

# Tipton Elementary School District

## AGENDA

### REGULAR BOARD MEETING

Tuesday, December 14, 2021

7:00 p.m. District Board Room

1. **Call to order- Flag Salute**

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

2. **Public Input:**

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

2.1 Community Relations/Citizen Comments

2.2 Reports by Employee Units CTA/CSEA

2.3 Correspondence

ESSER III Approval Letter

3. **Annual Organizational Meeting: Action items:**

3.1 Nominate and Elect President of the Tipton Board of Education

3.2 Nominate and Elect Clerk of the Tipton Board of Education

3.3 Appoint Secretary of the Board

3.4 Authorized Signatures to Sign Orders – Superintendent, Principal and Business Manager

3.5 Board Representative to Vote on 2022 Election of County Committee

4. **CONSENT CALENDAR: Action items:**

4.1 Minutes of Board Meeting, November 2, 2021

4.2 Conference, Field Trip, Fund Raiser and Facilities Requests

4.3 Library Surplus

4.4 Agreement with TCOE for Leadership Support Services for 2021-2022 Consolidated Application (Con-App)

5. **ADMINISTRATIVE: Action items:**

5.1 Board Meeting Dates for 2022

5.2 Board Policy for September

5.3 Educator Effectiveness Grant

5.4 Memorandum of Understanding Between the California School Employees Association and It's Chapter 765 and the Tipton Elementary School District

5.5 Review and Report the Annual and Five Year Collected and Expended Developer

Fees for the Fiscal Year ending June 30, 2021

- 5.6 Memorandum of Understanding Tipton Elementary School District and the Associated Teachers of Tipton
- 5.7 Resolution #2021-2022-05 Approving Participation in the 2022-2023 Classified School Employee Summer Assistance Program

6. **FINANCE: Action items:**

- 6.1 Vendor Payments
- 6.2 Budget Revisions
- 6.3 First Interim Report

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

- 7.1 MOT--FOOD SERVICE—PROJECTS
- 7.2 Solar Plant Semi-Annual Inspection Report
- 7.3 Universal Transitional Kindergarten

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

- 8.1 Education Code section 35146  
Student transfers, inter District request, etc
- 8.2 Government Code section 54957.6  
Conference with Labor Negotiators  
Agency Designated Representative: Stacey Bettencourt, Superintendent  
Employee Organization: CSEA
- 8.3 Education Code Sections 48900, et seq., 48912(b) and 49060, et seq., and 20 U.S.C. Section 1232g  
Student Discipline or Other Confidential Student Matters

9. **Reconvene to open session**

10. **Report out from Closed Session**

11. **Adjournment**

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

**Agenda Posted: Friday, December 11, 2020**

## **2. Public Input:**

### **2.3 Correspondence** ESSER III Approval Letter

# Tulare County Office of Education

*Committed to Students, Support & Service*

**Tim A. Hire**  
*County  
Superintendent  
of Schools*

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

(559) 733-6300  
tcoe.org

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

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

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

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

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

## *Main Locations*

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

**Doe Avenue Complex**  
7000 Doe Ave.  
Visalia

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

Stacey Bettencourt  
Superintendent/Principal  
Tipton School District  
PO Box 787  
Tipton, CA 93272

November 16, 2021

Dear Superintendent Bettencourt,

Thank you for submitting the ESSER III Expenditure Plan for Tipton School District. The Tulare County Office of Education has reviewed the plan for adherence to the template instructions and spending regulations.

**Based upon our review, Tipton School District's ESSER III Expenditure Plan has been approved.**

I appreciate the time and effort that you and your team committed to the successful completion of your plan. The Leadership Support Services Department looks forward to working with you this year. If you have any general questions, feel free to contact our team at [lcap@tcoe.org](mailto:lcap@tcoe.org).

Respectfully,



Samantha Tate.  
Administrator, Leadership Support Services  
Phone: 559.302.3638  
Email: [Samantha.tate@tcoe.org](mailto:Samantha.tate@tcoe.org)

**3. Annual Organizational Meeting: Action items:**

**3.2** Nominate and Elect Clerk of the Tipton Board of Education

**CERTIFICATION OF DISTRICT CLERK ELECTION**

*Instructions: Pursuant to Education Code 35143, each year school district governing boards must elect one of its members as clerk of the district at the organizational meeting (held annually during the 15-day period beginning on the second Friday in December).*

**WE HEREBY CERTIFY that, at a meeting of the Governing Board of the  
TIPTON ELEMENTARY SCHOOL DISTRICT**

held on December 14, 2021

\_\_\_\_\_  
(insert name)

board member, was duly elected clerk of the district.

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

Signatures of Members of the Board

Distribute as follows:

Copy to: Shelly DiCenzo, Business Services  
Tulare County Office of Education  
shellyd@tcoe.org

**3. Annual Organizational Meeting: Action items:**

**3.4** Authorized Signatures to Sign Orders – Superintendent,  
Principal and Business Manager

**AUTHORIZED SIGNATURES  
FOR CALENDAR YEAR 2022**



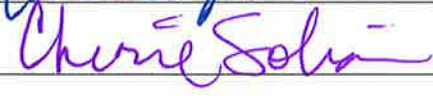
*This form is for Tulare County Office of Education use only.*

**TIPTON ELEMENTARY SCHOOL DISTRICT**

In accordance with Education Code 42633, the governing board of the above school district hereby files with the county superintendent of schools the verified signature of each person authorized to sign orders in its name.

At a special/regular meeting of the governing board of the above-captioned school district, held on the 14 day of December, 2021, the following person(s), or a majority of them, each and every one of whom is an OFFICER or EMPLOYEE of the school district and whose signature appears opposite his/her name below, was/were authorized to sign orders in the name of said governing board.

**THIS AUTHORIZATION SUPERSEDES ALL PREVIOUS AUTHORIZATIONS.**

Type or Print Name Here:	Signature Here:
1. <u>STACEY BETTENCOURT</u>	<u></u>
2. <u>CASSANDRA CUNHA</u>	<u></u>
3. <u>CHERIE SOLIAN</u>	<u></u>
4. _____	_____
5. _____	_____
6. _____	_____
7. _____	_____
8. _____	_____
9. _____	_____
10. _____	_____

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

Date: December 14, 2021

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

Distribute as follows:

Copy to: Shelly DiCenzo, Business Services  
Tulare County Office of Education  
shellyd@tcoe.org



**3. Annual Organizational Meeting: Action items:**

**3.5** Board Representative to Vote on 2022 Election of County Committee

**BOARD REPRESENTATIVE TO VOTE IN 2022  
ELECTION OF COUNTY COMMITTEE MEMBERS**

TIPTON ELEMENTARY SCHOOL DISTRICT

Pursuant to Education Code 35023, at its annual organizational meeting, this governing board has selected the following board member:

\_\_\_\_\_  
(insert name)

as its representative to participate in the 2022 election of members to the County Committee on School District Organization.

It is understood that the responsibility of the above representative is to take part in the 2022 election of county committee members which usually takes place at the annual Tulare County School Boards Association dinner/Fall Institute (usually held in November after election day).

Date: December 14, 2021

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

Distribute as follows:

Copy to: Shelly DiCenzo, Business Services  
Tulare County Office of Education  
shellyd@tcoe.org

**4. CONSENT CALENDAR: Action items:**

**4.1** Minutes of Board Meeting, November 2, 2021  
Committee

# Tipton Elementary School District

## MINUTES

### REGULAR BOARD MEETING

Tuesday, November 2, 2021  
7:00 p.m. District Board Room

**1. Call to order- Flag Salute**

*Board Clerk, Iva Sousa called the meeting to order at 7:00 pm and led the flag salute. Board Members present: Shelley Heeger, Iva Sousa, and Fernando Cunha. Absent: Greg Rice and John Cardoza. Guest: Megan Rice, Cassandra Cunha, Cherie Solian and Fausto Martin.*

**2. Open Public Hearing** on Educator Effectiveness Grant

**2.1** Open for Public Questions and Comments

*Motion to Open for Public Questions and Comments on the Educator Effectiveness Grant was made by Shelley Heeger and second by Fernando Cunha.*

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

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

*No – 0*

*Abstain –0*

*Absent – John Cardoza and Greg Rice*

**2.2** Close Public Hearing

*Motion to Close the Public Hearing was made by Shelley Heeger and second by Fernando Cunha.*

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

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

*No – 0*

*Abstain –0*

*Absent – John Cardoza and Greg Rice*

**3. Public Input:**

**3.1** Community Relations/Citizen Comments-

*No Comments*

**3.2** Reports by Employee Units CTA/CSEA-

*No Comments*

**3.3** Correspondence  
2021 Fall Institute

*Mrs. Stacey Bettencourt shared information on the Fall Institute and asked if any of the Board Members would like to attend.*

**4. CONSENT CALENDAR: Action items:**

- 4.1 Minutes of the Regular Board Meeting, October 5, 2021
- 4.2 Minutes of the Special Board Meeting, October 19, 2021
- 4.3 Conference, Field Trip, Fund Raiser and Facilities Requests
- 4.4 Agreement with TCOE for Heath/School Nursing Services
- 4.5 Agreement with Document Tracking Services (DTS)

*Motion to approve the Consent Calendar was made by Fernando Cunha and second by Shelley Heeger.*

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

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

*No – 0*

*Abstain –0*

*Absent – John Cardoza and Greg Rice*

**5. ADMINISTRATIVE: Action items:**

**5.1 Setting Date for Annual Organizational Meeting**

*Motion to set the date for December 14, 2021 at 7:00 pm for the Annual Organizational meeting was made by Shelley Heeger and second by Fernando Cunha.*

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

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

*No – 0*

*Abstain –0*

*Absent – John Cardoza and Greg Rice*

**5.2 2021 Federal Addendum**

*Motion to approve the 2021 Federal Addendum was made by Shelley Heeger and second by Fernando Cunha.*

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

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

*No – 0*

*Abstain –0*

*Absent – John Cardoza and Greg Rice*

**6. FINANCE: Action items:**

**6.1 Vendor Payments**

*Motion to approve Vendor Payments was made by Fernando Cunha and second by Shelley Heeger.*

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

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

*No – 0*

*Abstain –0*

*Absent – John Cardoza and Greg Rice*

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

**7.1 MOT--FOOD SERVICE—PROJECTS**

*Mr. Fausto Martin updated the Board on a smoke test for the school busses. He shared that a few field trips were planned for November and that 5<sup>th</sup> grade attended Scicon last week and the 6<sup>th</sup> graders are currently at Scicon and will return on Thursday. He shared that there would be travel coming up for sporting events as well. Mr. Martin also shared that 10 HVAC units would be changed out soon.*

*Mrs. Stacey Bettencourt updated the Board on the school garden and pumpkin patch. Additional DG is needed for the ground and dirt for the boxes. Mrs. Uresti has planted onions and radishes with her students. Changala's Pumpkin Patch Farm donated 550 pumpkins to our school. All students who were present on October 27<sup>th</sup> were able to attend the school garden to view and select a pumpkin from our pumpkin patch. The left over pumpkins were donated to ASES for art projects and few teachers used the extra pumpkins for science experiments.*

## **7.2 Early Intervention Success Spotlight (Dr. Solian)**

*Dr. Cherie Solian shared with the Board that Dr. Nancy Akhavan and Gayle Frediani have been consulting at Tipton Elementary to support intentional, early interventions. Dr. Akhavan is publishing a new book called Literacy Walks and has invited Tipton Elementary to be showcased in her book via videos. She has invited us to video in two classes and a debriefing talk with teachers. The main video would be a team discussing what they observed in the literacy walk and what is purposeful in English Language Arts instruction. Dr. Solian explained that Dr. Akhavan and Gayle have been coaching into visible learning and using open-ended questioning versus closed-ended questioning. Permission letters would be sent home with the students and any of our staff would sign for permission as well. Dr. Akhavan assured Dr. Solian that videotaping is not disruptive to the classroom. Dr. Solian hoped that the Board would consider this opportunity as she think it's a chance to be a model school. Dr. Solian said I do not want to reach for the bar, I want to set the bar. I would like for us to be a distinguished school. I'd like for us to be nationally looked to as a model for good practices.*

## **8. ANY OTHER BUSINESS:**

**8.1 Review Board Policy for September**

**9. Adjourn to Closed Session: 7:39 pm**

**10. Reconvene to Open Session 9:22 pm**

## **11. Report out from Closed Session**

**9.1 Government Code Section 54957**

Public Employee Appointment/Employment

Title: ASES Instructional Aide

*Motion to approve Monica Gutierrez as ASES Instructional Aide was made by Fernando Cunha and second by Shelley Heeger.*

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

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

*No - 0*

*Abstain - 0*

*Absent - John Cardoza and Greg Rice*

**9.2** Government Code section 54957.6  
Conference with Labor Negotiators  
Agency Designated Representative: Stacey Bettencourt, Superintendent  
Employee Organization: CSEA

*Discussion Only*

**12. Adjourment**

**Minutes approved December 14, 2021**

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Greg Rice, President

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Iva Sousa, Clerk

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Stacey Bettencourt, Secretary

**4. CONSENT CALENDAR: Action items:**

**4.2 Conference, Field Trip, Fund Raiser and Facilities Requests**



# Field Trip Approval Form

(MUST BE SUBMITTED ONE MONTH PRIOR TO FIELD TRIP)

TEACHER(S) Nuckols, Burrell, Magann GRADE 8<sup>th</sup> Grade

CLASSES ATTENDING 8<sup>th</sup> Grade Class

DATE OF TRIP 1/25/22 NUMBER OF PUPILS 62 ADULTS 3

DESTINATION Tulare Union H.S. Farm

BUS TO LEAVE SCHOOL AT 12:00 RETURN AT 2:00

BUS ROUTING AND STOPS  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

USE THE BACK OF THIS PAPER IF ROUTING NEEDS MORE SPACE

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

TRIP RELEVENCY: Inclined about Ch. H.S. Agriculture Farm for <sup>Future</sup> H.S. Students

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

COST \$ 0

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

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

SIGNATURE OF TEACHER IN CHARGE [Signature]

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

SIGNATURE OF SUPERINTENDENT [Signature]

# Field Trip Approval Form

(MUST BE SUBMITTED ONE MONTH PRIOR TO FIELD TRIP)

TEACHER(S) Gilbert, ? GRADE 4-8

CLASSES ATTENDING 4-8

DATE OF TRIP 4-6-2022 NUMBER OF PUPILS 50 ADULTS 2

DESTINATION Condors Hockey game Bakersfield

BUS TO LEAVE SCHOOL AT 9:00 RETURN AT 3:00

BUS ROUTING AND STOPS

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USE THE BACK OF THIS PAPER IF ROUTING NEEDS MORE SPACE

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

TRIP RELEVENCY: FNL

OTHER INFORMATION/STAFF CHAPARONE REQUEST:

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COST \$ \$12 per person - students pay their own FNL pag 5  
3 Adults

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

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

SIGNATURE OF TEACHER IN CHARGE Debbie Gane

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

SIGNATURE OF SUPERINTENDENT Jimmy Bettendorf



# 17<sup>TH</sup> ANNUAL FIELD TRIP DAY WED, APRIL 6 - 10:30AM

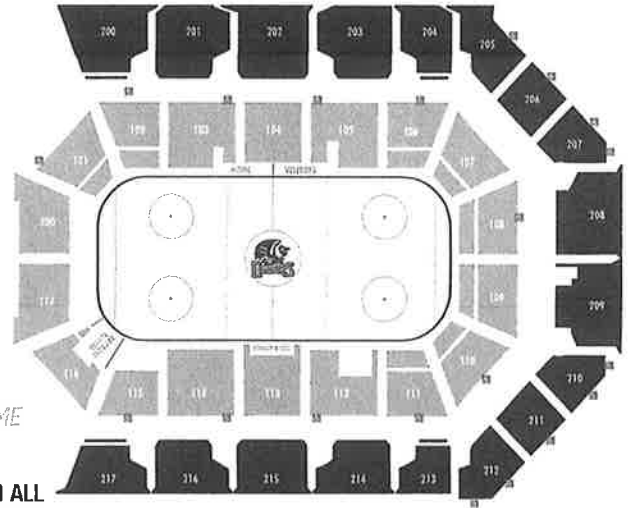
## WHO NEEDS TICKETS?

STUDENTS, TEACHERS  
BUS DRIVERS & CHAPERONES

## ADMISSION INCLUDES:

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

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



LOWER LEVEL	UPPER LEVEL
\$12.00	\$6.50

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

SCHOOL NAME: Twin Elk Primary

CONTACT NAME: Debra Hill PHONE NUMBER: 439 262 922

EMAIL: debra.hill@twinelk.ca.us

PREFERRED LEVEL:  LOWER (\$12.00)  UPPER (\$6.50)

ESTIMATED AMOUNT OF TICKETS: 10

SIGNATURE: Debra Hill DATE: 4/1/08

PLEASE FAX: 661.324.6929 OR EMAIL: TICKETS@BAKERSFIELDCONDORS.COM

**324-PUCK [7825] • CONDORSTOWN.COM**

# Field Trip Approval Form

(MUST BE SUBMITTED ONE MONTH PRIOR TO FIELD TRIP)

TEACHER(S) Gilbert GRADE 4-8

CLASSES ATTENDING 4-8

DATE OF TRIP May TBA NUMBER OF PUPILS 50 ADULTS 2

DESTINATION Grizzly game Fresno

BUS TO LEAVE SCHOOL AT 9:00 RETURN AT 3:00

BUS ROUTING AND STOPS

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USE THE BACK OF THIS PAPER IF ROUTNING NEEDS MORE SPACE

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

TRIP RELEVENCY: FNL

OTHER INFORMATION/STAFF CHAPARONE REQUEST:

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COST \$ usually nothing

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

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

SIGNATURE OF TEACHER IN CHARGE Debbie Gilbert

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

SIGNATURE OF SUPERINTENDENT Judy Bell

Tipton Elementary School District

Name of Club: FNL

Request for Fundraiser Approval and Revenue Projection

School Year: 2021-2022

Date form submitted: 11/09/2021 Submitted by: Debbie Gilbert

PROPOSED ACTIVITY:

Name of activity or type of fundraiser: not a fundraiser FNL activity

Location of activity: Rm 502

Facilities needed: ↓

Items to be sold: \_\_\_\_\_

Date of activity: Dec 3, 2021

Time of activity: From 3:30 a.m./p.m. To: 4:30 a.m./p.m.

Item/Ticket selling price: \$ 1.00 - helps pay for cost of craft

Cash Box required? Yes  No

Number of items purchased for sale: \_\_\_\_\_ @ \$ \_\_\_\_\_ each = \$ \_\_\_\_\_

ASB purchase order required? Yes  No

How much income is anticipated? \$ 40 how much expense is anticipated? \$ 112.08

How will profit be used? none

Fundraiser Contact Person: Debbie Gilbert

Phone Number: \_\_\_\_\_

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

Approved by: [Signature]  
Principal/Superintendent: \_\_\_\_\_

Business Manager/ASB Administrator: [Signature]

Reason for disapproval, if applicable: \_\_\_\_\_

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

Tax ID# 94-2191905

Tipton Elementary School District

Name of Club: Student Council

Request for Fundraiser Approval and Revenue Projection

School Year: 2021-2022

Date form submitted: 11/5/2021 Submitted by: Debbie Gilbert

PROPOSED ACTIVITY:

Name of activity or type of fundraiser: Student Council Dance

Location of activity: school

Facilities needed: either MPR or Student Court

Items to be sold: water, nachos,

Date of activity: 2-11-2022

Time of activity: From 6:00 a.m./p.m. To: 8:30 a.m./p.m.

Item/Ticket selling price: \$ 3.00

Cash Box required?  Yes  No

Number of items purchased for sale: 0 @ \$ \_\_\_\_\_ each = \$ \_\_\_\_\_

ASB purchase order required?  Yes  No check for 05

How much income is anticipated? \$ 500 how much expense is anticipated? \$ 350

How will profit be used? for school activities

Fundraiser Contact Person: Debbie Gilbert

Phone Number: \_\_\_\_\_

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

Approved by: [Signature]  
Principal/Superintendent: \_\_\_\_\_

Business Manager/ASB Administrator: [Signature]

Reason for disapproval, if applicable: \_\_\_\_\_

# Tipton Elementary School District

Name of Club: Tipton Kindergarten

## Request for Fundraiser Approval and Revenue Projection

School Year: 2021-2022

Date form submitted: 10-29-21 Submitted by: Julie Lowry

### PROPOSED ACTIVITY:

Name of activity or type of fundraiser: Selling Tipton T-shirts and Sweatshirts to lower grades K-1st

Location of activity: We will send forms home. Collect money, make shirts, and send them home with kids all from school.

Facilities needed:

None

Items to be sold: T-Shirts

Date of activity: ASAP

Time of activity: From \_\_\_\_\_ a.m./p.m. To: \_\_\_\_\_ a.m. /p.m.

Item/Ticket selling price: \$ T-Shirts- \$12 \$22 We shall charge \$3 extra if they want their names on them

Cash Box required? Yes No

Number of items purchased for sale: \_\_\_\_\_ By Order \_\_\_\_\_ @ \$ \_\_\_\_\_ each = \$ \_\_\_\_\_

- We will need to purchase t-shirt for approximately \$4 and Sweat shirts for about \$12 Each and the vinyl to make them- which would be about \$2 a shirt (the shirt prices vary a little depending on availability and sizes needed so I won't know for sure until I get the orders in)

ASB purchase order required? Yes No

How much income is anticipated? \$ About \$5 a shirt how much expense is anticipated? \$ \_\_\_\_\_

How will profit be used? Towards Kindergarten gardening and class supplies as needed-or possibly field trip expenses

Fundraiser Contact Person: Julie Lowry

Phone Number: 559-281-6394

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

Tax ID# 94-2191905

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

Approved by:

Principal/Superintendent:



Business Manager/ASB Administrator:



Reason for disapproval, if applicable:

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

Tax ID# 94-2191905



**4. CONSENT CALENDAR: Action items:**

**4.3 Library Surplus**

Tipton Elementary  
School  
"Library News"

# Memo

**To:** Mrs. Bettencourt  
**From:** Megan Rice  
**Date:** December 7, 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 an 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 have any further questions, please let me know.

Thank you,

Megan Rice

December 7, 2021

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

**Title/Author/Number of copies**

**BOOKS**

Big dipper, the / Branley, Franklyn M.	Outsiders, the / Hinton, S.E. / 3
Biggest upsets of all time, the / Wilner, Barry	Pete the cat and the bedtime blues / Dean, Kimberly
Bridge to terabithia / Paterson, Katherine/ 27	Piranhas don't eat bananas / Blabey, Aaron
Class is not dismissed / Daneshvari, Gitty	Sinking of the titanic, 1912, the / Tarshis, Lauren
Click, clack, boo: a tricky treat / Cronin, Doreen	Snowmen all year / Buehner, Caralyn
Dogman: unleashed / Pilkey, Dav	Son of destiny / Shan, Darren
Don't let the pigeon stay up late / Willems, Mo	Star wars: the force awakens / Schaefer, Elizabeth
Fly guy and the frankenfly / Arnold, Ted	Super fly guy / Arnold, Ted
Fly guy meets fly girl / Arnold, Ted	Terrific / Agee, Jon
Fly guy vs. the flyswatter / Arnold, Ted	
Glitch / Graley, Sarah	
Hombre perro se desata / Pilkey, Dav	
How rocket learned to read / Hill,s Tad	
King of show-and-tell, the / Klein, Abby	
Lightning thief, the / Riordan, Rick / 3	
Lucy steps through the wardrobe /	
Mr. maxwell's mouse / Asch, Frank	
Ouch: how your body makes it through a very bad day / Walker, Richard	

**4. CONSENT CALENDAR: Action items:**

**4.4** Agreement with TCOE for Leadership Support Services for 2021-2022 Consolidated Application (Con-App)

For TCOE Office Use	
Vendor #	_____
Req. #	_____
PO #	_____
Contract #	220425

## AGENCY AGREEMENT

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

**ACCORDINGLY, IT IS AGREED:**

1. **TERM:** This Agreement shall become effective as of July 1, 2021 and shall expire on June 30, 2022.
2. **SERVICES:** DISTRICT shall provide services as set forth in Exhibit A. The Exhibit is made part of this Agreement by reference.
3. **COST OF SERVICES:** DISTRICT shall pay SUPERINTENDENT up to 5 percent, not to exceed \$5,000, of the final entitlement for the 2021-22 Consolidated Application (Con-App) Programs (Title I, II, III, IV and RLIS), excluding carryover.
4. **METHOD OF PAYMENT:**
  - a. SUPERINTENDENT will invoice the DISTRICT in Spring of 2022 for the cost of services as stated above.
  - b. SUPERINTENDENT is responsible for maintaining verifiable records for all expenditures.
5. **INDEMNIFICATION:** SUPERINTENDENT and DISTRICT shall hold each other harmless, defend and indemnify their respective agents, officers and employees from and against any liability, claims, actions, costs, damages or losses of any kind, including death or injury to any person and/or damage to property, arising out of the activities of SUPERINTENDENT or DISTRICT or their agents, officers and employees under this Agreement. This indemnification shall be provided by each party to the other party regarding its own activities undertaken pursuant to this Agreement, or as a result of the relationship thereby created, including any claims that may be made against either party by any taxing authority asserting that an employer-employee relationship exists by reason of this Agreement, or any claims made against either party alleging civil rights violations by such party under Government Code section 12920 et seq. (California Fair Employment and Housing Act). This indemnification obligation shall continue beyond the term of this Agreement as to any acts or omissions occurring under this Agreement or any extension of this Agreement.
6. **TERMINATION:** Either party may terminate this Agreement without cause by giving thirty (30) calendar days advance written notice to the other party.

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

**DISTRICT**

Tipton Elementary School District  
Stacey Bettencourt  
PO Box 787  
Tipton CA, 93272

By:

  
Date: 11/10/21

**SUPERINTENDENT**

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

By:

  
Date: 10-28-21

TCOE Program Information

Contact Person and Phone No.: Samantha Tate at (559) 302-3638  
Division: Instructional Services, District Support  
Program Title: Leadership Support Services  
Budget Number: 010-05000-0-00000-00000-86890-000-00-9660

Please return an original copy to:

Tulare County Office of Education  
ATTN: Business Services Secretary  
P.O. Box 5091  
Visalia, CA 93278-5091

# EXHIBIT A

## SCOPE OF SERVICES

### 1. RESPONSIBILITIES OF DISTRICT:

*(Please provide a detailed description of services and deliverables to be provided by contractor.)*

- (1) Reimburse SUPERINTENDENT up to 5 percent, not to exceed \$5,000, of the district's final entitlement for the Con-App Programs, excluding carryover.
- (2) Provide information requested that is needed to complete the Con-App by specific dates.
- (3) Allow access to fiscal data via SACS.
- (4) Adhere to State and Federal programs' requirements.
- (5) Maintain accountability for equipment, facilities, and materials purchased with Con-App funds. Label all equipment purchased with categorical funds as required for audit purposes.
- (6) Remediate audit exceptions based on auditor's findings and recommendations.
- (7) Present budget revisions to the School Site Council and governing Board for adoption.
- (8) Comply with spending regulations, maintain internal controls, and monitor program expenditures to ensure funds are within the funding cycle.
- (9) Review district's planning documents annually for compliance with categorical program requirements and alignment with LCAP goals.
- (10) Maintain CALPADS enrollment data for all subgroups, especially for EL and low-income students.
- (11) Maintain Con-App accounting records in accordance with project year accounting outlined in Procedure 315 of CSAM and in accordance GAAP.

### 2. RESPONSIBILITIES OF SUPERINTENDENT PROVIDED BY COUNTY OFFICE OF EDUCATION:

*(Please provide a list of things Tulare County Office of Education will furnish, i.e., a room for a presentation, AV equipment, etc.)*

- (1) Assist DISTRICT with the preparation, amendment, and submission of the Con-App.
- (2) Disseminate information for the successful operation of Con-App programs.
- (3) Assist DISTRICT with on-site program reviews in accordance with rules, regulations, and provisions for Con-App programs.
- (4) Provide assistance to remediate compliance discrepancies related to Con-App programs.
- (5) Assist DISTRICT with accounting of Con-App program activity in accordance with project year accounting outlined in Procedure 315 of the California School Accounting Manual (CSAM) and in accordance with Generally Accepted Accounting Principles (GAAP).
- (6) Assist district with fiscal year-end close-out of Con-App programs by project

- year.
- (7) Comply with all laws, rules and regulations applicable to such work.
  - (8) SUPERINTENDENT acknowledges that the services provided by its employees may involve limited contact with students and, as such, each employee will have background checks pursuant to the Education Code.

## FEE SCHEDULE

The Contract Total for Services to be provided shall not exceed \$5,000.00

*Payment will be by the job or day unless specified otherwise in a fee schedule attached to this document.*

Prior to payment, contractor shall submit an invoice (containing name, address, tax identification number, and amount of payment) which must be signed by the manager requesting the services to certify that services have been performed in accordance with this agreement. Unless other payment terms are specified on the fee schedule, payment terms are net 30 days from the date of receipt of correct and proper invoices.



**5. ADMINISTRATIVE: Action items:**

**5.1 Board Meeting Dates for 2022**

**TIPTON ELEMENTARY SCHOOL DISTRICT  
BOARD MEETING DATES  
FOR THE YEAR 2022**

<b>January 11, 2022</b>	<b>7:00 pm</b>
<b>February 1, 2022</b>	<b>7:00 pm</b>
<b>March 1, 2022</b>	<b>7:00 pm</b>
<b>April 5, 2022</b>	<b>7:00 pm</b>
<b>May 3, 2022</b>	<b>7:00 pm</b>
<b>June 7, 2022</b>	<b>7:00 pm</b>
<b>June 14, 2022</b>	<b>7:00 pm</b>
<b>August 2, 2022</b>	<b>7:00 pm</b>
<b>September 6, 2022</b>	<b>7:00 pm</b>
<b>October 4, 2022</b>	<b>7:00 pm</b>
<b>November 1, 2022</b>	<b>7:00 pm</b>
<b>December 13, 2022</b>	<b>7:00 pm</b>

**5. ADMINISTRATIVE: Action items:**

**5.2 Board Policy for September**

**COVID-19 MITIGATION PLAN**

The following policy establishes actions that will be taken by the district to provide a safe learning and working environment during the coronavirus (COVID-19) pandemic, and shall supersede any conflicting language in existing district policies or administrative regulations until the Governing Board determines that the need for this policy no longer exists. The Board acknowledges that, due to the evolving nature of the pandemic, federal, state, and local orders impacting district operations are subject to change without notice. In the event that any federal or state law and/or order or local order may conflict with this policy, the law or order shall govern.

The Board may also adopt resolutions or take other actions as needed to respond to such orders or provide further direction during the pandemic.

*(cf. 2210 - Administrative Discretion Regarding Board Policy)*

*(cf. 5141.22 - Infectious Diseases)*

*(cf. 9310 - Board Policies)*

To limit the impact of the pandemic on the education of district students, the district shall implement learning recovery, social-emotional support, and other measures and strategies designed to keep students learning and engaged in the instructional program.

**COVID-19 Safety Plan**

The Superintendent or designee shall establish, implement, and maintain a COVID-19 safety plan that complies with any mandatory public health guidance of the California Department of Public Health (CDPH), the COVID-19 prevention program ("CPP") consistent with the regulations of the California Division of Occupational Safety and Health, any orders of state or local health authorities, and any other applicable law and/or health order(s). The Superintendent or designee shall ensure, at a minimum, that the COVID-19 safety plan complies with all mandatory guidance and gives priority to recommended practices that are identified as being particularly effective at COVID-19 mitigation. The Superintendent or designee shall regularly review public health guidance to ensure that the district's COVID-19 mitigation strategies are current with public health mandates or recommendations.

The district's COVID-19 safety plan shall be posted on the district's web site.

**Reporting to the Public Health Department**

Upon learning that a school employee or student who has tested positive for COVID-19 was present on campus while infectious, the Superintendent or designee shall immediately, and in no case later than 24 hours after learning of the positive case, notify the local health officer or the local health officer's representative about the positive case. The notification shall be made even if the individual who tested positive has not provided prior consent to the disclosure of personally identifiable information and shall include all of the following information, if known: (Education Code 32090)

1. Identifying information of the individual who tested positive, including full name, address, telephone number, and date of birth
2. The date of the positive test, the school(s) at which the individual was present, and the date the individual was last onsite at the school(s)
3. The name, address, and telephone number of the person making the report

If a school has two or more outbreaks of COVID-19 and is subject to a safety review by CDPH pursuant to Education Code 32090, the Superintendent or designee shall cooperate fully with the review.

### **Statewide Instructional Mode Survey**

On or before the second and fourth Monday of each month, the Superintendent or designee shall submit to the California Collaborative for Educational (CCEE) information required under Education Code 32091, in accordance with the form and procedures determined by CCEE.

### **Stakeholder Engagement and Community Relations**

The district shall solicit input from stakeholders on how to best support students following the learning disruptions of the pandemic through appropriate methods, which may include surveys, community and family meetings, and other methods identified by the Superintendent or designee.

The Superintendent or designee shall collaborate with local health authorities to ensure that parents/guardians are provided with the information needed to ensure that public health guidance is observed in the home as well as in school, such as information about isolation and quarantine requirements, face mask requirements, symptom checks prior to school attendance, and who to contact when students have symptoms and/or were exposed.

The Superintendent or designee shall use a variety of methods to regularly communicate with students, parents/guardians, and the community regarding community transmission levels, district operations, school schedules, and steps the district is taking to promote the health and safety of students. In addition, the members of the Board have a responsibility as community leaders to communicate matters of public interest in a manner that is consistent with Board policies and bylaws regarding public statements.

*(cf. 1100 - Communication with the Public)*

*(cf. 1112 - Media Relations)*

*(cf. 9010 - Public Statements)*

The district shall continue to collaborate with local health officials and agencies, community organizations, and other stakeholders to ensure that district operations reflect current recommendations and best practices for COVID-19 mitigation strategies. The Superintendent or designee shall keep informed about resources and services available in the community to assist students and families in need.

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

*(cf. 1700 - Relations Between Private Industry and the Schools)*

### **Learning Recovery and Social-Emotional Support**

The Superintendent or designee shall develop a plan for assessing students' current academic levels early in the school year to ensure that each student is provided with appropriate opportunities for learning recovery based on need. The plan may include:

1. Use of interim or diagnostic assessments
2. Review of available data from assessments within the California Assessment of Student Performance and Progress
3. Review of attendance data from the 2020-2021 school year
4. Review of prior year grades
5. Discussion of student needs and strengths with parents/guardians and former teachers

*(cf. 3553 - Free and Reduced Price Meals)*

*(cf. 5141.5 - Mental Health)*

*(cf. 5141.52 - Suicide Prevention)*

*(cf. 5147 - Dropout Prevention)*

*(cf. 6120 - Response to Instruction and Intervention)*

*(cf. 6146.1 - High School Graduation Requirements)*

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

*(cf. 6146.11 - Alternative Credits Toward Graduation)*

*(cf. 6159 - Individualized Education Program)*

*(cf. 6164.5 - Student Success Teams)*

*(cf. 6173 - Education for Homeless Children)*

*(cf. 6173.1 - Education for Foster Youth)*

*(cf. 6174 - Education for English Learners)*

*(cf. 6184 - Continuation Education)*

The Superintendent or designee shall develop and implement a learning recovery program that, at a minimum, provides supplemental instruction and support for social emotional well-being, and to the maximum extent permissible meals and snacks, to eligible students. (Education Code 43522)

### **Supplemental Instruction and Support**

The district shall provide students with evidence-based supports and interventions in a tiered framework that bases universal, targeted, and intensive supports on students' needs for academic, social-emotional, and other integrated student supports through a program of engaging learning experiences in a positive school climate. (Education Code 43522)

Targeted and intensive supports may include: (Education Code 43522)

1. Extending instructional learning time based on student learning needs including through summer school or intersessional instructional programs

2. Tutoring or other one-on-one or small group learning supports provided by certificated or classified staff
3. Learning recovery programs and materials designed to accelerate student academic proficiency, English language proficiency, or both
4. Integrated student supports to address other barriers to learning, such as:
  - a. The provision of health, counseling, or mental health services
  - b. Access to school meal programs
  - c. Access to before and after school programs
  - d. Programs to address student trauma and social-emotional learning
  - e. Referrals for support for family or student needs
5. Community learning hubs that provide students with access to technology, high-speed internet, and other academic supports
6. Supports for credit deficient students to complete graduation or grade promotion requirements and to increase or improve students' college eligibility
7. Additional academic services for students, such as diagnostic, progress monitoring, and benchmark assessments of student learning
8. Other interventions identified by the Superintendent or designee

*(cf. 6164.2 - Guidance/Counseling Services)*

To ensure schoolwide implementation of the district's tiered framework of supports, the Superintendent or designee shall plan staff development that includes: (Education Code 43522)

1. Accelerated learning strategies and effective techniques for closing learning gaps, including training in facilitating quality learning opportunities for all students
2. Strategies, including trauma-informed practices, to engage students and families in addressing students' social-emotional health needs and academic needs

### **Reengagement for Chronically Absent Students**

The Superintendent or designee shall implement strategies for identifying, locating, and reengaging students who were chronically absent or disengaged during the 2020-21 school year, including students who were kindergarten-age but who did not enroll in kindergarten. Strategies for reengaging students may include:

1. Personal outreach to families, including by staff who are known to families

2. Door-to-door campaigns
3. The use of social media to spread awareness about the implementation of COVID-19 mitigation strategies
4. Welcoming and supporting students who experienced chronic absenteeism due to the COVID-19 pandemic or who are returning to school after a long absence

### **Student Absence and Attendance**

The Board recognizes that COVID-19 will continue to impact the attendance of students. The Superintendent or designee shall notify students and parents/guardians of expectations regarding school attendance. Such notification shall direct any student who contracts the virus or is subject to a quarantine order to stay home in accordance with state and local health orders.

*(cf. 5113.1 - Chronic Absence and Truancy)*  
*(cf. 5113.11 - Attendance Supervision)*

The Superintendent or designee shall ensure continuity of instruction for students who may be under a quarantine order to stay home, by offering such students independent study or other instructional delivery channels that allows the student to continue to participate in the instructional program to the greatest extent possible.

### **Nondiscrimination**

The Board prohibits discrimination based on actual or perceived medical condition or disability status. (Government Code 11135)

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

Individual students and staff shall not be identified as being COVID-positive, nor shall students be shamed, treated differently, or denied access to a free and appropriate public education because of their COVID-19 status or medical condition. Staff shall not disclose confidential or privileged information, including the medical history or health information of students and staff except as allowed by law. (Education Code 49450)

*(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential/Privileged Information)*

The Superintendent or designee shall investigate any reports of harassment, intimidation, and bullying targeted at any student based on their medical condition or COVID status, exposure, or high-risk status.

*(cf. 1312.3 - Uniform Complaint Procedures)*  
*(cf. 5131.2 - Bullying)*  
*(cf. 5145.3 - Nondiscrimination/Harassment)*



*Legal Reference:*

EDUCATION CODE

32090-32095 *COVID-19 reporting and public health requirements*  
43520-43525 *In-person instruction and expanded learning opportunities grants*  
44978 *Sick leave for certificated employees*  
45191 *Leave of absence for illness and injury, classified employees*  
48205 *Excused absences*  
48213 *Prior parent notification of exclusion; exemption*  
48240 *Supervisors of attendance*  
49451 *Exemption from physical exam; exclusion from attendance*

GOVERNMENT CODE

11135 *Nondiscrimination in programs or activities funded by state*  
54950-54963 *The Brown Act*  
12945.1-12945.2 *California Family Rights Act*

HEALTH AND SAFETY CODE

120175-120255 *Functions and duties of local health officers*  
120230 *Exclusion from attendance*  
120275 *Violations of quarantine order*  
131080 *Advice to and control of local health authorities*

CODE OF REGULATIONS, TITLE 2

11087-11098 *California Family Rights Act*

CODE OF REGULATIONS, TITLE 5

202 *Exclusion from attendance*  
306 *Explanation of absence*  
420-421 *Record of verification of absence due to illness and other causes*

CODE OF REGULATIONS, TITLE 8

3205 *COVID-19 prevention*

*Management Resources:*

CSBA PUBLICATIONS

*Sample School Board Resolution on Grading During Emergency School Closures*  
*The Resource Guide: Turning Crisis into Opportunity, Delegate Assembly Report, May 2021*  
*Understanding and Addressing Disruptions to Learning During the COVID-19 Pandemic, May 2021*

CALIFORNIA COLLABORATION FOR EDUCATIONAL EXCELLENCE PUBLICATIONS

*Statewide Instructional Mode Survey Frequently Asked Questions (FAQs), September 14, 2021*

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

*Safe Return to In-Person Instruction and Continuity of Services Plan Template*

CALIFORNIA DEPARTMENT OF PUBLIC HEALTH PUBLICATIONS

*COVID-19 Public Health Guidance for K-12 Schools in California, 2021-22 School Year, September 1, 2021*

*Requirement for Universal Masking Indoors at K-12 Schools, August 23, 2021*

*State Public Health Officer Order of August 11, 2021*

*State Public Health Officer Order of June 11, 2021*

*Management Resources: (see next page)*

## COVID-19 MITIGATION PLAN (continued)

### Management Resources continued:

CALIFORNIA DIVISION OF OCCUPATIONAL SAFETY AND HEALTH PUBLICATIONS

COVID-19 Prevention Emergency Temporary Standards - Fact Sheets, Model Written Program and Other Resources

CALIFORNIANS TOGETHER PUBLICATIONS

Teaching and Learning During Uncertain Times: A Review of Learning Continuity Plans

CENTERS FOR DISEASE CONTROL AND PREVENTION PUBLICATIONS

Guidance for COVID-19 Prevention in K-12 Schools, August 5, 2021

INSTITUTE OF EDUCATION SCIENCES PUBLICATIONS

Addressing Trauma in Educational Settings, Module 1: Impacts and Symptoms of Trauma and Relevant Strategies to Support Students, Webinar, November 2020

NATIONAL CENTER FOR LEARNING DISABILITIES PUBLICATIONS

Promising Practices to Accelerate Learning for Students with Disabilities During COVID-19 and Beyond

NATIONAL SCHOOL PUBLIC RELATIONS ASSOCIATION PUBLICATIONS

Coronavirus Communications Crisis for Public Schools guide

OFFICE OF MANAGEMENT AND BUDGET PUBLICATIONS

Administrative Relief for Recipients and Applicants of Federal Financial Assistance Directly Impacted by the Novel Coronavirus (COVID-19) Due to Loss of Operations, Memorandum M-20-17, March 19, 2020

Evidence-Based Practices for Assessing Students' Social and Emotional Well-Being, February 2021

U.S. DEPARTMENT OF EDUCATION PUBLICATIONS

Confronting COVID-19-Related Harassment in Schools, August 2021

ED COVID-19 Handbook, Volume 1: Strategies for Safely Reopening Elementary and Secondary Schools, August 2021

ED COVID-19 Handbook, Volume 2: Roadmap to Reopening Safely and Meeting All Students' Needs, August 2021

Return to School Roadmap: Child Find Under Part B of the Individuals with Disabilities Education Act, August 2021

Long COVID under Section 504 and the IDEA: A Resource to Support Children, Students, Educators, Schools, Service Providers, and Families, July 2021

WEB SITES

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

California Collaborative for Educational Excellence: <https://ccee-ca.org>

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

California Department of Public Health: <https://www.cdph.ca.gov>

Centers for Disease Control and Prevention: <https://www.cdc.gov/coronavirus/2019-ncov>

California Division of Occupational Safety and Health: <https://www.dir.ca.gov/dosh>

California Interscholastic Federation: <https://cifstate.org/covid-19/index>

Office of the Governor: <https://www.gov.ca.gov>

Office of Management and Budget: <https://www.whitehouse.gov/omb>

State of California Safe Schools for All Hub: <https://schools.covid19.ca.gov>

U.S. Department of Labor: <https://www.dol.gov>

World Health Organization: <https://www.who.int>

Policy  
adopted:  
**Business and Noninstructional Operations**

CSBA POLICY MANUAL UPDATE  
September 2021  
BP 3516.5(a)

## **EMERGENCY SCHEDULES**

In order to provide for the safety of students and staff, the Governing Board authorizes the Superintendent or designee to close a school site, change the regular school day schedule, or take any necessary action when hazardous environmental or weather conditions or other emergencies warrant.

