediation of a complaint alleging retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), the compliance officer shall ensure that all parties agree to make the mediator a party to relevant confidential information. The compliance officer shall also notify all parties of the right to end the informal process at any time.

If the mediation process does not resolve the problem within the parameters of law, the compliance officer shall proceed with an investigation of the complaint.

The use of mediation shall not extend the district's timelines for investigating and resolving the complaint unless the complainant agrees in writing to such an extension of time. If mediation is successful and the complaint is withdrawn, then the district shall take only the actions agreed upon through the mediation. If mediation is unsuccessful, the district shall then continue with subsequent steps specified in this administrative regulation.

**Investigation of Complaint**

Within 10 business days after the compliance officer receives the complaint, the compliance officer shall begin an investigation into the complaint.

Within one business day of initiating the investigation, the compliance officer shall provide the complainant and/or the complainant's representative with the opportunity to present the information contained in the complaint to the compliance officer and shall notify the complainant and/or representative of the opportunity to present the compliance officer with any evidence, or information leading to evidence, to support the allegations in the complaint. Such evidence or information may be presented at any time during the investigation.



**UNIFORM COMPLAINT PROCEDURES** (continued)

In conducting the investigation, the compliance officer shall collect all available documents and review all available records, notes, or statements related to the complaint, including any additional evidence or information received from the parties during the course of the investigation. The compliance officer shall individually interview all available witnesses with information pertinent to the complaint, and may visit any reasonably accessible location where the relevant actions are alleged to have taken place. At appropriate intervals, the compliance officer shall inform both parties of the status of the investigation.

To investigate a complaint alleging retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), the compliance officer shall interview the alleged victim(s), any alleged offenders, and other relevant witnesses privately, separately, and in a confidential manner. As necessary, additional staff or legal counsel may conduct or support the investigation.

A complainant's refusal to provide the district's investigator with documents or other evidence related to the allegations in the complaint, failure or refusal to cooperate in the investigation, or engagement in any other obstruction of the investigation may result in the dismissal of the complaint because of a lack of evidence to support the allegation. Similarly, a respondent's refusal to provide the district's investigator with documents or other evidence related to the allegations in the complaint, failure or refusal to cooperate in the investigation, or engagement in any other obstruction of the investigation may result in a finding, based on evidence collected, that a violation has occurred and in the imposition of a remedy in favor of the complainant. (5 CCR 4631)

In accordance with law, the district shall provide the investigator with access to records and other information related to the allegation in the complaint and shall not in any way obstruct the investigation. Failure or refusal of the district to cooperate in the investigation may result in a finding based on evidence collected that a violation has occurred and in the imposition of a remedy in favor of the complainant. (5 CCR 4631)

**Timeline for Investigation Report**

**OPTION 2:**

Unless extended by written agreement with the complainant, the investigation report shall be sent to the complainant within 60 calendar days of the district's receipt of the complaint. Within 30 calendar days of receiving the complaint, the compliance officer shall prepare and send to the complainant a written report, as described in the section "Investigation Report" below. If the complainant is dissatisfied with the compliance officer's decision, the complainant may, within five business days, file the complaint in writing with the Board.

The Board may consider the matter at its next regular Board meeting or at a special Board meeting convened in order to meet the 60-day time limit within which the complaint must be answered. When required by law, the matter shall be considered in closed session. The Board may decide not to hear the complaint, in which case the compliance officer's decision shall be final.

*(cf. 9321 - Closed Session)*

If the Board hears the complaint, the compliance officer shall send the Board's decision to the complainant within 60 calendar days of the district's initial receipt of the complaint or within the time period that has been specified in a written agreement with the complainant. (5 CCR 4631)

For any complaint alleging unlawful discrimination (such as discriminatory harassment, intimidation, and bullying), the respondent shall be informed of any extension of the timeline agreed to by the complainant, shall be sent the district's investigation report, and, in the same manner as the complainant, may file a complaint with the Board if dissatisfied with the decision.

**Investigation Report**

For all complaints, the district's investigation report shall include: (5 CCR 4631)

1. The findings of fact based on the evidence gathered
2. A conclusion providing a clear determination for each allegation as to whether the district is in compliance with the relevant law
3. Corrective action(s) whenever the district finds merit in the complaint, including, when required by law, a remedy to all affected students and parents/guardians and, for a student fees complaint, a remedy that complies with Education Code 49013 and 5 CCR 4600

**UNIFORM COMPLAINT PROCEDURES** (continued)

4. Notice of the complainant's right to appeal the district's investigation report to CDE, except when the district has used the UCP to address a complaint not specified in 5 CCR 4610
5. Procedures to be followed for initiating an appeal to CDE

The investigation report may also include follow-up procedures to prevent recurrence or retaliation and for reporting any subsequent problems.

In consultation with district legal counsel, information about the relevant part of an investigation report may be communicated to a victim who is not the complainant and to other parties who may be involved in implementing the investigation report or are affected by the complaint, as long as the privacy of the parties is protected. In a complaint alleging unlawful discrimination (such as discriminatory harassment, intimidation, and bullying), notice of the investigation report to the alleged victim shall include information about any sanction to be imposed upon the respondent that relates directly to the alleged victim.

If the complaint involves a limited-English-proficient student or parent/guardian and the student involved is enrolled in a school at which 15 percent or more of the students speak a single primary language other than English, then the investigation report shall also be translated into that language pursuant to Education Code 48985. In all other instances, the district shall ensure meaningful access to all relevant information for parents/guardians with limited English proficiency.

For complaints alleging unlawful discrimination based on state law (such as discriminatory harassment, intimidation, and bullying), the investigation report shall also include a notice to the complainant that:

1. The complainant may pursue available civil law remedies outside of the district's complaint procedures, including seeking assistance from mediation centers or public/private interest attorneys, 60 calendar days after the filing of an appeal with CDE. (Education Code 262.3)
2. The 60 days moratorium does not apply to complaints seeking injunctive relief in state courts or to discrimination complaints based on federal law. (Education Code 262.3)
3. Complaints alleging discrimination based on race, color, national origin, sex, gender, disability, or age may also be filed with the U.S. Department of Education, Office for Civil Rights at [www.ed.gov/ocr](http://www.ed.gov/ocr) within 180 days of the alleged discrimination.