*(cf. 0450 - Comprehensive Safety Plan)*

*(cf. 4157/4257/4357 - Employee Safety)*

*(cf. 5142 - Safety)*

*(cf. 6112 - School Day)*

When an emergency condition causes a school closure, reduction in attendance, or change in schedule pursuant to Education Code 41422 or 46392, thereby preventing the district from complying with the minimum number of instructional days or minutes required by law, the Superintendent or designee shall complete and submit to the Superintendent of Public Instruction (SPI) the necessary forms and/or affidavits for obtaining approval of apportionment credit for the days of the closure, reduction in attendance, or change in schedule. The Superintendent or designee shall submit other relevant district records as may be required.

*(cf. 3580 - District Records)*

*(cf. 6111 - School Calendar)*

For school closures due to emergency events occurring after September 1, 2021, the Superintendent or designee shall develop a plan for offering independent study within 10 days of school closure to any student impacted by the emergency condition. The plan shall also address the establishment, within a reasonable time, of independent study master agreements as specified in BP 6158 - Independent Study. The plan shall require reopening in person as soon as possible once allowable under the direction from the city or county health officer. The Superintendent or designee shall certify that the district has a plan for independent study in the affidavit submitted to the SPI pursuant to Education Code 46392. (Education Code 46393)

*(cf. 6158 - Independent Study)*

The Superintendent or designee shall establish a system for informing students and parents/guardians when school buses are not operating as scheduled, the school day schedule is changed, or the school is closed. The district's notification system shall include, but is not limited to, notifying local television and radio stations, posting on district web site(s), sending email and text messages, and/or making telephone calls.

*(cf. 1112 - Media Relations)*

*(cf. 1113 - District and School Web Sites)*

*(cf. 3542 - School Bus Drivers)*

*(cf. 3543 - Transportation Safety and Emergencies)*

## **EMERGENCY SCHEDULES** (continued)

Whenever the school day schedule changes after students have arrived at school, the Superintendent or designee shall ensure that students are supervised in accordance with the procedures specified in the district's emergency and disaster preparedness plan.

*(cf. 3516 - Emergencies and Disaster Preparedness Plan)*

The Superintendent or designee may provide a means to make up lost instructional time later during the year. Students and parents/guardians shall receive timely notice in advance of any resulting changes in the school calendar or school day schedule.

### *Legal Reference:*

#### EDUCATION CODE

41420 *Required length of school term*

41422 *Schools not maintained for 175 days*

46010 *Total days of attendance*

46100- 46208 *Attendance; maximum credit; minimum day*

46390 *Calculation of ADA in emergency*

46391 *Lost or destroyed ADA records*

46392 *Decreased attendance in emergency situation*

46393 *Certification of plan for independent study*

#### VEHICLE CODE

34501.6 *School buses; reduced visibility*

### *Management Resources:*

#### CALIFORNIA DEPARTMENT OF EDUCATION CORRESPONDENCE

90-01 *Average Daily Attendance Credit During Periods of Emergency, February 10, 2005*

#### CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

*Frequently Asked Questions - Form J-13A*

#### WEB SITES

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

**STAFF DEVELOPMENT**

The Governing Board believes that, in order to maximize student learning, achievement, and well-being, certificated staff members must be continuously learning and improving relevant skills. The Superintendent or designee shall develop a program of ongoing professional development which includes opportunities for teachers to enhance their instructional and classroom management skills, become informed about changes in pedagogy and subject matter, and strengthen practices related to social-emotional development and learning.

*(cf. 6111 - School Calendar)*

The Superintendent or designee shall involve teachers, site and district administrators, and others, as appropriate, when creating, reviewing, and amending the district's staff development program. The Superintendent or designee shall ensure that the district's staff development program is aligned with district priorities for student learning, achievement and well-being, school improvement objectives, the local control and accountability plan, and other district and school plans.

*(cf. 0000 - Vision)*

*(cf. 0200 - Goals for the School District)*

*(cf. 0420 - School Plans/Site Councils)*

*(cf. 0460 - Local Control and Accountability Plan)*

The Superintendent or designee shall, in conjunction with teachers, interns, and administrators, as appropriate, develop an individualized program of professional growth to increase competence, performance, and effectiveness in teaching and classroom management and, as necessary, to assist them in meeting state or federal requirements to be fully qualified for their positions.

*(cf. 4112.2 - Certification)*

*(cf. 4112.21 - Interns)*

*(cf. 4131.1 - Teacher Support and Guidance)*

Professional learning opportunities offered by the district shall be evaluated based on the criteria specified in Education Code 44277. Such opportunities may be part of a coherent plan that combines school activities within a school, including lesson study or co-teaching, and external learning opportunities that are related to academic subjects taught, provide time to meet and work with other teachers, and support instruction and student learning. Learning activities may include, but are not limited to, mentoring projects for new teachers, extra support for teachers to improve practice, and collaboration time for teachers to develop new instructional lessons, select or develop common formative assessments, or analyze student data. (Education Code 44277)

The district's staff evaluation process may be used to recommend additional individualized staff development for individual employees.

*(cf. 4115 - Evaluation/Supervision)*

The Board may budget funds for actual and reasonable expenses incurred by staff who participate in staff development activities.

*(cf. 3100 - Budget)*

*(cf. 3350 - Travel Expenses)*

The Superintendent or designee shall provide a means for continual evaluation of the benefit of staff development activities to both staff and students and shall regularly report to the Board regarding the effectiveness of the staff development program. Based on the

Superintendent's report, the Board may revise the program as necessary to ensure that the staff development program supports the district's priorities for student achievement and well-being.

*(cf. 0500 - Accountability)*

*Legal Reference:*

EDUCATION CODE

200 Educational equity

218 Lesbian, gay, bisexual, transgender, queer, and questioning student resources

220 Prohibition of discrimination

44032 Travel expense payment

44259.5 Standards for teacher preparation

44277 Professional growth programs for individual teachers

44300 Emergency permits

44325-44328 District interns

44450-44468 University internship program

44830.3 District interns 45028 Salary schedule and exceptions

48980 Notification of parents/guardians; schedule of minimum days

51745-51749.6 Independent study

52060-52077 Local control and accountability plan

56240-56245 Staff development; service to persons with disabilities

99200-99204 Subject matter projects

GOVERNMENT CODE

3543.2 Scope of representation of employee organization

11135 Discrimination

PENAL CODE

422.55 Hate crime

CODE OF REGULATIONS, TITLE 5

13025-13044 Professional development and program improvement

80021 Short-term staff permit

80021.1 Provisional internship permit

80023-80026.6 Emergency permits

UNITED STATES CODE, TITLE 20

1681-1688 Discrimination based on sex or blindness, Title IX

6601-6692 Preparing, training, and recruiting high quality teachers and principals

UNITED STATES CODE TITLE 29

794 Rehabilitation Act of 1973, Section 504

UNITED STATES CODE TITLE 42

2000d-2000d-7 Title VI, Civil Rights Act of 1964

12101-12213 Americans with Disabilities Act

PUBLIC EMPLOYMENT RELATIONS BOARD DECISIONS

United Faculty of Contra Costa Community College District v. Contra Costa Community College District, (1990) PERB Dec. No. 804, 14 PERC P21085

*Management Resources:*

CSBA PUBLICATIONS

Governing to the Core: Professional Development for Common Core, Governance Brief, May 2013

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

California Digital Learning Integration and Standards Guidance, June 2021

Social and Emotional Learning in California, A Guide to Resources, October 2018

COMMISSION ON TEACHER CREDENTIALING PUBLICATIONS

California Standards for the Teaching Profession (CSTP), 2009

WEB SITES

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

California Department of Education, Professional Learning: <http://www.cde.ca.gov/pd>

California Department of Education, Supporting LGBTQ+ Students:

<https://www.cde.ca.gov/pd/ee/supportlgbtq.asp>

California Subject Matter Project: <http://csmj.ucop.edu>

Collaborative for Academic, Social, and Emotional Learning: <https://casel.org>

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

Public Employment Relations Board: <https://perb.ca.gov>

Policy  
adopted:

CSBA POLICY MANUAL UPDATE  
September 2021

**IDENTIFICATION AND EVALUATION OF INDIVIDUALS FOR SPECIAL EDUCATION**

The Governing Board recognizes the need to actively seek out and evaluate district residents from birth to age 21 who have disabilities in order to provide them with appropriate educational opportunities in accordance with state and federal law.

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

*(cf. 6164.41 - Children with Disabilities Enrolled by Their Parents in Private School)*

*(cf. 6164.6 - Identification and Education Under Section 504)*

The Superintendent or designee shall establish a comprehensive child find system that includes procedures for the identification, screening, referral, assessment, and triennial assessment of individuals eligible for special education, as well as procedures for the planning, implementation, and review of the special education and related services provided to such individuals. (Education Code 56301)

The district's identification procedures shall include systematic methods for utilizing referrals from parents/guardians, teachers, agencies, appropriate professionals, and other members of the public, and shall be coordinated with school site procedures for referral of students whose needs cannot be met with modifications to the regular instructional program. (Education Code 56302)

The Superintendent or designee shall notify parents/guardians, in writing, of their rights related to identification, referral, assessment, instructional planning, implementation, and review, including the right to consent to any assessment concerning their child. In addition, the Superintendent or designee shall notify parents/guardians of procedures for initiating a referral for assessment to identify individuals for special education services. (Education Code 56301)

*(cf. 3541.2 - Transportation for Students with Disabilities)*

*(cf. 4112.23 - Special Education Staff)*

*(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))*

*(cf. 5145.6 - Parental Notifications)*

*(cf. 6159 - Individualized Education Program)*

*(cf. 6159.1 - Procedural Safeguards and Complaints for Special Education)*

*(cf. 6159.2 - Nonpublic, Nonsectarian School and Agency Services for Special Education)*

*(cf. 6159.3 - Appointment of Surrogate Parent for Special Education Students)*

*(cf. 6162.51 - State Academic Achievement Tests)*

*Legal Reference: (see next page)*



**IDENTIFICATION AND EVALUATION OF INDIVIDUALS FOR SPECIAL EDUCATION** (continued)

*Legal Reference:*

EDUCATION CODE

44265.5 *Professional preparation for teachers of impaired students*

56000-56885 *Special education programs, especially:*

56043 *Timelines affecting special education programs*

56195.8 *Adoption of policies*

56300-56305 *Identification of individuals with disabilities*

56320-56330 *Assessment*

56333-56338 *Eligibility criteria for specific learning disabilities*

56340-56347 *Instructional planning and individualized education program*

56381 *Reassessment of students*

56425-56432 *Early education for individuals with disabilities*

56441.11 *Eligibility criteria, children ages 3-5*

56445 *Transition to grade school; reassessment*

56500-56509 *Procedural safeguards*

GOVERNMENT CODE

95000-95029.5 *California Early Intervention Services Act*

CODE OF REGULATIONS, TITLE 5

3021-3029 *Identification, referral and assessment*

3030-3031 *Eligibility criteria*

UNITED STATES CODE, TITLE 20

1232g *Family Educational Rights and Privacy Act of 1974*

1400-1482 *Individuals with Disabilities Education Act, especially:*

1412 *State eligibility*

1415 *Procedural safeguards*

CODE OF FEDERAL REGULATIONS, TITLE 34

104.35 *Evaluation and placement*

104.36 *Procedural safeguards*

300.1-300.818 *Individuals with Disabilities Education Act, especially:*

300.301-300.306 *Evaluations and reevaluations*

300.323 *When IEPs must be in effect*

300.502 *Independent educational evaluation*

FEDERAL REGISTER

*Rules and Regulations, August 14, 2006, Vol. 71, Number 156, pages 46539-46845*

COURT DECISIONS

*Timothy O. v. Paso Robles Unified School District (9th Cir. 2016) 822 F.3d 1105*

*M.M. v. Lafayette School District (9th Cir. 2014) 767 F.3d 842*

*Compton Unified School District v. Addison, (9th Cir. 2010) 598 F.3d 1181*

*N.B. and C.B v. Hellgate Elementary School District (9th Cir. 2008) 541 F.3d 1202*

*Hood v. Encinitas Union School District (2007) 486 F.3d 1099*

*Management Resources: (see next page)*

**IDENTIFICATION AND EVALUATION OF INDIVIDUALS FOR SPECIAL EDUCATION** (continued)

*Management Resources:*

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

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

U.S. DEPARTMENT OF EDUCATION PUBLICATIONS

Return to School Roadmap: Child Find Under Part B of the Individuals with Disabilities Education Act, August 2021

Long COVID under Section 504 and the IDEA: A Resource to Support Children, Students, Educators, Schools, Service Providers, and Families, July 2021

A Response to Intervention (RTI) Process Cannot Be Used to Delay-Deny an Evaluation for Eligibility under the Individuals with Disabilities Education Act (IDEA): Memorandum 11-07, January 2011

WEB SITES

California Department of Education, Special Education: <http://www.cde.ca.gov/sp/se>

U.S. Department of Education, Office of Special Education Programs:

<http://www.ed.gov/about/offices/list/oseps/osep>

**IDENTIFICATION AND EVALUATION OF INDIVIDUALS FOR SPECIAL EDUCATION**

**Referrals for Special Education Services**

The Superintendent or designee shall ensure that the district's child find process includes the collection of data and, at reasonable intervals, the screening of such data to determine if students are making adequate progress, as appropriate.

A student shall be referred for special education instruction and services only after the resources of the regular education program have been considered and used where appropriate. (Education Code 56303)

However, the district shall ensure that evaluations of children suspected of having a disability are not delayed or denied because of the implementation of response to intervention strategies.

*(cf. 6120 - Response to Instruction and Intervention)*

*(cf. 6164.5 - Student Success Teams)*

A parent/guardian or the district may initiate a request for an initial evaluation to determine if the student is a student with a disability. (34 CFR 300.301)

When a verbal referral is made, staff shall offer assistance to the individual to make the request in writing and shall assist the individual if the individual requests such assistance. (5 CCR 3021)

All referrals from school staff for an initial evaluation shall include a brief reason for the referral and description of the regular program resources that were considered and/or modified for use with the student and, when appropriate, the results of intervention. This documentation shall not delay the timelines for completing the assessment plan or assessment. (5 CCR 3021)

**Initial Evaluation for Special Education Services**

Before the initial provision of special education and related services to a student with a disability, the district shall conduct a full and individual initial evaluation of the student. (Education Code 56320; 34 CFR 300.301)

Upon receipt of a referral of any student for special education and related services, a proposed evaluation plan shall be developed within 15 calendar days, not counting days between the student's regular school sessions or terms or calendar days of school vacation in excess of five school days, unless the parent/guardian agrees, in writing, to an extension. If the referral is made within 10 days or less prior to the end of the student's regular school year or term, the proposed evaluation plan shall be developed within 10 days after the beginning of the next regular school year or term. (Education Code 56043, 56321)

**IDENTIFICATION AND EVALUATION OF INDIVIDUALS FOR SPECIAL EDUCATION** (continued)

The proposed evaluation plan shall meet all of the following requirements: (Education Code 56321)

1. Be in a language easily understood by the general public
2. Be provided in the native language of the parent/guardian or other mode of communication used by the parent/guardian unless it is clearly not feasible
3. Explain the types of evaluation to be conducted
4. State that no individualized education program (IEP) will result from the evaluation without parent/guardian consent

*(cf. 6159 - Individualized Education Program)*

A copy of the notice of a parent/guardian's rights and procedural safeguards shall be attached to the evaluation plan. (Education Code 56321)

The proposed written evaluation plan shall include a description of recent assessments conducted, including available independent assessments and assessment information requested by the parent/guardian to be considered, as well as information indicating the student's primary language and the student's primary language proficiency as determined by Education Code section 52164.1. (5 CCR 3022)

Before conducting an initial evaluation, the district shall provide the parent/guardian with prior written notice in accordance with 34 CFR 300.503. In addition, as part of the evaluation plan, the parent/guardian shall receive written notice that includes all of the following information: (Education Code 56329; 34 CFR 300.304, 300.502, 300.504)

1. Upon completion of the administration of tests and other evaluation materials, an IEP team meeting that includes the parent/guardian or the parent/guardian's representative shall be scheduled pursuant to Education Code 56341. At this meeting, the team shall determine whether or not the student is a student with disabilities, as defined in Education Code 56026, and shall discuss the evaluation, the educational recommendations, and the reasons for the recommendations.
2. When making a determination of eligibility for special education, the district shall not determine that the student is disabled if the primary factor for such determination is lack of appropriate instruction in reading, including the essential components of reading instruction as defined in 20 USC 6368, lack of appropriate instruction in mathematics, or limited English proficiency, if the student does not otherwise meet the eligibility criteria under 34 CFR 300.8.

**IDENTIFICATION AND EVALUATION OF INDIVIDUALS FOR SPECIAL EDUCATION** (continued)

3. A copy of the evaluation report and the documentation of determination of eligibility shall be given to the parent/guardian.
4. If the parent/guardian disagrees with an evaluation obtained by the district, the parent/guardian has the right to obtain, at public expense, an independent educational evaluation (IEE) of the student from qualified specialists, in accordance with 34 CFR 300.502. The parent/guardian is entitled to only one such evaluation at public expense each time the district conducts an assessment with which the parent/guardian disagrees.

If the district observed the student in conducting its evaluation, or if its evaluation procedures make it permissible to have in-class observation of the student, an equivalent opportunity shall apply to the IEE. This equivalent opportunity shall apply to the student's current placement and setting as well as observation of the district's proposed placement and setting, if any, regardless of whether the IEE is initiated before or after the filing of a due process hearing proceeding.

5. The district may initiate a due process hearing pursuant to Education Code 56500-56508 to show that its evaluation is appropriate. If the final decision resulting from the due process hearing is that the evaluation is appropriate, the parent/guardian maintains the right for an IEE, but not at public expense.

If the parent/guardian obtains an IEE at private expense, the results of the IEE shall be considered by the district with respect to the provision of a free appropriate public education (FAPE) to the student, and may be presented as evidence at a due process hearing regarding the student. If the district observed the student in conducting its evaluation, or if its evaluation procedures make it permissible to have in-class observation of a student, an equivalent opportunity shall apply to an IEE of the student in the student's current educational placement and setting and in any educational placement and setting proposed by the district, regardless of whether the IEE is initiated before or after the filing of a due process hearing.

6. If the parent/guardian proposes a publicly financed placement of the student in a nonpublic school, the district shall have an opportunity to observe the proposed placement and, if the student has already been unilaterally placed in the nonpublic school by the student's parent/guardian, the student in that proposed placement. Any such observation shall only be of the student who is the subject of the observation and shall not include the observation or evaluation of any other student in the proposed placement unless that other student's parent/guardian consents to the observation or evaluation. The results of any observation or evaluation of another student in violation of Education Code 56329(d) shall be inadmissible in any due process or judicial proceeding regarding FAPE of that other student.

## **IDENTIFICATION AND EVALUATION OF INDIVIDUALS FOR SPECIAL EDUCATION** (continued)

*(cf. 5145.6 - Parental Notifications)*

*(cf. 6159.1 - Procedural Safeguards and Complaints for Special Education)*

*(cf. 6164.41 - Children with Disabilities Enrolled by their Parents in Private School)*

### **Parent/Guardian Consent for Evaluations**

Upon receiving the proposed evaluation plan, the parent/guardian shall have at least 15 days to decide whether to consent to the initial evaluation. The district shall not interpret parent/guardian consent for initial evaluation as consent for initial placement or initial provision of special education services. (Education Code 56321; 34 CFR 300.300)

*Informed parental consent* means that the parent/guardian: (Education Code 56021.1; 34 CFR 300.9)

1. Has been fully informed, in the parent/guardian's native language or other mode of communication, of all information relevant to the activity for which consent is sought
2. Understands and agrees, in writing, to the carrying out of the activity for which parent/guardian consent is sought and the consent describes that activity and lists the records (if any) that will be released and to whom
3. Understands that the granting of consent is voluntary on the parent/guardian's part and may be revoked at any time
4. Understands that if the parent/guardian revokes consent, that revocation is not retroactive (i.e., it does not negate an action that has occurred after the consent was given and before the consent was revoked). The district is not required to amend the education records of a student to remove any reference to the student's receipt of special education and services if the student's parent/guardian submits a written revocation of consent after the initial provision of special education and related services to the student.

The district shall make reasonable efforts to obtain the informed consent of the parent/guardian for an initial evaluation or reevaluation of a student. (Education Code 56321; 34 CFR 300.300, 300.322)

The district shall maintain a record of its attempts to obtain consent, which may include:

1. Detailed records of telephone calls made or attempted and the results of those calls
2. Copies of correspondence sent to the parent/guardian and any responses received

**IDENTIFICATION AND EVALUATION OF INDIVIDUALS FOR SPECIAL EDUCATION** (continued)

3. Detailed records of visits made to the parent/guardian's home or place of employment and the results of those visits

If a parent/guardian refuses to consent to the initial evaluation or fails to respond to a request to provide consent, the district may, but is not required to, pursue an evaluation by utilizing the procedural safeguards, including the mediation and due process procedures pursuant to 20 USC 1415 and 34 CFR 300.506-300.516. (Education Code 56321; 34 CFR 300.300)

For a student who is a ward of the state and not residing with the student's parent/guardian, the district shall make reasonable efforts to obtain the informed consent from the parent of the student for an initial evaluation to determine whether the student is a student with a disability. The district may conduct an initial evaluation without obtaining informed consent if any of the following situations exists: (Education Code 56321.1; 20 USC 1414; 34 CFR 300.300)

1. Despite reasonable efforts to do so, the district cannot discover the whereabouts of the parent/guardian of the student.
2. The rights of the parent/guardian of the student have been terminated in accordance with state law.
3. The rights of the parent/guardian to make educational decisions have been subrogated by a judge in accordance with state law and consent for an initial evaluation has been given by an individual appointed by the judge to represent the student.

*(cf. 6159.3 - Appointment of Surrogate Parent for Special Education Students)*

The district need not obtain parent/guardian consent before reviewing existing data as part of an evaluation or reevaluation, or before administering a test or other evaluation that is administered to all students, unless consent is required from the parents/guardians of all students. (Education Code 56321; 34 CFR 300.300)

**Conduct of the Evaluation**

Within 60 calendar days of receiving parental consent for the initial assessment of a student, not counting days between the student's regular school sessions, terms, or days of school vacation in excess of five schooldays, a determination whether the student is eligible for special education and the educational needs of the student shall be made, an IEP team meeting shall occur, and an IEP shall be developed, unless the parent/guardian agrees in writing to an extension, pursuant to Education Code 56344. If the 60-day time is interrupted by a student school vacation, the 60-day time shall recommence on the date that student

**IDENTIFICATION AND EVALUATION OF INDIVIDUALS FOR SPECIAL EDUCATION** (continued)

school days reconvene and a meeting to develop an IEP for the student shall be conducted within 30 days of a determination that the student needs special education and related services. (Education Code 56043, 56344)

However, when a referral has been made for a student 30 days or less prior to the end of the regular school year, an IEP required as a result of an assessment of the student shall be developed within 30 days after the commencement of the subsequent regular school year. (Education Code 56043, 56344; 34 CFR 300.301, 300.323)

The evaluation shall be conducted by qualified personnel who are competent to perform the assessment as determined by the district. (Education Code 56320, 56322)

In addition, evaluations and reevaluations shall be administered by qualified personnel who are competent in the oral or sign language skills and written skills of the student's primary language or mode of communication and have a knowledge and understanding of the cultural and ethnic background of the student. If it is clearly not feasible to do so, an interpreter shall be used, and the assessment report shall document this condition and note that the validity of the assessment may have been affected. The normal process of second-language acquisition, as well as manifestations of dialect and sociolinguistic variance shall not be diagnosed as a disabling condition. (5 CCR 3023)

The screening of a student by a teacher or specialist to determine appropriate instructional strategies for curriculum implementation shall not be considered to be an evaluation for eligibility for special education and related services. (Education Code 56321; 20 USC 1414; 34 CFR 300.302)

In conducting the evaluation, the district shall use a variety of assessment tools and strategies to gather relevant functional, developmental, and academic information about the student. The district shall also use any information provided by the parent/guardian that may assist the district in making the determination as to whether the student is a student with a disability and, if so, the necessary components of the student's IEP when the IEP is developed, including information related to enabling the student to be involved in and to progress in the general education curriculum. (34 CFR 300.304)

The district's evaluation shall not use any single measure or assessment as the sole criterion for determining whether a student is a student with a disability and for determining the appropriate educational program for the student. The assessment shall use technically sound instruments that may assess the relative contribution of cognitive and behavioral factors in addition to physical or developmental factors. (34 CFR 300.304)



**IDENTIFICATION AND EVALUATION OF INDIVIDUALS FOR SPECIAL EDUCATION** (continued)

The district shall also ensure that assessments and other evaluation materials provide relevant information that assists in determining the student's educational needs and are: (Education Code 56320; 34 CFR 300.304)

1. Selected and administered so as not to be discriminatory on a racial, cultural, or sexual basis
2. Provided and administered in the student's native language or other mode of communication and in the form most likely to yield accurate information on what the student knows and can do academically, developmentally, and functionally, unless it is clearly not feasible to so provide or administer
3. Used for the purposes for which the assessments or measures are valid and reliable
4. Administered by trained and knowledgeable personnel except that individually administered tests of intellectual or emotional functioning shall be administered by a credentialed school psychologist
5. Administered in accordance with any instructions provided by the producer of the assessments
6. Tailored to assess specific areas of educational need and not merely designed to provide a single general intelligence quotient
7. If administered to a student with impaired sensory, manual, or speaking skills, selected and administered to best ensure that the results accurately reflect the student's aptitude or achievement level or whatever other factors the test purports to measure, rather than reflecting the child's impaired sensory, manual, or speaking skills (unless those skills are the factors that the test purports to measure).

Students shall be assessed in all areas related to the suspected disability, including, if appropriate, health and development, vision (including low vision), hearing, motor abilities, language function, general intelligence, academic performance, communicative status, self-help, orientation and mobility skills, career and vocational abilities and interests, and social and emotional status. When appropriate, a developmental history shall be obtained. For students with residual vision, a low vision assessment shall be provided in accordance with guidelines established pursuant to Education Code 56136. The district shall ensure that the evaluation is sufficiently comprehensive to identify all of the student's special education and related service needs, whether or not commonly linked to the disability category in which the student has been classified. (Education Code 56320; 34 CFR 300.304)

**IDENTIFICATION AND EVALUATION OF INDIVIDUALS FOR SPECIAL EDUCATION** (continued)

As part of the initial evaluation and any reevaluation, the IEP team and other qualified professionals shall, if appropriate, review existing evaluation data on the student, including evaluations and information provided by the parents/guardians, current classroom-based local or state assessments and classroom-based observations, and observations by teachers and related services providers. On the basis of that review and input from the student's parent/guardian, the team shall identify what additional data, if any, are needed to determine: (Education Code 56381; 34 CFR 300.305)

1. Whether the student is a student with a disability, or in the case of a reevaluation, whether the student continues to have a disability, and the educational needs of the student
2. The present levels of academic achievement and related developmental needs of the student
3. Whether the student needs, or continues to need, special education and related services
4. Whether any additions or modifications to the special education and related services are needed to enable the student to meet the measurable annual goals set out in the student's IEP and to participate, as appropriate, in the general education curriculum

If a student has transferred from another district in the same school year or leaves this district, the district shall coordinate with the student's prior or subsequent district as necessary and as expeditiously as possible to ensure prompt completion of full evaluations. (34 CFR 300.304)

**Evaluation Report**

The personnel who evaluate the student shall prepare a written report of the results of each evaluation. The report shall include, but not be limited to, the following: (Education Code 56327)

1. Whether the student may need special education and related services
2. The basis for making the determination
3. The relevant behavior noted during the observation of the student in an appropriate setting
4. The relationship of that behavior to the student's academic and social functioning

## **IDENTIFICATION AND EVALUATION OF INDIVIDUALS FOR SPECIAL EDUCATION** (continued)

5. The educationally relevant health, developmental, and medical findings, if any
6. For students with learning disabilities, whether there is such a discrepancy between achievement and ability that it cannot be corrected without special education and related services
7. A determination concerning the effects of environmental, cultural, or economic disadvantage, where appropriate
8. The need for specialized services, materials, and equipment for students with low incidence disabilities, consistent with Education Code 56136

### **Eligibility Determination**

Upon completion of the administration of assessments and other evaluation measures, a group of qualified professionals and the parent/guardian shall determine whether the student is a student with a disability as defined in 5 CCR 3030 and 34 CFR 300.8 and, if so, the student's educational needs. In interpreting the data, the group shall draw information from a variety of sources, including aptitude and achievement tests, parent/guardian input, and teacher recommendations, as well as information about the student's physical condition, social or cultural background, and adaptive behavior. The group shall ensure that the information obtained from these sources is documented and carefully considered. (34 CFR 300.306)

When making a determination of eligibility for special education and related services, the district shall not determine that a student is disabled if the primary factor for such determination is a lack of appropriate instruction in reading, including the essential components of reading instruction pursuant to 20 USC 6368, lack of instruction in mathematics, limited English proficiency, or that the student does not otherwise meet the eligibility criteria. (Education Code 56329; 34 CFR 300.306)

The normal process of second-language acquisition, as well as manifestations of dialect and sociolinguistic variance, shall not be diagnosed as a disabling condition. (5 CCR 3023)

### **Independent Educational Evaluation**

An *independent educational evaluation* is defined as an evaluation conducted by a qualified examiner who is not employed by the district. (34 CFR 300.502)

*Public expense* means that the district either pays for the full cost of the IEE or ensures that the evaluation is otherwise provided at no cost to the parent/guardian. (34 CFR 300.502)

**IDENTIFICATION AND EVALUATION OF INDIVIDUALS FOR SPECIAL EDUCATION** (continued)

The parents/guardians of a student with a disability have the right to obtain an IEE at public expense under the same criteria, including the location of the evaluation and the qualifications of the examiner, that the district uses for a district-initiated evaluation. (34 CFR 300.502)

The parent/guardian is entitled to only one IEE at public expense each time the district conducts an evaluation with which the parent/guardian disagrees. (Education Code 56329; 34 CFR 300.502)

If a parent/guardian has requested an IEE, the district may ask for the reason that the parent/guardian objects to the district's evaluation. However, the parent/guardian is not required to provide an explanation and the district may not unreasonably delay either providing the IEE at public expense or filing a due process complaint to request a due process hearing to defend the public evaluation. (34 CFR 300.502)

Upon receiving the request for an IEE, the district shall, without unnecessary delay, either: (34 CFR 300.502)

1. File a due process complaint to request a hearing to show that its evaluation is appropriate
2. Ensure that an IEE is provided at public expense, unless the district demonstrates at a hearing that the evaluation obtained by the parent/guardian did not satisfy the district's criteria

If a due process hearing decision determines that the district's evaluation is appropriate, then the parent/guardian may obtain an IEE but not at public expense. (Education Code 56329; 34 CFR 300.502)

In any decision made with respect to providing FAPE to a student with a disability, the result of any IEE obtained by the student's parent/guardian shall be considered by the district if it meets district criteria. Any such result also may be presented as evidence at a hearing on a due process complaint. (Education Code 56329; 34 CFR 300.502)

**Reevaluation**

A reevaluation shall be conducted when the district determines that the educational or related service needs of the student, including improved academic achievement and functional performance, warrant a reevaluation or if the student's parent/guardian or teacher requests reevaluation. Such reevaluations shall occur every three years, unless the parent/guardian

**IDENTIFICATION AND EVALUATION OF INDIVIDUALS FOR SPECIAL EDUCATION** (continued)

and district agree in writing that a reevaluation is unnecessary. A reevaluation may not occur more than once a year, unless the parent/guardian and the district agree otherwise. (Education Code 56043, 56381; 34 CFR 300.303)

The district shall ensure that any reevaluations of the student are conducted in accordance with the evaluation procedures pursuant to 34 CFR 300.304-300.311. (34 CFR 300.303)

Before entering kindergarten or first grade, as the case may be, children with disabilities who are in a preschool program shall be reevaluated to determine if they still need special education and services. IEP teams shall identify a means of monitoring the continued success of children who are determined to be eligible for less intensive special education programs. (Education Code 56445)

*(cf. 5148.3 - Preschool/Early Childhood Education)*

**5. ADMINISTRATIVE: Action items:**

**5.3 Educator Effectiveness Grant**

# Educator Effectiveness Block Grant 2021

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Tipton Elementary School District	Cherie Solian Principal	csolian@tipton.k12.ca.us (559)752-4213

The Educator Effectiveness Block Grant (EEBG) is a program providing funds to county offices of education, school districts, charter schools, and state special schools to provide professional learning and to promote educator equity, quality, and effectiveness.

As a condition of receiving funds for educator effectiveness, LEAs shall develop and adopt a plan for expenditure of funds, which requires the plan to be explained in a public meeting of the governing board of the school district, county board of education, or governing body of the charter school before its adoption in a subsequent meeting. Funds may be expended for the purposes identified in [Assembly Bill 130, Chapter 44, Section 22](#) and [Assembly Bill 167, Chapter 252, Section 9](#) and mentioned below in the “Planned Use of Funds” section. These expenditures may take place over fiscal years 2021–22, 2022–23, 2023–24, 2024–25, and 2025–26. LEAs may use these allocated funds to provide professional learning for teachers, administrators, paraprofessionals who work with students, and classified staff that interact with students in order to promote educator equity, quality, and effectiveness. The funding is distributed in an equal amount per unit of full-time equivalent certificated and classified staff as reported in California Longitudinal Pupil Achievement Data and California Basic Educational Data System for the 2020–21 fiscal year. This funding for certificated and classified staff shall not exceed the total certificated staff and classified staff count.

## Expenditure Plan

Total Educator Effectiveness Block Grant funds awarded to the LEA
135,406

The following table provides the LEA’s expenditure plan for how it will use EEBG funds to provide professional learning for teachers, administrators, paraprofessionals who work with students, and classified staff that interact with students in order to promote educator equity, quality, and effectiveness. The allowable use categories are listed below.

Allowable Use of Funds	Planned Use of Funds (Actions)	Planned Expenditures
1. Coaching and mentoring of staff serving in an instructional setting and beginning teacher or administrator induction, including, but not limited to, coaching and mentoring solutions that address a local need for teachers that can serve all pupil populations with a focus on retaining teachers, and offering structured feedback and coaching systems organized	Induction mentors help new teachers to develop an individualized induction program that is focused on extensive support in their first and second year of teaching. They help to build habits of mind for best practices for new teachers.	9,000

Allowable Use of Funds	Planned Use of Funds (Actions)	Planned Expenditures
<p>around social-emotional learning, including, but not limited to, promoting teacher self-awareness, self-management, social awareness, relationships, and responsible decision making skills, improving teacher attitudes and beliefs about one's self and others, and supporting learning communities for educators to engage in a meaningful classroom teaching experience.</p>		
<p>2. Programs that lead to effective, standards-aligned instruction and improve instruction in literacy across all subject areas, including English language arts, history-social science, science, technology, engineering, mathematics, and computer science.</p>	<ul style="list-style-type: none"> <li>• Nancy Akhavan Consulting, Inc- Literacy Walk Throughs- Teacher Support in Early Interventions. Teachers will understand the components that lead to effective instruction in literacy. The purpose for reading is not just to pass a test or answer questions.</li> <li>• The purpose for reading is to construct meaning, deepen understanding about the world and apply knowledge about important ideas and issues.</li> <li>• The teacher selects some reading texts and students select some texts.</li> <li>• Students read different texts than other students.</li> <li>• Students use 'tools' their teachers have helped them learn to digest and understand text of varying difficulty.</li> <li>• Reading is a social activity, not solitary.</li> <li>• Reading is related to action, such as research or advocacy.</li> </ul>	<p>24,000</p>
<p>3. Practices and strategies that reengage pupils and lead to accelerated learning.</p>	<p>Theater Company June Summer Camp (grades 1-6)  Students will have an opportunity to learn and perform during the Theatre Company's Summer Camp.  Students grades 1-6, will help young performers develop their stage skills through three weeks of performance training.</p>	<p>20,000</p>



Allowable Use of Funds	Planned Use of Funds (Actions)	Planned Expenditures
	<p>The Summer Camp will be conducted by Bethany Rader and Theatre Company On-Stage directors Andres Garcia and Karly Butler-Shirk. The team will work with the participants on refining their voice, dance and acting skills.</p> <p>Slick Rock Film Festival (grades 7-8) The Slick Rock Student Film Festival is Central California's premier film competition for middle and high school students in Fresno, Kern, Kings, Madera, Mariposa, Merced, and Tulare counties. It is a program of the Tulare County Office of Education with support from the Tulare &amp; Kings Counties Suicide Prevention Task Force.</p> <p>Slick Rock challenges students to meet industry standards in the technical aspects of film production. The competition is divided into two levels: middle school and high school. Each level offers a variety of film genres for participation</p> <p>Reading Revolution (grades 7-8) Reading Revolution is a fun reading competition designed to promote literacy and the joy of reading for students in grades 4-8, regardless of ability. The goal is for students to experience a variety of quality literature and nonfiction, while increasing reading comprehension and promoting collaboration and teamwork. Teams of four students read, discuss, and practice quizzing each other in preparation for the actual competition, during which students will answer questions in a variety of formats and with varying levels of difficulty.</p> <p>Science Olympiad (grades 3-6) Science Olympiad tournaments are rigorous academic interscholastic competitions that consist of a series of individual and team events for which students prepare throughout the year. These events are balanced</p>	

Allowable Use of Funds	Planned Use of Funds (Actions)	Planned Expenditures
	<p>between the various science disciplines of biology, earth science, chemistry, physics and technology. There is also a balance between science facts, process, skills and applications.</p> <p>Expanding your Horizons (grades 7-8) Students will attend workshops presented by women whose careers involve mathematics, science, engineering or technology. These hands-on seminars provide an opportunity for young women to experiment in specific areas of interest, such as engineering or chemistry. Students will not be limited on the number of virtual sessions they may attend.</p>	
<p>4. Strategies to implement social-emotional learning, trauma-informed practices, suicide prevention, access to mental health services, and other approaches that improve pupil well-being.</p>		
<p>5. Practices to create a positive school climate, including, but not limited to, restorative justice, training around implicit bias, providing positive behavioral supports, multitiered systems of support, transforming a schoolsite's culture to one that values diverse cultural and ethnic backgrounds, and preventing discrimination, harassment, bullying, and intimidation based on actual or perceived characteristics, including disability, gender, gender identity, gender expression, language, nationality, race or ethnicity, religion, or sexual orientation.</p>	<p>Motivational Speaker/Author- (staff &amp; students)</p> <p>Motivational speakers are highly impactful at school assemblies. With audiences looking for guidance, these powerful orators will inspire confidence, calm exam nerves and serve as a role model to students and staff. Motivational speakers are professional dedicated to giving the district a return on its investment, thanks to their commitment to inspiring others. The speaker will take the time to learn the school's goals, and research the district's vision and mission. They will craft a tailored presentation with the district in mind.</p> <p>Though teachers serve a valuable role at assemblies, motivational speakers offer a completely different perspective. Speaking from various industries, experiences and backgrounds, they offer audiences an insight into different professions that they may not have otherwise considered.</p>	<p>32,406</p>

Allowable Use of Funds	Planned Use of Funds (Actions)	Planned Expenditures
	<p>For audiences who feel underrepresented, whether through race, gender, sexuality or ability, these speakers relate to their struggles and share what makes them unique. They say: “I have done it, and so can you”. This vital message can inspire confidence and self-acceptance in students and staff, who may feel pressure to fit in with their peers.</p> <p>Motivational speakers are often defined by their vulnerability and authenticity. They are not ashamed by their failures, but instead use them to fuel the successes they enjoy today. For many students or staff members, the pandemic has created turning point for their confidence – this makes these speakers an important beacon of hope, when students/staff need it the most.</p>	
<p>6. Strategies to improve inclusive practices, including, but not limited to, universal design for learning, best practices for early identification, and development of individualized education programs for individuals with exceptional needs.</p>	<p>Amplify Coaching Sessions- Just in time coaching  This coaching will improve implementation of Amplify science with an onsite coaching visit for your teachers and/or leaders!  Participants can choose from a variety of topics that include, but are not limited to: lesson modeling and debrief (conducted by an Amplify science coach), grade-level planning, classroom observations, and leadership consultation. The flexible onsite coaching design allows for a collaborative approach to support effective program implementation.</p>	<p>30,000</p>
<p>7. Instruction and education to support implementing effective language acquisition programs for English learners, which may include integrated</p>	<p>Latino Literacy Project</p>	<p>20,000</p>

Allowable Use of Funds	Planned Use of Funds (Actions)	Planned Expenditures
<p>language development within and across content areas and building and strengthening capacity to increase bilingual and biliterate proficiency.</p>	<p>The Latino Literacy Project for Elementary school is a family reading program (Family Stories / Cuentos Familiares) that can be used to read with the entire family. It uses books that are appropriate for reading levels grades 1-4 – depending on the literacy levels of the student. It teaches parents the importance of establishing a family reading routine with their children, how to share the book and it helps both parents and school age children learn English vocabulary, together as a family.</p> <p>The Latino Literacy Project for Middle school is an effective interactive parent-child program that is designed to build early college awareness by exploring the cultural and familial situations that arise within Latino families. By telling the story of one family’s journey from middle school to college, Graciela’s Dream introduces families to the college-going process and demonstrates how to turn the dream of college into a reality. This language-accessible college planner incorporates cultural and learning-style differences in order to involve families in the college-application process. Graciela’s Dream helps place underserved students and their families into the “college information loop.”</p> <p>The program includes an engaging chapter book (in both English and Spanish) with illustrations and an interactive parent- student journal that introduces key educational terms. A step-by-step Teacher’s Guide with English As A Second Language curriculum is also included. Parents and their middle or high school kids will meet once a week for 6 sessions to read the chapter book and learn about how to prepare for college. They will be provided with a journal activity that will help them to discuss their concerns and understand better the process of preparing for college while developing English-language skills.</p>	

Allowable Use of Funds	Planned Use of Funds (Actions)	Planned Expenditures
	<p>Rosetta Stone  Rosetta Stone is an individualized program that personalizes language learning through the Adaptive Blended Learning Model, while incorporating scaffolded instruction and Speech Recognition Engine technology. Individualized learning paths empower students to take ownership of their own language development.</p>	
<p>8. New professional learning networks for educators not already engaged in an education-related professional learning network to support the requirements of subdivision (c).</p>		
<p>9. Instruction, education, and strategies to incorporate ethnic studies curricula adopted pursuant to Section 51226.7 into pupil instruction for grades 7 to 12, inclusive.</p>		
<p>10. Instruction, education, and strategies for certificated and classified educators in early childhood education, or childhood development.</p>		
<b>Subtotal</b>		<b>135,406.00</b>

# Educator Effectiveness Block Grant Plan Instructions

## Introduction

A program providing funds to county offices of education, school districts, charter schools, and state special schools to provide professional learning and to promote educator equity, quality, and effectiveness.