**UNIFORM COMPLAINT PROCEDURES** (continued)**Corrective Actions**

When a complaint is found to have merit, the compliance officer shall adopt any appropriate corrective action permitted by law. Appropriate corrective actions that focus on the larger school or district environment may include, but are not limited to, actions to reinforce district policies; training for faculty, staff, and students; updates to school policies; or school climate surveys.

*(cf. 5137 - Positive School Climate)*

For complaints involving retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), appropriate remedies that may be offered to the victim but not communicated to the respondent may include, but are not limited to, the following:

1. Counseling

*(cf. 6164.2 - Guidance/Counseling Services)*

2. Academic support
3. Health services
4. Assignment of an escort to allow the victim to move safely about campus
5. Information regarding available resources and how to report similar incidents or retaliation
6. Separation of the victim from any other individuals involved, provided the separation does not penalize the victim
7. Restorative justice
8. Follow-up inquiries to ensure that the conduct has stopped and there has been no retaliation

For complaints involving retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), appropriate corrective actions that focus on a student offender may include, but are not limited to, the following:

1. Transfer from a class or school as permitted by law
2. Parent/guardian conference

**UNIFORM COMPLAINT PROCEDURES** (continued)

3. Education regarding the impact of the conduct on others
4. Positive behavior support
5. Referral to a student success team

*(cf. 6164.5 - Student Success Teams)*

6. Denial of participation in extracurricular or cocurricular activities or other privileges as permitted by law

*(cf. 6145 - Extracurricular and Cocurricular Activities)*

7. Disciplinary action, such as suspension or expulsion, as permitted by law

*(cf. 5144 - Discipline)*

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

When an employee is found to have committed retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), the district shall take appropriate disciplinary action, up to and including dismissal, in accordance with applicable law and collective bargaining agreement.

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

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

The district may also consider training and other interventions for the larger school community to ensure that students, staff, and parents/guardians understand the types of behavior that constitute unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), that the district does not tolerate it, and how to report and respond to it.

When a complaint is found to have merit, an appropriate remedy shall be provided to the complainant or other affected person.

However, if a complaint alleging noncompliance with the laws regarding student fees, deposits, and other charges, physical education instructional minutes, courses without educational content, or any requirement related to the LCAP is found to have merit, the district shall provide a remedy to all affected students and parents/guardians subject to procedures established by regulation of the State Board of Education. (Education Code 49013, 51222, 51223, 52075)

**UNIFORM COMPLAINT PROCEDURES** (continued)

For complaints alleging noncompliance with the laws regarding student fees, the district shall attempt in good faith, by engaging in reasonable efforts, to identify and fully reimburse all affected students and parents/guardians who paid the unlawful student fees within one year prior to the filing of the complaint. (Education Code 49013; 5 CCR 4600)

**Appeals to the California Department of Education**

Any complainant who is dissatisfied with the district's investigation report on a complaint regarding any specified federal or state educational program subject to UCP may file an appeal in writing with CDE within 30 calendar days of receiving the district's investigation report. (5 CCR 4632)

The appeal shall be sent to CDE with a copy of the original locally filed complaint and a copy of the district's investigation report for that complaint. The complainant shall specify and explain the basis for the appeal, including as least one of the following: (5 CCR 4632)

1. The district failed to follow its complaint procedures.
2. Relative to the allegations of the complaint, the district's investigation report lacks material findings of fact necessary to reach a conclusion of law.
3. The material findings of fact in the district's investigation report are not supported by substantial evidence.
4. The legal conclusion in the district's investigation report is inconsistent with the law.
5. In a case in which the district found noncompliance, the corrective actions fail to provide a proper remedy.

Upon notification by CDE that the district's investigation report has been appealed, the Superintendent or designee shall forward the following documents to CDE within 10 days of the date of notification: (5 CCR 4633)

1. A copy of the original complaint
2. A copy of the district's investigation report
3. A copy of the investigation file including, but not limited to, all notes, interviews, and documents submitted by the parties and gathered by the investigator
4. A report of any action taken to resolve the complaint
5. A copy of the district's UCP

**UNIFORM COMPLAINT PROCEDURES** (continued)

6. Other relevant information requested by CDE

If notified by CDE that the district's investigation report failed to address allegation(s) raised by the complaint, the district shall, within 20 days of the notification, provide CDE and the appellant with an amended investigation report that addresses the allegation(s) that were not addressed in the original investigation report. The amended report shall also inform the appellant of the right to separately appeal the amended report with respect to the allegation(s) that were not addressed in the original report. (5 CCR 4632)

**All Personnel**

BP 4119.25(a)

4219.25

**POLITICAL ACTIVITIES OF EMPLOYEES**

4319.25

The Governing Board recognizes the importance of political activity, voting, and civic engagement, and respects the right of district employees to engage in political discussions and activities as individuals on their own time and at their own expense. When engaging in such activities, employees shall make it clear that they are acting on their own behalf and not as representatives of the district.

*(cf. 1160 - Political Processes)*

*(cf. 6144 - Controversial Issues)*

District employees, as members of the community, may use school facilities for meetings, including political activities, as permitted under the Civic Center Act and district policy.

*(cf. 1330 - Use of School Facilities)*

Employees shall refrain from prohibited political activities identified in law, Board policy, and administrative regulations. Employees who engage in these activities shall be subject to disciplinary action and/or criminal penalties.