For additional information regarding Educator Effectiveness Block Grant funding please see the web page at <https://www.cde.ca.gov/fg/aa/ca/educatoreffectiveness.asp>.

## Purpose and Requirements

As noted in the Introduction, a program providing funds to county offices of education, school districts, charter schools, and state special schools to provide professional learning and to promote educator equity, quality, and effectiveness:

- To ensure professional development meets educator and pupil needs, local educational agencies are **encouraged to allow school site and content staff to identify the topic or topics of professional learning**. Professional learning provided pursuant to this section shall do both of the following:
  - Be **content focused**, incorporate **active learning**, support **collaboration**, use **models** of effective practice, provide **coaching** and **expert support**, offer **feedback** and **reflection**, and be of **sustained duration**.
  - As applicable, be aligned to the **academic content standards** adopted pursuant to Sections 51226, 60605, 60605.1, 60605.2, 60605.3, 60605.4, 60605.8, and 60605.11, and the model curriculum adopted pursuant to Section 51226.7, as those sections read on June 30, 2020, and former Section 60605.85, as that section read on June 30, 2014.

Areas that to be considered for funding as outlined in Education Code include:

- (1) **Coaching** and **mentoring** of staff serving in an instructional setting and beginning teacher or administrator induction, including, but not limited to, coaching and mentoring solutions that address a local need for teachers that can serve all pupil populations with a focus on retaining teachers, and offering structured feedback and coaching systems organized around social-emotional learning, including, but not limited to, promoting teacher self-awareness, self-management, social awareness, relationships, and responsible decision-making skills, improving teacher attitudes and beliefs about one's self and others, and supporting learning communities for educators to engage in a meaningful classroom teaching experience.
- (2) Programs that lead to effective, **standards-aligned instruction** and improve **instruction in literacy** across all subject areas, including English language arts, history-social science, science, technology, engineering, mathematics, and computer science.
- (3) Practices and strategies that **reengage pupils** and lead to **accelerated learning**.
- (4) Strategies to implement **social-emotional learning**, **trauma-informed practices**, **suicide prevention**, access to **mental health** services, and other approaches that improve pupil well-being.

(5) Practices to create a **positive school climate**, including, but not limited to, restorative justice, training around implicit bias, providing positive behavioral supports, multitiered systems of support, transforming a schoolsite's culture to one that values diverse cultural and ethnic backgrounds, and preventing discrimination, harassment, bullying, and intimidation based on actual or perceived characteristics, including disability, gender, gender identity, gender expression, language, nationality, race or ethnicity, religion, or sexual orientation.

(6) Strategies to improve **inclusive practices**, including, but not limited to, universal design for learning, best practices for early identification, and development of individualized education programs for individuals with exceptional needs.

(7) Instruction and education to support implementing **effective language acquisition** programs for English learners, which may include integrated language development within and across content areas, and building and strengthening capacity to increase bilingual and biliterate proficiency.

(8) New **professional learning networks** for educators not already engaged in an education-related professional learning network to support the requirements of subdivision (c) - *see slide 12 for subdivision (c)*.

(9) Instruction, education, and strategies to incorporate **ethnic studies** curricula adopted pursuant to Section 51226.7 into pupil instruction for grades 7 to 12, inclusive.

(10) Instruction, education, and strategies for certificated and classified educators in **early childhood education**, or **childhood development**.

## Instructions to complete the template:

### Total Educator Effectiveness Block Grant funds awarded to the LEA

Provide the total amount of Educator Effectiveness Block Grant funds the LEA is awarded.

### Allowable Use of Funds Table

The table is in three parts, **Allowable Use of Funds**, **Planned Use of Funds (Actions)**, and **Planned Expenditures**. Data is only required in the **Planned Use of Funds** and **Planned Expenditures** columns.

#### (1) Allowable Use of Funds

The LEA must specify the amount of EEBG funds that it intends to use to implement a planned action. This column is prepopulated with the allowable uses of funds. There is no need to input additional information in this column.

#### (2) Planned Use of Funds (Actions)

- Provide a description of the action(s) the LEA will implement using EEBG funds. The description can be brief and/or in list form. Include the group that will receive the professional learning (teachers, administrators, paraprofessionals who work with students and classified staff that interact with students).

- An LEA has the flexibility to include planned use of funds/actions described in one or more areas list under **Allowable Use of Funds**. It is not required to include actions for every allowable use of funds listed.

### **(3) Planned Expenditures**

Specify the amount of funds the LEA plans to expend to implement the action(s). The amount of funds included in this section should reflect the total funds planned to be expended over the life of the grant.

### **Fiscal Requirements**

As a condition of receiving funds, a school district, COE, charter school, or state special school shall do **both** of the following:

- On or before **December 30, 2021**, develop and adopt a plan delineating the expenditure of funds apportioned pursuant to this section, including the professional development of teachers, administrators, paraprofessionals, and classified staff. The plan shall be **presented in a public meeting of the governing board** of the school district, county board of education, or governing body of the charter school, **before its adoption in a subsequent public meeting**.
- On or before **September 30, 2026**, report detailed expenditure information to CDE, including, but not limited to, specific **purchases** made and the **number of teachers, administrators, paraprofessional educators, or classified staff** that received professional development. The CDE shall determine the format for this report.

Funding apportioned pursuant to this section is subject to the **annual audits** required by Section 41020.



**5. ADMINISTRATIVE: Action items:**

**5.4** Memorandum of Understanding Between the California School Employees Association and It's Chapter 765 and the Tipton Elementary School District

**MEMORANDUM OF UNDERSTANDING**  
Between the  
**CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION**  
**AND ITS TIPTON CHAPTER 765**  
And the  
**TIPTON ELEMENTARY SCHOOL DISTRICT**

The following Memorandum of Understanding reflects the full and complete agreement of the California School Employees Association and its Tipton Chapter 765 (“Association”) and the Tipton Elementary School District (“District”) (collectively referred to as the “Parties”) regarding the California State Public Health order issued on August 11th, whereby unit members must provide verification to the District that they have been fully vaccinated or undergo weekly testing for COVID-19 infection.

**RECITALS**

- A. Whereas, the California Department of Public Health (“CDPH”) issued a Public Health Order regarding “Vaccination Verification for Workers in Schools” on August 11, 2021 (hereinafter “the Order”), which requires the District to be in full compliance of by October 15, 2021.
- B. Whereas, the Order requires the District to verify the vaccination status of all workers. The District is required by law to comply with the Order and any other more restrictive federal, State or local orders that are applicable to the District.
- C. Whereas, the Order requires that workers who are not fully vaccinated, or for whom vaccine status is unknown or proper documentation is not provided (“unverified”), must be considered unvaccinated.
- D. Whereas, the Order includes the following testing requirements:
  - 1. Asymptomatic unvaccinated employees or employees whose vaccination is incomplete, including employees whose status is unverified, shall undergo weekly diagnostic testing.
  - 2. Employees may be tested with either antigen or molecular tests to satisfy this requirement. Any PCR (molecular) or antigen test used must either have Emergency Use Authorization by the U.S. Food and Drug Administration or be operating per the Laboratory Developed Test requirements by the U.S. Centers for Medicare and Medicaid Services.
  - 3. Unvaccinated or incompletely vaccinated employees must also observe all other infection control requirements and are not exempted from the testing requirement even if they have a medical contraindication to vaccination, since they are still potentially able to spread the illness. Previous history of COVID-19 from which

- the individual recovered more than 90 days earlier, or a previous positive antibody test for COVID-19, do not waive this requirement for testing.
4. The District is required to have a plan for employees required to undergo workplace diagnostic screening testing for tracking test results and conducting workplace contact tracing and must report results to local public health departments. There are IT platforms available that can facilitate these processes for schools.

### AGREEMENT

Consistent with the Recitals set forth above the Parties agree as follows:

1. Recitals. The Parties agree that the Recitals above are true and correct.
2. Compliance with the Order. All unit members must comply with all District requirements for compliance with the Order, including, but not limited to CDPH testing and verification requirements.
3. COVID-19 Testing. All asymptomatic unvaccinated or incompletely vaccinated, including unverified, workers are required to undergo diagnostic screening testing.
4. Verification. If a Unit Member is vaccinated, they shall provide the required documentation to show proof of vaccination to the District, consistent with the Order, no later than October 15, 2021. Unit members have the responsibility of providing any verification documentation to the District thereafter as the unit member's vaccination status changes.
5. Cost of Testing. If a unit member elects to get tested weekly as opposed to providing the District with verification of their proof of vaccination, the District shall pay for any costs associated with the District-provided testing required under the Order, which shall be completed through the District's testing protocols and schedules addressed in Section 6.
6. Testing Schedule. The District will provide testing to unit members during their regular working hours in which they will be provided release time to complete the test.
7. COVID Leave Set Forth by Resolution. On October 5, 2021, the District Board provided COVID-19 leave for certain qualified unit members for use based on reasons related to COVID-19 as authorized under SB 95. If a unit member who qualifies for this Board-approved leave presents positive test results, they will be required to use this leave prior to the unit member's utilization of any other forms of paid or unpaid leave available.

8. Safety Plan. Consistent with the Order, the District shall have a safety plan that ensures they can track test results and conduct workplace contact tracing and must report results to local public health departments.
9. No Fault. Unit members shall not be disciplined or have their own leave time deducted if after undergoing District provided COVID-19 testing their test results are delayed or lost at no fault of their own.
10. Failure to Test. A Unit member subject to testing under the Order who is not entitled to reasonable accommodation under the law and is unwilling or fails to submit to weekly testing, may be subject to discipline. In addition, an employee's failure to test pursuant to this MOU shall be governed by the following rules:

Following the first week of a missed test, the unit member shall receive a written warning notifying them of their failure to test and that they must test during the next available testing opportunity.

Should a unit member fail to test at the next available testing opportunity after the first week of missing a test, the member shall receive a notice of their failure to test and shall meet with a District administrator. Following this meeting, should the unit member refuse to immediately test, the unit member shall be placed on an unpaid leave. A unit member will be able to return to work, in paid status, upon completion of a District-provided COVID-19 test. If a unit member returns to work after having complied with the Order following an unpaid leave of absence, any future weeks where testing is missed in violation of the Order will result in the unit member immediately being placed on unpaid leave.

The District maintains the right to proceed with discipline at any time, up to and including termination, consistent with the District's discipline policies and procedures.

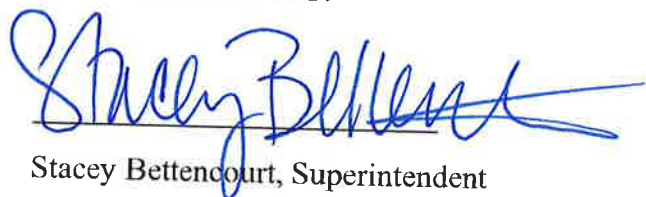
11. Testing Upon Return from Absence. Unit members on leave during a testing week shall return to work and undergo testing upon return.
12. Availability of Vaccinations. Upon an employee's request, the District will inform the employee about any vaccination opportunities specifically made available by the District for District employees and procedures for signing up for vaccination.
13. Confidentiality. The District shall maintain the privacy of all information about employees' vaccination status.
14. Leave to Receive Vaccine. Employees may take a reasonable amount of Board-approved COVID leave as described in paragraph 7 above, if qualified, or sick leave

in order to receive a COVID vaccination and in the event symptoms related to the vaccination prevent the employee from being able to work.

15. General Provisions.


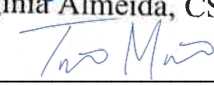
- a. **Changes to Order/Requirements.** The Parties agree to meet and confer if there are any changes to COVID-19 federal, State and/or local health orders related to vaccination and testing requirements.
- b. **No Past Practice/Precedent.** The Parties agree that this MOU is not precedent setting, does not constitute a past practice, and does not constitute a waiver of the District's right to refuse to negotiate matters that are not mandatory subjects of bargaining.
- c. **Inconsistencies with the Law.** If any term or provision of this MOU is inconsistent with any applicable law or any order issued by any federal, state, or local officer or agency having jurisdiction over the District, or if the inconsistency could result in a loss of state or federal funding, the terms of the applicable law/order shall prevail and the inconsistent term of this MOU shall be disregarded. In this instance, the Parties shall consult about the changes to this MOU as soon as possible and, in advance, if practical.
- d. **Ratification.** This Agreement is subject to ratification by the Board of Trustees and of the CSEA membership.
- e. **Term.** The Parties agree that this MOU shall expire on June 30, 2022 or upon termination or expiration of the Order, whichever occurs first, unless extended or modified by mutual written agreement.

FOR THE DISTRICT:

  
Stacey Bettencourt, Superintendent

Dated: 10/28/2021

FOR THE ASSOCIATION:

  
Virginia Almeida, CSEA President  
  
Labor Representative, Tori McLain

Dated: 10-28-21

**5. ADMINISTRATIVE: Action items:**

- 5.5** Review and Report the Annual and Five Year Collected and Expended Developer Fees for the Fiscal Year ending June 30, 2021

**ANNUAL REPORT OF DEVELOPER FEES  
AS REQUIRED BY GOVERNMENT CODE SECTIONS 66001 AND 66006**

<b>School District Name:</b>	<u>Tipton Elementary School District</u>
<b>Reporting Period:</b>	<u>July 1, 2020 to June 30, 2021</u>
<b>Date Report Made Available to the Public:</b>	<u>December 1, 2021</u>
<b>Date Report Presented to the Board:</b>	<u>December 14, 2021</u>

**DESCRIPTION OF THE TYPE AND AMOUNT OF THE FEE**

This District has levied school facilities fees pursuant to various resolutions, the most recent of which is dated, March 2019. These resolutions were adopted under the authority of Government Code Section 65995 for the purpose of funding the construction or reconstruction of school facilities.

The purpose of the fees imposed and collected on new residential, commercial and industrial development within the District is to fund additional school facilities required to serve the students of the District generated by that new development. There is a proportional, reasonable relationship between the new development upon which the fees are charged and the need for additional school facilities by reason of the fact that additional students will be generated by additional development within the District and the District does not have student capacity in the existing school facilities to accommodate these new students. The School Facilities Needs Assessment and Fee Justification Study dated, March 2019, establishes this relationship.

The amount collected by this District is \$3.79 per square foot of assessable space of residential construction: and \$ .61¢ per square foot of covered and enclosed space of commercial/industrial construction; but subject to the District's determination that a particular project is exempt from all or part of these fees.

Pursuant to Education Code Section 17623 and an agreement with the District(s) sharing territory with the District, generally only 66.67% of the maximum fee specified above is distributed to this District.

**FUND 2500 DEVELOPER FEE 2020-21 ANNUAL DISCLOSURE REPORT**

12/14/2021 Board Meeting

	<u>2020-21</u>
<b>Beginning Fund Balance</b>	<b>\$ 8,184</b>
 <b><u>REVENUE</u></b>	
Developer Fees Collected	\$ 23,633
Interest Earned	\$ 289
Other Local Revenue/Contrib	
<b>TOTAL REVENUE</b>	<b>\$ 23,922</b>
 <b><u>EXPENSES</u></b>	
Books and Supplies	
Service, Operating Expenses	
Profes'l Consulting Svcs Op Exp	-
Legal	-
Postage	
Architect Fees	
Surveys	
Building Costs	-
Debt Service	-
<b>TOTAL EXPENSES</b>	<b>\$ -</b>
 <b>REVENUE <i>minus</i> EXPENSES</b>	 <b>\$ 23,922</b>
 <b>Ending Fund Balance 6.30.21</b>	 <b>\$ 32,106</b>



**ANNUAL DEVELOPER FEE REPORT**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**FOR THE YEAR ENDED June 30, 2021**

DESCRIPTION	ACCOUNT CODE	TOTALS	PROJECT NO. 1 MULTIPURPOSE 2020-2021	PROJECT NO. 2	PROJECT NO. 3	PROJECT NO. 4	PROJECT NO. 5
<i>BEGINNING BALANCE</i>		8,184.22	8,184.22	-	-	-	-
<b>REVENUE</b>							
Mitigation/Developer Fees (Schedule A)	8681	23,633.39	23,633.39	-	-	-	-
Interest Income	8660	288.56	288.56	-	-	-	-
Other Income	8699	-	-	-	-	-	-
<b>TOTAL REVENUE</b>		23,921.95	23,921.95	-	-	-	-
<b>EXPENDITURES</b>							
Salaries & Benefits Administration	1000-3999	-	-	-	-	-	-
Services, Other Operating Expenses	5000-5999						
Travel & Conference		-	-	-	-	-	-
Rentals, Leases and Repairs		-	-	-	-	-	-
Other Services & Operating Expenses		-	-	-	-	-	-
Capital Outlay	6000-6599						
Sites & Improvements of Sites		-	-	-	-	-	-
Buildings & Improvements		-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		-	-	-	-	-	-
<b>OTHER FINANCING SOURCES/USES</b>							
Transfers Out (Schedule C)	7610-7629	-	-	-	-	-	-
Uses	7630-7699	-	-	-	-	-	-
<b>TOTAL OTHER SOURCES/USES</b>		-	-	-	-	-	-
<i>ENDING BALANCE</i>		<u>\$ 32,106.17</u>	<u>\$ 32,106.17</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**ANNUAL DEVELOPER FEE REPORT  
SCHEDULE OF MITIGATION/DEVELOPER FEES  
FOR THE PERIOD ENDED June 30, 2021**

REVENUE

DEPOSIT-TULARE			PERMIT						GROSS PROJ	PUBLIC IMPROVEMENT PROJECT
DATE	NUMBER	AMOUNT	DATE	NUMBER	TYPE	SQ. FT	AMOUNT	RMA FEES	TOTALS	
11/24/2020	210009	5,746.18	7/30/2020	A2001324	C	3477	1,368.65	45.33	\$ 1,368.65	
			7/30/2020	A2001125	C	1152	423.15	45.33	\$ 423.15	
			9/28/2020	A2002064	R	1583	3,954.38	45.33	\$ 3,954.38	
2/9/2021	210012	10,815.54	10/29/2020	A2002497	C	23876	9,664.24	45.33	\$ 9,664.24	
			11/9/2020	A2002404	C	1800	686.67	45.33	\$ 686.67	
			12/14/2020	A2002706	C	1254	464.63	45.33	\$ 464.63	
5/10/2021	210015	6,188.17	12/21/2020	A2002416	R	2176	5,452.70	45.33	\$ 5,452.70	
			3/9/2021	A2003278	C	1920	735.47	45.33	\$ 735.47	
6/30/2021	210010	883.50	5/3/2021	A2100552	C	2284	883.50	45.33	\$ 883.50	
9/30/2020	TF-211813	\$ 45.75							\$ 45.75	1st Quarterly Interest 9.30.2020 rate 2.2793636
10/14/2020	TF-211818	\$ 4.61							\$ 4.61	Clearing Fund Interest 1st Qtr
12/31/2020	TF-213107	\$ 38.83							\$ 38.83	Quarterly Interest B Funds 12.31.2020 Rate 1.48282
1/13/2021	TF-213139	\$ 3.07							\$ 3.07	Clearing Fund Interest 2nd Qtr
3/31/2021	TF-214528	\$ 60.15							\$ 60.15	3rd Quarterly Interest 3.3132021 Rate 1.2239608
4/16/2021	TF-214600	\$ 3.89							\$ 3.89	Clearing Fund Interest 3rd Qtr FY 2020-21
6/30/2021	TF-215941	\$ 75.31							\$ 75.31	Qrtly Interest Allocation 6.30.2021 Rate 1.0756418
6/30/2021	TF-215942	\$ 4.93							\$ 4.93	Clearing Fund Interest 4th Qtr
9/13/2020	TF-211193	(215.99)							\$ (215.99)	REVERSE FY 2020 GASB 31 ADJ
6/30/2021	TF-216024	268.01							\$ 268.01	FY 2021 GASB 31 ADJ
Totals		\$ 23,921.95				39,522	\$ 23,633.39	\$ 407.97	\$ 23,921.95	

**Annual Developer Fee Report  
Project Status Report**

Project Name: \_\_\_\_\_

Project Number: \_\_\_\_\_

Estimated Start Date:

Estimated Completion Date:

Estimated Cost:

Are funds currently available to complete the project? (Circle One)

YES
NO

**PROJECT DESCRIPTION** - Describe in detail the nature and scope of the public improvement project (e.g., "construction of one new classroom of approximately 1000 square feet at Lincoln Elementary School").


**FUNDING SOURCES/REQUIREMENTS** - Indicate funding sources and requirements for the public improvement project.

Funding Sources	Estimated Amounts	%	Estimated to be Received by	Collections to Date
Developer Fees				
State Funds				
General Obligation Bonds				
Other:				
Other:				
Other:				
<b>Total</b>	\$ -	0%		\$ -

**Comments:**


**ANNUAL DEVELOPER FEE REPORT  
SCHEDULE OF INTERFUND TRANSACTIONS  
AS OF \_\_\_\_\_**

**INTERFUND TRANSFERS**

Date	Fund	Amount	Public Purpose Identify the public improvement on which the transferred fees will be expended
Totals		-	

**INTERFUND LOANS**

Fund	Balance 7/1/1996	Additions/ New Loans	Deductions/ Amounts Repaid	Balance 6/30/1997	Estimated Repayment Date	Interest Rate	Public Purpose Identify the public improvement on which the fees will be expended
				-			
				-			
				-			
				-			
				-			
				-			
				-			
				-			
				-			
				-			
				-			
				-			
				-			
				-			
				-			
				-			
				-			
				-			
Total	-	-	-	-			



**5. ADMINISTRATIVE: Action items:**

**5.6** Memorandum of Understanding Tipton Elementary School District and the Associated Teachers of Tipton

## MEMORANDUM OF UNDERSTANDING – SUB PAY

### Memorandum of Understanding

### Tipton Elementary School District

### And the Associated Teachers of Tipton

The following Memorandum of Understanding reflects the full and complete agreement of the Associated Teachers of Tipton, CTA/NEA (hereinafter the “Association”) and the Tipton Elementary School District (hereinafter “District”) (collectively referred to as the “Parties”) regarding the impacts and effects of the increase to the substitute teacher rate of pay for the 2021-2022 school year and COVID-19 related leave issues.

#### RECITALS

- A. The pay rates for substitute teachers are set forth in the collective bargaining agreement between the Parties (“CBA”), in Appendix A, 2021-2022 Salary Schedule.
- B. For the 2021-2022 school year, the substitute rate of pay for short term substitute teachers is \$125 per day and the substitute rate of pay for long term substitute teachers is \$185 per day.
- C. Due to the current shortage of substitute teachers and in an effort to retain qualified and reliable support, the District intends to increase the substitute pay for the remainder of the 2021-2022 school year. As a result, the Parties agree the following MOU is intended to fully address the impacts and effects of this decision.
- D. Effective November 30, 2020, the California Occupational Safety and Health Standards Board (“Cal-OSHA”) adopted COVID-19 Prevention Emergency Temporary Standards (“ETS”). The ETS were readopted and revised, effective June 17, 2021. Under the ETS, when employees are excluded from the workplace due to a positive COVID-19 test or due to a close contact, employers must continue the employee’s earning, wages, seniority and all other employee rights and benefits as if the employee had not been removed from their job (“exclusion pay”). Exclusion pay is not applicable when: 1) employee received disability payments or was covered by workers’ compensation and received temporary disability; or, 2) where the employer demonstrates that the close contact was not work related. Under the ETS, employers may use employer-provided sick leave to meet the requirements of exclusion pay, to the extent permitted by law. The ETS are currently scheduled to expire on January 14, 2022.

#### AGREEMENT

To these ends, the Parties agree as follows:

1. **Recitals.** The Parties agree the recitals above are true and correct.
2. **Increase to Substitute Teacher Rate of Pay.** Upon ratification of this MOU, the short term substitute rate shall be increased to \$175 per day and the “long term substitute rate shall be increased to \$200 per day for the 2021-2022 school year only. The “Sub Rate” included in Appendix A of

the CBA, 2021-2022 Salary Schedule, shall be amended accordingly. Following the 2021-2022 school year, effective July 1, 2022, the substitute rates shall return to the rates in place prior to the ratification of this MOU (short term rate- \$125 and long term rate- \$185), until an agreement is reached pursuant to paragraph 5 of this MOU.

3. **Extended Illness Leave.** Consistent with Education Code section 44977 and Administrative Regulation 4161.1, after a unit member has exhausted his or her sick leave, including accumulated sick leave, as set forth in Sections 7.1 and 7.2 of the CBA, and is still absent from his or her duties for a period of five (5) months or less on account of their own personal illness or injury, the unit member shall be entitled to the difference between his or her own salary and the amount paid to a substitute or the amount that would have been paid to a substitute had one been hired. The five (5) month period of Extended Illness Leave runs concurrently to all sick leave, including accumulated sick leave. A unit member shall not be provided more than one, five (5) month period per illness or injury.

4. **Sub-Deduct Rate for the 2021-2022 School Year.** For the 2021-2022 school year only, a unit member who has exhausted all sick leave and continues to be absent, while on Extended Illness Leave for a personal injury or illness shall be entitled to the difference between his or her own salary and either \$125 per day or \$185 per day if a long term substitute is retained to provide coverage for the employee's absence.

5. **Agreement to Bargain Issues Related to Substitute Rate of Pay.** The Parties mutually agree to bargain, during negotiations for the 2022-2023 school year, the substitute rate of pay's inclusion on the certificated salary schedule and potential impacts/effects related to changes to the substitute rate of pay beginning in the 2022-2023 school year.

6. **Exclusion Pay under ETS.** In compliance with the exclusion pay requirements of the ETS, if a unit member is required to quarantine by the District due to a work-related COVID-19 exposure, the unit member shall be placed on a paid administrative leave during the District required quarantine period. Prior to placement on the paid administrative leave, a unit member will be required to first utilize COVID-19 leave, as set forth in Board Resolution No. 2021-2022-04, if applicable. A unit member's sick leave, as set forth in Sections 7.1 and 7.2 in the CBA, shall not be deducted and no unit member will have their pay deducted during the work-related quarantine period.

This paragraph is not applicable to unit members who are required to quarantine due to a non-work-related COVID-19 exposure and/or any unit member is covered by worker's compensation and receives temporary disability benefits during the quarantine period. Employees who are required to quarantine under either of these conditions will utilize any and all qualifying leaves, pursuant to the CBA and District policies, during their quarantine period.

This paragraph shall terminate on January 14, 2022 if the ETS are not extended, as of the revised expiration date if the ETS' exclusion pay provisions are extended or June 30, 2022, whichever occurs first.

7. **General Provisions.**

- a. Changes to Order/Requirements. The Parties agree to meet and confer if there are any changes to the ETS related to exclusion pay requirements.



- b. No Past Practice/Precent. The Parties agree that this MOU is not precedent setting, does not constitute a past practice, and does not constitute a waiver of the District's right to refuse to negotiate matters that are not mandatory subjects of bargaining.
- c. Inconsistencies with the Law. If any term or provision of this MOU is inconsistent with any applicable law or any order issued by any federal, state, or local officer or agency having jurisdiction over the District, or if the inconsistency could result in a loss of state or federal funding, the terms of the applicable law/order shall prevail and the inconsistent term of this MOU shall be disregarded. In this instance, the Parties shall consult about the changes to this MOU as soon as possible and, in advance, if practical.
- d. Ratification. This Agreement is subject to ratification by the Board of Trustees and of the Association's membership.
- e. Term. Unless otherwise stated above, the Parties agree that this MOU shall expire on June 30, 2022, unless extended or modified by mutual written agreement.

SIGNATURES

IN WITNESS WHEREOF, the parties have caused their authorized representative to negotiate this agreement this 17 day of November, 2021.

Tipton Elem. School District  
 By: Shirley Bennett  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Associated Teachers of Tipton  
Jan K...  
Jan...  
Jamarcia Morton  
 \_\_\_\_\_

**5. ADMINISTRATIVE: Action items:**

**5.7** Resolution #2021-2022-05 Approving Participation in the 2022-2023 Classified School Employee Summer Assistance Program

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

**RESOLUTION #2021-2022-05 APPROVING PARTICIPATION IN THE 2022-2023  
CLASSIFIED SCHOOL EMPLOYEE SUMMER ASSISTANCE PROGRAM**

**WHEREAS**, Education Code section 45500 provides the Governing Board of the Tipton Elementary School District with the option to participate in the Classified School Employee Summer Assistance Program (“CSE SAP”) for 2022-2023 School Year.

**WHEREAS**, the CSE SAP will allow a classified employee of the District who meets specified requirements to withhold an amount from his or her monthly paycheck during the 2022-2023 school year to be paid out during the summer recess period in 2023 when regular classes are not in session.

**WHEREAS**, the California Department of Education (“CDE”) will apportion funds to the District to provide to participating classified employee up to one dollar (\$1) for each dollar (\$1) that the classified employee has elected to have withheld from their monthly paycheck during the 2022-2023 school year.

**WHEREAS**, the CSE SAP is contingent upon an appropriation being provided in the annual Budget Act or another statute.

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

**WHEREAS**, Education Code section 45500, subdivision (n), specifies that State matching funds received by eligible employees from CDE as part of the CSE SAP are not considered compensation for purposes of determining CalPERS or CalSTRS retirement benefits.

**WHEREAS**, Education Code section 45500 contains eligibility requirements, responsibilities, and timelines for implementing the CSE SAP, as described by CDE in the attached Exhibit A.

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

1. The District elects to participate in the CSE SAP pursuant to Education Code section 45500 for the 2022-2023 school year.
2. The Superintendent/designee is authorized and directed to take all actions necessary to implement this Resolution.

PASSED AND ADOPTED by the following vote this 14 day of December, 2021.

AYE: \_\_\_\_\_

NO: \_\_\_\_\_

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

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

President of the Governing Board  
Tipton Elementary School District  
Tulare County, State of California

I, \_\_\_\_\_, clerk of the Governing Board of the Tipton Elementary School District, do hereby certify that the foregoing Resolution is a true and correct copy of the Resolution that was regularly introduced, passed, and adopted by the Governing Board at its December 14, 2021 meeting.

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

## EXHIBIT A

1. Eligibility for the Classified School Employee Summer Assistance Program (“CSE SAP”) shall be determined in accordance with Education Code section 45500. Specifically, a classified employee must:
  - a. Be employed by the District in the employee’s regular assignment for fewer than 11 months out of a 12-month period. A “regular assignment” means a classified employee’s employment during the academic school year, excluding the summer recess period;
  - b. Have worked for the District for at least one year at the time the classified employee elects to participate in the CSE SAP; and
  - c. The classified employee’s regular annual pay, at the time of enrollment, received directly from the District is exactly or less than sixty-two thousand four hundred dollars (\$62,400) for an entire school year. This amount shall not include any pay received by the classified employee during the previous summer recess period, when regular class sessions were not being held during the months of June, July, and August.
  
2. District Responsibilities (which may be modified as needed to comply with California Department of Education (“CDE”) requirements)
  - a. By January 1, 2022, the District will notify classified employees that the District has elected to participate in the CSE SAP for the 2022-2023 school year.
  - b. By April 1, 2022, the District will notify the CDE in writing that it has elected to participate in the CSE SAP and will specify the number of classified employees that have elected to participate and the total estimated amount to be withheld from participating classified employee paychecks for the 2022-2023 school year.
  - c. By June 1, 2022, the District shall notify participating classified employees regarding the estimated amount of State matching funding that a participating classified employee can expect to receive.
  - d. During the 2022-2023 school year, the District shall deposit the amounts withheld from participating classified employee monthly paychecks in accordance with the choices made by each participating classified employee, pursuant to provision 3(a)(i) below, in an account within its general fund, to be known as the “Classified School Employee Summer Assistance Program Fund” (referred hereafter as “Fund”).
  - e. On or before July 31, 2023, the District will request payment from CDE for a matching amount to that which was withheld by a participating classified employee and deposited in the Fund.
  - f. During June, July, and August 2023, the District will pay participating classified employees an amount equal to their withholdings plus the State match funding received from CDE. This payment will be in either one or two payments, in accordance with the classified employee’s selected option under provision 3(a)(ii) below.

### 3. Classified Employee Participation

- a. By March 1, 2022, classified employees must notify the District in writing, using the form provided by the CDE<sup>1</sup>, that the employee elects to participate in the CSE SAP. The classified employee must specify:
  - i. The amount to be withheld from monthly paychecks during the 2022-2023 school year, which may be up to 10% of monthly pay; and
  - ii. Whether the employee wishes to have the withheld amounts paid out during the summer recess period in one or two payments.
- b. No later than 30 days after the start of school instruction for the 2022-2023 school year, participating classified employees must notify the District if the employee elects to either:
  - i. Withdraw from participation in CSE SAP; or,
  - ii. Reduce the amount to be withheld from monthly paychecks.

### 4. Mid-Year Termination of Participation

- a. If an eligible participating classified employee separates from District employment during the 2022-2023 school year, the employee may request from the District any pay previously withheld from their monthly paychecks and deposited in the Fund. A classified employee, due to economic or personal hardship, may also request from the District any pay previously withheld from their monthly paychecks and deposited in the Fund. If either request occurs, the employee is not entitled to receive any State matching funds.

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<sup>1</sup> <https://www.cde.ca.gov/fg/aa/ca/csap20forminfo.asp>.

**6. FINANCE: Action items:**

**6.1 Vendor Payments**

APY List

Date Paid between 10/26/2021 and 12/03/2021

Vendor No	Vendor Name	Reference Number	Payment Date	Invoice Number/Desc.	AccountCode	Amount	COVID Expenses
14446	95 PERCENT GROUP INC.	220661	11/05/2021	INV#113660	010-74250-0-11100-10000-42000-0-0000	\$6,700.00	COVID/ELO
13456	A & G TELEPHONE SERVICE, INC.	220705	11/24/2021	7215	010-81500-0-00000-81000-56000-0-0000	\$150.00	
13036	AMERICAN FIDELITY	220679	11/12/2021	OCTOBER 2021	010-00000-0-00000-00000-95024-0-0000	\$391.29	
13987	AMS.NET	220552	10/29/2021	Invoice-0049373	010-90100-0-00000-82000-58000-0-0000	\$2,311.05	
14181	Anderson's It's Elementary	220553	10/29/2021	9844658	010-60100-0-11100-10000-43000-0-0000	\$990.30	
12788	ARAMARK UNIFORM SERVICES INC	220551	10/29/2021	503000319342	010-00000-0-00000-81000-56000-0-0000	\$415.97	
12788	ARAMARK UNIFORM SERVICES INC	220550	10/29/2021	503000385449	010-00000-0-00000-81000-56000-0-0000	\$460.33	
12788	ARAMARK UNIFORM SERVICES INC	220549	10/29/2021	503000390235	010-00000-0-00000-81000-56000-0-0000	\$460.33	
12788	ARAMARK UNIFORM SERVICES INC	220548	10/29/2021	503000352305	010-00000-0-00000-81000-56000-0-0000	\$446.97	
12788	ARAMARK UNIFORM SERVICES INC	220630	11/05/2021	503000394957	010-00000-0-00000-81000-56000-0-0000	\$429.33	
12788	ARAMARK UNIFORM SERVICES INC	220677	11/12/2021	503000404258	010-00000-0-00000-81000-56000-0-0000	\$435.30	
12788	ARAMARK UNIFORM SERVICES INC	220678	11/12/2021	503000399037	010-00000-0-00000-81000-56000-0-0000	\$429.33	
12788	ARAMARK UNIFORM SERVICES INC	220706	11/24/2021	503000408882	010-00000-0-00000-81000-56000-0-0000	\$443.68	
12788	ARAMARK UNIFORM SERVICES INC	220757	12/03/2021	503000413437	010-00000-0-00000-81000-56000-0-0000	\$431.97	
12788	ARAMARK UNIFORM SERVICES INC	220758	12/03/2021	503000418271	010-00000-0-00000-81000-56000-0-0000	\$431.97	
13904	AT&T	220547	10/29/2021	9391028858	010-00000-0-00000-81000-59000-0-0000	\$198.53	
13904	AT&T	220676	11/12/2021	9391028859	010-00000-0-00000-81000-59000-0-0000	\$21.20	
13904	AT&T	220759	12/03/2021	9391028858	010-00000-0-00000-81000-59000-0-0000	\$16.12	
14404	AT&T	220629	11/05/2021	0826963964-102521	010-00000-0-00000-82000-59000-0-0000	\$332.85	
14101	B&B PEST CONTROL SERVICE	220680	11/12/2021	01-TIP-10-21	010-00000-0-00000-81000-58000-0-0000	\$170.00	
12548	CALIFORNIA TURF EQUIP. & SUPP.	220634	11/05/2021	517844	010-81500-0-00000-81000-43000-0-0000	\$909.82	
12548	CALIFORNIA TURF EQUIP. & SUPP.	220557	10/29/2021	512560	010-81500-0-00000-81000-58000-0-0000	\$1,541.96	
14374	CARDMEMBER SERVICE	220673	11/05/2021	9190 BETTENCOURT	010-00000-0-00000-71500-43000-0-0000	\$429.36	
14374	CARDMEMBER SERVICE	220672	11/05/2021	9190 BETTENCOURT	010-00000-0-00000-72000-43000-0-0000	\$35.02	
14459	CARDMEMBER SERVICE	220670	11/05/2021	1091 CUNHA	010-07200-0-11100-10000-43000-0-0103	\$47.36	
14375	CARDMEMBER SERVICE	220781	12/03/2021	9281 SOLAIN	010-07200-0-11100-10000-43000-0-0104	\$328.30	
14374	CARDMEMBER SERVICE	220674	11/05/2021	9190 BETTENCOURT	010-07200-0-11100-10000-43000-0-0107	\$32.52	
14375	CARDMEMBER SERVICE	220780	12/03/2021	9281 SOLIAN	010-07200-0-11100-10000-43000-0-0201	\$154.70	
14373	CARDMEMBER SERVICE	220700	11/16/2021	0461 Martin	010-07230-0-00000-36000-43000-0-0000	\$37.76	
14373	CARDMEMBER SERVICE	220701	11/16/2021	0461 Martin	010-07230-0-00000-36000-58000-0-0000	\$120.00	
14459	CARDMEMBER SERVICE	220669	11/05/2021	1091 CUNHA	010-07230-0-00000-36000-58000-0-0000	\$1.00	
14459	CARDMEMBER SERVICE	220668	11/05/2021	1091 CUNHA	010-07230-0-00000-36000-58000-0-0000	\$9.00	
14373	CARDMEMBER SERVICE	220704	11/16/2021	0461 Martin	010-11000-0-11100-10000-43000-0-0000	\$206.75	
14373	CARDMEMBER SERVICE	220703	11/16/2021	0461 Martin	010-11000-0-11100-10000-43000-0-0000	\$131.67	
14373	CARDMEMBER SERVICE	220702	11/16/2021	0461 Martin	010-11000-0-11100-10000-43000-0-0000	\$448.45	
14374	CARDMEMBER SERVICE	220675	11/05/2021	9190 BETTENCOURT	010-60100-0-11100-10000-43000-0-0000	\$499.81	
14459	CARDMEMBER SERVICE	220671	11/05/2021	1091 CUNHA	010-74250-0-11100-10000-43000-0-0000	\$64.62	COVID/ELO
13619	CDW GOVERNMENT, INC.	220556	10/29/2021	L617736	010-07200-0-11100-24900-43000-0-0102	\$839.74	
13592	CENTRAL TULARE COUNTY SCHOOL	220554	10/29/2021	LIAB/JPA 21	010-00000-0-00000-72000-54500-0-0000	\$12,345.00	
14245	CENTRAL VALLEY REFRIGERATION	220635	11/05/2021	36555	010-00000-0-00000-81000-56000-0-0000	\$446.49	
13247	COALITION FOR ADEQ.SCH.HOUS.	220555	10/29/2021	300000532	010-00000-0-00000-71000-53000-0-0000	\$211.24	
13750	DEBBIE SANTOS	220778	12/03/2021	REIMB.SUMMER ASSISTA	010-00000-0-00000-00000-95014-0-0000	\$450.00	
14167	DOCUMENT TRACKING SERVICES	220626	10/29/2021	9327208	010-07200-0-00000-24950-58000-0-0301	\$525.00	
14177	DUBUQUE BANK & TRUST	220559	10/29/2021	7287401335	010-99901-0-00000-91000-74380-0-0000	\$3,923.42	
14177	DUBUQUE BANK & TRUST	220558	10/29/2021	7287401335	010-99901-0-00000-91000-74390-0-0000	\$18,076.58	
14102	FOLLETT SCHOOL SOLUTIONS, INC.	220710	11/24/2021	361315F	010-07200-0-11100-10000-43000-0-0103	\$59.99	
14102	FOLLETT SCHOOL SOLUTIONS, INC.	220709	11/24/2021	344205F	010-07200-0-11100-10000-43000-0-0103	\$681.50	
14102	FOLLETT SCHOOL SOLUTIONS, INC.	220560	10/29/2021	348770	010-07200-0-11100-24203-43000-0-0115	\$205.87	
14102	FOLLETT SCHOOL SOLUTIONS, INC.	220749	11/24/2021	372202	010-07200-0-11100-24203-43000-0-0115	\$1,218.38	
14102	FOLLETT SCHOOL SOLUTIONS, INC.	220711	11/24/2021	348770F	010-07200-0-11100-24203-43000-0-0115	\$108.37	
11961	GIOTTOS ALARM TECH	220564	10/29/2021	136832	010-81500-0-00000-81000-58000-0-0000	\$123.85	
14315	HCI SYSTEMS, Inc	220641	11/05/2021	200655	010-00000-0-00000-81000-58000-0-0000	\$489.00	
14315	HCI SYSTEMS, Inc	220639	11/05/2021	200146	010-00000-0-00000-81000-58000-0-0000	\$2,401.00	
14315	HCI SYSTEMS, Inc	220640	11/05/2021	200146	010-00000-0-00000-81000-58000-0-0000	\$541.00	
14315	HCI SYSTEMS, Inc	220713	11/24/2021	201045	010-00000-0-00000-81000-58000-0-0000	\$397.00	
14315	HCI SYSTEMS, Inc	220638	11/05/2021	200125	010-81500-0-00000-81000-58000-0-0000	\$1,891.75	
14315	HCI SYSTEMS, Inc	220637	11/05/2021	199590	010-81500-0-00000-81000-58000-0-0000	\$4,739.00	
14117	INGRAM BAND SUPPLY, LLC	220714	11/24/2021	7954	010-07200-0-11330-10000-43000-0-0402	\$561.48	
14443	JANET URESTI	220756	12/03/2021	REIMB.LOTTERY	010-11000-0-11100-10000-43000-0-0000	\$100.00	
12270	LOZANO SMITH	220566	10/29/2021	2146904	010-00000-0-00000-71000-58000-0-0000	\$345.45	
12270	LOZANO SMITH	220567	10/29/2021	2146905	010-00000-0-00000-71000-58000-0-0000	\$567.52	
12270	LOZANO SMITH	220718	11/24/2021	2149397	010-00000-0-00000-71000-58000-0-0000	\$296.10	
12270	LOZANO SMITH	220716	11/24/2021	2149394	010-00000-0-00000-71000-58000-0-0000	\$24.68	
12270	LOZANO SMITH	220715	11/24/2021	2149393	010-00000-0-00000-71000-58000-0-0000	\$3,010.35	



12270	LOZANO SMITH	220719	11/24/2021	2149398	010-00000-0-00000-71000-58000-0-0000	\$444.15
12270	LOZANO SMITH	220717	11/24/2021	2149875	010-00000-0-00000-71000-58000-0-0000	\$4,466.18
13063	MICHELLE NUCKOLS	220747	11/24/2021	REIMB.PHOTOS	010-07200-0-11302-10000-43000-0-0403	\$50.40
14256	MidAmerica Books	220568	10/29/2021	541332	010-07200-0-11100-24203-43000-0-0115	\$269.63
13882	MOBILE MODULAR MGT. CORP.	220569	10/29/2021	2198912	010-00000-0-00000-81000-56000-0-0000	\$640.00
13882	MOBILE MODULAR MGT. CORP.	220571	10/29/2021	2198886	010-00000-0-00000-81000-56000-0-0000	\$640.00
13882	MOBILE MODULAR MGT. CORP.	220570	10/29/2021	2198885	010-00000-0-00000-81000-56000-0-0000	\$640.00
13882	MOBILE MODULAR MGT. CORP.	220720	11/24/2021	2210245	010-00000-0-00000-81000-56000-0-0000	\$640.00
13882	MOBILE MODULAR MGT. CORP.	220722	11/24/2021	2210225	010-00000-0-00000-81000-56000-0-0000	\$640.00
13882	MOBILE MODULAR MGT. CORP.	220721	11/24/2021	2210224	010-00000-0-00000-81000-56000-0-0000	\$640.00
14472	MONICA GUTIERREZ	220748	11/24/2021	REIMB.LIVESCAN	010-00000-0-00000-72000-58000-0-0000	\$57.00
11531	MORRIS LEVIN & SON	220642	11/05/2021	2109-126080	010-81500-0-00000-81000-43000-0-0000	\$139.50
11531	MORRIS LEVIN & SON	220723	11/24/2021	2110-143145	010-81500-0-00000-81000-43000-0-0000	\$1,349.00
12836	OFFICE DEPOT, INC.	220751	11/24/2021	207223278001	010-00000-0-00000-72000-43000-0-0000	\$9.14
12836	OFFICE DEPOT, INC.	220752	11/24/2021	207107019001	010-00000-0-00000-72000-43000-0-0000	\$149.97
12836	OFFICE DEPOT, INC.	220595	10/29/2021	189388822001	010-00000-0-11100-10000-43000-0-0000	\$56.44
12836	OFFICE DEPOT, INC.	220584	10/29/2021	186477378001	010-07200-0-11100-10000-43000-0-0103	\$2,023.20
12836	OFFICE DEPOT, INC.	220731	11/24/2021	206848751001	010-07200-0-11100-10000-43000-0-0103	\$54.31
12836	OFFICE DEPOT, INC.	220730	11/24/2021	206848751002	010-07200-0-11100-10000-43000-0-0103	\$7.77
12836	OFFICE DEPOT, INC.	220592	10/29/2021	200622196001	010-11000-0-11100-10000-43000-0-0000	\$84.07
12836	OFFICE DEPOT, INC.	220591	10/29/2021	186179037001	010-11000-0-11100-10000-43000-0-0000	\$27.97
12836	OFFICE DEPOT, INC.	220590	10/29/2021	201263065001	010-11000-0-11100-10000-43000-0-0000	\$44.32
12836	OFFICE DEPOT, INC.	220589	10/29/2021	201263801001	010-11000-0-11100-10000-43000-0-0000	\$13.19
12836	OFFICE DEPOT, INC.	220588	10/29/2021	200901200001	010-11000-0-11100-10000-43000-0-0000	\$53.86
12836	OFFICE DEPOT, INC.	220596	10/29/2021	187921651001	010-11000-0-11100-10000-43000-0-0000	\$21.54
12836	OFFICE DEPOT, INC.	220586	10/29/2021	203539574001	010-11000-0-11100-10000-43000-0-0000	\$102.47
12836	OFFICE DEPOT, INC.	220585	10/29/2021	200420297001	010-11000-0-11100-10000-43000-0-0000	\$35.73
12836	OFFICE DEPOT, INC.	220593	10/29/2021	200193809001	010-11000-0-11100-10000-43000-0-0000	\$37.47
12836	OFFICE DEPOT, INC.	220587	10/29/2021	200899575002	010-11000-0-11100-10000-43000-0-0000	\$190.31
12836	OFFICE DEPOT, INC.	220646	11/05/2021	189446805001	010-11000-0-11100-10000-43000-0-0000	\$67.96
12836	OFFICE DEPOT, INC.	220645	11/05/2021	189425188001	010-11000-0-11100-10000-43000-0-0000	\$181.82
12836	OFFICE DEPOT, INC.	220644	11/05/2021	189425188002	010-11000-0-11100-10000-43000-0-0000	\$4.64
12836	OFFICE DEPOT, INC.	220728	11/24/2021	187282965001	010-11000-0-11100-10000-43000-0-0000	\$2.51
12836	OFFICE DEPOT, INC.	220727	11/24/2021	185162289001	010-11000-0-11100-10000-43000-0-0000	\$4.37
12836	OFFICE DEPOT, INC.	220726	11/24/2021	185157998001	010-11000-0-11100-10000-43000-0-0000	\$50.31
12836	OFFICE DEPOT, INC.	220724	11/24/2021	188117822001	010-11000-0-11100-10000-43000-0-0000	\$34.21
12836	OFFICE DEPOT, INC.	220734	11/24/2021	206176163001	010-11000-0-11100-10000-43000-0-0000	\$61.62
12836	OFFICE DEPOT, INC.	220735	11/24/2021	206176163001	010-11000-0-11100-10000-43000-0-0000	\$53.73
12836	OFFICE DEPOT, INC.	220013	11/24/2021	187348401001	010-11000-0-11100-10000-43000-0-0000	(\$4.37)
12836	OFFICE DEPOT, INC.	220725	11/24/2021	195572492001	010-11000-0-11100-10000-43000-0-0000	\$20.68
12836	OFFICE DEPOT, INC.	220729	11/24/2021	187696562001	010-11000-0-11100-10000-43000-0-0000	\$12.06
12836	OFFICE DEPOT, INC.	220750	11/24/2021	206707082001	010-11000-0-11100-10000-43000-0-0000	\$19.38
12836	OFFICE DEPOT, INC.	220733	11/24/2021	192683856002	010-30100-0-11100-10000-43000-0-0000	\$2.25
12836	OFFICE DEPOT, INC.	220573	10/29/2021	187059856001	010-60100-0-11100-10000-43000-0-0000	\$44.05
12836	OFFICE DEPOT, INC.	220572	10/29/2021	186975625001	010-60100-0-11100-10000-43000-0-0000	\$29.14
12836	OFFICE DEPOT, INC.	220576	10/29/2021	190228262001	010-60100-0-11100-10000-43000-0-0000	\$51.12
12836	OFFICE DEPOT, INC.	220575	10/29/2021	187059928001	010-60100-0-11100-10000-43000-0-0000	\$59.34
12836	OFFICE DEPOT, INC.	220579	10/29/2021	200707789001	010-60100-0-11100-10000-43000-0-0000	\$86.93
12836	OFFICE DEPOT, INC.	220583	10/29/2021	163216973001	010-60100-0-11100-10000-43000-0-0000	\$6.23
12836	OFFICE DEPOT, INC.	220581	10/29/2021	200707787001	010-60100-0-11100-10000-43000-0-0000	\$21.86
12836	OFFICE DEPOT, INC.	220582	10/29/2021	200707784001	010-60100-0-11100-10000-43000-0-0000	\$100.81
12836	OFFICE DEPOT, INC.	220580	10/29/2021	200705312001	010-60100-0-11100-10000-43000-0-0000	\$139.11
12836	OFFICE DEPOT, INC.	220578	10/29/2021	200707791001	010-60100-0-11100-10000-43000-0-0000	\$48.05
12836	OFFICE DEPOT, INC.	220577	10/29/2021	200707788001	010-60100-0-11100-10000-43000-0-0000	\$21.95
12836	OFFICE DEPOT, INC.	220574	10/29/2021	187059931001	010-60100-0-11100-10000-43000-0-0000	\$22.62
12836	OFFICE DEPOT, INC.	220732	11/24/2021	204249884001	010-60100-0-11100-10000-43000-0-0000	\$92.51
12836	OFFICE DEPOT, INC.	220754	11/24/2021	208621105001	010-60100-0-11100-10000-43000-0-0000	\$15.59
12836	OFFICE DEPOT, INC.	220753	11/24/2021	208621106001	010-60100-0-11100-10000-43000-0-0000	\$30.60
13593	OPHELIA SOLIS	220779	12/03/2021	REIMB.SUMMER ASSISTA	010-00000-0-00000-00000-95014-0-0000	\$480.00
13562	ORIENTAL TRADING CO.	220764	12/03/2021	712964593-01	010-60100-0-11100-10000-43000-0-0000	\$1,139.13
14470	PADRON JACLYN	220654	11/05/2021	REIMB.LIVESCAN	010-00000-0-00000-72000-58000-0-0000	\$52.00
14348	PREMIER WALKIN MED CLINIC	220597	10/29/2021	46701	010-00000-0-00000-81000-58000-0-0000	\$110.00
14179	PURCHASE POWER	220612	10/29/2021	8000-9090-0896-7114	010-00000-0-00000-72000-59000-0-0000	\$240.00
14179	PURCHASE POWER	220769	12/03/2021	8000-9090-0896-7114	010-00000-0-00000-72000-59000-0-0000	\$276.32
14420	RAY A MORGAN COMPANY	220737	11/24/2021	3512738	010-00000-0-11100-10000-43000-0-0000	\$201.71
13625	RICHMOND, STACY	220653	11/05/2021	REIMB.LOTTERY	010-11000-0-11100-10000-43000-0-0000	\$100.00
14396	S & S AG AND AUTO PARTS	220611	10/29/2021	042438	010-07230-0-00000-36000-43000-0-0000	\$47.38
14396	S & S AG AND AUTO PARTS	220610	10/29/2021	038160	010-07230-0-00000-36000-43000-0-0000	\$54.86
14396	S & S AG AND AUTO PARTS	220741	11/24/2021	044330	010-07230-0-00000-36000-43000-0-0000	\$7.09
12434	SCHOLASTIC INC	220607	10/29/2021	M7173883	010-07200-0-11100-10000-43000-0-0103	\$274.73
12434	SCHOLASTIC INC	220606	10/29/2021	M7130716	010-07200-0-11100-10000-43000-0-0103	\$344.49
14242	SCHOOL FIX/DECKER	220636	11/05/2021	390392A	010-32120-0-00000-81000-44000-0-0000	\$1,686.83

14435	SIERRA NATURAL SCIENCE,INC.	220755	11/24/2021	24581	010-81500-0-00000-81000-43000-0-0000	\$484.88	COVID/ESSER II
14111	SISC	220648	11/05/2021	NOV HW RET.BRD.ACT	010-00000-0-00000-00000-95024-0-0000	\$69,086.05	
14111	SISC	220777	12/03/2021	DEC HW RET.BRD.ACT	010-00000-0-00000-00000-95024-0-0000	\$68,850.28	
14111	SISC	220649	11/05/2021	NOV HW RET.BRD.ACT	010-00000-0-00000-00000-95028-0-0000	\$6,954.60	
14111	SISC	220776	12/03/2021	DEC HW RET.BRD.ACT	010-00000-0-00000-00000-95028-0-0000	\$8,054.60	
14111	SISC	220647	11/05/2021	NOV HW RET.BRD.ACT	010-00000-0-00000-71000-34020-0-0000	\$7,362.40	
14111	SISC	220775	12/03/2021	DEC HW RET.BRD.ACT	010-00000-0-00000-71000-34020-0-0000	\$7,362.40	
5388	SOUTHERN CAL GAS	220665	11/05/2021	108 416 9100 8	010-00000-0-00000-81000-55000-0-0000	\$350.51	
5388	SOUTHERN CAL GAS	220770	12/03/2021	108 416 9100 8	010-00000-0-00000-81000-55000-0-0000	\$1,055.10	
5383	SOUTHERN CALIF EDISON CO	220664	11/05/2021	700142519619	010-99900-0-00000-81000-55000-0-0000	\$708.81	
5383	SOUTHERN CALIF EDISON CO	220663	11/05/2021	700140798877	010-99900-0-00000-81000-55000-0-0000	\$7,170.99	
5383	SOUTHERN CALIF EDISON CO	220771	12/03/2021	700140798877	010-99900-0-00000-81000-55000-0-0000	\$4,054.16	
5383	SOUTHERN CALIF EDISON CO	220772	12/03/2021	700142519619	010-99900-0-00000-81000-55000-0-0000	\$676.89	
13902	SOUTHWEST SCH. & OFFICE SUPPLY	220609	10/29/2021	PINV0878504	010-00000-0-11100-10000-43000-0-0000	\$64.33	
13902	SOUTHWEST SCH. & OFFICE SUPPLY	220608	10/29/2021	PINV0878452	010-00000-0-11100-10000-43000-0-0000	\$218.89	
13902	SOUTHWEST SCH. & OFFICE SUPPLY	220683	11/12/2021	PINV0890640	010-00000-0-11100-10000-43000-0-0000	\$34.48	
13902	SOUTHWEST SCH. & OFFICE SUPPLY	220682	11/12/2021	PINV0888840	010-00000-0-11100-10000-43000-0-0000	\$271.69	
13902	SOUTHWEST SCH. & OFFICE SUPPLY	220740	11/24/2021	PINV0895495	010-00000-0-11100-10000-43000-0-0000	\$4.96	
13902	SOUTHWEST SCH. & OFFICE SUPPLY	220739	11/24/2021	PINV0896784	010-00000-0-11100-10000-43000-0-0000	\$1,654.72	
13902	SOUTHWEST SCH. & OFFICE SUPPLY	220738	11/24/2021	PINV0894192	010-00000-0-11100-31300-43000-0-0000	\$304.32	
14212	SPRIGEO INC	220605	10/29/2021	2025	010-07200-0-11100-24900-58000-0-0102	\$395.00	
13130	SYSCO FOOD SERVICES	220617	10/29/2021	284941782	010-00000-0-11100-10000-43000-0-0000	\$17.81	
13130	SYSCO FOOD SERVICES	220616	10/29/2021	284941781	010-00000-0-11100-10000-43000-0-0000	\$39.02	
13130	SYSCO FOOD SERVICES	220618	10/29/2021	284949748	010-60100-0-11100-10000-43000-0-0000	\$775.26	
13130	SYSCO FOOD SERVICES	220742	11/24/2021	284967344	010-60100-0-11100-10000-43000-0-0000	\$365.78	
13828	THE DIESEL DOCTOR	220650	11/05/2021	48755	010-07230-0-00000-36000-56000-0-0000	\$578.51	
14369	THE HOME DEPOT PRO	220625	10/29/2021	643504806	010-00000-0-00000-81000-43000-0-0000	\$163.95	
14369	THE HOME DEPOT PRO	220692	11/12/2021	647737717	010-32120-0-00000-81000-43000-0-0000	\$83.62	COVID/ESSER II
14369	THE HOME DEPOT PRO	220691	11/12/2021	647921980	010-32120-0-00000-81000-43000-0-0000	\$701.48	COVID/ESSER II
14369	THE HOME DEPOT PRO	220624	10/29/2021	643699325	010-81500-0-00000-81000-43000-0-0000	\$383.21	
14369	THE HOME DEPOT PRO	220623	10/29/2021	643699317	010-81500-0-00000-81000-43000-0-0000	\$30.55	
14369	THE HOME DEPOT PRO	220622	10/29/2021	643504814	010-81500-0-00000-81000-43000-0-0000	\$22.37	
14369	THE HOME DEPOT PRO	220689	11/12/2021	647921972	010-81500-0-00000-81000-43000-0-0000	\$282.90	
14369	THE HOME DEPOT PRO	220690	11/12/2021	647737709	010-81500-0-00000-81000-43000-0-0000	\$378.62	
12264	TIPTON AUTO PARTS	220745	11/24/2021	32507	010-81500-0-00000-81000-43000-0-0000	\$9.89	
12264	TIPTON AUTO PARTS	220744	11/24/2021	31635	010-81500-0-00000-81000-43000-0-0000	\$167.79	
5760	TIPTON COMMUNITY SERVICES DIST	220666	11/05/2021	10040002	010-00000-0-00000-81000-55000-0-0000	\$796.64	
14414	T-MOBILE USA INC.	220693	11/12/2021	970029235	010-32120-0-11100-10000-59000-0-0000	\$410.69	COVID/ESSER II
13463	TULARE COUNTY OFFICE OF EDUCAT	220627	10/29/2021	220473	010-07200-0-00000-31400-58000-0-0204	\$8,117.07	
13463	TULARE COUNTY OFFICE OF EDUCAT	220619	10/29/2021	220461	010-07200-0-00000-31400-58000-0-0205	\$2,458.00	
14469	TULARE COUNTY SAMLL SCHOOL	220628	10/29/2021	21/22 DUES	010-00000-0-00000-71000-53000-0-0000	\$150.00	
12324	TULE TRASH COMPANY	220695	11/12/2021	117884	010-00000-0-00000-81000-55000-0-0000	\$1,135.98	
14424	U.S. BANK EQUIPMENT FINANCE	220651	11/05/2021	456425669	010-00000-0-00000-72000-58000-0-0000	\$266.13	
14424	U.S. BANK EQUIPMENT FINANCE	220652	11/05/2021	456425669	010-00000-0-11100-10000-58000-0-0000	\$798.42	
13496	VALLEY PACIFIC PET. SERV., INC	220697	11/12/2021	21-479653	010-07230-0-00000-36000-43000-0-0000	\$1,322.54	
13496	VALLEY PACIFIC PET. SERV., INC	220696	11/12/2021	21-474716	010-07230-0-00000-36000-43000-0-0000	\$1,770.25	
13496	VALLEY PACIFIC PET. SERV., INC	220746	11/24/2021	21-484746	010-07230-0-00000-36000-43000-0-0000	\$1,121.62	
13496	VALLEY PACIFIC PET. SERV., INC	220773	12/03/2021	21-488252	010-07230-0-00000-36000-43000-0-0000	\$1,213.56	
12229	VALLEYPBS	220699	11/12/2021	7168	010-07230-0-00000-36000-58000-0-0000	\$250.00	
12229	VALLEYPBS	220698	11/12/2021	7168	010-07230-0-00000-36000-58000-0-0000	\$500.00	
13333	VERIZON WIRELESS	220667	11/05/2021	9891016763	010-00000-0-00000-81000-59000-0-0000	\$508.69	
13333	VERIZON WIRELESS	220774	12/03/2021	9893229070	010-00000-0-00000-81000-59000-0-0000	\$508.61	

**010-General Fund Total Expenditures:**

**\$305,516.64**

14101	B&B PEST CONTROL SERVICE	220681	11/12/2021	01-TIP-10-21	130-53100-0-00000-37000-58000-0-0000	\$40.00	
14452	COAST CITRUS DISTRIBUTORS	220633	11/05/2021	01090117	130-53100-0-00000-37000-47000-0-0000	\$591.50	
14452	COAST CITRUS DISTRIBUTORS	220632	11/05/2021	01088765	130-53100-0-00000-37000-47000-0-0000	\$405.50	
14452	COAST CITRUS DISTRIBUTORS	220631	11/05/2021	01088764	130-53100-0-00000-37000-47000-0-0000	\$261.50	
14452	COAST CITRUS DISTRIBUTORS	220708	11/24/2021	01090465	130-53100-0-00000-37000-47000-0-0000	\$5.50	
14452	COAST CITRUS DISTRIBUTORS	220707	11/24/2021	01090591	130-53100-0-00000-37000-47000-0-0000	\$108.00	
14452	COAST CITRUS DISTRIBUTORS	220760	12/03/2021	01092082	130-53100-0-00000-37000-47000-0-0000	\$71.00	
14452	COAST CITRUS DISTRIBUTORS	220762	12/03/2021	01091134	130-53100-0-00000-37000-47000-0-0000	\$46.50	
14452	COAST CITRUS DISTRIBUTORS	220761	12/03/2021	01091340	130-53100-0-00000-37000-47000-0-0000	\$200.00	
14468	DEPT LA	220620	10/29/2021	9036396530	130-53100-0-00000-81000-64000-0-0000	\$72.41	
12921	GOLD STAR FOODS INC.	220561	10/29/2021	4279451	130-53100-0-00000-37000-47000-0-0000	\$92.25	
12921	GOLD STAR FOODS INC.	220660	11/05/2021	4379520	130-53100-0-00000-37000-47000-0-0000	\$83.60	
12921	GOLD STAR FOODS INC.	220659	11/05/2021	4266713	130-53100-0-00000-37000-47000-0-0000	\$207.00	
12921	GOLD STAR FOODS INC.	220658	11/05/2021	4343615	130-53100-0-00000-37000-47000-0-0000	\$38.25	
12921	GOLD STAR FOODS INC.	220657	11/05/2021	4309414	130-53100-0-00000-37000-47000-0-0000	\$69.75	
12921	GOLD STAR FOODS INC.	220712	11/24/2021	4379035	130-53100-0-00000-37000-47000-0-0000	\$72.00	
12921	GOLD STAR FOODS INC.	220014	12/03/2021	1426355	130-53100-0-00000-37000-47000-0-0000	(\$4.50)	
12921	GOLD STAR FOODS INC.	220763	12/03/2021	4468870	130-53100-0-00000-37000-47000-0-0000	\$57.00	
12921	GOLD STAR FOODS INC.	220563	10/29/2021	4171735	130-53100-0-00000-37000-58000-0-0000	\$67.50	

12921	GOLD STAR FOODS INC.	220562	10/29/2021	4165809	130-53100-0-00000-37000-58000-0-0000	\$7.20
12921	GOLD STAR FOODS INC.	220656	11/05/2021	4374932	130-53100-0-00000-37000-58000-0-0000	\$74.70
12921	GOLD STAR FOODS INC.	220655	11/05/2021	4375455	130-53100-0-00000-37000-58000-0-0000	\$33.30
14159	HEARTLAND SCHOOL SOLUTIONS	220565	10/29/2021	HSSREC018675	130-53100-0-00000-37000-58000-0-0000	\$510.50
12836	OFFICE DEPOT, INC.	220594	10/29/2021	194350707001	130-53100-0-00000-37000-43000-0-0000	\$7.29
14287	P & R Paper Supply Company, In	220604	10/29/2021	11018533-00	130-53100-0-00000-37000-43000-0-0000	\$507.18
14287	P & R Paper Supply Company, In	220603	10/29/2021	11016437-00	130-53100-0-00000-37000-43000-0-0000	\$357.77
14287	P & R Paper Supply Company, In	220602	10/29/2021	11014759-00	130-53100-0-00000-37000-43000-0-0000	\$28.85
14287	P & R Paper Supply Company, In	220601	10/29/2021	11015718-00	130-53100-0-00000-37000-43000-0-0000	\$135.40
14287	P & R Paper Supply Company, In	220768	12/03/2021	11025937-00	130-53100-0-00000-37000-43000-0-0000	\$1,260.68
14287	P & R Paper Supply Company, In	220767	12/03/2021	11029748-00	130-53100-0-00000-37000-43000-0-0000	\$162.50
13191	PRODUCERS DAIRY FOODS	220600	10/29/2021	48085113881	130-53100-0-00000-37000-47000-0-0000	\$321.95
13191	PRODUCERS DAIRY FOODS	220598	10/29/2021	48085116920/330	130-53100-0-00000-37000-47000-0-0000	\$1,096.02
13191	PRODUCERS DAIRY FOODS	220599	10/29/2021	48085115491/4507	130-53100-0-00000-37000-47000-0-0000	\$1,396.76
13191	PRODUCERS DAIRY FOODS	220662	11/05/2021	48085118712/7947	130-53100-0-00000-37000-47000-0-0000	\$842.37
13191	PRODUCERS DAIRY FOODS	220686	11/12/2021	48085120097/19414	130-53100-0-00000-37000-47000-0-0000	\$1,108.81
13191	PRODUCERS DAIRY FOODS	220736	11/24/2021	48085122357	130-53100-0-00000-37000-47000-0-0000	\$895.54
13191	PRODUCERS DAIRY FOODS	220766	12/03/2021	48085125236	130-53100-0-00000-37000-47000-0-0000	\$691.83
13191	PRODUCERS DAIRY FOODS	220765	12/03/2021	48085121919/174	130-53100-0-00000-37000-47000-0-0000	\$1,411.72
13130	SYSCO FOOD SERVICES	220011	10/29/2021	284938896	130-53100-0-00000-37000-47000-0-0000	(\$8.10)
13130	SYSCO FOOD SERVICES	220614	10/29/2021	284949749	130-53100-0-00000-37000-47000-0-0000	\$2,929.30
13130	SYSCO FOOD SERVICES	220010	10/29/2021	284947644	130-53100-0-00000-37000-47000-0-0000	(\$39.88)
13130	SYSCO FOOD SERVICES	220615	10/29/2021	284941781	130-53100-0-00000-37000-47000-0-0000	\$367.24
13130	SYSCO FOOD SERVICES	220613	10/29/2021	284949750	130-53100-0-00000-37000-47000-0-0000	\$467.14
13130	SYSCO FOOD SERVICES	220685	11/12/2021	284959553	130-53100-0-00000-37000-47000-0-0000	\$515.28
13130	SYSCO FOOD SERVICES	220012	11/12/2021	284962133	130-53100-0-00000-37000-47000-0-0000	(\$242.88)
13130	SYSCO FOOD SERVICES	220684	11/12/2021	284959552	130-53100-0-00000-37000-47000-0-0000	\$737.72
13130	SYSCO FOOD SERVICES	220743	11/24/2021	284967343	130-53100-0-00000-37000-47000-0-0000	\$892.53
14369	THE HOME DEPOT PRO	220621	10/29/2021	643699309	130-53100-0-00000-81000-64000-0-0000	\$13,738.13
12324	TULE TRASH COMPANY	220694	11/12/2021	117883	130-53100-0-00000-81000-55000-0-0000	\$1,234.05

**130-Cafeteria Fund Total Expenditures: \$33,925.66**

13607	MANGINI ASSOCIATES, INC.	220643	11/05/2021	11936	351-78100-0-00000-85000-62000-0-0000	\$10,560.00
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**351-County Facilities Fund (Modernization): \$10,560.00**

**Total Payments \$350,002.30**

**6. FINANCE: Action items:**

**6.2 Budget Revisions**

**Budget Revision Report**

Control Number: 120853692

Fund:	0100	General Fund	Account Classification	Approved / Revised	Change Amount	Proposed Budget
<b>Revenues</b>						
<b>LCFF Sources</b>						
			010-00000-0-00000-00000-80110-0-0000	\$4,019,817.00	(\$3,426.00)	\$4,016,391.00
<b>Total:</b>				\$4,019,817.00	(\$3,426.00)	\$4,016,391.00
<b>Federal Revenues</b>						
			010-30100-1-00000-00000-82900-0-0000	\$0.00	\$164,650.61	\$164,650.61
			010-30100-2-00000-00000-82900-0-0000	\$273,298.00	\$3,638.00	\$276,936.00
			010-32120-0-00000-00000-82900-0-0000	\$0.00	\$425,697.92	\$425,697.92
			010-32160-0-00000-00000-82900-0-0000	\$0.00	\$62,256.00	\$62,256.00
			010-32170-0-00000-00000-82900-0-0000	\$0.00	\$14,286.00	\$14,286.00
			010-32180-0-00000-00000-82900-0-0000	\$0.00	\$40,580.00	\$40,580.00
			010-32190-0-00000-00000-82900-0-0000	\$0.00	\$69,954.00	\$69,954.00
			010-40350-1-00000-00000-82900-0-0000	\$0.00	\$26,665.90	\$26,665.90
			010-40350-2-00000-00000-82900-0-0000	\$34,204.00	(\$922.00)	\$33,282.00
			010-41270-1-00000-00000-82900-0-0000	\$0.00	\$6,391.00	\$6,391.00
			010-41270-2-00000-00000-82900-0-0000	\$18,576.00	\$2,060.00	\$20,636.00
			010-42010-1-00000-00000-82900-0-0000	\$0.00	\$2,426.95	\$2,426.95
			010-42010-2-00000-00000-82900-0-0000	\$3,874.00	(\$3,874.00)	\$0.00
			010-42030-2-00000-00000-82900-0-0000	\$37,752.00	\$3,081.00	\$40,833.00
<b>Total:</b>				\$367,704.00	\$816,891.38	\$1,184,595.38
<b>Other State Revenues</b>						
			010-11000-0-00000-00000-85600-0-0000	\$77,250.00	\$6,206.00	\$83,456.00
			010-26000-0-00000-00000-85900-0-0000	\$0.00	\$437,223.00	\$437,223.00
			010-62660-0-00000-00000-85900-0-0000	\$0.00	\$135,406.00	\$135,406.00
			010-63000-0-00000-00000-85600-0-0000	\$25,235.00	\$8,045.00	\$33,280.00
			010-74250-0-00000-00000-85900-0-0000	\$0.00	\$3,543.52	\$3,543.52
			010-74260-0-00000-00000-85900-0-0000	\$0.00	\$20,722.00	\$20,722.00
<b>Total:</b>				\$102,485.00	\$611,145.52	\$713,630.52
<b>Total Revenues</b>				\$4,490,006.00	\$1,424,610.90	\$5,914,616.90
<b>Expenditures</b>						

**Budget Revision Report**

Control Number: 120853692

Account Classification	Approved / Revised	Change Amount	Proposed Budget
<b>Certificated Salaries</b>			
010-14000-0-11100-10000-11000-0-0000	\$675,000.00	\$144,143.00	\$819,143.00
010-32120-0-00000-27000-19000-0-0000	\$0.00	\$570.00	\$570.00
010-32120-0-11100-10000-11000-0-0000	\$0.00	\$195,209.00	\$195,209.00
010-32120-0-11100-10000-11003-0-0000	\$0.00	\$178.00	\$178.00
010-32160-0-11100-10000-11000-0-0000	\$0.00	\$12,049.00	\$12,049.00
010-32160-0-11350-10000-11000-0-0000	\$0.00	\$7,144.00	\$7,144.00
010-32160-0-11350-27000-13000-0-0000	\$0.00	\$956.00	\$956.00
010-32170-0-11100-10000-11000-0-0000	\$0.00	\$2,765.00	\$2,765.00
010-32170-0-11350-10000-11000-0-0000	\$0.00	\$1,639.00	\$1,639.00
010-32170-0-11350-27000-13000-0-0000	\$0.00	\$219.00	\$219.00
010-32180-0-11100-10000-11000-0-0000	\$0.00	\$7,855.00	\$7,855.00
010-32180-0-11350-10000-11000-0-0000	\$0.00	\$4,657.00	\$4,657.00
010-32180-0-11350-27000-13000-0-0000	\$0.00	\$623.00	\$623.00
010-32190-0-11100-10000-11000-0-0000	\$0.00	\$13,540.00	\$13,540.00
010-32190-0-11350-10000-11000-0-0000	\$0.00	\$8,028.00	\$8,028.00
010-32190-0-11350-27000-13000-0-0000	\$0.00	\$1,075.00	\$1,075.00
010-74250-0-11100-10000-11000-0-0000	\$60,722.00	(\$36,210.00)	\$24,512.00
010-74250-0-11350-10000-11000-0-0000	\$36,000.00	(\$21,468.00)	\$14,532.00
010-74250-0-11350-27000-13000-0-0000	\$4,819.00	(\$2,874.00)	\$1,945.00
<b>Total:</b>	<b>\$776,541.00</b>	<b>\$340,098.00</b>	<b>\$1,116,639.00</b>
<b>Classified Salaries</b>			
010-32120-0-00000-27000-24000-0-0000	\$0.00	\$354.00	\$354.00
010-32120-0-00000-37000-22000-0-0000	\$0.00	\$477.00	\$477.00
010-32120-0-00000-37000-23000-0-0000	\$0.00	\$233.00	\$233.00
010-32120-0-00000-72000-23000-0-0000	\$0.00	\$381.00	\$381.00
010-32120-0-00000-72000-24000-0-0000	\$0.00	\$137.00	\$137.00
010-32120-0-00000-81000-22000-0-0000	\$0.00	\$1,199.00	\$1,199.00
010-32120-0-00000-81000-23000-0-0000	\$0.00	\$332.00	\$332.00
010-32120-0-11100-10000-21000-0-0000	\$0.00	\$1,867.00	\$1,867.00
010-32120-0-11100-10000-29000-0-0000	\$0.00	\$228.00	\$228.00
010-32120-0-11100-24203-22000-0-0000	\$0.00	\$195.00	\$195.00
010-32120-0-11100-24900-22000-0-0000	\$0.00	\$282.00	\$282.00
010-32120-0-11100-31300-22000-0-0000	\$0.00	\$76.00	\$76.00

**Budget Revision Report**

Control Number: 120853692

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-32160-0-11350-10000-21000-0-0000	\$0.00	\$1,693.00	\$1,693.00
010-32160-0-11350-27000-24000-0-0000	\$0.00	\$235.00	\$235.00
010-32170-0-11350-10000-21000-0-0000	\$0.00	\$388.00	\$388.00
010-32170-0-11350-27000-24000-0-0000	\$0.00	\$54.00	\$54.00
010-32180-0-11350-10000-21000-0-0000	\$0.00	\$1,103.00	\$1,103.00
010-32180-0-11350-27000-24000-0-0000	\$0.00	\$153.00	\$153.00
010-32190-0-11350-10000-21000-0-0000	\$0.00	\$1,902.00	\$1,902.00
010-32190-0-11350-27000-24000-0-0000	\$0.00	\$264.00	\$264.00
010-74250-0-11350-10000-21000-0-0000	\$8,530.00	(\$5,087.00)	\$3,443.00
010-74250-0-11350-27000-24000-0-0000	\$1,184.00	(\$706.00)	\$478.00
<b>Total:</b>	\$9,714.00	\$5,760.00	\$15,474.00

**Employee Benefits**

010-14000-0-11100-10000-31010-0-0000	\$114,300.00	\$13,162.00	\$127,462.00
010-14000-0-11100-10000-33013-0-0000	\$9,800.00	\$1,128.00	\$10,928.00
010-14000-0-11100-10000-34010-0-0000	\$135,000.00	\$15,545.00	\$150,545.00
010-14000-0-11100-10000-35010-0-0000	\$8,325.00	\$959.00	\$9,284.00
010-14000-0-11100-10000-36010-0-0000	\$24,000.00	\$2,764.00	\$26,764.00
010-14000-0-11100-10000-37010-0-0000	\$2,650.00	\$305.00	\$2,955.00
010-14000-0-11100-10000-37510-0-0000	\$1,331.00	\$153.00	\$1,484.00
010-32120-0-00000-27000-31010-0-0000	\$0.00	\$47.00	\$47.00
010-32120-0-00000-27000-33013-0-0000	\$0.00	\$8.00	\$8.00
010-32120-0-00000-27000-33022-0-0000	\$0.00	\$22.00	\$22.00
010-32120-0-00000-27000-33023-0-0000	\$0.00	\$5.00	\$5.00
010-32120-0-00000-27000-35010-0-0000	\$0.00	\$3.00	\$3.00
010-32120-0-00000-27000-35020-0-0000	\$0.00	\$2.00	\$2.00
010-32120-0-00000-27000-36010-0-0000	\$0.00	\$18.00	\$18.00
010-32120-0-00000-27000-36020-0-0000	\$0.00	\$11.00	\$11.00
010-32120-0-00000-27000-37010-0-0000	\$0.00	\$2.00	\$2.00
010-32120-0-00000-27000-37020-0-0000	\$0.00	\$1.00	\$1.00
010-32120-0-00000-37000-33022-0-0000	\$0.00	\$44.00	\$44.00
010-32120-0-00000-37000-33023-0-0000	\$0.00	\$10.00	\$10.00
010-32120-0-00000-37000-35020-0-0000	\$0.00	\$4.00	\$4.00
010-32120-0-00000-37000-36020-0-0000	\$0.00	\$22.00	\$22.00
010-32120-0-00000-37000-37020-0-0000	\$0.00	\$2.00	\$2.00

**Budget Revision Report**

Control Number: 120853692

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-32120-0-00000-72000-33022-0-0000	\$0.00	\$32.00	\$32.00
010-32120-0-00000-72000-33023-0-0000	\$0.00	\$7.00	\$7.00
010-32120-0-00000-72000-35020-0-0000	\$0.00	\$3.00	\$3.00
010-32120-0-00000-72000-36020-0-0000	\$0.00	\$16.00	\$16.00
010-32120-0-00000-72000-37020-0-0000	\$0.00	\$2.00	\$2.00
010-32120-0-00000-81000-33022-0-0000	\$0.00	\$95.00	\$95.00
010-32120-0-00000-81000-33023-0-0000	\$0.00	\$22.00	\$22.00
010-32120-0-00000-81000-35020-0-0000	\$0.00	\$8.00	\$8.00
010-32120-0-00000-81000-36020-0-0000	\$0.00	\$48.00	\$48.00
010-32120-0-00000-81000-37020-0-0000	\$0.00	\$5.00	\$5.00
010-32120-0-11100-10000-31010-0-0000	\$0.00	\$31,891.00	\$31,891.00
010-32120-0-11100-10000-33013-0-0000	\$0.00	\$2,816.00	\$2,816.00
010-32120-0-11100-10000-33022-0-0000	\$0.00	\$130.00	\$130.00
010-32120-0-11100-10000-33023-0-0000	\$0.00	\$31.00	\$31.00
010-32120-0-11100-10000-34010-0-0000	\$0.00	\$14,686.00	\$14,686.00
010-32120-0-11100-10000-35010-0-0000	\$0.00	\$972.00	\$972.00
010-32120-0-11100-10000-35020-0-0000	\$0.00	\$10.00	\$10.00
010-32120-0-11100-10000-36010-0-0000	\$0.00	\$6,102.00	\$6,102.00
010-32120-0-11100-10000-36020-0-0000	\$0.00	\$66.00	\$66.00
010-32120-0-11100-10000-37010-0-0000	\$0.00	\$611.00	\$611.00
010-32120-0-11100-10000-37020-0-0000	\$0.00	\$6.00	\$6.00
010-32120-0-11100-10000-37510-0-0000	\$0.00	\$937.00	\$937.00
010-32120-0-11100-24203-33022-0-0000	\$0.00	\$12.00	\$12.00
010-32120-0-11100-24203-33023-0-0000	\$0.00	\$3.00	\$3.00
010-32120-0-11100-24203-35020-0-0000	\$0.00	\$1.00	\$1.00
010-32120-0-11100-24203-36020-0-0000	\$0.00	\$6.00	\$6.00
010-32120-0-11100-24203-37020-0-0000	\$0.00	\$1.00	\$1.00
010-32120-0-11100-24900-33022-0-0000	\$0.00	\$17.00	\$17.00
010-32120-0-11100-24900-33023-0-0000	\$0.00	\$4.00	\$4.00
010-32120-0-11100-24900-35020-0-0000	\$0.00	\$1.00	\$1.00
010-32120-0-11100-24900-36020-0-0000	\$0.00	\$9.00	\$9.00
010-32120-0-11100-24900-37020-0-0000	\$0.00	\$1.00	\$1.00
010-32120-0-11100-31300-33022-0-0000	\$0.00	\$5.00	\$5.00
010-32120-0-11100-31300-33023-0-0000	\$0.00	\$1.00	\$1.00
010-32120-0-11100-31300-36020-0-0000	\$0.00	\$2.00	\$2.00