*(cf. 1325 - Advertising and Promotion)*

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

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

*Legal Reference: (see next page)*



## **POLITICAL ACTIVITIES OF EMPLOYEES (continued)**

### *Legal Reference:*

#### EDUCATION CODE

7050-7058 *Political activities of school officers and employees*

38130-38139 *Civic Center Act*

51520 *Prohibited solicitations on school premises*

#### ELECTIONS CODE

18304 *Prohibition against use of district seal in campaign literature*

#### GOVERNMENT CODE

3543.1 *Rights of employee organizations*

8314 *Prohibition against use of public resources for campaign activity*

82041.5 *Definition of mass mailing*

#### PENAL CODE

424 *Punishment for misuse of public funds*

#### COURT DECISIONS

Heffernan v. City of Paterson, (2016) 136 S. Ct. 1412

Diquisto v. County of Santa Clara, (2010) 181 Cal. App. 4th 236

San Leandro Teachers Association v. Governing Board of the San Leandro Unified School District, (2010) 46 Cal. 4th 822

Downs v. Los Angeles Unified School District, (9th Cir. 2000) 228 F.3d 1003

California Teachers Association v. Governing Board of San Diego Unified School District, (1996) 45 Cal.App. 4th 1383

L.A. Teachers Union v. L.A. City Board of Education, (1969) 71 Cal.2d 551

Pickering v. Board of Education Township High School District, (1968) 88 S. Ct. 1731

#### ATTORNEY GENERAL OPINIONS

84 Ops.Cal.Atty.Gen. 106 (2001)

84 Ops.Cal.Atty.Gen. 52 (2001)

77 Ops.Cal.Atty.Gen. 56 (1994)

#### PUBLIC EMPLOYMENT RELATIONS BOARD RULINGS

City of Sacramento, (2019) PERB Dec. No. 2702m

Conejo Valley Unified School District, (2009) PERB Dec. No. 2054

East Whittier School District, (2004) PERB Dec. No. 1727

Turlock Joint Elementary School District, (2004) PERB Dec. No. 1490a

San Diego Community College District, (2001) PERB Dec. No. 1467

### *Management Resources:*

#### WEB SITES

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

California Office of the Attorney General: <http://oag.ca.gov>

Public Employment Relations Board: <http://www.perb.ca.gov>

**All Personnel**

AR 4119.25(a)

4219.25

**POLITICAL ACTIVITIES OF EMPLOYEES**

4319.25

No employee shall be prohibited from soliciting or receiving political funds or contributions to promote the support or defeat of a ballot measure during nonworking time, including before and after school, the lunch period, or other scheduled work intermittency during the school day. (Education Code 7056)

District employees shall not:

1. Use district funds, services, supplies, equipment, work hours, or other public resources to urge the support or defeat of any ballot measure or candidate, including any candidate for election to the Governing Board (Education Code 7054, 7056; Government Code 8314)
2. Use the district's seal in any campaign literature or mass mailing with the intent to deceive voters, including, but not limited to, the use of a reproduction or facsimile of the seal in a manner that creates a misleading, erroneous, or false impression that the document is authorized by the Board, a Board member, or the district (Elections Code 18304)

*(cf. 1160 - Political Processes)*

3. During working hours, solicit or receive any political funds or contributions to promote the passage or defeat of a ballot measure that would affect the rate of pay, hours of work, retirement, civil service or other working conditions (Education Code 7056)
4. During working hours, solicit or receive any political funds or contributions to promote the passage or defeat of other types of ballot measures
5. Use district equipment for the preparation or reproduction of political campaign materials

*(cf. 3512 - Equipment)*

6. Post or distribute political campaign materials in classrooms, through distance learning platforms, or on district property
7. Disseminate political campaign materials through the district's mail service, e-mail, or staff mailboxes

*(cf. 4040 - Employee Use of Technology)*

8. Use students to write, address, or distribute political campaign materials
9. Present viewpoints on particular candidates or ballot measures in the classroom without giving equal time to the presentation of all perspectives

AR 4119.25(b)  
4219.25  
4319.25

**POLITICAL ACTIVITIES OF EMPLOYEES** (continued)

*(cf. 6144 - Controversial Issues)*

10. Wear buttons, hats, or other articles of clothing that express political opinions on ballot measures or candidates during instructional time

**Political Activities of Employee Organizations**

Employee organizations shall not use district funds, services, supplies, or equipment, such as staff mailboxes or the district mail system, to urge the support or defeat of any ballot measure or candidate, including any candidate for election to the Board. (Education Code 7054)

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

No employee organization or its officers, agents, or representatives shall be prohibited from soliciting or receiving political funds or contributions to promote the passage or defeat of a ballot measure during nonworking time, including before and after school, the lunch period, or other scheduled work intermittency during the school day. (Education Code 7056)

**All Personnel**

BP 4140(a)

4240

**BARGAINING UNITS**

4340

The Governing Board recognizes the right of district employees to form a bargaining unit, select an employee organization as their exclusive representative, and be represented by that organization in their employment relationship with the district. The Board is committed to negotiating in good faith with recognized employee organizations and respecting the rights of employees and employee organizations.

*(cf. 4141/4241 - Collective Bargaining Agreement)*

*(cf. 4143/4243 - Negotiations/Consultation)*

*(cf. 9000 - Role of the Board)*

The district shall not dominate or interfere with the formation or administration of any employee organization or contribute financial or other support to it. (Government Code 3543.5)

Employees shall not be prohibited from wearing union buttons or other items that favor or oppose the formation of a bargaining unit or any matter that is the subject of negotiations.

*(cf. 4119.25/4219.25/4319.25 - Political Activities of Employees)*

**Formation of Bargaining Units**

Certificated and classified employees shall not be included in the same bargaining unit. (Government Code 3545)

The district may recognize a bargaining unit of supervisory employees if: (Government Code 3545)

1. The bargaining unit includes all supervisory employees.
2. The supervisors are not represented by the same organization that represents employees whom the supervisory employees supervise.