**Budget Revision Report**

Control Number: 120853692

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-32160-0-11100-10000-31010-0-0000	\$0.00	\$2,039.00	\$2,039.00
010-32160-0-11100-10000-33013-0-0000	\$0.00	\$175.00	\$175.00
010-32160-0-11100-10000-35010-0-0000	\$0.00	\$148.00	\$148.00
010-32160-0-11100-10000-36010-0-0000	\$0.00	\$424.00	\$424.00
010-32160-0-11100-10000-37010-0-0000	\$0.00	\$47.00	\$47.00
010-32160-0-11350-10000-31010-0-0000	\$0.00	\$1,209.00	\$1,209.00
010-32160-0-11350-10000-32020-0-0000	\$0.00	\$388.00	\$388.00
010-32160-0-11350-10000-33013-0-0000	\$0.00	\$104.00	\$104.00
010-32160-0-11350-10000-33022-0-0000	\$0.00	\$105.00	\$105.00
010-32160-0-11350-10000-33023-0-0000	\$0.00	\$25.00	\$25.00
010-32160-0-11350-10000-35010-0-0000	\$0.00	\$88.00	\$88.00
010-32160-0-11350-10000-35020-0-0000	\$0.00	\$21.00	\$21.00
010-32160-0-11350-10000-36010-0-0000	\$0.00	\$252.00	\$252.00
010-32160-0-11350-10000-36020-0-0000	\$0.00	\$60.00	\$60.00
010-32160-0-11350-10000-37010-0-0000	\$0.00	\$28.00	\$28.00
010-32160-0-11350-10000-37020-0-0000	\$0.00	\$7.00	\$7.00
010-32160-0-11350-27000-31010-0-0000	\$0.00	\$162.00	\$162.00
010-32160-0-11350-27000-32020-0-0000	\$0.00	\$54.00	\$54.00
010-32160-0-11350-27000-33013-0-0000	\$0.00	\$14.00	\$14.00
010-32160-0-11350-27000-33022-0-0000	\$0.00	\$15.00	\$15.00
010-32160-0-11350-27000-33023-0-0000	\$0.00	\$4.00	\$4.00
010-32160-0-11350-27000-35010-0-0000	\$0.00	\$12.00	\$12.00
010-32160-0-11350-27000-35020-0-0000	\$0.00	\$3.00	\$3.00
010-32160-0-11350-27000-36010-0-0000	\$0.00	\$34.00	\$34.00
010-32160-0-11350-27000-36020-0-0000	\$0.00	\$8.00	\$8.00
010-32160-0-11350-27000-37010-0-0000	\$0.00	\$4.00	\$4.00
010-32160-0-11350-27000-37020-0-0000	\$0.00	\$1.00	\$1.00
010-32170-0-11100-10000-31010-0-0000	\$0.00	\$468.00	\$468.00
010-32170-0-11100-10000-33013-0-0000	\$0.00	\$40.00	\$40.00
010-32170-0-11100-10000-35010-0-0000	\$0.00	\$34.00	\$34.00
010-32170-0-11100-10000-36010-0-0000	\$0.00	\$97.00	\$97.00
010-32170-0-11100-10000-37010-0-0000	\$0.00	\$11.00	\$11.00
010-32170-0-11350-10000-31010-0-0000	\$0.00	\$277.00	\$277.00
010-32170-0-11350-10000-32020-0-0000	\$0.00	\$89.00	\$89.00
010-32170-0-11350-10000-33013-0-0000	\$0.00	\$24.00	\$24.00

**Budget Revision Report**

BGR030  
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12/8/2021  
 2:54:56PM

Control Number: 120853692

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-32170-0-11350-10000-33022-0-0000	\$0.00	\$24.00	\$24.00
010-32170-0-11350-10000-33023-0-0000	\$0.00	\$6.00	\$6.00
010-32170-0-11350-10000-35010-0-0000	\$0.00	\$20.00	\$20.00
010-32170-0-11350-10000-35020-0-0000	\$0.00	\$5.00	\$5.00
010-32170-0-11350-10000-36010-0-0000	\$0.00	\$58.00	\$58.00
010-32170-0-11350-10000-36020-0-0000	\$0.00	\$14.00	\$14.00
010-32170-0-11350-10000-37010-0-0000	\$0.00	\$6.00	\$6.00
010-32170-0-11350-10000-37020-0-0000	\$0.00	\$2.00	\$2.00
010-32170-0-11350-27000-31010-0-0000	\$0.00	\$37.00	\$37.00
010-32170-0-11350-27000-32020-0-0000	\$0.00	\$12.00	\$12.00
010-32170-0-11350-27000-33013-0-0000	\$0.00	\$3.00	\$3.00
010-32170-0-11350-27000-33022-0-0000	\$0.00	\$3.00	\$3.00
010-32170-0-11350-27000-33023-0-0000	\$0.00	\$1.00	\$1.00
010-32170-0-11350-27000-35010-0-0000	\$0.00	\$3.00	\$3.00
010-32170-0-11350-27000-35020-0-0000	\$0.00	\$1.00	\$1.00
010-32170-0-11350-27000-36010-0-0000	\$0.00	\$8.00	\$8.00
010-32170-0-11350-27000-36020-0-0000	\$0.00	\$2.00	\$2.00
010-32180-0-11100-10000-31010-0-0000	\$0.00	\$1.00	\$1.00
010-32180-0-11100-10000-31010-0-0000	\$0.00	\$1,329.00	\$1,329.00
010-32180-0-11100-10000-33013-0-0000	\$0.00	\$114.00	\$114.00
010-32180-0-11100-10000-35010-0-0000	\$0.00	\$97.00	\$97.00
010-32180-0-11100-10000-36010-0-0000	\$0.00	\$277.00	\$277.00
010-32180-0-11100-10000-37010-0-0000	\$0.00	\$31.00	\$31.00
010-32180-0-11350-10000-31010-0-0000	\$0.00	\$788.00	\$788.00
010-32180-0-11350-10000-32020-0-0000	\$0.00	\$253.00	\$253.00
010-32180-0-11350-10000-33013-0-0000	\$0.00	\$68.00	\$68.00
010-32180-0-11350-10000-33022-0-0000	\$0.00	\$68.00	\$68.00
010-32180-0-11350-10000-33023-0-0000	\$0.00	\$16.00	\$16.00
010-32180-0-11350-10000-35010-0-0000	\$0.00	\$57.00	\$57.00
010-32180-0-11350-10000-35020-0-0000	\$0.00	\$14.00	\$14.00
010-32180-0-11350-10000-36010-0-0000	\$0.00	\$164.00	\$164.00
010-32180-0-11350-10000-36020-0-0000	\$0.00	\$39.00	\$39.00
010-32180-0-11350-10000-37010-0-0000	\$0.00	\$18.00	\$18.00
010-32180-0-11350-10000-37020-0-0000	\$0.00	\$4.00	\$4.00
010-32180-0-11350-27000-31010-0-0000	\$0.00	\$106.00	\$106.00

Budget Revision Report

Control Number: 120853692

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-32180-0-11350-27000-32020-0-0000	\$0.00	\$35.00	\$35.00
010-32180-0-11350-27000-33013-0-0000	\$0.00	\$9.00	\$9.00
010-32180-0-11350-27000-33022-0-0000	\$0.00	\$10.00	\$10.00
010-32180-0-11350-27000-33023-0-0000	\$0.00	\$2.00	\$2.00
010-32180-0-11350-27000-35010-0-0000	\$0.00	\$8.00	\$8.00
010-32180-0-11350-27000-35020-0-0000	\$0.00	\$2.00	\$2.00
010-32180-0-11350-27000-36010-0-0000	\$0.00	\$22.00	\$22.00
010-32180-0-11350-27000-36020-0-0000	\$0.00	\$5.00	\$5.00
010-32180-0-11350-27000-37010-0-0000	\$0.00	\$2.00	\$2.00
010-32180-0-11350-27000-37020-0-0000	\$0.00	\$1.00	\$1.00
010-32190-0-11100-10000-31010-0-0000	\$0.00	\$2,291.00	\$2,291.00
010-32190-0-11100-10000-33013-0-0000	\$0.00	\$196.00	\$196.00
010-32190-0-11100-10000-35010-0-0000	\$0.00	\$167.00	\$167.00
010-32190-0-11100-10000-36010-0-0000	\$0.00	\$477.00	\$477.00
010-32190-0-11100-10000-37010-0-0000	\$0.00	\$53.00	\$53.00
010-32190-0-11350-10000-31010-0-0000	\$0.00	\$1,358.00	\$1,358.00
010-32190-0-11350-10000-32020-0-0000	\$0.00	\$436.00	\$436.00
010-32190-0-11350-10000-33013-0-0000	\$0.00	\$116.00	\$116.00
010-32190-0-11350-10000-33022-0-0000	\$0.00	\$118.00	\$118.00
010-32190-0-11350-10000-33023-0-0000	\$0.00	\$28.00	\$28.00
010-32190-0-11350-10000-35010-0-0000	\$0.00	\$99.00	\$99.00
010-32190-0-11350-10000-35020-0-0000	\$0.00	\$23.00	\$23.00
010-32190-0-11350-10000-36010-0-0000	\$0.00	\$283.00	\$283.00
010-32190-0-11350-10000-36020-0-0000	\$0.00	\$67.00	\$67.00
010-32190-0-11350-10000-37010-0-0000	\$0.00	\$31.00	\$31.00
010-32190-0-11350-10000-37020-0-0000	\$0.00	\$8.00	\$8.00
010-32190-0-11350-27000-31010-0-0000	\$0.00	\$182.00	\$182.00
010-32190-0-11350-27000-32020-0-0000	\$0.00	\$60.00	\$60.00
010-32190-0-11350-27000-33013-0-0000	\$0.00	\$16.00	\$16.00
010-32190-0-11350-27000-33022-0-0000	\$0.00	\$17.00	\$17.00
010-32190-0-11350-27000-33023-0-0000	\$0.00	\$4.00	\$4.00
010-32190-0-11350-27000-35010-0-0000	\$0.00	\$13.00	\$13.00
010-32190-0-11350-27000-35020-0-0000	\$0.00	\$3.00	\$3.00
010-32190-0-11350-27000-36010-0-0000	\$0.00	\$38.00	\$38.00
010-32190-0-11350-27000-36020-0-0000	\$0.00	\$9.00	\$9.00

Budget Revision Report

Control Number: 120853692

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-32190-0-11350-27000-37010-0-0000	\$0.00	\$4.00	\$4.00
010-32190-0-11350-27000-37020-0-0000	\$0.00	\$1.00	\$1.00
010-74250-0-11100-10000-31010-0-0000	\$10,275.00	(\$6,127.00)	\$4,148.00
010-74250-0-11100-10000-33013-0-0000	\$881.00	(\$525.00)	\$356.00
010-74250-0-11100-10000-35010-0-0000	\$747.00	(\$445.00)	\$302.00
010-74250-0-11100-10000-36010-0-0000	\$2,138.00	(\$1,275.00)	\$863.00
010-74250-0-11100-10000-37010-0-0000	\$237.00	(\$141.00)	\$96.00
010-74250-0-11350-10000-31010-0-0000	\$6,092.00	(\$3,633.00)	\$2,459.00
010-74250-0-11350-10000-32020-0-0000	\$1,955.00	(\$1,166.00)	\$789.00
010-74250-0-11350-10000-33022-0-0000	\$522.00	(\$311.00)	\$211.00
010-74250-0-11350-10000-33023-0-0000	\$529.00	(\$315.00)	\$214.00
010-74250-0-11350-10000-33023-0-0000	\$124.00	(\$74.00)	\$50.00
010-74250-0-11350-10000-35010-0-0000	\$443.00	(\$264.00)	\$179.00
010-74250-0-11350-10000-35020-0-0000	\$105.00	(\$63.00)	\$42.00
010-74250-0-11350-10000-36010-0-0000	\$1,268.00	(\$756.00)	\$512.00
010-74250-0-11350-10000-36020-0-0000	\$301.00	(\$179.00)	\$122.00
010-74250-0-11350-10000-37010-0-0000	\$141.00	(\$84.00)	\$57.00
010-74250-0-11350-10000-37020-0-0000	\$34.00	(\$20.00)	\$14.00
010-74250-0-11350-27000-31010-0-0000	\$816.00	(\$487.00)	\$329.00
010-74250-0-11350-27000-32020-0-0000	\$271.00	(\$162.00)	\$109.00
010-74250-0-11350-27000-33013-0-0000	\$70.00	(\$42.00)	\$28.00
010-74250-0-11350-27000-33022-0-0000	\$74.00	(\$44.00)	\$30.00
010-74250-0-11350-27000-33023-0-0000	\$18.00	(\$11.00)	\$7.00
010-74250-0-11350-27000-35010-0-0000	\$60.00	(\$36.00)	\$24.00
010-74250-0-11350-27000-35020-0-0000	\$15.00	(\$9.00)	\$6.00
010-74250-0-11350-27000-36010-0-0000	\$170.00	(\$101.00)	\$69.00
010-74250-0-11350-27000-36020-0-0000	\$42.00	(\$25.00)	\$17.00
010-74250-0-11350-27000-37010-0-0000	\$19.00	(\$11.00)	\$8.00
010-74250-0-11350-27000-37020-0-0000	\$5.00	(\$3.00)	\$2.00
<b>Total:</b>	<b>\$322,758.00</b>	<b>\$92,761.00</b>	<b>\$415,539.00</b>

Books and Supplies

010-00000-0-11100-10000-43000-0-0000	\$5,000.00	\$2,000.00	\$7,000.00
010-00000-0-11100-10000-44000-0-0000	\$5,000.00	(\$2,000.00)	\$3,000.00
010-00000-0-11100-31300-43000-0-0000	\$0.00	\$500.00	\$500.00

**Budget Revision Report**

Control Number: 120853692

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-30100-1-11100-10000-43000-0-0000	\$0.00	\$159,808.41	\$159,808.41
010-30100-2-11100-10000-43000-0-0000	\$20,000.00	\$1,167.61	\$21,167.61
010-32120-0-11100-10000-43000-0-0000	\$200,000.00	(\$199,000.00)	\$1,000.00
010-32160-0-11100-10000-42000-0-0000	\$0.00	\$4,244.00	\$4,244.00
010-32160-0-11100-10000-43000-0-0000	\$0.00	\$5,541.00	\$5,541.00
010-32160-0-11100-10000-44000-0-0000	\$0.00	\$7,937.00	\$7,937.00
010-32160-0-11350-10000-43000-0-0000	\$0.00	\$159.00	\$159.00
010-32170-0-11100-10000-42000-0-0000	\$0.00	\$974.00	\$974.00
010-32170-0-11100-10000-43000-0-0000	\$0.00	\$1,272.00	\$1,272.00
010-32170-0-11100-10000-44000-0-0000	\$0.00	\$1,822.00	\$1,822.00
010-32170-0-11350-10000-43000-0-0000	\$0.00	\$36.00	\$36.00
010-32180-0-11100-10000-42000-0-0000	\$0.00	\$2,766.00	\$2,766.00
010-32180-0-11100-10000-43000-0-0000	\$0.00	\$3,612.00	\$3,612.00
010-32180-0-11100-10000-44000-0-0000	\$0.00	\$5,174.00	\$5,174.00
010-32180-0-11350-10000-43000-0-0000	\$0.00	\$103.00	\$103.00
010-32190-0-11100-10000-42000-0-0000	\$0.00	\$4,769.00	\$4,769.00
010-32190-0-11100-10000-43000-0-0000	\$0.00	\$6,226.00	\$6,226.00
010-32190-0-11100-10000-44000-0-0000	\$0.00	\$8,920.00	\$8,920.00
010-32190-0-11350-10000-43000-0-0000	\$0.00	\$178.00	\$178.00
010-40350-1-11100-10000-43000-0-0000	\$0.00	\$26,143.03	\$26,143.03
010-41270-1-11100-10000-43000-0-0000	\$0.00	\$6,203.04	\$6,203.04
010-41270-2-11100-10000-43000-0-0000	\$10,000.00	\$2,060.00	\$12,060.00
010-42010-1-11100-10000-43000-0-0000	\$0.00	\$2,379.36	\$2,379.36
010-42010-2-11100-10000-43000-0-0000	\$2,294.00	(\$2,294.00)	\$0.00
010-74250-0-11100-10000-44000-0-0000	\$40,000.00	(\$23,853.00)	\$16,147.00
010-74250-0-11350-10000-43000-0-0000	\$800.00	(\$477.00)	\$323.00
<b>Total:</b>	\$283,094.00	\$26,370.45	\$309,464.45
<b>Services, Other Operating Expenses</b>			
010-00000-0-00000-71000-52000-0-0000	\$2,000.00	(\$500.00)	\$1,500.00
010-00000-0-00000-72000-58000-0-0000	\$35,000.00	(\$3,000.00)	\$32,000.00
010-32120-0-11100-10000-58000-0-0000	\$200,000.00	(\$180,000.00)	\$20,000.00
010-32160-0-11100-10000-58000-0-0000	\$0.00	\$16,867.00	\$16,867.00
010-32170-0-11100-10000-58000-0-0000	\$0.00	\$3,871.00	\$3,871.00
010-32180-0-11100-10000-58000-0-0000	\$0.00	\$10,995.00	\$10,995.00

**Budget Revision Report**

Control Number: 120853692

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-32190-0-11100-10000-58000-0-0000	\$0.00	\$18,954.00	\$18,954.00
010-40350-2-11100-24900-58000-0-0000	\$4,000.00	(\$819.42)	\$3,180.58
010-42010-2-11100-10000-58000-0-0000	\$1,500.00	(\$1,500.00)	\$0.00
010-74250-0-11100-10000-58000-0-0000	\$90,000.00	(\$55,687.00)	\$34,313.00
010-81500-0-00000-81000-58000-0-0000	\$15,000.00	\$7,550.00	\$22,550.00

**Total:** \$347,500.00 (\$183,269.42) \$164,230.58

**Direct Support/Indirect Costs**

010-00000-0-00000-72100-73100-0-0000	(\$17,019.00)	(\$7,104.43)	(\$24,123.43)
010-30100-1-00000-72100-73100-0-0000	\$0.00	\$4,842.20	\$4,842.20
010-30100-2-00000-72100-73100-0-0000	\$5,674.00	\$2,470.39	\$8,144.39
010-40350-1-00000-72100-73100-0-0000	\$0.00	\$522.87	\$522.87
010-40350-2-00000-72100-73100-0-0000	\$710.00	(\$102.58)	\$607.42
010-41270-1-00000-72100-73100-0-0000	\$0.00	\$187.96	\$187.96
010-42010-1-00000-72100-73100-0-0000	\$0.00	\$47.59	\$47.59
010-42010-2-00000-72100-73100-0-0000	\$80.00	(\$80.00)	\$0.00
010-42030-2-00000-72100-73100-0-0000	\$784.00	(\$784.00)	\$0.00

**Total:** (\$9,771.00) \$0.00 (\$9,771.00)

**Total Expenditures**

\$1,729,836.00 \$281,740.03 \$2,011,576.03

**Other Financing Sources/Uses**

**Contributions**

010-00000-0-00000-00000-89800-0-0000	(\$2,585,992.00)	(\$266,610.00)	(\$2,852,602.00)
010-07215-0-00000-00000-89800-0-0000	\$0.00	\$270,475.00	\$270,475.00
010-42030-2-00000-00000-89800-0-0000	\$13,647.00	(\$3,865.00)	\$9,782.00

**Total:** (\$2,572,345.00) \$0.00 (\$2,572,345.00)

**Budgeted Unappropriated Fund Balance before this adjustment:** \$3,870,995.57

**Total Adjustment to Unappropriated Fund Balance:** \$1,142,870.87

**Budgeted Unappropriated Fund Balance after this adjustment:** \$5,013,866.44

53 Tipton Elementary School District  
 Fiscal Year: 2022  
 Bdg Revision Final

**Budget Revision Report**

BGR030  
 Justineall

12/8/2021  
 2:54:56PM

Control Number: 120853692

Account Classification	Approved / Revised	Change Amount	Proposed Budget
Fund: 1300 Cafeteria Special Revenue Fund			
Expenditures			
Books and Supplies			
130-53100-0-00000-37000-44000-0-0000	\$5,000.00	\$20,000.00	\$25,000.00
130-53100-0-00000-37000-47000-0-0000	\$140,000.00	\$20,000.00	\$160,000.00
<b>Total:</b>	\$145,000.00	\$40,000.00	\$185,000.00
Capital Outlay			
130-53100-0-00000-81000-64000-0-0000	\$0.00	\$14,000.00	\$14,000.00
<b>Total:</b>	\$0.00	\$14,000.00	\$14,000.00
<b>Total Expenditures</b>	\$145,000.00	\$54,000.00	\$199,000.00
<b>Budgeted Unappropriated Fund Balance before this adjustment:</b>		<b>\$459,085.67</b>	
<b>Total Adjustment to Unappropriated Fund Balance:</b>		<b>(\$54,000.00)</b>	
<b>Budgeted Unappropriated Fund Balance after this adjustment:</b>		<b>\$405,085.67</b>	

53 Tipton Elementary School District  
 Fiscal Year: 2022  
 Bdg Revision Final

**Budget Revision Report**

BGR030  
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 12/8/2021  
 2:54:56PM

Control Number: 120853692

Account Classification	Approved / Revised	Change Amount	Proposed Budget
Fund: 3510 County School Facilities Fund - Modernization			
Expenditures			
Capital Outlay			
351-78100-0-00000-85000-62000-0-0000	\$0.00	\$108,281.00	\$108,281.00
<b>Total:</b>	\$0.00	\$108,281.00	\$108,281.00
<b>Total Expenditures</b>	\$0.00	\$108,281.00	\$108,281.00
<b>Budgeted Unappropriated Fund Balance before this adjustment:</b>		<b>\$260,339.12</b>	
<b>Total Adjustment to Unappropriated Fund Balance:</b>		<b>(\$108,281.00)</b>	
<b>Budgeted Unappropriated Fund Balance after this adjustment:</b>		<b>\$152,058.12</b>	



53 Tipton Elementary School District  
Fiscal Year: 2022  
Bdg Revision Final

## Budget Revision Report

BGR030  
Justineall

12/8/2021  
2:54:56PM

Control Number: 120853692

Account Classification

Approved / Revised

Change Amount

Proposed Budget

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

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

(County Office Use Only)  
Updated at County Office on \_\_\_\_/\_\_\_\_/\_\_\_\_ by \_\_\_\_\_



## **6. FINANCE: Action items:**

### **6.3 First Interim Report**



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

## 2021-2022 First Interim

Board Meeting December 14<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: \_\_\_\_\_  
District Superintendent or Designee

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

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: \_\_\_\_\_

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: 559-732-4213

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 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2020-21) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2021-22 Original Budget	2021-22 Board Approved Operating Budget	2021-22 Actuals to Date	2021-22 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund	G	G	G	G
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**

**SUMMARY ALL  
SACS FUND RESOURCE**



**First Interim Period Report  
2021-2022**

**Tipton Elementary School District**

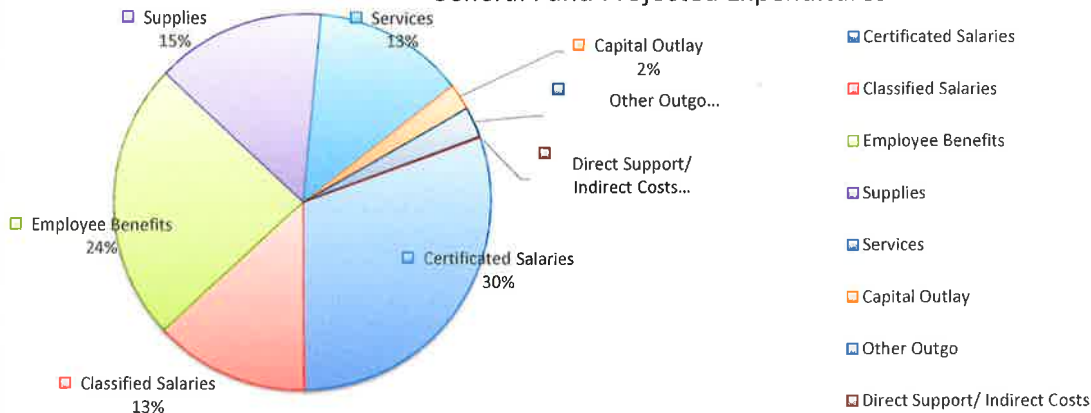




Tipton Elementary School District  
2021-2022 First Interim  
**Revenues, Expenditures and Changes in Fund Balance**

	<i>GENERAL FUND</i>	<i>FUND 010</i>	
<b>Beginning Balance</b>	<b>Unrestricted</b> \$4,028,985.18	<b>Restricted</b> \$526,067.39	<b>Combined</b> \$4,555,052.57
<i>Revenues</i>			
LCFF	\$6,629,114.00	\$0.00	\$6,629,114.00
Federal Revenue	\$0.00	\$1,184,595.38	\$1,184,595.38
State Revenue	\$104,052.00	\$1,273,953.52	\$1,378,005.52
Local/Other Revenue	\$88,000.00	\$120,865.00	\$208,865.00
<b>Total Revenue</b>	<b>\$6,821,166.00</b>	<b>\$2,579,413.90</b>	<b>\$9,400,579.90</b>
<i>Expenditures</i>			
Certificated Salaries	\$2,544,364.00	\$455,954.00	\$3,000,318.00
Classified Salaries	\$659,575.00	\$511,617.00	\$1,171,192.00
Employee Benefits	\$1,562,510.00	\$680,610.00	\$2,243,120.00
Supplies	\$394,884.60	\$591,108.45	\$985,993.05
Services	\$752,787.40	\$400,205.58	\$1,152,992.98
Capital Outlay	\$68,000.00	\$47,669.92	\$115,669.92
Other Outgo	\$12,440.00	\$177,584.00	\$190,024.00
Direct Support/ Indirect Costs	(\$33,699.43)	\$24,123.43	(\$9,576.00)
<b>Total Expenditures</b>	<b>\$5,980,861.57</b>	<b>\$2,888,872.38</b>	<b>\$8,849,733.95</b>
<i>Other Financing Sources/ Uses</i>			
Other sources In	\$0.00		\$0.00
Interfund Transfer Out	\$0.00		\$0.00
Contributions	(\$750,451.00)	\$750,451.00	\$0.00
<b>Total, Other Financing Sources/Uses</b>	<b>(\$750,451.00)</b>	<b>\$750,451.00</b>	<b>\$0.00</b>
<b>Net Increase/Decrease</b>	<b>\$109,853.43</b>	<b>\$440,992.52</b>	<b>\$550,845.95</b>
<b>Ending fund Balance</b>	<b>\$4,138,838.61</b>	<b>\$967,059.91</b>	<b>\$5,105,898.52</b>

**General Fund Projected Expenditures**





Tipton Elementary School District  
2021-2022 First Interim  
Revenues, Expenditures and Changes in Fund Balance

<i>Student Activity Special Revenue</i>		<i>FUND 08</i>
<b>Beginning Balance</b>		<b>\$43,083.96</b>
<i>Revenues</i>		
	Revenue	\$0.00
	Federal Revenue	\$0.00
	State Revenue	\$0.00
	Local Revenue	\$0.00
<b>Total Revenue</b>		<b>\$0.00</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 C	\$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>\$0.00</b>
<b>Ending fund Balance</b>		<b>\$43,083.96</b>



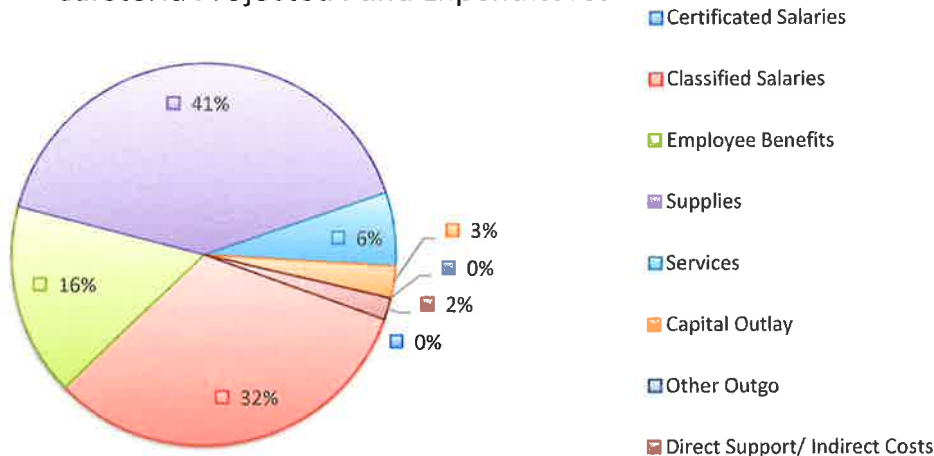
Tipton Elementary School District  
2021-2022 First Interim  
**Revenues, Expenditures and Changes in Fund Balance**

**CAFETERIA FUND**

**FUND 130**

<b>Beginning Balance</b>		<b>\$478,379.67</b>
<i>Revenues</i>		
	Revenue	\$0.00
	Federal Revenue	\$395,000.00
	State Revenue	\$35,000.00
	Local Revenue	\$12,000.00
<b>Total Revenue</b>		<b>\$442,000.00</b>
<i>Expenditures</i>		
	Certificated Salaries	\$0.00
	Classified Salaries	\$166,000.00
	Employee Benefits	\$83,718.00
	Supplies	\$210,000.00
	Services	\$32,000.00
	Capital Outlay	\$14,000.00
	Other Outgo	\$0.00
	Direct Support/ Indirect C	\$9,576.00
<b>Total Expenditures</b>		<b>\$515,294.00</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>(\$73,294.00)</b>
<b>Ending fund Balance</b>		<b>\$405,085.67</b>

**Cafeteria Projected Fund Expenditures**





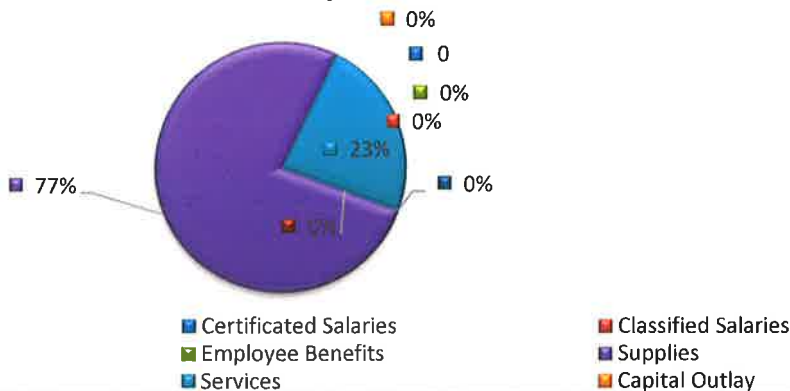
Tipton Elementary School District  
2021-2022 First Interim  
**Revenues, Expenditures and Changes in Fund Balance**

***DEFERRED MAINTENANCE***

***FUND 140***

Beginning Balance		\$45,713.07
<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	\$2,600.00	
Capital Outlay	\$0.00	
Other Outgo	\$0.00	
Direct Support/ Indirect Co	\$0.00	
<b>Total Expenditures</b>		<b>\$11,100.00</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>\$0.00</b>
<b>Ending fund Balance</b>		<b>\$45,713.07</b>

**Deferred Maintenance Projected Fund  
Expenditures**





Tipton Elementary School District  
2021-2022 First Interim  
Revenues, Expenditures and Changes in Fund Balance

FUND 211

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*Non-Treasury COP/Trustee Building Fund*

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Beginning Balance		\$590.56
<i>Revenues</i>		
Revenue Limit	\$0.00	
Federal Revenue	\$0.00	
State Revenue	\$0.00	
Local Revenue/INTERES	\$10.00	
<b>Total Revenue</b>		<b>\$10.00</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 C	\$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>\$10.00</b>
<b>Ending fund Balance</b>		<b>\$600.56</b>

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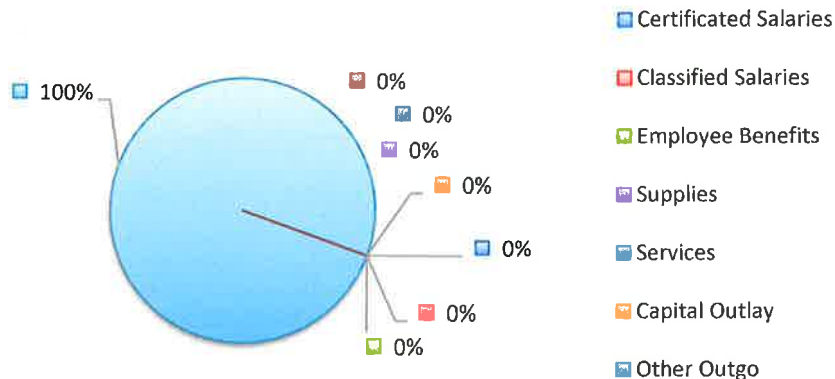
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Tipton Elementary School District  
2021-2022 First Interim  
**Revenues, Expenditures and Changes in Fund Balance**

<i>Developer Fees</i>	<i>FUND 251</i>
<b>Beginning Balance</b>	<b>\$32,106.17</b>
<i>Revenues</i>	
Revenue Limit	\$0.00
Federal Revenue	\$0.00
State Revenue	\$0.00
Local Revenue	\$23,200.00
<b>Total Revenue</b>	<b>\$23,200.00</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 C	\$0.00
<b>Total Expenditures</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>Net Increase/Decrease</b>	<b>\$18,200.00</b>
<b>Ending fund Balance</b>	<b>\$50,306.17</b>

### Developer Fee Expenditures





Tipton Elementary School District  
2021-2022 First Interim  
Revenues, Expenditures and Changes in Fund Balance

FUND 35

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*County School Facilities-Modernization Fund*

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Beginning Balance \$254,850.17

*Revenues*

Revenue Limit	\$0.00
Federal Revenue	\$0.00
State Revenue	\$0.00
Local Revenue	\$5,505.00

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Total Revenue \$5,505.00

*Expenditures*

Certificated Salaries	\$0.00
Classified Salaries	\$0.00
Employee Benefits	\$0.00
Supplies	\$0.00
Services	\$0.00
Capital Outlay	\$108,281.00
Other Outgo	\$0.00
Direct Support/ Indirect Costs	\$0.00

---

Total Expenditures \$108,281.00

*Other Financing Sources/ Uses*

Other sources In	\$0.00
Interfund Transfer Out	\$0.00
Contributions	\$0.00

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Total, Other Financing Sources/Uses \$0.00

Net Increase/Decrease (\$102,776.00)

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Ending fund Balance \$152,074.17

7/2020 - Received State Modernization Funds for the Architect process, to begin our modernization



Tipton Elementary School District  
2021-2022 First Interim  
Revenues, Expenditures and Changes in Fund Balance

FUND 510

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*Bond Interest and Redemption Fund*

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Beginning Balance \$415,759.81

*Revenues*

Revenue Limit	\$0.00
Federal Revenue	\$0.00
State Revenue	\$0.00
Local Revenue	\$100,650.00

---

**Total Revenue \$100,650.00**

*Expenditures*

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 C	\$0.00

---

**Total Expenditures \$100,650.00**

*Other Financing Sources/ Uses*

Other sources In	\$0.00
Interfund Transfer Out	\$0.00
Contributions	\$0.00

---

**Total, Other Financing Sources/Uses \$0.00**

**Net Increase/Decrease \$0.00**

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**Ending fund Balance \$415,759.81**

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The activity for this Fund is handled at the Tulare Treasures' Office.





**Tipton Elementary School District**

**2021-2022**

**First Interim**

Financials as of October 31, 2021

December 14<sup>th</sup>, 2021

**MYP**

**(Multi Year Projections)**

**Unrestricted/Restricted  
Combined Restricted/Unrestricted**

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	6,629,114.00	0.65%	6,672,127.00	1.80%	6,792,326.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	104,052.00	-0.84%	103,181.00	-0.63%	102,528.00
4. Other Local Revenues	8600-8799	88,000.00	0.00%	88,000.00	0.00%	88,000.00
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	(750,451.00)	4.28%	(782,581.00)	2.59%	(802,856.00)
6. Total (Sum lines A1 thru A5c)		6,070,715.00	0.16%	6,080,727.00	1.63%	6,179,998.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				2,544,364.00		2,595,251.00
b. Step & Column Adjustment				50,887.00		51,905.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,544,364.00	2.00%	2,595,251.00	2.00%	2,647,156.00
2. Classified Salaries						
a. Base Salaries				659,575.00		672,767.00
b. Step & Column Adjustment				13,192.00		13,455.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	659,575.00	2.00%	672,767.00	2.00%	686,222.00
3. Employee Benefits	3000-3999	1,562,510.00	5.62%	1,650,347.00	2.88%	1,697,919.00
4. Books and Supplies	4000-4999	394,884.60	2.65%	405,348.00	2.36%	414,915.00
5. Services and Other Operating Expenditures	5000-5999	752,787.40	2.65%	772,736.00	2.36%	790,973.00
6. Capital Outlay	6000-6999	68,000.00	0.00%	68,000.00	0.00%	68,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	12,440.00	0.00%	12,440.00	0.00%	12,440.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(33,699.43)	-41.68%	(19,655.00)	0.00%	(19,655.00)
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)		5,960,861.57	3.29%	6,157,234.00	2.29%	6,297,970.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		109,853.43		(76,507.00)		(117,972.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,028,985.18		4,138,838.61		4,062,331.61
2. Ending Fund Balance (Sum lines C and D1)		4,138,838.61		4,062,331.61		3,944,359.61
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	270,475.00		540,950.00		811,425.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	3,865,863.61		3,518,881.61		3,130,434.61
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)						
		4,138,838.61		4,062,331.61		3,944,359.61

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	3,865,863.61		3,518,881.61		3,130,434.61
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>		3,865,863.61		3,518,881.61		3,130,434.61
<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.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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	1,184,595.38	-20.72%	939,133.00	-7.18%	871,670.00
3. Other State Revenues	8300-8599	1,273,953.52	-25.41%	950,268.00	-3.53%	916,743.00
4. Other Local Revenues	8600-8799	120,865.00	0.00%	120,865.00	0.00%	120,865.00
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	750,451.00	4.28%	782,581.00	2.59%	802,856.00
6. Total (Sum lines A1 thru A5c)		3,329,864.90	-16.13%	2,792,847.00	-2.89%	2,712,134.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. <b>Certificated Salaries</b>						
<b>a. Base Salaries</b>						
				455,954.00		384,398.00
b. Step & Column Adjustment				9,119.00		9,301.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(80,675.00)		(1,582.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	455,954.00	-15.69%	384,398.00	2.01%	392,117.00
2. <b>Classified Salaries</b>						
<b>a. Base Salaries</b>						
				511,617.00		515,973.00
b. Step & Column Adjustment				10,232.00		10,437.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(5,876.00)		(118.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	511,617.00	0.85%	515,973.00	2.00%	526,292.00
3. Employee Benefits	3000-3999	680,610.00	3.44%	703,994.00	2.23%	719,670.00
4. Books and Supplies	4000-4999	591,108.45	-46.70%	315,043.00	-0.31%	314,082.00
5. Services and Other Operating Expenditures	5000-5999	400,205.58	-56.17%	175,415.00	2.23%	179,319.00
6. Capital Outlay	6000-6999	47,669.92	-79.02%	10,000.00	0.00%	10,000.00
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	24,123.43	-58.22%	10,079.00	0.00%	10,079.00
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)		2,888,872.38	-20.64%	2,292,486.00	1.60%	2,329,143.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
<b>(Line A6 minus line B11)</b>						
		440,992.52		500,361.00		382,991.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)						
		526,067.39		967,059.91		1,467,420.91
2. Ending Fund Balance (Sum lines C and D1)						
		967,059.91		1,467,420.91		1,850,411.91
3. Components of Ending Fund Balance (Form 011)						
<b>a. Nonspendable</b>						
	9710-9719	0.00		0.00		0.00
<b>b. Restricted</b>						
	9740	967,059.91		1,467,420.91		1,850,411.91
<b>c. Committed</b>						
1. Stabilization Arrangements						
	9750					
2. Other Commitments						
	9760					
<b>d. Assigned</b>						
	9780					
<b>e. Unassigned/Unappropriated</b>						
1. Reserve for Economic Uncertainties						
	9789					
2. Unassigned/Unappropriated						
	9790	0.00		0.00		0.00
<b>f. Total Components of Ending Fund Balance</b>						
<b>(Line D3f must agree with line D2)</b>						
		967,059.91		1,467,420.91		1,850,411.91

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

**F. ASSUMPTIONS**

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

In 22-23 and 23-24 reduction of one time bonus for certificated and classified staff off the salary schedule funded out of ESSER II funds and reduction of one teacher funded out of COVID funds

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	6,629,114.00	0.65%	6,672,127.00	1.80%	6,792,326.00
2. Federal Revenues	8100-8299	1,184,595.38	-20.72%	939,133.00	-7.18%	871,670.00
3. Other State Revenues	8300-8599	1,378,005.52	-23.55%	1,053,449.00	-3.24%	1,019,271.00
4. Other Local Revenues	8600-8799	208,865.00	0.00%	208,865.00	0.00%	208,865.00
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)		9,400,579.90	-5.61%	8,873,574.00	0.21%	8,892,132.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
<b>1. Certificated Salaries</b>						
a. Base Salaries				3,000,318.00		2,979,649.00
b. Step & Column Adjustment				60,006.00		61,206.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(80,675.00)		(1,582.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,000,318.00	-0.69%	2,979,649.00	2.00%	3,039,273.00
<b>2. Classified Salaries</b>						
a. Base Salaries				1,171,192.00		1,188,740.00
b. Step & Column Adjustment				23,424.00		23,892.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(5,876.00)		(118.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,171,192.00	1.50%	1,188,740.00	2.00%	1,212,514.00
3. Employee Benefits	3000-3999	2,243,120.00	4.96%	2,354,341.00	2.69%	2,417,589.00
4. Books and Supplies	4000-4999	985,993.05	-26.94%	720,391.00	1.19%	728,997.00
5. Services and Other Operating Expenditures	5000-5999	1,152,992.98	-17.77%	948,151.00	2.34%	970,292.00
6. Capital Outlay	6000-6999	115,669.92	-32.57%	78,000.00	0.00%	78,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	190,024.00	0.00%	190,024.00	0.00%	190,024.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(9,576.00)	0.00%	(9,576.00)	0.00%	(9,576.00)
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)		8,849,733.95	-4.52%	8,449,720.00	2.10%	8,627,113.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		550,845.95		423,854.00		265,019.00
<b>D. FUND BALANCE</b>						
<b>1. Net Beginning Fund Balance (Form 011, line F1e)</b>						
		4,555,052.57		5,105,898.52		5,529,752.52
<b>2. Ending Fund Balance (Sum lines C and D1)</b>						
		5,105,898.52		5,529,752.52		5,794,771.52
<b>3. Components of Ending Fund Balance (Form 011)</b>						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740	967,059.91		1,467,420.91		1,850,411.91
<b>c. Committed</b>						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	270,475.00		540,950.00		811,425.00
<b>e. Unassigned/Unappropriated</b>						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	3,865,863.61		3,518,881.61		3,130,434.61
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)						
		5,105,898.52		5,529,752.52		5,794,771.52

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	3,865,863.61		3,518,881.61		3,130,434.61
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
<b>3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)</b>		<b>3,865,863.61</b>		<b>3,518,881.61</b>		<b>3,130,434.61</b>
<b>4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)</b>		<b>43.68%</b>		<b>41.64%</b>		<b>36.29%</b>
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
<b>2. Special education pass-through funds</b> (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
<b>2. District ADA</b> Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		512.00		506.00		500.00
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		8,849,733.95		8,449,720.00		8,627,113.00
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)		8,849,733.95		8,449,720.00		8,627,113.00
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)		353,989.36		337,988.80		345,084.52
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)		353,989.36		337,988.80		345,084.52
<b>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</b>		YES		YES		YES

MYP - RESTRICTED GENERAL FUND ASSUMPTIONS

District Tipton

FISCAL YEAR	2021-22
REPORT PERIOD	1st Interim

Description	Object codes	2021-22 Working	% Change	2022-23 Projection	% Change	2023-24 Projection	Comments
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>							
1. LCFF/Revenue Limit Sources	8010-8099	-		-		-	
2. Federal Revenues		-		-		-	
a. Special Education	8181	-		-		-	
b. Interagency Contracts		-		-		-	
Migrant	8285	-		-		-	
Sp. Ed Preschool	8285	-		-		-	
c. NCLB/IASA		-		-		-	
Title I	8290	441,587		276,936		276,936	21-22 includes one time carry over
Title II	8290	59,948		33,282		33,282	21-22 includes one time carry over
Title III IEP	8290	2,427		-		-	No award projected for out years
Title III LEP	8290	40,833		40,833		40,833	
Title IV	8290	27,027		20,636		20,636	21-22 includes one time carry over
Title V	8290	-		-		-	
School Improvement Funds	8290	-		-		-	
Title VI	8290	-		-		-	
d. COVID		-		-		-	
ESSER II	8290	425,698		366,883		-	21-22 One time covid funds
ESSER III	8290	-		200,000		499,983	
ESSER III	8290	-		-		-	
GEER	8290	-		-		-	21-22 One time covid funds
ELO ESSER II	8290	62,256		184		-	21-22 One time covid funds
ELO GEER II	8290	14,286		44		-	21-22 One time covid funds
ELP ESSER III	8290	40,580		123		-	21-22 One time covid funds
ELO ESSER III State Reserve	8290	69,954		212		-	21-22 One time covid funds
	8290	-		-		-	
	8290	-		-		-	
e. Other Federal	8290	-		-		-	
Total Federal Revenues	8100-8299	1,184,595	-20.72%	939,133	-7.18%	871,670	
3. Other State Revenues		-		-		-	
a. Other State Apportionments (Not Included in LCFF)	8311	-		-		-	
b. Lottery-Restricted	8560	33,280		32,890		32,500	
c. All other	8590	-		-		-	
State LLM Funds	8590	196,759		32,691		-	21-22 One time covid funds
ELO State	8590	3,544		381		-	21-22 One time covid funds
ELO Paraprofessionals 10%	8590	20,722		63		-	21-22 One time covid funds
ELO Program	8590	437,223		437,223		437,223	
STRS On-Behalf (Resource 76900)	8590	261,845		261,845		261,845	
Medi-Cal Billing	8590	1,675		1,675		1,675	
ASES	8590	183,500		183,500		183,500	
Educator Effectiveness	8590	135,406		-		-	No award projected for out years
Total Other State Revenues	8300-8599	1,273,954	-25.41%	950,268	-3.53%	916,743	
4. Other Local		-		-		-	
a. All Other Local Revenue	8600-8799	-		-		-	
Other	86990	10,000		10,000		10,000	
Special Friends	86990	11,500		11,500		11,500	
RDA Pass Through Pre 1-1-94	86990	-		-		-	
RDA Pass Through Post 1-1-94	86990	227		227		227	
Restricted Local # 2	86990	10,000		10,000		10,000	
Save The Children	86990	89,138		89,138		89,138	
Summer Night Lights	86990	-		-		-	
Capital Building Project	86990	-		-		-	
Capital Building Project # 1	86990	-		-		-	
b. Transfers of Apportionment From County Office	8792	-		-		-	
Total Other Local Revenues	8600-8799	120,865	0.00%	120,865	0.00%	120,865	
5. Other Financing Sources		-		-		-	
a. Transfers In	8900-8929	-		-		-	
b. Other Sources	8930-8979	-		-		-	
c. Contributions	8980-8999	-		-		-	
Title III	8980	9,782		11,429		12,784	
ASES	8980	28,641		51,064		57,261	
Routine Restricted Maintenance	8980	287,206		289,682		297,468	
Special Friends	8980	1,818		2,269		2,647	
Save the Children	8980	7,504		10,625		13,345	
Capital Building Project	8980	185,500		187,512		189,351	
Capital Building Project # 1	8980	250,000		250,000		250,000	
Other Contributions	8990	-		-		-	
Total Other Financing Sources		750,461	4.28%	782,581	2.59%	802,856	
<b>6. Total Revenues and Other Financing Sources</b>		<b>3,329,865</b>	<b>-16.13%</b>	<b>2,792,847</b>	<b>-2.89%</b>	<b>2,712,134</b>	
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>							
1. Certificated Salaries		-		-		-	
Teachers	11000	415,518	2.00%	423,828	2.00%	432,305	
Substitute Teachers	11002	-	2.00%	-	2.00%	-	
Teacher - Auxiliary	11003	12,178	2.00%	12,422	2.00%	12,670	
Pupil Support	12000	-	2.00%	-	2.00%	-	
Supervisors & Administrators	13000	4,818	2.00%	4,914	2.00%	5,013	
Other Certificated	19000	23,440	2.00%	23,909	2.00%	24,387	
a. Total Base Salaries		455,954		465,073		474,375	
b. Step & Column in base		-		9,119		9,301	
c. Cost-of-living		-	0.00%	-	0.00%	-	
d. Other adj.		-		(12,686)		(12,935)	Reduction of one time bonus off the salary schedule out of ESSER II funds
d. Other adj. Staff Increases (Decreases)		-		(67,989)		(69,322)	Reduction of one teacher funded out of COVID funds
Total Certificated salaries	1000-1999	455,954	-15.69%	384,398	2.01%	392,117	



MYP - RESTRICTED GENERAL FUND ASSUMPTIONS

District **Tipton**

FISCAL YEAR	2021-22
REPORT PERIOD	1st Interim

Description	Object codes	2021-22 Working	% Change S&C	2022-23 Projection	% Change S&C	2023-24 Projection	Comments	
2. Classified Salaries		-		-		-		
Instructional	21000	302,794	2.00%	308,850	2.00%	315,027		
Substitute Instructional	21002	3,500	2.00%	3,570	2.00%	3,641		
Instructional Aides - Auxiliary	21003	1,500	2.00%	1,530	2.00%	1,561		
Support	22000	126,179	2.00%	128,703	2.00%	131,277		
Substitute Support	22002	7,195	2.00%	7,339	2.00%	7,486		
Support - Auxiliary	23003	1,500	2.00%	1,530	2.00%	1,561		
Supervisors & Administrators	23000	21,046	2.00%	21,467	2.00%	21,896		
Clerical, Technical & Office	24000	1,675	2.00%	1,709	2.00%	1,743		
Clerical, Technical & Office -Auxiliary	24003	-	2.00%	-	2.00%	-		
Other Classified	29000	46,228	2.00%	47,153	2.00%	48,096		
Work Study Stipends	29003	-	2.00%	-	2.00%	-		
a. Base Salaries		511,617	2.00%	521,849	2.00%	532,286		
b. Step & Column in base		-		10,232		10,437		
c. Cost-of-living		-	0.00%	-	0.00%	-		
d. Other adj.		-		(5,876)		(5,994)	Reduction of one time bonus off the salary schedule out of ESSER II funds	
d. Other adj. Staff Increases (Decreases)		-		-		-		
Total Classified Salaries	2000-2999	611,617	0.85%	616,973	2.00%	626,292		
3. Employee Benefits							Benefits reduced in out years to reflect reduction of staff for one time covid expenses	
STRS - Certificated	2021-22	2022-23	2023-24	-	-	-		
STRS - Classified	16.920%	19.100%	19.100%	76,027	-3.43%	73,420	2.01%	74,894
STRS On-Behalf (Resource 76900)				261,845	0.00%	261,845	0.00%	261,845
PERS - Certificated				-	0.00%	-	0.00%	-
PERS - Classified	22.910%	26.100%	27.100%	101,206	33.06%	134,669	5.91%	142,625
OASDI - Certificated				-	0.00%	-	0.00%	-
OASDI - Classified	6.200%	6.200%	6.200%	31,867	0.39%	31,990	2.00%	32,630
Medicare - Certificated & Classified	1.450%	1.450%	1.450%	14,049	-7.07%	13,055	2.00%	13,317
Alternative Retirement - Certificated & Classified				-	0.00%	-	0.00%	-
H&W Certificated				54,524	3.00%	56,160	3.00%	57,845
H&W Classified				90,344	3.00%	93,054	3.00%	95,846
SUI - Certificated & Classified	0.500%	0.500%	0.500%	10,516	-57.19%	4,502	2.00%	4,592
WC - Certificated & Classified	3.1408%	3.1408%	3.1408%	33,417	-15.38%	28,279	2.00%	28,845
OPEB - Certificated & Classified				6,815	3.00%	7,019	3.00%	7,230
PERS Reduction Certificated & Classified				-	0.00%	-	0.00%	-
Total Employee Benefits	3000-3999			680,610	3.44%	703,994	2.23%	719,670
4. Books and Supplies								
Approved Textbooks	4100			10,000	2.85%	10,265	2.36%	10,507
Books and Reference Materials	4200			31,386	2.65%	10,265	2.36%	10,507
Material and Supplies	4300			409,395	2.65%	232,926	2.36%	230,027
Non-Capitalized Equipment	4400			132,830	2.65%	53,891	2.36%	55,183
Food	4700			7,497	2.65%	7,696	2.36%	7,877
Total Books and Supplies	4000-4999			591,108	-46.70%	315,043	-0.31%	314,082
5. Services and Other Operating								
Sub agreements for Services	5100			-	2.65%	-	2.36%	-
Travel and Conference	5200			13,779	2.65%	9,012	2.36%	9,224
Dues and Memberships	5300			-	2.65%	-	2.36%	-
Insurance	54xx			-	2.65%	-	2.36%	-
Operations	55xx			63,916	2.65%	65,610	2.36%	67,158
Rentals, Leases, Repairs	5600			92,000	2.65%	2,053	2.36%	2,101
Transfers of Direct Costs	57xx			-	2.65%	-	2.36%	-
Professional/Consulting Services	5800			225,511	2.65%	98,741	2.36%	100,835
Communications	5900			5,000	2.65%	-	2.36%	-
Total Services and Other Operating	5000-5999			400,206	-56.17%	175,415	2.23%	179,319
6. Capital Outlay								
Land	6100			10,000		10,000		10,000
Buildings	6200			-		-		-
Equipment	6400			37,670		-		-
Total Capital Outlay	6000-6999			47,670		10,000		10,000
7. Other Outgo (excluding Transfers of Indirect Cost obj 7100-7299, 7400-7499)								
Debt service	7400-7499			177,584		177,584		177,584

MYP - RESTRICTED GENERAL FUND ASSUMPTIONS

District **Tipton**

FISCAL YEAR	2021-22
REPORT PERIOD	1st Interim

Description	Object codes	2021-22 Working	% Change	2022-23 Projection	% Change	2023-24 Projection	Comments
Total Other Outgo - Excluding Indirect	7100-7299, 7400-7499	177,584		177,584		177,584	
8. Other Outgo - Transfers of Indirect Cost		-		-		-	
Indirect Costs	7310	24,123	-58.22%	10,079	0.00%	10,079	Reduction in out years due to one time covid expense and title program carry over
Total Other Outgo - Transfer of Indirect Cost	7300-7399	24,123		10,079		10,079	
9. Other Financing Uses		-		-		-	
a. Transfers Out	7600-7629	-		-		-	
b. Other Uses	7630-7699	-		-		-	
10. Total Expenditures and Other Financing Uses		2,888,872	-20.64%	2,292,466	1.60%	2,329,143	
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>		440,993	0	500,361	(0)	382,991	
<b>D. Fund Balance</b>							
Beginning Fund Balance		526,067		967,060		1,467,421	
Ending Fund Balance		967,060		1,467,421		1,850,412	

OTHER ASSUMPTION DETAILS

Please provide information concerning assumptions made by the district (i.e. furlough changes, program additions/terminations, one-time expenditures/funding)

1	21-22 Fund Balance:
2	RE 26000 \$437,223 (ongoing, projecting additional \$437,223 in 22-23 and 23-24)
	RE 56400 \$10,277
3	RE 62300 \$10,153
	RE 62660 \$135,406
4	RE 63000 \$137,807
5	RE 73110 \$4,219
	RE 73880 \$3,525
6	RE 90103 \$190
	RE 90104 \$3,793
	RE 90111 \$22,730
7	RE 90358 \$1,221
	RE 99901 \$200,516
8	COVID Funds Remaining to be Budgeted that are not reflected in MYP \$1,401,635 (RE 3212, 3213, 3214, 7422, 7425, 7426, 3216, 3217, 3218, 3219)



# 2021-2022 First Interim

# 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	512.00	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	512.00	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	1.02	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>	1.02	1.02	1.02	1.02	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	522.41	522.41	513.02	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 Grant 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**

2021-2022

First Interim

December 14<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	6,361,477.00	6,632,540.00	1,603,523.34	6,629,114.00	(3,426.00)	-0.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	97,846.00	97,846.00	15,697.91	104,052.00	6,206.00	6.3%
4) Other Local Revenue		8600-8799	88,000.00	88,000.00	(16,466.71)	88,000.00	0.00	0.0%
5) TOTAL, REVENUES			6,547,323.00	6,818,386.00	1,602,754.54	6,821,166.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,400,221.00	2,400,221.00	844,747.06	2,544,364.00	(144,143.00)	-6.0%
2) Classified Salaries		2000-2999	659,575.00	659,575.00	214,217.50	659,575.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,528,494.00	1,528,494.00	503,434.96	1,562,510.00	(34,016.00)	-2.2%
4) Books and Supplies		4000-4999	393,296.00	393,296.00	178,234.53	394,884.60	(1,588.60)	-0.4%
5) Services and Other Operating Expenditures		5000-5999	756,676.00	756,676.00	186,139.01	752,787.40	3,888.60	0.5%
6) Capital Outlay		6000-6999	68,000.00	68,000.00	0.00	68,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	12,440.00	12,440.00	5,978.16	12,440.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(26,595.00)	(26,595.00)	0.00	(33,699.43)	7,104.43	-26.7%
9) TOTAL, EXPENDITURES			5,792,107.00	5,792,107.00	1,932,751.22	5,960,861.57		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			755,216.00	1,026,279.00	(329,996.68)	860,304.43		
<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	(754,316.00)	(754,316.00)	0.00	(750,451.00)	3,865.00	-0.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(754,316.00)	(754,316.00)	0.00	(750,451.00)		



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>			900.00	271,963.00	(329,996.68)	109,853.43		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,028,985.18	4,028,985.18		4,028,985.18	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,028,985.18	4,028,985.18		4,028,985.18		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,028,985.18	4,028,985.18		4,028,985.18		
2) Ending Balance, June 30 (E + F1e)			4,029,885.18	4,300,948.18		4,138,838.61		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		2,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		270,475.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			4,029,885.18	4,300,948.18		3,865,863.61		

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	4,630,272.00	4,019,817.00	1,272,729.92	4,016,391.00	(3,426.00)	-0.1%
Education Protection Account State Aid - Current Year		8012	988,504.00	1,828,099.00	315,525.00	1,828,099.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	15,268.87	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	752,701.00	794,624.00	0.00	794,624.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	(0.45)	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			6,371,477.00	6,642,540.00	1,603,523.34	6,639,114.00	(3,426.00)	-0.1%
<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			6,361,477.00	6,632,540.00	1,603,523.34	6,629,114.00	(3,426.00)	-0.1%
<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						
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 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	17,096.00	17,096.00	0.00	17,096.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	77,250.00	77,250.00	15,697.91	83,456.00	6,206.00	8.0%
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>97,846.00</b>	<b>97,846.00</b>	<b>15,697.91</b>	<b>104,052.00</b>	<b>6,206.00</b>	<b>6.3%</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>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	67,000.00	67,000.00	10,831.23	67,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(35,158.92)	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	21,000.00	21,000.00	7,860.98	21,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>88,000.00</b>	<b>88,000.00</b>	<b>(16,466.71)</b>	<b>88,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>6,547,323.00</b>	<b>6,818,386.00</b>	<b>1,602,754.54</b>	<b>6,821,166.00</b>	<b>2,780.00</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)
Certificated Teachers' Salaries		1100	2,144,721.00	2,144,721.00	758,939.06	2,288,864.00	(144,143.00)	-6.7%
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	46,341.68	137,000.00	0.00	0.0%
Other Certificated Salaries		1900	118,500.00	118,500.00	39,466.32	118,500.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,400,221.00</b>	<b>2,400,221.00</b>	<b>844,747.06</b>	<b>2,544,364.00</b>	<b>(144,143.00)</b>	<b>-6.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	140,696.00	140,696.00	35,539.19	140,696.00	0.00	0.0%
Classified Support Salaries		2200	276,879.00	276,879.00	104,102.45	276,879.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	127,000.00	127,000.00	41,281.28	127,000.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	114,500.00	114,500.00	33,294.58	114,500.00	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>659,575.00</b>	<b>659,575.00</b>	<b>214,217.50</b>	<b>659,575.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	406,297.00	406,297.00	141,964.99	419,459.00	(13,162.00)	-3.2%
PERS		3201-3202	151,511.00	151,511.00	46,995.60	151,511.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	92,817.00	92,817.00	28,825.32	93,945.00	(1,128.00)	-1.2%
Health and Welfare Benefits		3401-3402	704,052.00	704,052.00	240,224.31	719,597.00	(15,545.00)	-2.2%
Unemployment Insurance		3501-3502	37,804.00	37,804.00	5,283.63	38,763.00	(959.00)	-2.5%
Workers' Compensation		3601-3602	108,230.00	108,230.00	33,190.38	110,994.00	(2,764.00)	-2.6%
OPEB, Allocated		3701-3702	12,005.00	12,005.00	3,314.48	12,310.00	(305.00)	-2.5%
OPEB, Active Employees		3751-3752	15,778.00	15,778.00	3,636.25	15,931.00	(153.00)	-1.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,528,494.00</b>	<b>1,528,494.00</b>	<b>503,434.96</b>	<b>1,562,510.00</b>	<b>(34,016.00)</b>	<b>-2.2%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	111,000.00	111,000.00	125,354.49	111,000.00	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	230,796.00	230,796.00	43,654.24	232,548.00	(1,752.00)	-0.8%
Noncapitalized Equipment		4400	50,000.00	50,000.00	9,225.80	49,836.60	163.40	0.3%
Food		4700	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>393,296.00</b>	<b>393,296.00</b>	<b>178,234.53</b>	<b>394,884.60</b>	<b>(1,588.60)</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	7,700.00	7,700.00	168.45	7,200.00	500.00	6.5%
Dues and Memberships		5300	11,800.00	11,800.00	11,998.74	13,138.00	(1,338.00)	-11.3%
Insurance		5400-5450	48,400.00	48,400.00	48,669.00	49,453.40	(1,053.40)	-2.2%
Operations and Housekeeping Services		5500	45,000.00	45,000.00	8,943.81	45,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	78,500.00	78,500.00	15,638.88	75,708.00	2,792.00	3.6%
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	540,276.00	540,276.00	95,151.20	537,288.00	2,988.00	0.6%
Communications		5900	25,000.00	25,000.00	5,568.93	25,000.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>756,676.00</b>	<b>756,676.00</b>	<b>186,139.01</b>	<b>752,787.40</b>	<b>3,888.60</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>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	68,000.00	68,000.00	0.00	68,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>68,000.00</b>	<b>68,000.00</b>	<b>0.00</b>	<b>68,000.00</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	12,440.00	12,440.00	5,978.16	12,440.00	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>12,440.00</b>	<b>12,440.00</b>	<b>5,978.16</b>	<b>12,440.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(17,019.00)	(17,019.00)	0.00	(24,123.43)	7,104.43	-41.7%
Transfers of Indirect Costs - Interfund		7350	(9,576.00)	(9,576.00)	0.00	(9,576.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(26,595.00)</b>	<b>(26,595.00)</b>	<b>0.00</b>	<b>(33,699.43)</b>	<b>7,104.43</b>	<b>-26.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>5,792,107.00</b>	<b>5,792,107.00</b>	<b>1,932,751.22</b>	<b>5,960,861.57</b>	<b>(168,754.57)</b>	<b>-2.9%</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%
(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%
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 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	(754,316.00)	(754,316.00)	0.00	(750,451.00)	3,865.00	-0.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(754,316.00)	(754,316.00)	0.00	(750,451.00)	3,865.00	-0.5%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(754,316.00)	(754,316.00)	0.00	(750,451.00)	3,865.00	-0.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	367,704.00	367,704.00	449,479.00	1,184,595.38	816,891.38	222.2%
3) Other State Revenue		8300-8599	669,014.00	669,014.00	45,986.06	1,273,953.52	604,939.52	90.4%
4) Other Local Revenue		8600-8799	120,865.00	120,865.00	10,000.00	120,865.00	0.00	0.0%
5) TOTAL, REVENUES			1,157,583.00	1,157,583.00	505,465.06	2,579,413.90		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	259,999.00	259,999.00	71,395.80	455,954.00	(195,955.00)	-75.4%
2) Classified Salaries		2000-2999	505,857.00	505,857.00	140,083.23	511,617.00	(5,760.00)	-1.1%
3) Employee Benefits		3000-3999	621,845.00	621,845.00	88,576.91	680,610.00	(58,765.00)	-9.5%
4) Books and Supplies		4000-4999	782,640.00	782,640.00	36,085.14	591,108.45	191,531.55	24.5%
5) Services and Other Operating Expenditures		5000-5999	492,975.00	492,975.00	86,123.20	400,205.58	92,769.42	18.8%
6) Capital Outlay		6000-6999	10,000.00	10,000.00	0.00	47,669.92	(37,669.92)	-376.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	177,584.00	177,584.00	64,708.70	177,584.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	17,019.00	17,019.00	0.00	24,123.43	(7,104.43)	-41.7%
9) TOTAL, EXPENDITURES			2,867,919.00	2,867,919.00	486,972.98	2,888,872.38		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,710,336.00)	(1,710,336.00)	18,492.08	(309,458.48)		
<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	754,316.00	754,316.00	0.00	750,451.00	(3,865.00)	-0.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			754,316.00	754,316.00	0.00	750,451.00		



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>			(956,020.00)	(956,020.00)	18,492.08	440,992.52		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	526,067.39	526,067.39		526,067.39	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)			526,067.39	526,067.39		526,067.39		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			526,067.39	526,067.39		526,067.39		
2) Ending Balance, June 30 (E + F1e)			(429,952.61)	(429,952.61)		967,059.91		
Components of Ending Fund Balance								
a) Nonspendable								
		9711	0.00	0.00		0.00		
		9712	0.00	0.00		0.00		
		9713	0.00	0.00		0.00		
		9719	0.00	0.00		0.00		
b) Restricted			386,385.91	386,385.91		967,059.91		
c) Committed								
		9750	0.00	0.00		0.00		
		9760	0.00	0.00		0.00		
d) Assigned								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
		9789	0.00	0.00		0.00		
		9790	(816,338.52)	(816,338.52)		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	273,298.00	273,298.00	132,076.00	441,586.61	168,288.61	61.6%
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	34,204.00	34,204.00	0.00	59,947.90	25,743.90	75.3%

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	3,874.00	3,874.00	0.00	2,426.95	(1,447.05)	-37.4%
Title III, Part A, English Learner Program	4203	8290	37,752.00	37,752.00	12,578.00	40,833.00	3,081.00	8.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5630	8290	18,576.00	18,576.00	17,327.00	27,027.00	8,451.00	45.5%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	287,498.00	612,773.92	612,773.92	New
<b>TOTAL, FEDERAL REVENUE</b>			<b>367,704.00</b>	<b>367,704.00</b>	<b>449,479.00</b>	<b>1,184,595.38</b>	<b>816,891.38</b>	<b>222.2%</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	25,235.00	25,235.00	17,143.55	33,280.00	8,045.00	31.9%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	183,500.00	183,500.00	0.00	183,500.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	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	460,279.00	460,279.00	28,842.51	1,057,173.52	596,894.52	129.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>669,014.00</b>	<b>669,014.00</b>	<b>45,986.06</b>	<b>1,273,953.52</b>	<b>604,939.52</b>	<b>90.4%</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	227.00	227.00	0.00	227.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
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	109,138.00	109,138.00	10,000.00	109,138.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>120,865.00</b>	<b>120,865.00</b>	<b>10,000.00</b>	<b>120,865.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,157,583.00</b>	<b>1,157,583.00</b>	<b>505,465.06</b>	<b>2,579,413.90</b>	<b>1,421,830.90</b>	<b>122.8%</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	232,310.00	232,310.00	63,611.68	427,696.00	(195,386.00)	-84.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,819.00	4,819.00	0.00	4,818.00	1.00	0.0%
Other Certificated Salaries		1900	22,870.00	22,870.00	7,784.12	23,440.00	(570.00)	-2.5%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>259,999.00</b>	<b>259,999.00</b>	<b>71,395.80</b>	<b>455,954.00</b>	<b>(195,955.00)</b>	<b>-75.4%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	305,928.00	305,928.00	80,595.11	307,794.00	(1,866.00)	-0.6%
Classified Support Salaries		2200	132,645.00	132,645.00	37,156.03	134,874.00	(2,229.00)	-1.7%
Classified Supervisors' and Administrators' Salaries		2300	20,100.00	20,100.00	7,021.18	21,046.00	(946.00)	-4.7%
Clerical, Technical and Office Salaries		2400	1,184.00	1,184.00	142.22	1,675.00	(491.00)	-41.5%
Other Classified Salaries		2900	46,000.00	46,000.00	15,168.69	46,228.00	(228.00)	-0.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>505,857.00</b>	<b>505,857.00</b>	<b>140,083.23</b>	<b>511,617.00</b>	<b>(5,760.00)</b>	<b>-1.1%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	305,935.00	305,935.00	11,686.37	337,872.00	(31,937.00)	-10.4%
PERS		3201-3202	101,207.00	101,207.00	27,676.87	101,206.00	1.00	0.0%
OASDI/Medicare/Alternative		3301-3302	42,649.00	42,649.00	11,762.32	45,916.00	(3,267.00)	-7.7%
Health and Welfare Benefits		3401-3402	130,182.00	130,182.00	28,454.38	144,868.00	(14,686.00)	-11.3%
Unemployment Insurance		3501-3502	9,511.00	9,511.00	1,057.79	10,516.00	(1,005.00)	-10.6%
Workers' Compensation		3601-3602	27,115.00	27,115.00	6,643.60	33,417.00	(6,302.00)	-23.2%
OPEB, Allocated		3701-3702	2,927.00	2,927.00	662.89	3,559.00	(632.00)	-21.6%
OPEB, Active Employees		3751-3752	2,319.00	2,319.00	632.69	3,256.00	(937.00)	-40.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>621,845.00</b>	<b>621,845.00</b>	<b>88,576.91</b>	<b>680,610.00</b>	<b>(58,765.00)</b>	<b>-9.5%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Books and Other Reference Materials		4200	10,000.00	10,000.00	14,750.46	31,386.00	(21,386.00)	-213.9%
Materials and Supplies		4300	424,313.00	424,313.00	21,334.68	409,395.45	14,917.55	3.5%
Noncapitalized Equipment		4400	330,830.00	330,830.00	0.00	132,830.00	198,000.00	59.8%
Food		4700	7,497.00	7,497.00	0.00	7,497.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>782,640.00</b>	<b>782,640.00</b>	<b>36,085.14</b>	<b>591,108.45</b>	<b>191,531.55</b>	<b>24.5%</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	13,779.00	13,779.00	0.00	13,779.00	0.00	0.0%
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	36,209.42	63,916.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,000.00	10,000.00	14,665.00	92,000.00	(82,000.00)	-820.0%
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	405,280.00	405,280.00	32,789.18	225,510.58	179,769.42	44.4%
Communications		5900	0.00	0.00	2,459.60	5,000.00	(5,000.00)	New
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>492,975.00</b>	<b>492,975.00</b>	<b>86,123.20</b>	<b>400,205.58</b>	<b>92,769.42</b>	<b>18.8%</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	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	37,669.92	(37,669.92)	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>10,000.00</b>	<b>10,000.00</b>	<b>0.00</b>	<b>47,669.92</b>	<b>(37,669.92)</b>	<b>-376.7%</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	28,623.08	59,518.00	0.00	0.0%
Other Debt Service - Principal		7439	118,066.00	118,066.00	36,085.62	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>64,708.70</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	17,019.00	17,019.00	0.00	24,123.43	(7,104.43)	-41.7%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>17,019.00</b>	<b>17,019.00</b>	<b>0.00</b>	<b>24,123.43</b>	<b>(7,104.43)</b>	<b>-41.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,867,919.00</b>	<b>2,867,919.00</b>	<b>486,972.98</b>	<b>2,888,672.38</b>	<b>(20,953.38)</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)
<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>			<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		
<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 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	754,316.00	754,316.00	0.00	750,451.00	(3,865.00)	-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>754,316.00</b>	<b>754,316.00</b>	<b>0.00</b>	<b>750,451.00</b>	<b>(3,865.00)</b>	<b>-0.5%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>754,316.00</b>	<b>754,316.00</b>	<b>0.00</b>	<b>750,451.00</b>	<b>3,865.00</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	6,361,477.00	6,632,540.00	1,603,523.34	6,629,114.00	(3,426.00)	-0.1%
2) Federal Revenue		8100-8299	367,704.00	367,704.00	449,479.00	1,184,595.38	816,891.38	222.2%
3) Other State Revenue		8300-8599	766,860.00	766,860.00	61,683.97	1,378,005.52	611,145.52	79.7%
4) Other Local Revenue		8600-8799	208,865.00	208,865.00	(6,466.71)	208,865.00	0.00	0.0%
5) TOTAL, REVENUES			7,704,906.00	7,975,969.00	2,108,219.60	9,400,579.90		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,660,220.00	2,660,220.00	916,142.86	3,000,318.00	(340,098.00)	-12.8%
2) Classified Salaries		2000-2999	1,165,432.00	1,165,432.00	354,300.73	1,171,192.00	(5,760.00)	-0.5%
3) Employee Benefits		3000-3999	2,150,339.00	2,150,339.00	592,011.87	2,243,120.00	(92,781.00)	-4.3%
4) Books and Supplies		4000-4999	1,175,936.00	1,175,936.00	214,319.67	985,993.05	189,942.95	16.2%
5) Services and Other Operating Expenditures		5000-5999	1,249,651.00	1,249,651.00	272,262.21	1,152,992.98	96,658.02	7.7%
6) Capital Outlay		6000-6999	78,000.00	78,000.00	0.00	115,669.92	(37,669.92)	-48.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	190,024.00	190,024.00	70,686.86	190,024.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(9,576.00)	(9,576.00)	0.00	(9,576.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			8,660,026.00	8,660,026.00	2,419,724.20	8,849,733.95		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(955,120.00)	(684,057.00)	(311,504.60)	550,845.95		
<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 (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(955,120.00)	(684,057.00)	(311,504.60)	550,845.95		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,555,052.57	4,555,052.57		4,555,052.57	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,555,052.57	4,555,052.57		4,555,052.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,555,052.57	4,555,052.57		4,555,052.57		
2) Ending Balance, June 30 (E + F1e)			3,599,932.57	3,870,995.57		5,105,898.52		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		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			386,385.91	386,385.91		967,059.91		
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		270,475.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			3,213,546.66	3,484,609.66		3,865,863.61		

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	4,630,272.00	4,019,817.00	1,272,729.92	4,016,391.00	(3,426.00)	-0.1%
Education Protection Account State Aid - Current Year		8012	988,504.00	1,828,099.00	315,525.00	1,828,099.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	15,268.87	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	752,701.00	794,624.00	0.00	794,624.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	(0.45)	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>6,371,477.00</b>	<b>6,642,540.00</b>	<b>1,603,523.34</b>	<b>6,639,114.00</b>	<b>(3,426.00)</b>	<b>-0.1%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	(10,000.00)	(10,000.00)	0.00	(10,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>6,361,477.00</b>	<b>6,632,540.00</b>	<b>1,603,523.34</b>	<b>6,629,114.00</b>	<b>(3,426.00)</b>	<b>-0.1%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	273,298.00	273,298.00	132,076.00	441,586.61	168,288.61	61.6%
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	34,204.00	34,204.00	0.00	59,947.90	25,743.90	75.3%

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	3,874.00	3,874.00	0.00	2,426.95	(1,447.05)	-37.4%
Title III, Part A, English Learner Program	4203	8290	37,752.00	37,752.00	12,578.00	40,833.00	3,081.00	8.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5630	8290	18,576.00	18,576.00	17,327.00	27,027.00	8,451.00	45.5%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	287,498.00	612,773.92	612,773.92	New
<b>TOTAL, FEDERAL REVENUE</b>			<b>367,704.00</b>	<b>367,704.00</b>	<b>449,479.00</b>	<b>1,184,595.38</b>	<b>816,891.38</b>	<b>222.2%</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	17,096.00	17,096.00	0.00	17,096.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi:		8560	102,485.00	102,485.00	32,841.46	116,736.00	14,251.00	13.9%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	183,500.00	183,500.00	0.00	183,500.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	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	463,779.00	463,779.00	28,842.51	1,060,673.52	596,894.52	128.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>766,860.00</b>	<b>766,860.00</b>	<b>61,683.97</b>	<b>1,378,005.52</b>	<b>611,145.52</b>	<b>79.7%</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)
<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	227.00	227.00	0.00	227.00	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	67,000.00	67,000.00	10,831.23	67,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(35,158.92)	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	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	130,138.00	130,138.00	17,860.98	130,138.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>208,865.00</b>	<b>208,865.00</b>	<b>(6,466.71)</b>	<b>208,865.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>7,704,906.00</b>	<b>7,975,969.00</b>	<b>2,108,219.60</b>	<b>9,400,579.90</b>	<b>1,424,610.90</b>	<b>17.9%</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	2,377,031.00	2,377,031.00	822,550.74	2,716,560.00	(339,529.00)	-14.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	141,819.00	141,819.00	46,341.68	141,818.00	1.00	0.0%
Other Certificated Salaries		1900	141,370.00	141,370.00	47,250.44	141,940.00	(570.00)	-0.4%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,660,220.00</b>	<b>2,660,220.00</b>	<b>916,142.86</b>	<b>3,000,318.00</b>	<b>(340,098.00)</b>	<b>-12.8%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	446,624.00	446,624.00	116,134.30	448,490.00	(1,866.00)	-0.4%
Classified Support Salaries		2200	409,524.00	409,524.00	141,258.48	411,753.00	(2,229.00)	-0.5%
Classified Supervisors' and Administrators' Salaries		2300	147,100.00	147,100.00	48,302.46	148,046.00	(946.00)	-0.6%
Clerical, Technical and Office Salaries		2400	115,684.00	115,684.00	33,436.80	116,175.00	(491.00)	-0.4%
Other Classified Salaries		2900	46,500.00	46,500.00	15,168.69	46,728.00	(228.00)	-0.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,165,432.00</b>	<b>1,165,432.00</b>	<b>354,300.73</b>	<b>1,171,192.00</b>	<b>(5,760.00)</b>	<b>-0.5%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	712,232.00	712,232.00	153,651.36	757,331.00	(45,099.00)	-6.3%
PERS		3201-3202	252,718.00	252,718.00	74,672.47	252,717.00	1.00	0.0%
OASDI/Medicare/Alternative		3301-3302	135,466.00	135,466.00	40,587.64	139,861.00	(4,395.00)	-3.2%
Health and Welfare Benefits		3401-3402	834,234.00	834,234.00	268,678.69	864,465.00	(30,231.00)	-3.6%
Unemployment Insurance		3501-3502	47,315.00	47,315.00	6,341.42	49,279.00	(1,964.00)	-4.2%
Workers' Compensation		3601-3602	135,345.00	135,345.00	39,833.98	144,411.00	(9,066.00)	-6.7%
OPEB, Allocated		3701-3702	14,932.00	14,932.00	3,977.37	15,869.00	(937.00)	-6.3%
OPEB, Active Employees		3751-3752	18,097.00	18,097.00	4,268.94	19,187.00	(1,090.00)	-6.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,150,339.00</b>	<b>2,150,339.00</b>	<b>592,011.87</b>	<b>2,243,120.00</b>	<b>(92,781.00)</b>	<b>-4.3%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	121,000.00	121,000.00	125,354.49	121,000.00	0.00	0.0%
Books and Other Reference Materials		4200	10,000.00	10,000.00	14,750.46	31,386.00	(21,386.00)	-213.9%
Materials and Supplies		4300	655,109.00	655,109.00	64,988.92	641,943.45	13,165.55	2.0%
Noncapitalized Equipment		4400	380,830.00	380,830.00	9,225.80	182,666.60	198,163.40	52.0%
Food		4700	8,997.00	8,997.00	0.00	8,997.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,175,936.00</b>	<b>1,175,936.00</b>	<b>214,319.67</b>	<b>985,993.05</b>	<b>189,942.95</b>	<b>16.2%</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	21,479.00	21,479.00	168.45	20,979.00	500.00	2.3%
Dues and Memberships		5300	11,800.00	11,800.00	11,998.74	13,138.00	(1,338.00)	-11.3%
Insurance		5400-5450	48,400.00	48,400.00	48,669.00	49,453.40	(1,053.40)	-2.2%
Operations and Housekeeping Services		5500	108,916.00	108,916.00	45,153.23	108,916.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	88,500.00	88,500.00	30,303.88	167,708.00	(79,208.00)	-89.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	945,556.00	945,556.00	127,940.38	762,798.58	182,757.42	19.3%
Communications		5900	25,000.00	25,000.00	8,028.53	30,000.00	(5,000.00)	-20.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,249,651.00</b>	<b>1,249,651.00</b>	<b>272,262.21</b>	<b>1,152,992.98</b>	<b>96,658.02</b>	<b>7.7%</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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	68,000.00	68,000.00	0.00	68,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	37,669.92	(37,669.92)	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>78,000.00</b>	<b>78,000.00</b>	<b>0.00</b>	<b>115,669.92</b>	<b>(37,669.92)</b>	<b>-48.3%</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	12,440.00	12,440.00	5,978.16	12,440.00	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	28,623.08	59,518.00	0.00	0.0%
Other Debt Service - Principal		7439	118,066.00	118,066.00	36,085.62	118,066.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>190,024.00</b>	<b>190,024.00</b>	<b>70,686.86</b>	<b>190,024.00</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	(9,576.00)	(9,576.00)	0.00	(9,576.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(9,576.00)</b>	<b>(9,576.00)</b>	<b>0.00</b>	<b>(9,576.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>8,660,026.00</b>	<b>8,660,026.00</b>	<b>2,419,724.20</b>	<b>8,849,733.95</b>	<b>(189,707.95)</b>	<b>-2.2%</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%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from 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		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
<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>0.00</b>	<b>0.0%</b>