*(cf. 4300 - Administrative and Supervisory Personnel)*

*(cf. 4301 - Administrative Staff Organization)*

*(cf. 4312.1 - Contracts)*

For this purpose, *supervisory employee* means any employee, regardless of job description, having the authority, in the interest of the district, to hire, transfer, suspend, lay off, recall, promote, discharge, assign, reward, discipline, assign work, direct, adjust grievance of other employees, or effectively recommend that action. The exercise of this authority shall not be merely routine or clerical in nature, but shall require the use of independent judgment. (Government Code 3540.1)

## **BARGAINING UNITS** (continued)

Employees serving in management, senior management, or confidential positions shall not be represented by an exclusive representative. Such employees may represent themselves individually. For purposes other than negotiations and bargaining, such employees may be represented by an employee organization whose membership is composed entirely of employees designated as holding those positions. For this purpose: (Government Code 3540.1, 3543.4)

1. *Management employee* means any employee who has significant responsibilities for formulating district policies or administering district programs, and whose position is designated as a management position by the Board.
2. *Confidential employee* means any employee who is required to develop or present management positions with respect to employer-employee relations or whose duties normally require access to confidential information that is used to contribute significantly to the development of management positions.

## **Membership**

The district shall not deter or discourage employees or job applicants from becoming or remaining members of an employee organization, authorizing representation by an employee organization, or authorizing dues or fee deductions to an employee organization. In addition, the district shall not impose or threaten to impose reprisals on employees, discriminate or threaten to discriminate against employees, or otherwise interfere with, restrain, or coerce employees because of their membership or nonmembership in an employee organization. (Government Code 3543.5, 3550)

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

The Superintendent or designee may communicate with district employees regarding their rights under the law. Such communications shall be factual and accurate, and may not promise a benefit, threaten a reprisal, or in any way deter or discourage employees from joining an employee organization or paying dues.

However, before disseminating to multiple employees any mass communication concerning employees' right to join or support an employee organization or to refrain from joining or supporting an employee organization, such as a written document or script for oral or recorded presentation or message, the Superintendent or designee shall meet and confer with the employees' exclusive representative regarding the content of the communication. If the

## **BARGAINING UNITS** (continued)

district and exclusive representative do not come to agreement on the content of the mass communication, the Superintendent or designee may disseminate the district's mass communication provided that, at the same time, copies of the exclusive representative's communication, which shall be of reasonable length, are also distributed. (Government Code 3553)

### **Access to Employee Orientations**

The district shall permit employee organizations access to new employee orientations where newly hired employees are advised, whether in person, online, or through other means or mediums, of their employment status, rights, benefits, duties, responsibilities, or any other employment-related matters. The district shall provide employee organizations at least 10 days' notice in advance of an orientation. However, in any specific instance where an unforeseeable, urgent need critical to the district's operation prevents the required 10 days' notice, a shorter notice may be provided. (Government Code 3555.5, 3556)

The structure, time, and manner of the access to new employee orientations shall be determined by mutual agreement of the district and the exclusive representative, following a request to negotiate by either party. If the district and exclusive representative fail to reach an agreement, matters related to the access to new employee orientation shall be subject to compulsory interest arbitration. The district and employee organization may mutually agree to submit any dispute to compulsory interest arbitration at any time. In addition, if any dispute arises during negotiations and is not resolved within 45 days after the first meeting or within 60 days after the initial request to negotiate, whichever is earlier, either party may make a demand for compulsory interest arbitration. When any such dispute arises during the summer when the district's administrative office is closed, the timeline shall commence on the first day the administrative office reopens. The decision of the arbitrator shall be final and binding on the parties. (Government Code 3556, 3557)

The date, time, and place of the orientation shall not be disclosed to anyone other than employees, the exclusive representative, or a vendor that is contracted to provide a service for purposes of the orientation. (Government Code 3556)

### **Access to Employee Contact Information**

The Superintendent or designee shall provide an exclusive representative with the name, job title, department, work location, telephone numbers (work, home, and personal cell phone), personal email address(es) on file with the district, and home address of any newly hired employee in the bargaining unit, within 30 days of hire or by the first pay period of the month following hire. In addition, the Superintendent or designee shall provide the same

## **BARGAINING UNITS** (continued)

information in regard to all employees in the bargaining unit to an exclusive representative at least every 120 days, unless more frequent or detailed lists are required by agreement with the exclusive representative. (Government Code 3558, 6254.3)

However, the Superintendent or designee shall not disclose the home address and any phone numbers on file for employees performing law enforcement-related functions, nor disclose the home address, home or personal cell phone number(s), or personal email address(es) of any employee who is a participant in the Safe at Home address confidentiality program pursuant to Government Code 6207 or of any employee who provides a written request that the information not be disclosed for this purpose. Following receipt of a written request, the district shall remove the employee's home address, home and personal cell phone numbers, and personal email address from any mailing list maintained by the district unless the list is only used by the district to contact the employee. (Government Code 3558, 6207, 6254.3)

*(cf. 1340 - Access to District Records)*

### **Communications with Employees**

Employee organizations may have access at reasonable times to areas in which employees work and may use district facilities at reasonable times for the purpose of meetings. Subject to reasonable regulation, employee organizations may also use institutional bulletin boards, mailboxes, and other means of communication to communicate with employees. (Government Code 3543.1)

Access to district means of communication shall be limited in cases where such access would be disruptive to district operations.

### **Membership Dues or Other Payments to an Employee Organization**

When drawing an order for the salary or wage payment of a bargaining unit employee of an employee organization, the district shall deduct any amount which has been requested by the employee in a revocable written authorization for the purpose of paying dues or other payments for any service, program, or committee provided or sponsored by the employee organization. (Education Code 45060, 45168)

An employee organization that certifies that it has and will maintain individual employee authorizations shall handle and process employee written authorizations for payroll deductions. When an employee organization provides such a certification to the district, the district shall rely on information from the employee organization regarding the amounts of such payroll deductions and from which employees. The employee organization shall not be

**BARGAINING UNITS** (continued)

required to submit to the district a copy of the written authorization in order for the payroll deductions to be effective. However, when there is a dispute about the existence or terms of the written authorization, a copy of the employee's written authorization shall be submitted to the district. The employee organization shall indemnify the district for any employee claims regarding payroll deductions made by the district in reliance on notification from the employee organization. (Education Code 45060, 45168)

When an employee organization which has declined to certify that it will handle and process employee written authorizations makes a request for payroll deductions, the district shall request a copy of the employee's written authorization before making the payroll deductions. (Education Code 45060, 45168)

A written authorization shall remain in effect until expressly revoked in writing by the employee and pursuant to the terms of the written authorization. Employee requests to cancel or change authorizations for payroll deductions for employee organizations shall be directed to the employee organization rather than the district. The employee organization shall be responsible for processing these requests. The district shall rely on the information provided by the employee organization regarding whether deductions for an employee organization were properly canceled or changed. The employee organization shall be required to indemnify the district for any claims made by an employee for deductions made by the district in reliance on information from the employee organization. (Education Code 45060, 45168)

*Legal Reference: (see next page)*



## BARGAINING UNITS (continued)

### Legal Reference:

#### EDUCATION CODE

45060-45061.5 Deduction of fees from salary or wage payment, certificated employees

45100.5 Senior management positions

45104.5 Abolishment of senior classified management positions

45108.5 Definition of senior classified management employees

45108.7 Waiver of provisions of 45108.5

45168 Deduction of fees from salary or wage payment, classified employees

45220-45320 Merit system, classified employees

#### GOVERNMENT CODE

3540-3549.3 Educational Employment Relations Act, especially:

3540.1 Definitions

3543.4 Management position; representation

3545 Appropriateness of unit; basis

3550-3552 Prohibition on public employers deterring or discouraging union membership

3555-3559 Public employee communication, information and orientation

6205-6210 Confidentiality of addresses for victims of domestic violence, sexual assault or stalking

6254.3 Disclosure of employee contact information to employee organization

6503.5 Joint powers agencies

53260-53264 Employment contracts

#### CODE OF REGULATIONS, TITLE 8

33015-33490 Recognition of exclusive representative; proceedings

33700-33710 Severance of established unit

34020 Petition to rescind organizational security arrangement

34055 Reinstatement of organizational security arrangement

#### COURT DECISIONS

Janus v. American Federation of State, County and Municipal Employees, Council 31, (2018) 138 S.Ct. 2448

Friedrichs v. California Teachers Association, et al., (2016) 136 S.Ct. 1083

County of Los Angeles v. Service Employees International Union, Local 721, (2013) 56 Cal. 4th 905

#### PUBLIC EMPLOYMENT RELATIONS BOARD RULINGS

City of Sacramento, (2019) PERB Dec. No. 2702m

East Whittier School District, (2004) PERB Dec. No. 1727

### Management Resources:

#### WEB SITES

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

Association of California School Administrators: <http://www.acsa.org>

California Federation of Teachers: <http://www.cft.org>

California School Employees Association: <http://www.csea.com>

California Teachers Association: <http://www.cta.org>

Public Employment Relations Board: <http://www.perb.ca.gov>

AR 5113.2(d)

## Students

### AWARDS FOR ACHIEVEMENT

The Governing Board encourages excellence as a goal for all students and wishes to publicly recognize students for exemplary achievement in academic, artistic, extracurricular, athletic, and community service activities.

*(cf. 5121 - Grades/Evaluation of Student Achievement)*  
*(cf. 5127 - Graduation Ceremonies and Activities)*  
*(cf. 6142.4 - Service Learning/Community Service Classes)*

#### District/School Awards

Student awards may include verbal recognition, a letter, a certificate, a Board resolution, public ceremony, trophy, gift, plaque, or monetary gift.

The Superintendent or designee shall develop criteria for the selection of student award recipients.

#### *Legal Reference:*

##### EDUCATION CODE

220 Nondiscrimination

35160 Authority of governing boards

35310-35319 Scholarship and loan funds

44015 Awards to employees and students

51243-51245 Credit for private school foreign language instruction

51450-51455 Golden State Seal Merit Diploma

51460-51464 State Seal of Biliteracy

51470-51474 State Seal of Civic Engagement

52164.1 Assessment of English language skills of English learners

##### GOVERNMENT CODE

54950-54963 Brown Act open meeting laws

##### CODE OF REGULATIONS, TITLE 5

876 Golden State Seal Merit Diploma

1632 Credit for private school foreign language instruction

11517.6-11519.5 English Language Proficiency Assessments for California

#### *Management Resources:*

##### CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

SSCE Implementation Guidance

##### WEB SITES

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

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

Californians Together: <http://www.californianstogether.org>

**Students**

AR 5126(d)

AR 5126(a)

## **AWARDS FOR ACHIEVEMENT**

### **District/School Awards**

The Superintendent or designee may appoint an awards committee at each school which may consist of school administrators, staff members, parents/guardians, community members, and student representatives. The committee shall submit recommendations for student awards to the Superintendent or designee for approval.

*(cf. 1220 - Citizen Advisory Committees)*

Individual awards in excess of \$200 must be expressly approved by the Governing Board.  
(Education Code 44015)

Regulation  
approved:

CSBA MANUAL MAINTENANCE SERVICE  
December 2020

**IMMUNIZATIONS**

To protect the health of all students and staff and to curtail the spread of infectious diseases, the Governing Board shall cooperate with state and local public health agencies to encourage and facilitate immunization of all district students against preventable diseases.

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

*(cf. 5141.22 - Infectious Diseases)*

*(cf. 5141.26 - Tuberculosis Testing)*

*(cf. 6142.8 - Comprehensive Health Education)*

Each student enrolling for the first time in a district school, preschool, or child care and development program or enrolling in or advancing to grade 7 shall present an immunization record from any authorized private or public health care provider certifying that the student has received all required immunizations in accordance with law. Students shall be excluded from school or exempted from immunization requirements only as allowed by law.