<u>Resource</u>	<u>Description</u>	<u>2021-22 Projected Year Totals</u>
2600	Expanded Learning Opportunities Program	437,223.00
5640	Medi-Cal Billing Option	10,276.61
6230	California Clean Energy Jobs Act	10,153.20
6266		135,406.00
6300	Lottery: Instructional Materials	137,807.09
7311	Classified School Employee Professional De	4,219.11
7388	SB 117 COVID-19 LEA Response Funds	3,524.89
9010	Other Restricted Local	228,450.01
Total, Restricted Balance		<u>967,059.91</u>





TIPTON ELEMENTARY SCHOOL DISTRICT

**SPECIAL ACTIVITY SPECIAL REVENUE FUND**

2021-2022  
First Interim  
December 14<sup>th</sup>, 2021

**Fund # 08**

This fund is a new special revenue fund established to allow LEAs to account for governmental associated student body activities in accordance with the provisions of GASB Statement 84

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>5) TOTAL, REVENUES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</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	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%
<b>9) TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</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		8980-8999	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>			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	43,083.96	43,083.96		43,083.96	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)			43,083.96	43,083.96		43,083.96		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,083.96	43,083.96		43,083.96		
2) Ending Balance, June 30 (E + F1e)			43,083.96	43,083.96		43,083.96		
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	43,083.96	43,083.96		43,083.96		
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		
<u>Unassigned/Unappropriated Amount</u>		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>REVENUES</b>								
Sale of Equipment and Supplies		8631	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%
Interest		8660	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%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	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	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 Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
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>								
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%
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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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%
<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>								
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%
Lease Assets		6600	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 - TRANSFERS OF INDIRECT COSTS</b>								
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>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>		
<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>								
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 from Disposal of Capital Assets		8953	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%
Proceeds from Leases		8972	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 (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
8210	Student Activity Funds	43,083.96
Total, Restricted Balance		<u>43,083.96</u>



TIPTON ELEMENTARY SCHOOL DISTRICT

## **CAFETERIA FUND**

2021-2022

First Interim

December 14<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	0.00	395,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,000.00	12,000.00	(1,982.43)	12,000.00	0.00	0.0%
5) TOTAL, REVENUES			442,000.00	442,000.00	(1,982.43)	442,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	166,000.00	166,000.00	43,565.44	166,000.00	0.00	0.0%
3) Employee Benefits		3000-3999	83,718.00	83,718.00	20,262.11	83,718.00	0.00	0.0%
4) Books and Supplies		4000-4999	170,000.00	170,000.00	41,371.53	210,000.00	(40,000.00)	-23.5%
5) Services and Other Operating Expenditures		5000-5999	32,000.00	32,000.00	6,977.51	32,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	13,810.54	14,000.00	(14,000.00)	New
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	9,576.00	9,576.00	0.00	9,576.00	0.00	0.0%
9) TOTAL, EXPENDITURES			461,294.00	461,294.00	125,987.13	515,294.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(19,294.00)	(19,294.00)	(127,969.56)	(73,294.00)		
<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>			(19,294.00)	(19,294.00)	(127,969.56)	(73,294.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	478,379.67	478,379.67		478,379.67	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)			478,379.67	478,379.67		478,379.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			478,379.67	478,379.67		478,379.67		
2) Ending Balance, June 30 (E + F1e)			459,085.67	459,085.67		405,085.67		
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	459,085.67	459,085.67		405,085.67		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	395,000.00	395,000.00	0.00	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>0.00</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	35,000.00	0.00	35,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>35,000.00</b>	<b>35,000.00</b>	<b>0.00</b>	<b>35,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	2,000.00	2,000.00	128.95	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	5,000.00	5,000.00	1,256.98	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(3,368.36)	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>12,000.00</b>	<b>12,000.00</b>	<b>(1,982.43)</b>	<b>12,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>442,000.00</b>	<b>442,000.00</b>	<b>(1,982.43)</b>	<b>442,000.00</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>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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	119,000.00	119,000.00	30,630.47	119,000.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	47,000.00	47,000.00	12,934.97	47,000.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			166,000.00	166,000.00	43,565.44	166,000.00	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	38,050.00	38,050.00	6,599.49	38,050.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	12,710.00	12,710.00	3,332.75	12,710.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	24,000.00	24,000.00	6,524.61	24,000.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,045.00	2,045.00	217.80	2,045.00	0.00	0.0%
Workers' Compensation		3601-3602	5,850.00	5,850.00	1,368.33	5,850.00	0.00	0.0%
OPEB, Allocated		3701-3702	650.00	650.00	136.36	650.00	0.00	0.0%
OPEB, Active Employees		3751-3752	413.00	413.00	82.77	413.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			83,718.00	83,718.00	20,262.11	83,718.00	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	25,000.00	25,000.00	4,629.61	25,000.00	0.00	0.0%
Noncapitalized Equipment		4400	5,000.00	5,000.00	0.00	25,000.00	(20,000.00)	-400.0%
Food		4700	140,000.00	140,000.00	36,741.92	160,000.00	(20,000.00)	-14.3%
TOTAL, BOOKS AND SUPPLIES			170,000.00	170,000.00	41,371.53	210,000.00	(40,000.00)	-23.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	344.81	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	15,000.00	15,000.00	4,657.28	15,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	500.00	500.00	0.00	500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,500.00	15,500.00	1,975.62	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>32,000.00</b>	<b>32,000.00</b>	<b>6,977.51</b>	<b>32,000.00</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	0.00	0.00	13,810.54	14,000.00	(14,000.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	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>13,810.54</b>	<b>14,000.00</b>	<b>(14,000.00)</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Debt Service</b>								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	9,576.00	9,576.00	0.00	9,576.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>9,576.00</b>	<b>9,576.00</b>	<b>0.00</b>	<b>9,576.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>461,294.00</b>	<b>461,294.00</b>	<b>125,987.13</b>	<b>515,294.00</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>								
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 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 (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	355,882.67
7027	Child Nutrition: COVID State Supplemental Meal Reimbursers	49,203.00
Total, Restricted Balance		<u>405,085.67</u>



TIPTON ELEMENTARY SCHOOL DISTRICT

## DEFERRED MAINTENANCE FUND

2021-2022  
First Interim  
December 14<sup>th</sup>, 2021

### Fund # 14

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

Principle revenues in this fund are:

- Interest
- Interfund Transfers In
- LCFF Revenue

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	(256.85)	1,100.00	0.00	0.0%
5) TOTAL, REVENUES			11,100.00	11,100.00	(256.85)	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	8,500.00	8,500.00	0.00	8,500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,600.00	2,600.00	0.00	2,600.00	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			11,100.00	11,100.00	0.00	11,100.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	(256.85)	0.00		
<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>			0.00	0.00	(256.85)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	45,713.07	45,713.07		45,713.07	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)			45,713.07	45,713.07		45,713.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,713.07	45,713.07		45,713.07		
2) Ending Balance, June 30 (E + F1e)			45,713.07	45,713.07		45,713.07		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	45,713.07	45,713.07		45,713.07		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>10,000.00</b>	<b>10,000.00</b>	<b>0.00</b>	<b>10,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,100.00	1,100.00	135.55	1,100.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(392.40)	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>1,100.00</b>	<b>1,100.00</b>	<b>(256.85)</b>	<b>1,100.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>11,100.00</b>	<b>11,100.00</b>	<b>(256.85)</b>	<b>11,100.00</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>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	8,500.00	8,500.00	0.00	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>			<b>8,500.00</b>	<b>8,500.00</b>	<b>0.00</b>	<b>8,500.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,100.00	1,100.00	0.00	1,100.00	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	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,600.00</b>	<b>2,600.00</b>	<b>0.00</b>	<b>2,600.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>11,100.00</b>	<b>11,100.00</b>	<b>0.00</b>	<b>11,100.00</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>			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 Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>



TIPTON ELEMENTARY SCHOOL DISTRICT

## BUILDING FUND

2021-2022  
First Interim  
December 14<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	10.00	10.00	(3.85)	10.00	0.00	0.0%
<b>5) TOTAL, REVENUES</b>			<b>10.00</b>	<b>10.00</b>	<b>(3.85)</b>	<b>10.00</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	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%
<b>9) TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			<b>10.00</b>	<b>10.00</b>	<b>(3.85)</b>	<b>10.00</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		8980-8999	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>			10.00	10.00	(3.85)	10.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	590.56	590.56		590.56	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)			590.56	590.56		590.56		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			590.56	590.56		590.56		
2) Ending Balance, June 30 (E + F1e)			600.56	600.56		600.56		
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			600.56	600.56		600.56		
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		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%
<b>Leases and Rentals</b>		8650	<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>Interest</b>		8660	<b>10.00</b>	<b>10.00</b>	<b>1.22</b>	<b>10.00</b>	<b>0.00</b>	<b>0.0%</b>
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(5.07)	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>10.00</b>	<b>10.00</b>	<b>(3.85)</b>	<b>10.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>10.00</b>	<b>10.00</b>	<b>(3.85)</b>	<b>10.00</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>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%
Lease Assets		6600	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 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 (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
9010	Other Restricted Local	600.56
Total, Restricted Balance		<u>600.56</u>



TIPTON ELEMENTARY SCHOOL DISTRICT

## CAPITAL FACILITIES FUND

2021-2022

First Interim

December 14<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

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	23,200.00	23,200.00	(173.96)	23,200.00	0.00	0.0%
5) TOTAL, REVENUES			23,200.00	23,200.00	(173.96)	23,200.00		
<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>			18,200.00	18,200.00	(173.96)	18,200.00		
<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>			18,200.00	18,200.00	(173.96)	18,200.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	32,106.17	32,106.17		32,106.17	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,106.17	32,106.17		32,106.17		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,106.17	32,106.17		32,106.17		
2) Ending Balance, June 30 (E + F1e)			50,306.17	50,306.17		50,306.17		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			50,306.17	50,306.17		50,306.17		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	200.00	200.00	94.05	200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(268.01)	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	23,000.00	23,000.00	0.00	23,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>23,200.00</b>	<b>23,200.00</b>	<b>(173.96)</b>	<b>23,200.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>23,200.00</b>	<b>23,200.00</b>	<b>(173.96)</b>	<b>23,200.00</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%
Lease Assets		6600	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								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from 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>2021/22 Projected Year Totals</u>
9010	Other Restricted Local	50,306.17
Total, Restricted Balance		<u>50,306.17</u>



TIPTON ELEMENTARY SCHOOL DISTRICT

**COUNTY SCHOOL FACILITIES FUND**

2021-2022

First Interim

December 14<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	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,505.00	5,505.00	(1,854.72)	5,505.00	0.00	0.0%
5) TOTAL REVENUES			5,505.00	5,505.00	(1,854.72)	5,505.00		
<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	97,721.00	108,281.00	(108,281.00)	New
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	97,721.00	108,281.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,505.00	5,505.00	(99,575.72)	(102,776.00)		
<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>			5,505.00	5,505.00	(99,575.72)	(102,776.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	254,850.17	254,850.17		254,850.17	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			254,850.17	254,850.17		254,850.17		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			254,850.17	254,850.17		254,850.17		
2) Ending Balance, June 30 (E + F1e)								
			260,355.17	260,355.17		152,074.17		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
		9740	260,355.17	260,355.17		152,074.17		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		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>			<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>								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<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>								
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	5,505.00	5,505.00	644.50	5,505.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(2,499.22)	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>5,505.00</b>	<b>5,505.00</b>	<b>(1,854.72)</b>	<b>5,505.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>5,505.00</b>	<b>5,505.00</b>	<b>(1,854.72)</b>	<b>5,505.00</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>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	97,721.00	108,281.00	(108,281.00)	New
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%
Lease Assets		6600	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>97,721.00</b>	<b>108,281.00</b>	<b>(108,281.00)</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>97,721.00</b>	<b>108,281.00</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>								
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>								
<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		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 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 (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
7710	State School Facilities Projects	13,321.17
7810	Other Restricted State	138,753.00
Total, Restricted Balance		<u>152,074.17</u>



TIPTON ELEMENTARY SCHOOL DISTRICT

**BOND INTEREST AND REDEMPTION FUND**

2021-2022

First Interim

December 14<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.

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	(2,574.70)	100,650.00	0.00	0.0%
5) TOTAL REVENUES			100,650.00	100,650.00	(2,574.70)	100,650.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	100,650.00	100,650.00	50,325.00	100,650.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			100,650.00	100,650.00	50,325.00	100,650.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	(52,899.70)	0.00		
<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>			0.00	0.00	(52,899.70)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	415,759.81	415,759.81		415,759.81	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)			415,759.81	415,759.81		415,759.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			415,759.81	415,759.81		415,759.81		
2) Ending Balance, June 30 (E + F1e)			415,759.81	415,759.81		415,759.81		
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			415,759.81	415,759.81		415,759.81		
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>			<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 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>			<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 Voted Indebtedness Levies								
Secured Roll		8611	100,650.00	100,650.00	0.00	100,650.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	994.17	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(3,568.87)	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>100,650.00</b>	<b>100,650.00</b>	<b>(2,574.70)</b>	<b>100,650.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>100,650.00</b>	<b>100,650.00</b>	<b>(2,574.70)</b>	<b>100,650.00</b>		
<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	50,325.00	100,650.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>100,650.00</b>	<b>100,650.00</b>	<b>50,325.00</b>	<b>100,650.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>100,650.00</b>	<b>100,650.00</b>	<b>50,325.00</b>	<b>100,650.00</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>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>								
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>			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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
9010	Other Restricted Local	415,759.81
Total, Restricted Balance		<u>415,759.81</u>



TIPTON ELEMENTARY SCHOOL DISTRICT

2021-2022

First Interim

December 14<sup>th</sup>, 2021

# **SUPPLEMENTAL FORMS**

**ESMOE – Every Student Succeeds Act MOE**

**SIAA/SIAB – Summary of Inter-fund Activities**

**C&S – Criteria and Standards Review**

**CASH – Cashflow 2 yrs projection**

**Budget Comparison**

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	8,849,733.95
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,197,377.38
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	78,450.00
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 9200	7699 7651	0.00
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)				256,034.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		73,294.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				7,469,616.57

<b>Section II - Expenditures Per ADA</b>		<b>2021-22 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		513.02
B. Expenditures per ADA (Line I.E divided by Line II.A)		14,560.09
<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.)	5,917,951.88	11,328.17
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	5,917,951.88	11,328.17
B. Required effort (Line A.2 times 90%)	5,326,156.69	10,195.35
C. Current year expenditures (Line I.E and Line II.B)	7,469,616.57	14,560.09
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 2023-24 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>

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	(9,576.00)				
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	9,576.00	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								



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	0.00	0.00		
Other Sources/Uses Detail								
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>9,576.00</b>	<b>(9,576.00)</b>	<b>0.00</b>	<b>0.00</b>		

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2021-22)				
District Regular	521.00	521.39		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>521.00</b>	<b>521.39</b>	<b>0.1%</b>	<b>Met</b>
1st Subsequent Year (2022-23)				
District Regular	515.00	512.00		
Charter School				
<b>Total ADA</b>	<b>515.00</b>	<b>512.00</b>	<b>-0.6%</b>	<b>Met</b>
2nd Subsequent Year (2023-24)				
District Regular	515.00	506.00		
Charter School				
<b>Total ADA</b>	<b>515.00</b>	<b>506.00</b>	<b>-1.7%</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 budget adoption 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 budget adoption.

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

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2021-22)				
District Regular	527	539		
Charter School				
<b>Total Enrollment</b>	<b>527</b>	<b>539</b>	<b>2.3%</b>	<b>Not Met</b>
1st Subsequent Year (2022-23)				
District Regular	527	534		
Charter School				
<b>Total Enrollment</b>	<b>527</b>	<b>534</b>	<b>1.3%</b>	<b>Met</b>
2nd Subsequent Year (2023-24)				
District Regular	527	529		
Charter School				
<b>Total Enrollment</b>	<b>527</b>	<b>529</b>	<b>0.4%</b>	<b>Met</b>

**2B. Comparison of District Enrollment to the Standard**

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

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

**Explanation:**  
(required if NOT met)

At budget adoption, district under projected enrollment. District has adjusted enrollment projections in current and subsequent years to reflect more accurate numbers.

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	525	549	
Charter School			
<b>Total ADA/Enrollment</b>	<b>525</b>	<b>549</b>	<b>95.6%</b>
Second Prior Year (2019-20)			
District Regular	521	542	
Charter School			
<b>Total ADA/Enrollment</b>	<b>521</b>	<b>542</b>	<b>96.1%</b>
First Prior Year (2020-21)			
District Regular	521	529	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>521</b>	<b>529</b>	<b>98.5%</b>
		Historical Average Ratio:	96.7%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	97.2%

**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 (2021-22)				
District Regular	512	539		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>512</b>	<b>539</b>	<b>95.0%</b>	<b>Met</b>
1st Subsequent Year (2022-23)				
District Regular	506	534		
Charter School				
<b>Total ADA/Enrollment</b>	<b>506</b>	<b>534</b>	<b>94.8%</b>	<b>Met</b>
2nd Subsequent Year (2023-24)				
District Regular	500	529		
Charter School				
<b>Total ADA/Enrollment</b>	<b>500</b>	<b>529</b>	<b>94.5%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)

**4. CRITERION: LCFF Revenue**

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2021-22)	6,371,477.00		
1st Subsequent Year (2022-23)	6,440,649.00	6,682,127.00	3.7%	Not Met
2nd Subsequent Year (2023-24)	6,636,876.00	6,802,326.00	2.5%	Not Met

**4B. Comparison of District LCFF Revenue to the Standard**

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

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

**Explanation:**  
(required if NOT met)

At budget adoption, the concentration grant portion of the LCFF was 50% and at first interim it increased to 65%. This increased LCFF revenue in current and subsequent years.

**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 (2018-19)	4,370,040.51	5,036,059.12	86.8%
Second Prior Year (2019-20)	4,675,551.11	5,212,032.07	89.7%
First Prior Year (2020-21)	4,405,191.05	4,926,792.28	89.4%
Historical Average Ratio:			88.6%

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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):	84.6% to 92.6%	84.6% to 92.6%	84.6% to 92.6%

**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 (2021-22)	4,766,449.00	5,960,861.57	80.0%	Not Met
1st Subsequent Year (2022-23)	4,918,365.00	6,157,234.00	79.9%	Not Met
2nd Subsequent Year (2023-24)	5,031,297.00	6,297,970.00	79.9%	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's total expenditures include one time expenses for COVID funds for materials & supplies, non-capital equipment, rentals, leases & repairs, professional & consulting services, and equipment.

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

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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**Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)**

Current Year (2021-22)	367,704.00	1,184,595.38	222.2%	Yes
1st Subsequent Year (2022-23)	2,464,293.00	939,133.00	-61.9%	Yes
2nd Subsequent Year (2023-24)	367,704.00	871,670.00	137.1%	Yes

Explanation:  
(required if Yes)

At first interim, COVID revenue was revised in current and subsequent years to reflect the projected spending plan.

**Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)**

Current Year (2021-22)	766,860.00	1,378,005.52	79.7%	Yes
1st Subsequent Year (2022-23)	570,309.00	1,053,449.00	84.7%	Yes
2nd Subsequent Year (2023-24)	570,845.00	1,019,271.00	78.6%	Yes

Explanation:  
(required if Yes)

At first interim, current and subsequent years state revenue was revised to include ELO Program, Educator Effectiveness, and the ELO grant. These were not included at budget adoption.

**Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)**

Current Year (2021-22)	208,865.00	208,865.00	0.0%	No
1st Subsequent Year (2022-23)	208,865.00	208,865.00	0.0%	No
2nd Subsequent Year (2023-24)	208,865.00	208,865.00	0.0%	No

Explanation:  
(required if Yes)

**Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)**

Current Year (2021-22)	1,175,936.00	985,993.05	-16.2%	Yes
1st Subsequent Year (2022-23)	1,201,978.00	720,391.00	-40.1%	Yes
2nd Subsequent Year (2023-24)	1,226,757.00	728,997.00	-40.6%	Yes

Explanation:  
(required if Yes)

At first interim, current and subsequent years were revised to reflect spending of one time COVID and ELO funds.

**Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)**

Current Year (2021-22)	1,249,651.00	1,152,992.98	-7.7%	Yes
1st Subsequent Year (2022-23)	1,276,876.00	948,151.00	-25.7%	Yes
2nd Subsequent Year (2023-24)	1,302,780.00	970,292.00	-25.5%	Yes

Explanation:  
(required if Yes)

At first interim, current and subsequent years were revised to reflect spending of one time COVID and ELO funds.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2021-22)	1,343,429.00	2,771,465.90	106.3%	Not Met
1st Subsequent Year (2022-23)	3,243,467.00	2,201,447.00	-32.1%	Not Met
2nd Subsequent Year (2023-24)	1,147,414.00	2,099,806.00	83.0%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2021-22)	2,425,587.00	2,138,986.03	-11.8%	Not Met
1st Subsequent Year (2022-23)	2,478,854.00	1,668,542.00	-32.7%	Not Met
2nd Subsequent Year (2023-24)	2,529,537.00	1,699,289.00	-32.8%	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 NOT MET - One or more projected operating revenue have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

At first interim, COVID revenue was revised in current and subsequent years to reflect the projected spending plan.

**Explanation:**

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

At first interim, current and subsequent years state revenue was revised to include ELO Program, Educator Effectiveness, and the ELO grant. These were not included at budget adoption.

**Explanation:**

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

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

**Explanation:**

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

At first interim, current and subsequent years were revised to reflect spending of one time COVID and ELO funds.

**Explanation:**

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

At first interim, current and subsequent years were revised to reflect spending of one time COVID and ELO funds.



**7. CRITERION: Facilities Maintenance**

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

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

**NOTE:** EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Per SB 98 and SB 820 of 2020, resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690 are excluded from the total general fund expenditures calculation.

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	251,945.43	287,206.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		287,206.00	

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Available Reserve Percentages (Criterion 10C, Line 9)	43.7%	41.6%	36.3%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>14.6%</b>	<b>13.9%</b>	<b>12.1%</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 (2021-22)	109,853.43	5,960,861.57	N/A	Met
1st Subsequent Year (2022-23)	(76,507.00)	6,157,234.00	1.2%	Met
2nd Subsequent Year (2023-24)	(117,972.00)	6,297,970.00	1.9%	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		Status
	(Form 011, Line F2 )	(Form MYPI, Line D2)	
Current Year (2021-22)	5,105,898.52		Met
1st Subsequent Year (2022-23)	5,529,752.52		Met
2nd Subsequent Year (2023-24)	5,794,771.52		Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2021-22)	5,241,364.16		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, as referenced in Education Code Section 42238.02, 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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.)	512	506	500
<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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, 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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	8,849,733.95	8,449,720.00	8,627,113.00
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)	8,849,733.95	8,449,720.00	8,627,113.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	353,989.36	337,988.80	345,084.52
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. District's Reserve Standard (Greater of Line B5 or Line B6)	353,989.36	337,988.80	345,084.52

**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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	3,865,863.61	3,518,881.61	3,130,434.61
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		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	3,865,863.61	3,518,881.61	3,130,434.61
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	43.68%	41.64%	36.29%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>353,989.36</b>	<b>337,988.80</b>	<b>345,084.52</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 budget adoption 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 budget adoption 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 budget adoption.

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

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

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

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First 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	Budget Adoption (Form 01CS, Item S5A)	First 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 (2021-22)	(754,316.00)	(750,451.00)	-0.5%	(3,865.00)	Met
1st Subsequent Year (2022-23)	(764,480.00)	(782,581.00)	2.4%	18,101.00	Met
2nd Subsequent Year (2023-24)	(774,950.00)	(802,856.00)	3.6%	27,906.00	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

--

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

**Project Information:**  
(required if YES)




**S6. Long-term Commitments**

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	17	010-99900-0-00000-89800	010-99900-00000-91000-74380/74390	1,158,800
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (do not include OPEB):

QZAB	11	010-99901-0-00000-89800	010-99901-0-00000-91000-74380/74390	1,135,626
<b>TOTAL:</b>				2,294,426

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Current Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases	89,584	89,555	89,464	89,613
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

QZAB	88,000	88,000	88,000	88,000
<b>Total Annual Payments:</b>	177,584	177,555	177,464	177,613
<b>Has total annual payment increased over prior year (2020-21)?</b>		No	No	Yes

---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

The increase will be 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 budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

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

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

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	609,832.00	621,600.00
b. OPEB plan(s) fiduciary net position (if applicable)		
c. Total/Net OPEB liability (Line 2a minus Line 2b)	609,832.00	621,600.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Mar 31, 2018	Jul 01, 2021

Data must be entered.

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2021-22)	0.00	0.00
1st Subsequent Year (2022-23)	0.00	0.00
2nd Subsequent Year (2023-24)	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 (2021-22)	34,092.00	36,119.00
1st Subsequent Year (2022-23)	35,115.00	37,202.57
2nd Subsequent Year (2023-24)	36,168.00	38,318.64
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2021-22)	29,141.00	29,029.00
1st Subsequent Year (2022-23)	37,033.00	19,947.00
2nd Subsequent Year (2023-24)	25,149.00	23,810.00
d. Number of retirees receiving OPEB benefits		
Current Year (2021-22)	4	3
1st Subsequent Year (2022-23)	4	3
2nd Subsequent Year (2023-24)	4	3

4. Comments:

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

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

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

No
----

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

n/a
-----

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

n/a
-----

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs  
Current Year (2021-22)  
1st Subsequent Year (2022-23)  
2nd Subsequent Year (2023-24)

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

b. Amount contributed (funded) for self-insurance programs  
Current Year (2021-22)  
1st Subsequent Year (2022-23)  
2nd Subsequent Year (2023-24)


4. Comments:

--

**S8. Status of Labor Agreements**

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

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

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

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

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

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

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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 budget adoption?

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
or

--

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

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Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

7. Amount included for any tentative salary schedule increases

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Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

**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


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

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

--

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

--	--	--

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Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

**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  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

**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?


**Certificated (Non-management) - Other**

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


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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.  
If No, continue with section S8B.

Yes

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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 budget adoption?

n/a

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?

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

[ ]

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

[ ]

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: [ ]

End Date: [ ]

5. Salary settlement:

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
or

--	--	--

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

[ ]

**Negotiations Not Settled**

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

[ ]

7. Amount included for any tentative salary schedule increases

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

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

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

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**

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

**Classified (Non-management) Attrition (layoffs and retirements)**

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

**Classified (Non-management) - Other**

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

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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 budget adoption?

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) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions				

Data must be entered for all years.

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

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 Budget Adoption**

2. Salary settlement:

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

**Management/Supervisor/Confidential 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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

**Management/Supervisor/Confidential Step and Column Adjustments**

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step and column over prior year

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

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

- 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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

**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 First Interim Criteria and Standards Review**

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# Cash Flow Projection

District: 53 - Tipton Elmer

Fund: 0100 - General F

Fiscal Year: 2022

Current Year Actuals Thru: Nov 30 2021 12:01

(Thru Fiscal Month) 5

Budget As Of: Dec 7 2021 12:01

Calendar Month

Category: Fiscal Month

Balance

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4,159,813.93

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4,289,034.45

5,345,551.77

5,222,100.63

4,802,105.21

5,309,194.34

5,136,803.45

4,785,699.03

YTD/Actual

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Budget Comparison Report

BCR600

12/6/2021

Page Page 1 of 23

by Fund

2:56:24PM

	2021 - 2022 Approved Thru 12/6/2021			2021 - 2022 Working Thru 12/6/2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>010 General Fund</b>						
Revenues						
LCFF Sources						
80110 LCFF State Aid - Current Year	\$4,630,272.00	\$0.00	\$4,630,272.00	\$4,016,391.00	\$0.00	\$4,016,391.00
80120 Education Protection Account	\$988,504.00	\$0.00	\$988,504.00	\$1,828,099.00	\$0.00	\$1,828,099.00
80410 Secured Rolls Tax	\$752,701.00	\$0.00	\$752,701.00	\$794,624.00	\$0.00	\$794,624.00
80910 LCFF Transfers - Current Year	(\$10,000.00)	\$0.00	(\$10,000.00)	(\$10,000.00)	\$0.00	(\$10,000.00)
Total LCFF Sources	\$6,361,477.00	\$0.00	\$6,361,477.00	\$6,629,114.00	\$0.00	\$6,629,114.00
Federal Revenues						
82900 All Other Federal Revenue	\$0.00	\$367,704.00	\$367,704.00	\$0.00	\$1,184,595.38	\$1,184,595.38
Total Federal Revenues	\$0.00	\$367,704.00	\$367,704.00	\$0.00	\$1,184,595.38	\$1,184,595.38
Other State Revenues						
85500 Mandated Cost Reimbursements	\$17,096.00	\$0.00	\$17,096.00	\$17,096.00	\$0.00	\$17,096.00
85600 State Lottery Revenue	\$77,250.00	\$25,235.00	\$102,485.00	\$83,456.00	\$33,280.00	\$116,736.00
85900 All Other State Revenue	\$3,500.00	\$643,779.00	\$647,279.00	\$3,500.00	\$1,240,673.52	\$1,244,173.52
Total Other State Revenues	\$97,846.00	\$669,014.00	\$766,860.00	\$104,052.00	\$1,273,953.52	\$1,378,005.52
Other Local Revenues						
86250 Community Redevelopment Funds Not Subject to Revenue Lim	\$0.00	\$227.00	\$227.00	\$0.00	\$227.00	\$227.00
86600 Interest	\$67,000.00	\$0.00	\$67,000.00	\$67,000.00	\$0.00	\$67,000.00
86890 All Other Fees and Contracts	\$0.00	\$11,500.00	\$11,500.00	\$0.00	\$11,500.00	\$11,500.00
86990 All Other Local Revenue	\$21,000.00	\$109,138.00	\$130,138.00	\$21,000.00	\$109,138.00	\$130,138.00
Total Other Local Revenues	\$88,000.00	\$120,865.00	\$208,865.00	\$88,000.00	\$120,865.00	\$208,865.00
Total Revenues	\$6,547,323.00	\$1,157,583.00	\$7,704,906.00	\$6,821,166.00	\$2,579,413.90	\$9,400,579.90
Expenditures						
Certificated Salaries						
11000 Certificated Teachers' Salaries	\$2,094,721.00	\$220,310.00	\$2,315,031.00	\$2,238,864.00	\$415,518.00	\$2,654,382.00

For SACS Extract

by Fund

2:56:24PM

	2021 - 2022 Approved Thru 12/6/2021			2021 - 2022 Working Thru 12/6/2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>010 General Fund</b>						
11002 Substitute Teachers	\$40,000.00	\$0.00	\$40,000.00	\$40,000.00	\$0.00	\$40,000.00
11003 Teacher - Auxiliary	\$10,000.00	\$12,000.00	\$22,000.00	\$10,000.00	\$12,178.00	\$22,178.00
13000 Certificated Supervisors and Administrators Salaries	\$137,000.00	\$4,819.00	\$141,819.00	\$137,000.00	\$4,818.00	\$141,818.00
19000 Other Certificated Salaries	\$118,500.00	\$22,870.00	\$141,370.00	\$118,500.00	\$23,440.00	\$141,940.00
Total Certificated Salaries	\$2,400,221.00	\$259,999.00	\$2,660,220.00	\$2,544,364.00	\$455,954.00	\$3,000,318.00
Classified Salaries						
21000 Classified Instructional Salaries	\$140,696.00	\$300,928.00	\$441,624.00	\$140,696.00	\$302,794.00	\$443,490.00
21002 Substitute Instructional Aides	\$0.00	\$3,500.00	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00
21003 Instructional Aides - Auxiliary	\$0.00	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00
22000 Classified Support Salaries	\$266,029.00	\$123,950.00	\$389,979.00	\$265,594.60	\$126,179.00	\$391,773.60
22002 Substitute Classified Support	\$5,550.00	\$7,195.00	\$12,745.00	\$5,550.00	\$7,195.00	\$12,745.00
22003 Classified Support Salaries - Auxiliary	\$5,300.00	\$1,500.00	\$6,800.00	\$5,734.40	\$1,500.00	\$7,234.40
23000 Classified Supervisors' and Administrators' Salaries	\$127,000.00	\$20,100.00	\$147,100.00	\$127,000.00	\$21,046.00	\$148,046.00
24000 Clerical, Technical and Office Staff Salaries	\$114,500.00	\$1,184.00	\$115,684.00	\$114,500.00	\$1,675.00	\$116,175.00
29000 Other Classified Salaries	\$500.00	\$46,000.00	\$46,500.00	\$500.00	\$46,228.00	\$46,728.00
Total Classified Salaries	\$659,575.00	\$505,857.00	\$1,165,432.00	\$659,575.00	\$511,617.00	\$1,171,192.00
Employee Benefits						
31010 State Teachers' Retirement System, certificated positions	\$406,297.00	\$305,935.00	\$712,232.00	\$419,459.00	\$337,872.00	\$757,331.00
32020 Public Employees' Retirement System, classified positions	\$151,511.00	\$101,207.00	\$252,718.00	\$151,511.00	\$101,206.00	\$252,717.00
33012 OASDI, Certificated Positions	\$700.00	\$0.00	\$700.00	\$700.00	\$0.00	\$700.00
33013 Medicare, Certificated Positions	\$34,836.00	\$3,781.00	\$38,617.00	\$35,964.00	\$6,606.00	\$42,570.00
33022 OASDI, classified positions	\$41,159.00	\$31,509.00	\$72,668.00	\$41,159.00	\$31,867.00	\$73,026.00
33023 Medicare, classified positions	\$16,122.00	\$7,359.00	\$23,481.00	\$16,122.00	\$7,443.00	\$23,565.00
34010 Health & Welfare Benefits, certificated positions	\$466,011.00	\$39,838.00	\$505,849.00	\$481,556.00	\$54,524.00	\$536,080.00
34020 Health & Welfare Benefits, classified positions	\$238,041.00	\$90,344.00	\$328,385.00	\$238,041.00	\$90,344.00	\$328,385.00
35010 State Unemployment Insurance, certificated positions	\$29,602.00	\$3,206.00	\$32,808.00	\$30,561.00	\$4,182.00	\$34,743.00
35020 State Unemployment Insurance, classified positions	\$8,202.00	\$6,305.00	\$14,507.00	\$8,202.00	\$6,334.00	\$14,536.00
36010 Worker's Compensation Insurance, certificated positions	\$84,829.00	\$9,187.00	\$94,016.00	\$87,593.00	\$15,309.00	\$102,902.00
36020 Worker's Compensation Insurance, classified positions	\$23,401.00	\$17,928.00	\$41,329.00	\$23,401.00	\$18,108.00	\$41,509.00

Budget Comparison Report

BCR600

12/6/2021

Page Page 3 of 23

by Fund

2:56:24PM

	2021 - 2022 Approved Thru 12/6/2021			2021 - 2022 Working Thru 12/6/2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>010 General Fund</b>						
37010 OPEB, Allocated, certificated positions	\$9,383.00	\$1,024.00	\$10,407.00	\$9,688.00	\$1,637.00	\$11,325.00
37020 OPEB, Allocated, classified positions	\$2,622.00	\$1,903.00	\$4,525.00	\$2,622.00	\$1,922.00	\$4,544.00
37510 OPEB, Active Employees, certificated Positions	\$13,186.00	\$655.00	\$13,841.00	\$13,339.00	\$1,592.00	\$14,931.00
37520 OPEB, Active Employees, classified positions	\$2,592.00	\$1,664.00	\$4,256.00	\$2,592.00	\$1,664.00	\$4,256.00
Total Employee Benefits	\$1,528,494.00	\$621,845.00	\$2,150,339.00	\$1,562,510.00	\$680,610.00	\$2,243,120.00
<b>Books and Supplies</b>						
41000 Approved Textbooks and Core Curricula Materials	\$111,000.00	\$10,000.00	\$121,000.00	\$111,000.00	\$10,000.00	\$121,000.00
42000 Books and Other Reference Materials	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$31,386.00	\$31,386.00
43000 Materials and Supplies	\$230,796.00	\$424,313.00	\$655,109.00	\$232,548.00	\$409,395.45	\$641,943.45
44000 Non-Capitalized Equipment	\$50,000.00	\$330,830.00	\$380,830.00	\$49,836.60	\$132,830.00	\$182,666.60
47000 Food	\$1,500.00	\$7,497.00	\$8,997.00	\$1,500.00	\$7,497.00	\$8,997.00
Total Books and Supplies	\$393,296.00	\$782,640.00	\$1,175,936.00	\$394,884.60	\$591,108.45	\$985,993.05
<b>Services, Other Operating Expenses</b>						
52000 Travel and Conferences	\$7,700.00	\$13,779.00	\$21,479.00	\$7,200.00	\$13,779.00	\$20,979.00
53000 Dues and Memberships	\$11,800.00	\$0.00	\$11,800.00	\$13,138.00	\$0.00	\$13,138.00
54500 Other Insurance	\$48,400.00	\$0.00	\$48,400.00	\$49,453.40	\$0.00	\$49,453.40
55000 Operation and Housekeeping Services	\$45,000.00	\$63,916.00	\$108,916.00	\$45,000.00	\$63,916.00	\$108,916.00
56000 Rentals, Leases, Repairs and Non-Capitalized Improvements	\$78,500.00	\$10,000.00	\$88,500.00	\$75,708.00	\$92,000.00	\$167,708.00
57103 Transfers of Direct Costs - Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
58000 Professional/Consulting Services and Operating Expenditures	\$540,266.00	\$405,280.00	\$945,546.00	\$537,278.00	\$225,510.58	\$762,788.58
58009 Pension Penalties & Interest	\$10.00	\$0.00	\$10.00	\$10.00	\$0.00	\$10.00
59000 Communications	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00	\$5,000.00	\$30,000.00
Total Services, Other Operating Expenses	\$756,676.00	\$492,975.00	\$1,249,651.00	\$752,787.40	\$400,205.58	\$1,152,992.98
<b>Capital Outlay</b>						
61700 Land Improvements	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00
64000 Equipment	\$68,000.00	\$0.00	\$68,000.00	\$68,000.00	\$0.00	\$68,000.00
65000 Equipment Replacement	\$0.00	\$0.00	\$0.00	\$0.00	\$37,669.92	\$37,669.92
Total Capital Outlay	\$68,000.00	\$10,000.00	\$78,000.00	\$68,000.00	\$47,669.92	\$115,669.92



	2021 - 2022 Approved Thru 12/6/2021			2021 - 2022 Working Thru 12/6/2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>010 General Fund</b>						
Other Outgo						
71420 Other Tuition, Excess Costs, and/or Deficits Payments to COE	\$12,440.00	\$0.00	\$12,440.00	\$12,440.00	\$0.00	\$12,440.00
74380 Debt Service - Interest	\$0.00	\$59,518.00	\$59,518.00	\$0.00	\$59,518.00	\$59,518.00
74390 Other Debt Service - Principal	\$0.00	\$118,066.00	\$118,066.00	\$0.00	\$118,066.00	\$118,066.00
Total Other Outgo	\$12,440.00	\$177,584.00	\$190,024.00	\$12,440.00	\$177,584.00	\$190,024.00
Direct Support/Indirect Costs						
73100 Transfers of Indirect Costs	(\$17,019.00)	\$17,019.00	\$0.00	(\$24,123.43)	\$24,123.43	\$0.00
73500 Transfers of Indirect Costs - Interfund	(\$9,576.00)	\$0.00	(\$9,576.00)	(\$9,576.00)	\$0.00	(\$9,576.00)
Total Direct Support/Indirect Costs	(\$26,595.00)	\$17,019.00	(\$9,576.00)	(\$33,699.43)	\$24,123.43	(\$9,576.00)
Total Expenditures	\$5,792,107.00	\$2,867,919.00	\$8,660,026.00	\$5,960,861.57	\$2,888,872.38	\$8,849,733.95
Excess (Deficiency) of Revenues	\$755,216.00	(\$1,710,336.00)	(\$955,120.00)	\$860,304.43	(\$309,458.48)	\$550,845.95
Other Financing Sources/Uses						
Contributions						
89800 Contributions from Unrestricted Resources	(\$754,316.00)	\$754,316.00	\$0.00	(\$750,451.00)	\$750,451.00	\$0.00
89900 Contributions from Restricted Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Contributions	(\$754,316.00)	\$754,316.00	\$0.00	(\$750,451.00)	\$750,451.00	\$0.00
Total Other Financing Sources/Uses	(\$754,316.00)	\$754,316.00	\$0.00	(\$750,451.00)	\$750,451.00	\$0.00
Net Increase (Decrease) in Fund	\$900.00	(\$956,020.00)	(\$955,120.00)	\$109,853.43	\$440,992.52	\$550,845.95
Beginning Balance						
Assets						
91100 Cash in County Treasury	\$3,606,707.80	\$454,012.84	\$4,060,720.64	\$3,606,707.80	\$454,012.84	\$4,060,720.64
91110 Fair Value Adjustment to Cash in County Treasury	\$35,158.92	\$0.00	\$35,158.92	\$35,158.92	\$0.00	\$35,158.92
91300 Revolving Cash Account	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00
92001 Accounts Receivable Clearing	\$17,742.75	\$288,191.24	\$305,933.99	\$17,742.75	\$288,191.24	\$305,933.99
92004 Due From Employees - Payroll Corrections	\$834.03	\$0.00	\$834.03	\$834.03	\$0.00	\$834.03
92009 County Wide Receivables - by COE	\$1,016,379.49	\$0.00	\$1,016,379.49	\$1,016,379.49	\$0.00	\$1,016,379.49
93100 Due From Other Funds	\$1,577.49	\$0.00	\$1,577.49	\$1,577.49	\$0.00	\$1,577.49