*(cf. 5112.1 - Exemptions from Attendance)*

*(cf. 5112.2 - Exclusions from Attendance)*

*(cf. 5141.32 - Health Screening for School Entry)*

*(cf. 5148 - Child Care and Development)*

*(cf. 5148.3 - Preschool/Early Childhood Education)*

Transfer students shall be requested to present immunization records upon registration at district schools if possible.

*(cf. 6173 - Education for Homeless Children)*

*(cf. 6173.1 - Education for Foster Youth)*

*(cf. 6173.2 - Education of Children of Military Families)*

*Legal Reference: (see next page)*

## IMMUNIZATIONS (continued)

### *Legal Reference:*

#### EDUCATION CODE

44871 *Qualifications of supervisor of health*  
46010 *Total days of attendance*  
48216 *Immunization and exclusion from attendance*  
48853.5 *Immediate enrollment of foster youth*  
48980 *Required notification of rights*  
49403 *Cooperation in control of communicable disease and immunizations*  
49426 *Duties of school nurses*  
49701 *Flexibility in enrollment of children of military families*  
51745-51749.6 *Independent study*

#### HEALTH AND SAFETY CODE

120325-120380 *Immunization against communicable disease, especially:*  
120335 *Immunization requirement for admission*  
120372 *Statewide medical exemption electronic standardized form*  
120395 *Information about meningococcal disease, including recommendation for vaccination*  
120440 *Disclosure of immunization information*

#### CODE OF REGULATIONS, TITLE 5

430 *Student records; definition*

#### CODE OF REGULATIONS, TITLE 17

6000-6075 *School attendance immunization requirements*

#### UNITED STATES CODE, TITLE 20

1232g *Family Educational Rights and Privacy Act*

#### UNITED STATES CODE, TITLE 42

11432 *Immediate enrollment of homeless children*

#### CODE OF FEDERAL REGULATIONS, TITLE 34

99.1-99.67 *Family Educational Rights and Privacy*

### *Management Resources:*

#### CALIFORNIA DEPARTMENT OF PUBLIC HEALTH

##### Exemptions FAQs

Guide to Immunization Requirements for Pre-kindergarten (Child Care)

Guide to Immunization Requirements for K-12th Grade

Parents' Guide to Immunizations Required for Pre-kindergarten (Child Care)

Parents' Guide to Immunizations Required for School Entry

Vaccinations and Medical Exemptions Questions and Answers

California Immunization Handbook for Pre-kindergarten (Child Care) Programs and Schools, 10th Edition, July 2019

#### EDUCATION AUDIT APPEALS PANEL PUBLICATIONS

Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting

#### U.S. DEPARTMENT OF EDUCATION GUIDANCE

Family Educational Rights and Privacy Act (FERPA) and H1N1, October 2009

*Management Resources continued: (see next page)*

## IMMUNIZATIONS (continued)

*Management Resources: (continued)*

WEB SITES

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

*California Department of Public Health, Immunization Branch:*

*<https://www.cdph.ca.gov/programs/cid/dcdc/pages/immunize.aspx>*

*California Department of Public Health, Shots for Schools: <https://www.shotsforschool.org>*

*California Health & Human Services Agency: <https://www.chhs.ca.gov/>*

*Centers for Disease Control and Prevention: <http://www.cdc.gov>*

*Education Audit Appeals Panel: <http://www.eaap.ca.gov>*

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

**IMMUNIZATIONS****Required Immunizations**

Upon a student's registration at a district school, the Superintendent or designee shall provide the student's parents/guardians a written notice summarizing the state's immunization requirements.

The Superintendent or designee shall not unconditionally admit any student to a district school, preschool, or child care and development program for the first time nor admit or advance any student to grade 7, unless the student has been fully immunized. The student shall present documentation of full immunization, in accordance with the age/grade and dose required by the California Department of Public Health (CDPH), against the following diseases: (Health and Safety Code 120335; 17 CCR 6025)

1. Measles, mumps, and rubella
2. Diphtheria, tetanus, and pertussis (whooping cough)
3. Poliomyelitis (polio)
4. Hepatitis B
5. Varicella (chickenpox)
6. Haemophilus influenza type b (Hib meningitis)
7. Any other disease deemed appropriate by CDPH

*(cf. 5141.22 - Infectious Diseases)*

*(cf. 5148 - Child Care and Development)*

*(cf. 5148.3 - Preschool/Early Childhood Education)*

*(cf. 6170.1 - Transitional Kindergarten)*

However, full immunization against hepatitis B shall not be a condition by which the Superintendent or designee shall admit or advance any student to grade 7. (Health and Safety Code 120335)

A student who qualifies for an individualized education program (IEP), unless otherwise exempt, shall be fully immunized in accordance with Health and Safety Code 120335 and this regulation. However, the district shall continue to implement the student's IEP and shall not prohibit the student from accessing any special education and related services required by the student's IEP regardless of whether the student is fully immunized. (Health and Safety Code 120335)

*(cf. 6159 - Individualized Education Program)*



## **IMMUNIZATIONS** (continued)

School personnel shall record information for each student regarding all doses of required immunizations and the status of all requirements in accordance with 17 CCR 6070. The school records shall be based on the student's immunization record provided by the student's health care provider, from the student's previous school immunization record, or through the California Immunization Registry (CAIR). (17 CCR 6070)

### **Exemptions**

Exemption from one or more immunization requirements shall be granted under any of the following circumstances:

1. A medical exemption is submitted using the standardized form developed by CDPH and transmitted using CAIR which includes, but is not limited to, a description of the medical basis for which the exemption for each individual immunization is sought and whether the medical exemption is permanent or temporary. (Health and Safety Code 120372)

A student who has a medical exemption issued prior to January 1, 2020 shall be allowed to continue enrollment until the next grade span, except that after July 1, 2021, a student may not be admitted or advanced to grade 7 unless the student has been immunized or a medical exemption form filed as stated above. (Health and Safety Code 120370)

A temporary exemption shall not exceed one year, and all medical exemptions shall not extend beyond the grade span. (Health and Safety Code 120372)

If a student's medical exemption is revoked by CDPH on the basis that the exemption does not meet applicable criteria for medical exemptions, the student shall continue in attendance and, within 30 calendar days of the revocation, commence the immunization schedule required for conditional admittance pursuant to 17 CCR 6050, as described below. (Health and Safety Code 120372)

The student's parent/guardian may appeal a revocation to the Secretary of California Health and Human Services. If a revocation is appealed, the student shall continue in attendance and shall not be required to commence the immunization schedule required for conditional admittance provided the appeal is filed within 30 calendar days of the revocation. (Health and Safety Code 120372, 120372.05)

2. The student's parent/guardian filed with the district, before January 1, 2016, a letter or written affidavit stating that an immunization is contrary to the student's personal beliefs, in which case the student shall be exempted from the immunization until the student enrolls in the next applicable grade span requiring immunization (birth to preschool, grades K-6, grades 7-12). (Health and Safety Code 120335)

**IMMUNIZATIONS** (continued)

*(cf. 6141.2 - Recognition of Religious Beliefs and Customs)*

When a student transfers to a different school within the district or transfers into the district from another school district in California, the student's personal beliefs exemption filed before January 1, 2016, shall remain in effect until the next applicable grade span. A student transferring from a school outside the district shall present a copy of the personal beliefs exemption upon enrollment. When a student transfers into the district from outside California and presents a personal beliefs exemption issued by another state or country prior to January 1, 2016, the Superintendent or designee may consult with legal counsel regarding the applicable immunization requirements.

3. The student is enrolled in an independent study program pursuant to Education Code 51745-51749.6 and does not receive classroom-based instruction. (Health and Safety Code 120335)

*(cf. 6158 - Independent Study)*

**Conditional Enrollment**

The Superintendent or designee may conditionally admit a student with documentation from an authorized health care provider that the student has not received all the immunizations required for the student's age group, but has commenced receiving doses of all required vaccines and is not due for any other doses at the time of admission. The Superintendent or designee shall notify the student's parents/guardians of the date by which the student must complete all the remaining doses as specified in 17 CCR 6035. (Health and Safety Code 120340; 17 CCR 6035)

*(cf. 5145.6 - Parental Notifications)*

In addition, a transfer student may be conditionally admitted for up to 30 school days while the student's immunization records are being transferred from the previous school. If such documentation is not presented within 30 days, the student shall be excluded from school until the required immunizations have been administered. (17 CCR 6035)

The Superintendent or designee shall immediately enroll homeless students, foster youth, and students of military families even if their immunization records are missing or unavailable at the time of enrollment. School or district staff shall work with the student's prior school to obtain the student's immunization records or shall ensure that the student is properly immunized. (Education Code 48853.5, 49701; Health and Safety Code 120341; 42 USC 11432)

## **IMMUNIZATIONS** (continued)

*(cf. 6173 - Education for Homeless Children)*  
*(cf. 6173.1 - Education for Foster Youth)*  
*(cf. 6173.2 - Education of Children of Military Families)*

The Superintendent or designee shall review the immunization record of each student admitted conditionally every 30 days until that student has received all the required immunizations. If the student does not receive the required immunizations within the specified time limits, the student shall be excluded from further attendance until the immunizations are received. (Health and Safety Code 120375; 17 CCR 6040, 6070)

### **Exclusions Due to Lack of Immunizations**

If an enrolled student who was previously believed to be in compliance with immunization requirements is subsequently discovered to not be in compliance with requirements for unconditional or conditional admission, the Superintendent or designee shall notify the parent/guardian that evidence of proper immunization or an appropriate exemption must be provided within 10 school days. This notice shall refer the parent/guardian to the student's usual source of medical care or, if the student has no usual source of medical care, then to the county health department or school immunization program, if any. (Education Code 48216; 17 CCR 6040)

*(cf. 5112.2 - Exclusions from Attendance)*  
*(cf. 5141.6 - School Health Services)*

The Superintendent or designee shall exclude from further attendance an enrolled student who fails to obtain the required immunization within 10 school days following the parent/guardian's receipt of the notice specified above. The student shall remain excluded from school until documentation is provided indicating that the student has received a dose of each required vaccine due at that time. (17 CCR 6040, 6055)

The student shall also be reported to the attendance supervisor or principal.

### **Exclusion Due to Exposure to Disease**

If the district has good cause to believe that a student has been exposed to a disease listed in the section "Required Immunizations" above and the student's documentation of immunization does not show proof of immunization against that disease, that student may be temporarily excluded from the school until the local health officer is satisfied that the student is no longer at risk of developing or transmitting the disease. (Health and Safety Code 120370)

## **IMMUNIZATIONS** (continued)

### **Records**

Each student's immunization record shall be retained as part of the student's mandatory permanent student record. District staff shall maintain the confidentiality of immunization records and may disclose such information to state and local health departments only in accordance with law. (Health and Safety Code 120375, 120440; 17 CCR 6070)

*(cf. 5125 - Student Records)*

The district shall also retain in the mandatory student record any physician or health officer statement, personal beliefs letter or affidavit, reason for conditional enrollment, or any other documentation related to the student's immunization record or exemptions.

At least annually, the Superintendent or designee shall file a written report on the immunization status of new students with CDPH and the local department of public health on forms prescribed by CDPH. (Health and Safety Code 120375; 17 CCR 6075)

### **Audits**

If an audit reveals deficiencies in the district's reporting procedures, the Superintendent or designee shall present the Board with a plan to remedy such deficiencies.



**TRANSITIONAL KINDERGARTEN**

The Governing Board desires to offer a high-quality transitional kindergarten (TK) program for eligible children who do not yet meet the minimum age criterion for kindergarten. The TK program shall assist students in developing the academic, social, and emotional skills needed to succeed in kindergarten and beyond.