**Budget Comparison Report**  
by Fund

BCR600

12/6/2021  
2:56:24PM

Page Page 5 of 23

	2021 - 2022 Approved Thru 12/6/2021			2021 - 2022 Working Thru 12/6/2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>010 General Fund</b>						
Total Assets	\$4,680,900.48	\$742,204.08	\$5,423,104.56	\$4,680,900.48	\$742,204.08	\$5,423,104.56
<b>Liabilities</b>						
95009 County Wide Liabilities - by COE	\$540,783.07	\$0.00	\$540,783.07	\$540,783.07	\$0.00	\$540,783.07
95010 Accounts Payable Clearing	\$50,683.46	\$94,636.13	\$145,319.59	\$50,683.46	\$94,636.13	\$145,319.59
95013 Deferred Wages Payable	\$28,634.39	\$0.00	\$28,634.39	\$28,634.39	\$0.00	\$28,634.39
95014 CSESAP Wages Payable	\$28,763.13	\$0.00	\$28,763.13	\$28,763.13	\$0.00	\$28,763.13
95025 State Unemployment Insurance Payable	\$526.68	\$0.00	\$526.68	\$526.68	\$0.00	\$526.68
95028 Retiree Benefits Payable	\$1,647.40	\$0.00	\$1,647.40	\$1,647.40	\$0.00	\$1,647.40
95030 Use Tax Payable	\$129.03	\$0.00	\$129.03	\$129.03	\$0.00	\$129.03
95051 Outlawed Employee Refunds & Voluntary Deductions	\$748.14	\$0.00	\$748.14	\$748.14	\$0.00	\$748.14
96500 Unearned Revenue	\$0.00	\$121,500.56	\$121,500.56	\$0.00	\$121,500.56	\$121,500.56
Total Liabilities	\$651,915.30	\$216,136.69	\$868,051.99	\$651,915.30	\$216,136.69	\$868,051.99
Total Beginning Balance	\$4,028,985.18	\$526,067.39	\$4,555,052.57	\$4,028,985.18	\$526,067.39	\$4,555,052.57
Adjusted Beginning Balance	\$4,028,985.18	\$526,067.39	\$4,555,052.57	\$4,028,985.18	\$526,067.39	\$4,555,052.57
<b>Ending Balance</b>						
<b>Assets</b>						
91100 Cash in County Treasury	\$4,029,885.18	(\$429,952.61)	\$3,599,932.57	\$4,138,838.61	\$967,059.91	\$5,105,898.52
Total Assets	\$4,029,885.18	(\$429,952.61)	\$3,599,932.57	\$4,138,838.61	\$967,059.91	\$5,105,898.52
Total Ending Balance	\$4,029,885.18	(\$429,952.61)	\$3,599,932.57	\$4,138,838.61	\$967,059.91	\$5,105,898.52
<b>Components of Ending Fund Balance</b>						
<b>Fund Balance, Nonspendable</b>						
97200 Reserve for Encumbrances	\$166,797.85	\$213,794.27	\$380,592.12	\$166,797.85	\$213,794.27	\$380,592.12
Total Fund Balance, Nonspendable	\$166,797.85	\$213,794.27	\$380,592.12	\$166,797.85	\$213,794.27	\$380,592.12
<b>Fund Balance, Unassigned</b>						
97900 Undesignated/Unappropriated	\$272,863.00	(\$1,912,040.00)	(\$1,639,177.00)	\$381,816.43	(\$515,027.48)	(\$133,211.05)
97910 Beginning Fund Balance	\$4,028,985.18	\$526,067.39	\$4,555,052.57	\$4,028,985.18	\$526,067.39	\$4,555,052.57

53 - Tipton Elementary School District  
For SACS Extract

Budget Comparison Report

BCR600

12/6/2021

Page Page 6 of 23

by Fund

2:56:24PM

	2021 - 2022 Approved Thru 12/6/2021			2021 - 2022 Working Thru 12/6/2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>010 General Fund</b>						
Total Fund Balance, Unassigned	\$4,301,848.18	(\$1,385,972.61)	\$2,915,875.57	\$4,410,801.61	\$11,039.91	\$4,421,841.52
<u>Budgetary and Other Accounts</u>						
98100 Estimated Revenue	(\$6,064,070.00)	(\$1,911,899.00)	(\$7,975,969.00)	(\$6,064,070.00)	(\$1,911,899.00)	(\$7,975,969.00)
98200 Appropriations	\$5,792,107.00	\$2,867,919.00	\$8,660,026.00	\$5,792,107.00	\$2,867,919.00	\$8,660,026.00
98300 Encumbrances	(\$166,797.85)	(\$213,794.27)	(\$380,592.12)	(\$166,797.85)	(\$213,794.27)	(\$380,592.12)
Total Budgetary and Other Accounts	(\$438,760.85)	\$742,225.73	\$303,464.88	(\$438,760.85)	\$742,225.73	\$303,464.88
Total Components of Ending Fund Balance	\$4,029,885.18	(\$429,952.61)	\$3,599,932.57	\$4,138,838.61	\$967,059.91	\$5,105,898.52

by Fund

2021 - 2022 Approved  
Thru 12/6/2021

2021 - 2022 Working  
Thru 12/6/2021

	2021 - 2022 Approved Thru 12/6/2021			2021 - 2022 Working Thru 12/6/2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>080 Student Activity Special Revenue Fund</b>						
<u>Beginning Balance</u>						
Assets						
91200 Cash in Bank(s)	\$0.00	\$43,083.96	\$43,083.96	\$0.00	\$43,083.96	\$43,083.96
Total Assets	\$0.00	\$43,083.96	\$43,083.96	\$0.00	\$43,083.96	\$43,083.96
Total Beginning Balance	\$0.00	\$43,083.96	\$43,083.96	\$0.00	\$43,083.96	\$43,083.96
Adjusted Beginning Balance	\$0.00	\$43,083.96	\$43,083.96	\$0.00	\$43,083.96	\$43,083.96
Ending Balance						
Assets						
91100 Cash in County Treasury	\$0.00	\$43,083.96	\$43,083.96	\$0.00	\$43,083.96	\$43,083.96
Total Assets	\$0.00	\$43,083.96	\$43,083.96	\$0.00	\$43,083.96	\$43,083.96
Total Ending Balance	\$0.00	\$43,083.96	\$43,083.96	\$0.00	\$43,083.96	\$43,083.96
Components of Ending Fund Balance						
<u>Fund Balance, Unassigned</u>						
97910 Beginning Fund Balance	\$0.00	\$43,083.96	\$43,083.96	\$0.00	\$43,083.96	\$43,083.96
Total Fund Balance, Unassigned	\$0.00	\$43,083.96	\$43,083.96	\$0.00	\$43,083.96	\$43,083.96
Total Components of Ending Fund Balance	\$0.00	\$43,083.96	\$43,083.96	\$0.00	\$43,083.96	\$43,083.96

	2021 - 2022 Approved Thru 12/6/2021		2021 - 2022 Working Thru 12/6/2021			
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>130 Cafeteria Special Revenue Fund</b>						
<b>Revenues</b>						
Federal Revenues						
82200 Child Nutrition Programs	\$0.00	\$395,000.00	\$395,000.00	\$0.00	\$395,000.00	\$395,000.00
Total Federal Revenues	\$0.00	\$395,000.00	\$395,000.00	\$0.00	\$395,000.00	\$395,000.00
Other State Revenues						
85200 Child Nutrition	\$0.00	\$35,000.00	\$35,000.00	\$0.00	\$35,000.00	\$35,000.00
Total Other State Revenues	\$0.00	\$35,000.00	\$35,000.00	\$0.00	\$35,000.00	\$35,000.00
Other Local Revenues						
86340 Food Service Sales	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00
86600 Interest	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00
86990 All Other Local Revenue	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00
Total Other Local Revenues	\$0.00	\$12,000.00	\$12,000.00	\$0.00	\$12,000.00	\$12,000.00
Total Revenues	\$0.00	\$442,000.00	\$442,000.00	\$0.00	\$442,000.00	\$442,000.00
<b>Expenditures</b>						
Classified Salaries						
22000 Classified Support Salaries	\$0.00	\$107,000.00	\$107,000.00	\$0.00	\$107,000.00	\$107,000.00
22002 Substitute Classified Support	\$0.00	\$8,000.00	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00
22003 Classified Support Salaries - Auxiliary	\$0.00	\$4,000.00	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00
23000 Classified Supervisors' and Administrators' Salaries	\$0.00	\$47,000.00	\$47,000.00	\$0.00	\$47,000.00	\$47,000.00
Total Classified Salaries	\$0.00	\$166,000.00	\$166,000.00	\$0.00	\$166,000.00	\$166,000.00
Employee Benefits						
32020 Public Employees' Retirement System, classified positions	\$0.00	\$38,050.00	\$38,050.00	\$0.00	\$38,050.00	\$38,050.00
33022 OASDI, classified positions	\$0.00	\$10,300.00	\$10,300.00	\$0.00	\$10,300.00	\$10,300.00
33023 Medicare, classified positions	\$0.00	\$2,410.00	\$2,410.00	\$0.00	\$2,410.00	\$2,410.00
34020 Health & Welfare Benefits, classified positions	\$0.00	\$24,000.00	\$24,000.00	\$0.00	\$24,000.00	\$24,000.00

by Fund

	2021 - 2022 Approved Thru 12/6/2021			2021 - 2022 Working Thru 12/6/2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>130 Cafeteria Special Revenue Fund</b>						
35020 State Unemployment Insurance, classified positions	\$0.00	\$2,045.00	\$2,045.00	\$0.00	\$2,045.00	\$2,045.00
36020 Worker's Compensation Insurance, classified positions	\$0.00	\$5,850.00	\$5,850.00	\$0.00	\$5,850.00	\$5,850.00
37020 OPEB, Allocated, classified positions	\$0.00	\$650.00	\$650.00	\$0.00	\$650.00	\$650.00
37320 OPEB, Active Employees, classified positions	\$0.00	\$413.00	\$413.00	\$0.00	\$413.00	\$413.00
Total Employee Benefits	\$0.00	\$83,718.00	\$83,718.00	\$0.00	\$83,718.00	\$83,718.00
<b>Books and Supplies</b>						
43000 Materials and Supplies	\$0.00	\$25,000.00	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00
44000 Non-Capitalized Equipment	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$25,000.00	\$25,000.00
47000 Food	\$0.00	\$140,000.00	\$140,000.00	\$0.00	\$160,000.00	\$160,000.00
Total Books and Supplies	\$0.00	\$170,000.00	\$170,000.00	\$0.00	\$210,000.00	\$210,000.00
<b>Services, Other Operating Expenses</b>						
52000 Travel and Conferences	\$0.00	\$560.00	\$500.00	\$0.00	\$500.00	\$500.00
53000 Dues and Memberships	\$0.00	\$560.00	\$500.00	\$0.00	\$500.00	\$500.00
55000 Operation and Housekeeping Services	\$0.00	\$15,060.00	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00
56000 Rentals, Leases, Repairs and Non-Capitalized Improvements	\$0.00	\$560.00	\$500.00	\$0.00	\$500.00	\$500.00
58000 Professional/Consulting Services and Operating Expenditures	\$0.00	\$15,560.00	\$15,500.00	\$0.00	\$15,500.00	\$15,500.00
Total Services, Other Operating Expenses	\$0.00	\$32,000.00	\$32,000.00	\$0.00	\$32,000.00	\$32,000.00
<b>Capital Outlay</b>						
64000 Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$14,000.00	\$14,000.00
Total Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$14,000.00	\$14,000.00
<b>Direct Support/Indirect Costs</b>						
73500 Transfers of Indirect Costs - Interfund	\$0.00	\$9,576.00	\$9,576.00	\$0.00	\$9,576.00	\$9,576.00
Total Direct Support/Indirect Costs	\$0.00	\$9,576.00	\$9,576.00	\$0.00	\$9,576.00	\$9,576.00
Total Expenditures	\$0.00	\$461,294.00	\$461,294.00	\$0.00	\$515,294.00	\$515,294.00
Excess (Deficiency) of Revenues	\$0.00	(\$19,294.00)	(\$19,294.00)	\$0.00	(\$73,294.00)	(\$73,294.00)
Net Increase (Decrease) in Fund	\$0.00	(\$19,294.00)	(\$19,294.00)	\$0.00	(\$73,294.00)	(\$73,294.00)
Beginning Balance						

by Fund

2021 - 2022 Approved  
Thru 12/6/2021

2021 - 2022 Working  
Thru 12/6/2021

2:56:24PM

	2021 - 2022 Approved Thru 12/6/2021		Total	2021 - 2022 Working Thru 12/6/2021		Total
	Unrestricted	Restricted		Unrestricted	Restricted	
<b>130 Cafeteria Special Revenue Fund</b>						
<b>Assets</b>						
91100 Cash in County Treasury	\$1,577.49	\$387,455.47	\$389,032.96	\$1,577.49	\$387,455.47	\$389,032.96
91110 Fair Value Adjustment to Cash in County Treasury	\$0.00	\$3,368.36	\$3,368.36	\$0.00	\$3,368.36	\$3,368.36
91300 Revolving Cash Account	\$0.00	\$300.00	\$300.00	\$0.00	\$300.00	\$300.00
92001 Accounts Receivable Clearing	\$0.00	\$83,566.43	\$83,566.43	\$0.00	\$83,566.43	\$83,566.43
93200 Stores	\$0.00	\$10,601.37	\$10,601.37	\$0.00	\$10,601.37	\$10,601.37
<b>Total Assets</b>	<b>\$1,577.49</b>	<b>\$485,291.63</b>	<b>\$486,869.12</b>	<b>\$1,577.49</b>	<b>\$485,291.63</b>	<b>\$486,869.12</b>
<b>Liabilities</b>						
95010 Accounts Payable Clearing	\$0.00	\$5,825.45	\$5,825.45	\$0.00	\$5,825.45	\$5,825.45
96100 Due to Other Funds	\$1,577.49	\$0.00	\$1,577.49	\$1,577.49	\$0.00	\$1,577.49
96500 Unearned Revenue	\$0.00	\$1,086.51	\$1,086.51	\$0.00	\$1,086.51	\$1,086.51
<b>Total Liabilities</b>	<b>\$1,577.49</b>	<b>\$6,911.96</b>	<b>\$8,489.45</b>	<b>\$1,577.49</b>	<b>\$6,911.96</b>	<b>\$8,489.45</b>
Total Beginning Balance	\$0.00	\$478,379.67	\$478,379.67	\$0.00	\$478,379.67	\$478,379.67
Adjusted Beginning Balance	\$0.00	\$478,379.67	\$478,379.67	\$0.00	\$478,379.67	\$478,379.67
<b>Ending Balance</b>						
<b>Assets</b>						
91100 Cash in County Treasury	\$0.00	\$459,085.67	\$459,085.67	\$0.00	\$405,085.67	\$405,085.67
<b>Total Assets</b>	<b>\$0.00</b>	<b>\$459,085.67</b>	<b>\$459,085.67</b>	<b>\$0.00</b>	<b>\$405,085.67</b>	<b>\$405,085.67</b>
Total Ending Balance	\$0.00	\$459,085.67	\$459,085.67	\$0.00	\$405,085.67	\$405,085.67
<b>Components of Ending Fund Balance</b>						
<b>Fund Balance, Nonspendable</b>						
97200 Reserve for Encumbrances	\$0.00	\$155,068.70	\$155,068.70	\$0.00	\$155,068.70	\$155,068.70
<b>Total Fund Balance, Nonspendable</b>	<b>\$0.00</b>	<b>\$155,068.70</b>	<b>\$155,068.70</b>	<b>\$0.00</b>	<b>\$155,068.70</b>	<b>\$155,068.70</b>
<b>Fund Balance, Unassigned</b>						
97900 Undesignated/Unappropriated	\$0.00	(\$38,588.00)	(\$38,588.00)	\$0.00	(\$92,588.00)	(\$92,588.00)
97910 Beginning Fund Balance	\$0.00	\$478,379.67	\$478,379.67	\$0.00	\$478,379.67	\$478,379.67

by Fund

	2021 - 2022 Approved Thru 12/6/2021			2021 - 2022 Working Thru 12/6/2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>130 Cafeteria Special Revenue Fund</b>						
Total Fund Balance, Unassigned	\$0.00	\$439,791.67	\$439,791.67	\$0.00	\$385,791.67	\$385,791.67
<u>Budgetary and Other Accounts</u>						
98100 Estimated Revenue	\$0.00	(\$442,000.00)	(\$442,000.00)	\$0.00	(\$442,000.00)	(\$442,000.00)
98200 Appropriations	\$0.00	\$461,294.00	\$461,294.00	\$0.00	\$461,294.00	\$461,294.00
98300 Encumbrances	\$0.00	(\$155,068.70)	(\$155,068.70)	\$0.00	(\$155,068.70)	(\$155,068.70)
Total Budgetary and Other Accounts	\$0.00	(\$135,774.70)	(\$135,774.70)	\$0.00	(\$135,774.70)	(\$135,774.70)
Total Components of Ending Fund Balance	\$0.00	\$459,085.67	\$459,085.67	\$0.00	\$405,085.67	\$405,085.67



**Budget Comparison Report**  
by Fund

BCR600

12/6/2021  
2:56:24PM

Page Page 12 of 23

	2021 - 2022 Approved Thru 12/6/2021			2021 - 2022 Working Thru 12/6/2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>140 Deferred Maintenance Fund</b>						
<b>Revenues</b>						
LCFF Sources						
80910 LCFF Transfers - Current Year	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00
Total LCFF Sources	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00
Other Local Revenues						
86600 Interest	\$1,100.00	\$0.00	\$1,100.00	\$1,100.00	\$0.00	\$1,100.00
Total Other Local Revenues	\$1,100.00	\$0.00	\$1,100.00	\$1,100.00	\$0.00	\$1,100.00
Total Revenues	\$11,100.00	\$0.00	\$11,100.00	\$11,100.00	\$0.00	\$11,100.00
<b>Expenditures</b>						
Books and Supplies						
43000 Materials and Supplies	\$8,500.00	\$0.00	\$8,500.00	\$8,500.00	\$0.00	\$8,500.00
Total Books and Supplies	\$8,500.00	\$0.00	\$8,500.00	\$8,500.00	\$0.00	\$8,500.00
Services, Other Operating Expenses						
56000 Rentals, Leases, Repairs and Non-Capitalized Improvements	\$1,100.00	\$0.00	\$1,100.00	\$1,100.00	\$0.00	\$1,100.00
58000 Professional/Consulting Services and Operating Expenditures	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00
Total Services, Other Operating Expenses	\$2,600.00	\$0.00	\$2,600.00	\$2,600.00	\$0.00	\$2,600.00
Total Expenditures	\$11,100.00	\$0.00	\$11,100.00	\$11,100.00	\$0.00	\$11,100.00
Excess (Deficiency) of Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Net Increase (Decrease) in Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Beginning Balance						
<b>Assets</b>						
91100 Cash in County Treasury	\$45,320.67	\$0.00	\$45,320.67	\$45,320.67	\$0.00	\$45,320.67
91110 Fair Value Adjustment to Cash in County Treasury	\$392.40	\$0.00	\$392.40	\$392.40	\$0.00	\$392.40
Total Assets	\$45,713.07	\$0.00	\$45,713.07	\$45,713.07	\$0.00	\$45,713.07

Budget Comparison Report

BCR600

12/6/2021

Page Page 13 of 23

by Fund

	2021 - 2022 Approved Thru 12/6/2021			2021 - 2022 Working Thru 12/6/2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>140 Deferred Maintenance Fund</b>						
Total Beginning Balance	\$45,713.07	\$0.00	\$45,713.07	\$45,713.07	\$0.00	\$45,713.07
Adjusted Beginning Balance	\$45,713.07	\$0.00	\$45,713.07	\$45,713.07	\$0.00	\$45,713.07
Ending Balance						
<b>Assets</b>						
91100 Cash in County Treasury	\$45,713.07	\$0.00	\$45,713.07	\$45,713.07	\$0.00	\$45,713.07
Total Assets	\$45,713.07	\$0.00	\$45,713.07	\$45,713.07	\$0.00	\$45,713.07
Total Ending Balance	\$45,713.07	\$0.00	\$45,713.07	\$45,713.07	\$0.00	\$45,713.07
<b>Components of Ending Fund Balance</b>						
<b>Fund Balance, Unassigned</b>						
97910 Beginning Fund Balance	\$45,713.07	\$0.00	\$45,713.07	\$45,713.07	\$0.00	\$45,713.07
Total Fund Balance, Unassigned	\$45,713.07	\$0.00	\$45,713.07	\$45,713.07	\$0.00	\$45,713.07
<b>Budgetary and Other Accounts</b>						
98100 Estimated Revenue	(\$11,100.00)	\$0.00	(\$11,100.00)	(\$11,100.00)	\$0.00	(\$11,100.00)
98200 Appropriations	\$11,100.00	\$0.00	\$11,100.00	\$11,100.00	\$0.00	\$11,100.00
Total Budgetary and Other Accounts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Components of Ending Fund Balance	\$45,713.07	\$0.00	\$45,713.07	\$45,713.07	\$0.00	\$45,713.07

	2021 - 2022 Approved Thru 12/6/2021			2021 - 2022 Working Thru 12/6/2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>210 Building Fund</b>						
<b>Revenues</b>						
Other Local Revenues						
86600 Interest	\$0.00	\$10.00	\$10.00	\$0.00	\$10.00	\$10.00
Total Other Local Revenues	\$0.00	\$10.00	\$10.00	\$0.00	\$10.00	\$10.00
Total Revenues	\$0.00	\$10.00	\$10.00	\$0.00	\$10.00	\$10.00
Excess (Deficiency) of Revenues	\$0.00	\$10.00	\$10.00	\$0.00	\$10.00	\$10.00
Net Increase (Decrease) in Fund	\$0.00	\$10.00	\$10.00	\$0.00	\$10.00	\$10.00
Beginning Balance						
Assets						
91100 Cash in County Treasury	\$0.00	\$585.49	\$585.49	\$0.00	\$585.49	\$585.49
91110 Fair Value Adjustment to Cash in County Treasury	\$0.00	\$5.07	\$5.07	\$0.00	\$5.07	\$5.07
Total Assets	\$0.00	\$590.56	\$590.56	\$0.00	\$590.56	\$590.56
Total Beginning Balance	\$0.00	\$590.56	\$590.56	\$0.00	\$590.56	\$590.56
Adjusted Beginning Balance	\$0.00	\$590.56	\$590.56	\$0.00	\$590.56	\$590.56
Ending Balance						
Liabilities						
Assets						
91100 Cash in County Treasury	\$0.00	\$600.56	\$600.56	\$0.00	\$600.56	\$600.56
Total Assets	\$0.00	\$600.56	\$600.56	\$0.00	\$600.56	\$600.56
Total Ending Balance	\$0.00	\$600.56	\$600.56	\$0.00	\$600.56	\$600.56
Components of Ending Fund Balance						
Fund Balance, Unassigned						
97900 Undesignated/Unappropriated	\$0.00	\$20.00	\$20.00	\$0.00	\$20.00	\$20.00
97910 Beginning Fund Balance	\$0.00	\$590.56	\$590.56	\$0.00	\$590.56	\$590.56
Total Fund Balance, Unassigned	\$0.00	\$610.56	\$610.56	\$0.00	\$610.56	\$610.56

by Fund

	2021 - 2022 Approved Thru 12/6/2021			2021 - 2022 Working Thru 12/6/2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>210 Building Fund</b>						
<u>Budgetary and Other Accounts</u>						
98100 Estimated Revenue	\$0.00	(\$10.00)	(\$10.00)	\$0.00	(\$10.00)	(\$10.00)
Total Budgetary and Other Accounts	\$0.00	(\$10.00)	(\$10.00)	\$0.00	(\$10.00)	(\$10.00)
Total Components of Ending Fund Balance	\$0.00	\$600.56	\$600.56	\$0.00	\$600.56	\$600.56

	2021 - 2022 Approved Thru 12/6/2021			2021 - 2022 Working Thru 12/6/2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>251 Developer Fees Fund</b>						
<b>Revenues</b>						
Other Local Revenues						
86600 Interest	\$0.00	\$200.00	\$200.00	\$0.00	\$200.00	\$200.00
86810 Mitigation/Developer Fees	\$0.00	\$23,000.00	\$23,000.00	\$0.00	\$23,000.00	\$23,000.00
Total Other Local Revenues	\$0.00	\$23,200.00	\$23,200.00	\$0.00	\$23,200.00	\$23,200.00
Total Revenues	\$0.00	\$23,200.00	\$23,200.00	\$0.00	\$23,200.00	\$23,200.00
<b>Expenditures</b>						
Services, Other Operating Expenses						
58000 Professional/Consulting Services and Operating Expenditures	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00
Total Services, Other Operating Expenses	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00
Total Expenditures	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00
Excess (Deficiency) of Revenues	\$0.00	\$18,200.00	\$18,200.00	\$0.00	\$18,200.00	\$18,200.00
Net Increase (Decrease) in Fund	\$0.00	\$18,200.00	\$18,200.00	\$0.00	\$18,200.00	\$18,200.00
<b>Beginning Balance</b>						
<b>Assets</b>						
91100 Cash in County Treasury	\$0.00	\$30,954.66	\$30,954.66	\$0.00	\$30,954.66	\$30,954.66
91110 Fair Value Adjustment to Cash in County Treasury	\$0.00	\$268.01	\$268.01	\$0.00	\$268.01	\$268.01
92001 Accounts Receivable Clearing	\$0.00	\$883.50	\$883.50	\$0.00	\$883.50	\$883.50
Total Assets	\$0.00	\$32,106.17	\$32,106.17	\$0.00	\$32,106.17	\$32,106.17
Total Beginning Balance	\$0.00	\$32,106.17	\$32,106.17	\$0.00	\$32,106.17	\$32,106.17
Adjusted Beginning Balance	\$0.00	\$32,106.17	\$32,106.17	\$0.00	\$32,106.17	\$32,106.17
<b>Ending Balance</b>						
<b>Assets</b>						
91100 Cash in County Treasury	\$0.00	\$50,306.17	\$50,306.17	\$0.00	\$50,306.17	\$50,306.17

Budget Comparison Report

BCR600

12/6/2021

Page Page 17 of 23

by Fund

	2021 - 2022 Approved Thru 12/6/2021			2021 - 2022 Working Thru 12/6/2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>251 Developer Fees Fund</b>						
Total Assets	\$0.00	\$50,306.17	\$50,306.17	\$0.00	\$50,306.17	\$50,306.17
Total Ending Balance	\$0.00	\$50,306.17	\$50,306.17	\$0.00	\$50,306.17	\$50,306.17
Components of Ending Fund Balance						
<b>Fund Balance, Unassigned</b>						
97900 Undesignated/Unappropriated	\$0.00	\$36,400.00	\$36,400.00	\$0.00	\$36,400.00	\$36,400.00
97910 Beginning Fund Balance	\$0.00	\$32,106.17	\$32,106.17	\$0.00	\$32,106.17	\$32,106.17
Total Fund Balance, Unassigned	\$0.00	\$68,506.17	\$68,506.17	\$0.00	\$68,506.17	\$68,506.17
<b>Budgetary and Other Accounts</b>						
98100 Estimated Revenue	\$0.00	(\$23,200.00)	(\$23,200.00)	\$0.00	(\$23,200.00)	(\$23,200.00)
98200 Appropriations	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00
Total Budgetary and Other Accounts	\$0.00	(\$18,200.00)	(\$18,200.00)	\$0.00	(\$18,200.00)	(\$18,200.00)
Total Components of Ending Fund Balance	\$0.00	\$50,306.17	\$50,306.17	\$0.00	\$50,306.17	\$50,306.17

by Fund

2021 - 2022 Approved  
Thru 12/6/2021

2021 - 2022 Working  
Thru 12/6/2021

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>350 County School Facilities Fund - New Construction</b>						
<b>Revenues</b>						
Other Local Revenues						
86600 Interest	\$0.00	\$5.00	\$5.00	\$0.00	\$5.00	\$5.00
Total Other Local Revenues	\$0.00	\$5.00	\$5.00	\$0.00	\$5.00	\$5.00
Total Revenues	\$0.00	\$5.00	\$5.00	\$0.00	\$5.00	\$5.00
Excess (Deficiency) of Revenues	\$0.00	\$5.00	\$5.00	\$0.00	\$5.00	\$5.00
Net Increase (Decrease) in Fund	\$0.00	\$5.00	\$5.00	\$0.00	\$5.00	\$5.00
<b>Beginning Balance</b>						
<b>Assets</b>						
91100 Cash in County Treasury	\$0.00	\$10.96	\$10.96	\$0.00	\$10.96	\$10.96
91110 Fair Value Adjustment to Cash in County Treasury	\$0.00	\$0.09	\$0.09	\$0.00	\$0.09	\$0.09
Total Assets	\$0.00	\$11.05	\$11.05	\$0.00	\$11.05	\$11.05
Total Beginning Balance	\$0.00	\$11.05	\$11.05	\$0.00	\$11.05	\$11.05
Adjusted Beginning Balance	\$0.00	\$11.05	\$11.05	\$0.00	\$11.05	\$11.05
<b>Ending Balance</b>						
<b>Assets</b>						
91100 Cash in County Treasury	\$0.00	\$16.05	\$16.05	\$0.00	\$16.05	\$16.05
Total Assets	\$0.00	\$16.05	\$16.05	\$0.00	\$16.05	\$16.05
Total Ending Balance	\$0.00	\$16.05	\$16.05	\$0.00	\$16.05	\$16.05
<b>Components of Ending Fund Balance</b>						
<b>Fund Balance, Unassigned</b>						
97900 Undesignated/Unappropriated	\$0.00	\$10.00	\$10.00	\$0.00	\$10.00	\$10.00
97910 Beginning Fund Balance	\$0.00	\$11.05	\$11.05	\$0.00	\$11.05	\$11.05
Total Fund Balance, Unassigned	\$0.00	\$21.05	\$21.05	\$0.00	\$21.05	\$21.05

by Fund

	2021 - 2022 Approved Thru 12/6/2021			2021 - 2022 Working Thru 12/6/2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>350 County School Facilities Fund - New Construction</b>						
<b>Budgetary and Other Accounts</b>						
98100 Estimated Revenue	\$0.00	(\$5.00)	(\$5.00)	\$0.00	(\$5.00)	(\$5.00)
Total Budgetary and Other Accounts	\$0.00	(\$5.00)	(\$5.00)	\$0.00	(\$5.00)	(\$5.00)
Total Components of Ending Fund Balance	\$0.00	\$16.05	\$16.05	\$0.00	\$16.05	\$16.05



	2021 - 2022 Approved Thru 12/6/2021			2021 - 2022 Working Thru 12/6/2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>351 County School Facilities Fund - Modernization</b>						
<b>Revenues</b>						
Other Local Revenues						
86600 Interest	\$0.00	\$5,500.00	\$5,500.00	\$0.00	\$5,500.00	\$5,500.00
Total Other Local Revenues	\$0.00	\$5,500.00	\$5,500.00	\$0.00	\$5,500.00	\$5,500.00
Total Revenues	\$0.00	\$5,500.00	\$5,500.00	\$0.00	\$5,500.00	\$5,500.00
<b>Expenditures</b>						
<b>Capital Outlay</b>						
62000 Buildings and Improvement of Buildings	\$0.00	\$0.00	\$0.00	\$0.00	\$108,281.00	\$108,281.00
Total Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$108,281.00	\$108,281.00
Total Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$108,281.00	\$108,281.00
Excess (Deficiency) of Revenues	\$0.00	\$5,500.00	\$5,500.00	\$0.00	(\$102,781.00)	(\$102,781.00)
Net Increase (Decrease) in Fund	\$0.00	\$5,500.00	\$5,500.00	\$0.00	(\$102,781.00)	(\$102,781.00)
<b>Beginning Balance</b>						
<b>Assets</b>						
91100 Cash in County Treasury	\$0.00	\$288,639.99	\$288,639.99	\$0.00	\$288,639.99	\$288,639.99
91110 Fair Value Adjustment to Cash in County Treasury	\$0.00	\$2,499.13	\$2,499.13	\$0.00	\$2,499.13	\$2,499.13
Total Assets	\$0.00	\$291,139.12	\$291,139.12	\$0.00	\$291,139.12	\$291,139.12
<b>Liabilities</b>						
95010 Accounts Payable Clearing	\$0.00	\$36,300.00	\$36,300.00	\$0.00	\$36,300.00	\$36,300.00
Total Liabilities	\$0.00	\$36,300.00	\$36,300.00	\$0.00	\$36,300.00	\$36,300.00
Total Beginning Balance	\$0.00	\$254,839.12	\$254,839.12	\$0.00	\$254,839.12	\$254,839.12
Adjusted Beginning Balance	\$0.00	\$254,839.12	\$254,839.12	\$0.00	\$254,839.12	\$254,839.12
<b>Ending Balance</b>						
<b>Assets</b>						

	2021 - 2022 Approved Thru 12/6/2021			2021 - 2022 Working Thru 12/6/2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>351 County School Facilities Fund - Modernization</b>						
91100 Cash in County Treasury	\$0.00	\$260,339.12	\$260,339.12	\$0.00	\$152,058.12	\$152,058.12
Total Assets	\$0.00	\$260,339.12	\$260,339.12	\$0.00	\$152,058.12	\$152,058.12
Total Ending Balance	\$0.00	\$260,339.12	\$260,339.12	\$0.00	\$152,058.12	\$152,058.12
<b>Components of Ending Fund Balance</b>						
<b>Fund Balance, Nonspendable</b>						
97200 Reserve for Encumbrances	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Fund Balance, Nonspendable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Fund Balance, Unassigned</b>						
97900 Undesignated/Unappropriated	\$0.00	\$11,000.00	\$11,000.00	\$0.00	(\$97,281.00)	(\$97,281.00)
97910 Beginning Fund Balance	\$0.00	\$254,839.12	\$254,839.12	\$0.00	\$254,839.12	\$254,839.12
Total Fund Balance, Unassigned	\$0.00	\$265,839.12	\$265,839.12	\$0.00	\$157,558.12	\$157,558.12
<b>Budgetary and Other Accounts</b>						
98100 Estimated Revenue	\$0.00	(\$5,500.00)	(\$5,500.00)	\$0.00	(\$5,500.00)	(\$5,500.00)
98300 Encumbrances	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Budgetary and Other Accounts	\$0.00	(\$5,500.00)	(\$5,500.00)	\$0.00	(\$5,500.00)	(\$5,500.00)
Total Components of Ending Fund Balance	\$0.00	\$260,339.12	\$260,339.12	\$0.00	\$152,058.12	\$152,058.12

**Budget Comparison Report**

by Fund

BCR600

12/6/2021

Page Page 22 of 23

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	2021 - 2022 Approved Thru 12/6/2021			2021 - 2022 Working Thru 12/6/2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>510 Bond Interest &amp; Redemption Fund - #1</b>						
<b>Revenues</b>						
<b>Other Local Revenues</b>						
86110 Voted Indebtedness Levies, Secured Roll	\$0.00	\$100,650.00	\$100,650.00	\$0.00	\$100,650.00	\$100,650.00
Total Other Local Revenues	\$0.00	\$100,650.00	\$100,650.00	\$0.00	\$100,650.00	\$100,650.00
Total Revenues	\$0.00	\$100,650.00	\$100,650.00	\$0.00	\$100,650.00	\$100,650.00
<b>Expenditures</b>						
<b>Other Outgo</b>						
74340 Bond Interest and Other Service Charges	\$0.00	\$100,650.00	\$100,650.00	\$0.00	\$100,650.00	\$100,650.00
Total Other Outgo	\$0.00	\$100,650.00	\$100,650.00	\$0.00	\$100,650.00	\$100,650.00
Total Expenditures	\$0.00	\$100,650.00	\$100,650.00	\$0.00	\$100,650.00	\$100,650.00
Excess (Deficiency) of Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Net Increase (Decrease) in Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Beginning Balance</b>						
<b>Assets</b>						
91100 Cash in County Treasury	\$0.00	\$412,190.94	\$412,190.94	\$0.00	\$412,190.94	\$412,190.94
91110 Fair Value Adjustment to Cash in County Treasury	\$0.00	\$3,568.87	\$3,568.87	\$0.00	\$3,568.87	\$3,568.87
Total Assets	\$0.00	\$415,759.81	\$415,759.81	\$0.00	\$415,759.81	\$415,759.81
Total Beginning Balance	\$0.00	\$415,759.81	\$415,759.81	\$0.00	\$415,759.81	\$415,759.81
Adjusted Beginning Balance	\$0.00	\$415,759.81	\$415,759.81	\$0.00	\$415,759.81	\$415,759.81
<b>Ending Balance</b>						
<b>Assets</b>						
91100 Cash in County Treasury	\$0.00	\$415,759.81	\$415,759.81	\$0.00	\$415,759.81	\$415,759.81
Total Assets	\$0.00	\$415,759.81	\$415,759.81	\$0.00	\$415,759.81	\$415,759.81
Total Ending Balance	\$0.00	\$415,759.81	\$415,759.81	\$0.00	\$415,759.81	\$415,759.81

**510 Bond Interest & Redemption Fund - #1**

	2021 - 2022 Approved Thru 12/6/2021			2021 - 2022 Working Thru 12/6/2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>Components of Ending Fund Balance</b>						
<b>Fund Balance, Unassigned</b>						
97910 Beginning Fund Balance	\$0.00	\$415,759.81	\$415,759.81	\$0.00	\$415,759.81	\$415,759.81
Total Fund Balance, Unassigned	\$0.00	\$415,759.81	\$415,759.81	\$0.00	\$415,759.81	\$415,759.81
<b>Budgetary and Other Accounts</b>						
98100 Estimated Revenue	\$0.00	(\$100,650.00)	(\$100,650.00)	\$0.00	(\$100,650.00)	(\$100,650.00)
98200 Appropriations	\$0.00	\$100,650.00	\$100,650.00	\$0.00	\$100,650.00	\$100,650.00
Total Budgetary and Other Accounts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Components of Ending Fund Balance	\$0.00	\$415,759.81	\$415,759.81	\$0.00	\$415,759.81	\$415,759.81

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

**7.2 Solar Plant Semi-Annual Inspection Report**

October 2021



TIPTON ELEMENTARY SCHOOL DISTRICT

# SOLAR PLANT SEMI-ANNUAL INSPECTION REPORT



SUBMITTED TO:

Ms. 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)

October 31, 2021

Ms. Stacey Bettencourt  
Superintendent  
Tipton Elementary School District  
370 N. Evans Road  
Tipton, CA 93272

Subject: Solar Plant Semi-Annual Inspection Report Tipton Elementary School District  
Inspection Date: October 26, 2021

Dear Ms. Bettencourt:

IEC Power recently performed our **Semi-Annual Inspection** at the solar site in accordance with our Operation and Maintenance Agreement with the District. Attached are summaries of the inspection logs for the solar site. Please note this report is not the Annual Report. The summary maintenance and inspection logs provided herein will be included in the Annual Report. **The purpose of this report is to transmit our inspection logs and identify any action items for the District.**

The solar PV system was inspected on October 26<sup>th</sup> to assess the condition of the system and all components to ensure the installation is fully functional and properly serviced. Structural and electrical components of the PV system were inspected in accordance with the attached inspection checklist. The results of the inspection are provided in the attached Inspection Report. Please also note that the system is continuously monitored via PowerTrack web interface. Any operational issues are corrected as needed throughout the year and we do not wait for the annual/semi-annual inspections to take action.

In general, the solar PV site inspected is operating normally. During the maintenance inspection, we discovered the following issues that we would like to bring to your attention:

- One solar panel was found broken. This is not currently affecting production, but could with further deterioration.

### **District Action Requested**

Below is summary of action items for the District.

1. Replace broken panel. A quote is available from IEC upon request.

Please feel free to contact Blake Heinlein at (916) 383-6000 if you have any questions.

Sincerely,



Eric Quintero, PE  
Manager

Enclosure

1. Solar Project Inspection Reports





Tipton Elementary School

# SOLAR PLANT SEMI-ANNUAL INSPECTION REPORT



## SOLAR PLANT INSPECTION REPORT

**CLIENT:** Tipton Elementary School District  
**SITE:** Tipton Elementary School  
**INSPECTION DATE:** October 26, 2021  
**INSPECTION TYPE:** Semi-Annual Inspection

---

*The following is a summary of the inspection findings and action items for the above solar site(s). Actual inspection records and photographs are attached.*

### Summary of Inspection Findings

Onsite inspection of the site found the system in good condition, with no serious problems found.

The following items were noted during the inspection:

- One broken panel was noted on Row 2. This is not currently affecting production, but could eventually with deterioration.

### District Actions and Due Dates:

**Critical:**

- (none)

**Non Critical:**

- Replace broken panel. Quote available from IEC upon request.

### IEC Actions and Due Dates

**Critical:**

- (none)

**Non Critical:**

- (none)

### Next Steps

- The next tentative routine inspection will be conducted in March of 2022
- This semi-annual inspection will be included in the Annual Report

### Attachments

1. Semi-annual Maintenance Checklist



IEC Power, LLC  
 8795 Folsom Boulevard  
 Suite 205  
 Sacramento, CA 95826

916-383-6000  
 916-383-6010 Fax

www.iecpowerllc.com

<b>Semi-Annual Maintenance Checklist</b>	<b>Client:</b>	Tipton ESD
	<b>Site:</b>	Tipton Elementary
	<b>Date:</b>	10-26-21
	<b>Technician:</b>	BD

Item	Inspection Task	Action			Notes:
		OK / None	Comp @Site	Follow Up	

**Site Conditions and Security**

Inspect for hazardous conditions	✓			
Inspect for adverse animal impacts	✓			
Inspect for adverse vegetation impact	✓			
Inspect for array shading impacts	✓			
Inspect fencing/gate conditions	✓			
Confirm locks/security devices in use	✓			
Inspect for theft/vandalism/graffiti	✓			
Inspect security system condition	NA			
Inspect lighting systems and sensors	NA			
Inspect signage legibility/condition	✓			
Remove trash	✓			

**Rack and Equipment**

Inspect for damage/wear/water intrusion	✓			
Inspect for loose/missing fasteners	✓			
Inspect for corrosion/rust	✓			
Inspect for proper operation	✓			

**Modules and String Wiring**

Inspect for damaged/broken modules	✓			1 broken Row 2
Inspect for loose/missing hardware	✓			
Inspect for corrosion, seal problems	✓			
Inspect for damaged/deteriorated wire	✓			
Inspect for proper wire straps/support	✓			
Inspect for module soiling impact	✓			none

**Performance Monitoring and Reporting System (PMRS)**

Inspect PMRS box for condition	✓			
Inspect sensors, lube moving parts	✓			
Verify alignment of pyranometers	✓			
Check proper operation and communication	✓			
Verify all systems secured and back online	✓			