The district's TK program shall be the first year of a two-year kindergarten program. (Education Code 48000)

The Board encourages ongoing collaboration among district preschool staff, other preschool providers, elementary teachers, administrators, and parents/guardians in the development, implementation, and evaluation of the district's TK program.

*(cf. 1220 - Citizen Advisory Committees)*  
*(cf. 6020 - Parent Involvement)*

**Eligibility**

The district's TK program shall admit children whose fifth birthday is from September 2 through December 2. (Education Code 48000)

Parents/guardians of eligible children shall be notified of the availability of the TK program and of the age, residency, immunization, and any other enrollment requirements. Enrollment in the TK program shall be voluntary.

*(cf. 5111 - Admission)*  
*(cf. 5111.1 - District Residency)*  
*(cf. 5141.22 - Infectious Diseases)*  
*(cf. 5141.3 - Health Examinations)*  
*(cf. 5141.31 - Immunizations)*  
*(cf. 5141.32 - Health Screening for School Entry)*

On a case-by-case basis, a child whose fifth birthday is on or before September 1 may be admitted into the district's TK program upon request of a child's parents/guardians, if the Superintendent or designee determines that it is in the child's best interest.

## **TRANSITIONAL KINDERGARTEN (continued)**

### **Curriculum and Instruction**

The district's TK program shall be based on a modified kindergarten curriculum that is age and developmentally appropriate. (Education Code 48000)

*(cf. 6141 - Curriculum Development and Evaluation)*  
*(cf. 6161.1 - Selection and Evaluation of Instructional Materials)*

The program shall be aligned with the preschool learning foundations and preschool curriculum frameworks developed by the California Department of Education (CDE). It shall be designed to facilitate students' development in essential knowledge and skills related to language and literacy, mathematics, physical development, health, visual and performing arts, science, history-social science, English language development, and social-emotional development.

*(cf. 5148.3 - Preschool/Early Childhood Education)*  
*(cf. 6011 - Academic Standards)*  
*(cf. 6174 - Education for English Learners)*

TK students may be placed in the same classrooms as kindergarten students when necessary, provided that the instructional program is differentiated to meet student needs.

TK students may be commingled in the same classroom with four-year-old students from a California State Preschool Program as long as all of the requirements of each program are met and the classroom does not include students enrolled in TK for a second year or students enrolled in a regular kindergarten. (Education Code 8235, 48000)

*(cf. 5148.3 - Preschool/Early Childhood Education)*

### **Staffing**

The Superintendent or designee shall ensure that teachers assigned to teach in TK classes possess a teaching credential or permit from the Commission on Teacher Credentialing (CTC) that authorizes such instruction.

## **TRANSITIONAL KINDERGARTEN (continued)**

*(cf. 4112.2 - Certification)*

A credentialed teacher who is first assigned to a TK class after July 1, 2015, shall, by August 1, 2021, have at least 24 units in early childhood education and/or child development, comparable experience in a preschool setting, and/or a child development teacher permit issued by CTC. (Education Code 48000)

The Superintendent or designee may provide professional development as needed to ensure that TK teachers are knowledgeable about the standards and effective instructional methods for teaching young children.

*(cf. 4131 - Staff Development)*

### **Continuation to Kindergarten**

Students who complete the TK program shall be eligible to continue in kindergarten the following school year. Parents/guardians of such students shall not be required to submit a signed Kindergarten Continuance Form for kindergarten attendance.

However, whenever children who would otherwise be age-eligible for kindergarten are enrolled in TK, the Superintendent or designee shall obtain a Kindergarten Continuance Form signed by the parent/guardian near the end of the TK year consenting to the child's enrollment in kindergarten the following year.

A student shall not attend more than two years in a combination of TK and kindergarten. (Education Code 46300)

*(cf. 5123 - Promotion/Acceleration/Retention)*

### **Assessment**

The Superintendent or designee may develop or identify appropriate formal and/or informal assessments of TK students' development and progress. The Superintendent or designee shall monitor and regularly report to the Board regarding program implementation, the progress of students in meeting related academic standards, and student preparedness for future education.

*(cf. 0500 - Accountability)*

*(cf. 6162.5 - Student Assessment)*

*Legal Reference: (see next page)*



## TRANSITIONAL KINDERGARTEN (continued)

### *Legal Reference:*

#### EDUCATION CODE

- 8235 *California State Preschool Program*
- 8970-8974 *Early primary programs; extended-day kindergarten*
- 37202 *School calendar; equivalency of instructional minutes*
- 44258.9 *Assignment monitoring by county superintendent of schools*
- 46111 *Kindergarten, hours of attendance*
- 46114-46119 *Minimum school day, kindergarten*
- 46300 *Computation of ADA, inclusion of kindergarten and transitional kindergarten*
- 48000 *Age of admission, kindergarten and transitional kindergarten*
- 48002 *Evidence of minimum age required to enter kindergarten or first grade*
- 48003 *Kindergarten annual report*
- 48200 *Compulsory education, starting at age six*

### *Management Resources:*

#### CSBA PUBLICATIONS

*What Boards of Education Can Do About Kindergarten Readiness, Governance Brief, May 2016*

#### CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

#### Transitional Kindergarten FAQs

*Desired Results Developmental Profile, 2015*

*Transitional Kindergarten Implementation Guide: A Resource for California Public School District Administrators and Teachers, 2013*

*California Preschool Curriculum Framework, Vol. 3, 2013*

*California Preschool Learning Foundations, Vol. 3, 2012*

*California Preschool Curriculum Framework, Vol. 2, 2011*

*California Preschool Learning Foundations, Vol. 2, 2010*

*California Preschool Curriculum Framework, Vol. 1, 2010*

*California Preschool Learning Foundations, Vol. 1, 2008*

#### WEB SITES

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

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

California Kindergarten Association: <http://www.ckanet.org>

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

Transitional Kindergarten California: <https://tkcalifornia.org>